

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

Meeting Date and Time: Thursday, June 10, 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: 129 083 617

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. May 13, 2021 Regular Meeting

- IV. Town of Sprague
 - a. Subcommittee Update
 - b. Review, discussion and possible action: Five Year Plan FY 2022 – FY 2026
 - c. Review and discussion: Monthly Financial Report: April 2021

- V. City of West Haven
 - a. Subcommittee Update
 - b. Review, discussion and possible action: Five Year Plan FY 2022 – FY 2026
 - c. Review and discussion: Monthly Financial Report: April 2021

- VI. City of Hartford
 - a. Subcommittee update
 - b. Review, discussion and possible action: Five Year Plan FY 2022 – FY 2026

- c. Review, discussion and possible action: Labor Contract
 - i. Hartford Police Union
- d. Review and discussion: Non-Labor Contracts
 - i. Aetna Parking Agreement (Hartford Public Schools)
 - ii. Cigna Medical Third Party Administrator
 - iii. Capital Workforce Partners: Summer Youth Employment
 - iv. Hispanic Health Council: Maternal Infant Outreach Program
 - v. Catholic Charities Archdiocese of Hartford: Hispanic Senior Center
 - vi. Parkville Senior Center, Inc.: Parkville Senior Center
 - vii. Renewals:
 - 1. Blue Hills Civic Association: North End Senior and Wellness Center
 - 2. Catholic Charities Archdiocese of Hartford: South End Senior and Wellness Center
- e. Review and discussion: Monthly Financial Report: April 2021

VII. Other Business

VIII. Adjourn

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STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
REGULAR MEETING MINUTES

Meeting Date and Time: Thursday, May 13, 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: 700 374 478

Members in Attendance: Kimberly Kennison (OPM Secretary designee), Christine Shaw (State Treasurer designee), Matt Brokman, Stephen Falcigno (joined at 10:21), Thomas Hamilton, Sal Luciano, David Biller (joined at 10:44), Mark Waxenberg, Robert White

Municipal Officials in Attendance: Mayor Luke Bronin, Jennifer Hockenull, Leigh Ann Ralls, John Philip, Mayor Nancy Rossi, Frank Cieplinski, Beth Sabo, First Selectman Cheryl Blanchard, Melissa Sevigny, Michele Demicco

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. Ms. Kennison requested a motion to amend the order of the agenda to move the City of West Haven to item #VI to item #V and to move the Town of Sprague from item #V to item #VI. Ms. Shaw made the motion with a second by Mr. Luciano. All voted in favor.

II. Public Comment Period

Darryl Cummings, of West Haven, spoke about the West Haven FY 2022 budget. He opposes the use of ARPA funding as a revenue source because it runs counter to the guidance issued by the U.S. Treasury. He requested that the board reject the budget as proposed and require that the City establish a special revenue fund for managing the federal funds.

III. Approval of Minutes:

a. April 8, 2021 Regular Meeting

Ms. Shaw made a motion to approve the minutes, with a second by Mr. Hamilton. All voted in favor.

IV. City of Hartford

a. Subcommittee update

A written Subcommittee update was provided with the meeting materials.

b. Review, discussion and possible action: FY 2022 Recommended Budget

The Mayor's Recommended FY 2022 Budget was reviewed by the Hartford Subcommittee on April 22. The MARB's role is approval of the assumptions used regarding the mill rates, tax collection rate and level of State Aid. The board's practice has also been to make approval of the budget assumptions contingent upon approval of an updated 5-Year Plan. The meeting materials show that the mill rates are proposed to remain at their current levels, of 74.29 mills for real estate and personal property and 45 mills for motor vehicles. The budgeted tax collection rate of 95.96% is based on the formula set in City Charter which is the average of last 3 years actual collection rates. State Aid is consistent with Governor's proposed budget. The Subcommittee had noted that the budget as recommended included approximately \$11 million of one-time funding. The Subcommittee voted to recommend approval of the City's FY 2022 budget assumptions contingent upon receipt of a mitigation plan related to the one-time revenues, and approval of an updated 5-Year Plan. The City has since responded with a mitigation plan which is included in the meeting materials. A preliminary 5-Year Plan was also reviewed, and the Subcommittee requested a number of follow-up items. The follow-up items have been received and the Subcommittee will continue its review of the 5-Year Plan at the May 27 meeting. Mayor Bronin added that the City did not include any Federal funding in the FY 2022 budget. Ms. Hockenull reviewed the mitigation measures available to the City in the event of a revenue shortfall. Mr. Hamilton asked about the Distressed Municipality funding included in the budget. Mayor Bronin explained that the amount included in the budget is approximately half of what is expected from the additional revenue from the tiered PILOT if that funding is included in the final State budget.

A motion was made by Mr. Luciano, with a second by Mr. Brokman, to approve the City's FY 2022 Budget assumptions, contingent upon approval of an updated 5-Year Plan. The motion passed unanimously.

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

Mayor Bronin reported that the City is projecting a final surplus of \$6.5 million for FY 2021. The improved favorability since the prior month report is a result of greater certainty in projections related to employee benefits and payouts. The City has also asked Council to approve a transfer of \$3 million toward the rehabilitation of City owned blighted property.

V. City of West Haven

a. Subcommittee update

A written Subcommittee update was provided with the meeting materials.

b. Review, discussion and possible action: Labor contract

i. CWA Local 1103

The Communications Workers of America union represents about 36 managers in various departments. The previous contract expired June of 2017. The City and union recently negotiated a successor contract that would go through June 2024. MARB has authority to approve or reject the contract, or not take any action at all. The Subcommittee reviewed that contract at its special meeting on May 5 and voted to recommend approval by the full MARB. Ms. Sabo and Mr. Ryan provided an overview of the contract. The contract provides general wage increases of 1% in FY 2022, and 2% in FY 2023 and FY 2024. In

addition, a \$0.25/hour across the board increase is effective June 30, 2023. The employee share of health insurance premium payments increase from the current 13% to 16% by the final year of the contract.

Mr. Luciano made a motion to approve the contract, with a second by Mr. Waxenberg. All voted in favor.

c. Review, discussion and possible action: FY 2022 Recommended Budget

The City's FY 2022 Budget has been reviewed by the Subcommittee at several meetings and by the full MARB on April 8. Feedback from MARB consisted of two primary recommendations: to prepare a mitigation plan related to the \$1.575 million one-time revenue, and to adjust the Allingtown Fire Fund budget to increase the contribution to the pension fund and for OPEB. The City has provided a mitigation plan for the \$1.575 million in an April 29 memo which also included a number of other requested supplemental materials. The Allingtown Fire budget has been adjusted to include an additional \$350,000 contribution to the pension fund above and beyond the ADC and \$50,000 to begin pre-funding OPEB. The Allingtown mill rate was also adjusted to accommodate those additional contributions, from 10.91 mills in original recommended budget to an 11.62 adjusted mill rate.

At the special meeting on May 5, the Subcommittee voted 3-0-1 to recommend approval of the FY 2022 budget by the full MARB. Since then, the West Haven City Council has taken action to approve the FY 2022 budget. The Council's action includes the adjustments to the Allingtown Fire Fund and several minor changes that had no impact on the mill rate or on Fund Balance projections.

Mr. Waxenberg asked about Firefighters eligibility for health benefits in retirement. Mr. Cieplinski responded that retirees are enrolled in the self-insured plan.

A motion was made by Ms. Shaw, with a second by Mr. Brokman, to approve the City's FY 2022 Budget, contingent upon approval of an updated 5-Year Plan. All voted in favor.

d. Review and discussion: Monthly Financial Report: March 2021

Mr. Cieplinski reviewed the City's budget status as of the end of March. A lien sale is in the preparation phase. Some recovery is materializing in permit revenues. The Board of Education is projecting a year-end balance of about \$145,000. A total General Fund surplus of just under \$1 million is projected for the year. The Sewer Fund is projected to end the year with a \$345,000 surplus. The Allingtown Fire Fund is projected to end the year with a minor deficit, which will be mitigated when adjustments are made for Covid related expenses.

VI. Town of Sprague

a. Subcommittee update

A written Subcommittee update was provided with the meeting materials.

b. Review, discussion and possible action: Labor Contract

i. MEUI Local 506

The MEUI contract expired June 30, 2020. The successor contract goes through June 2023 and covers four Public Works employees. The statutory timeline gives MARB until June 9 to take action if it chooses. The Subcommittee reviewed the contract at a special meeting on May 6 and voted to recommend to the full MARB approval of the contract.

First Selectman Cheryl Blanchard provided an overview of the contract. It provides 2% per year general wage increases and some adjustments to reimbursable expenses for safety shoes, uniform allowance and prescription eyewear. Mr. Hamilton asked whether adjustments to the employee contribution to health insurance premium was considered. Ms. Blanchard answered that increases to the employee contribution were considered but did not make it into the final contract.

Mr. Luciano made a motion, with a second by Ms. Shaw, to approve the contract. Mr. Hamilton asked if the contract provides retiree health insurance. Ms. Blanchard answered that it does not. Mr. Hamilton indicated that he would have preferred some movement in the employee premium cost share, but can support the contract since there is no retiree health benefit. The motion passed unanimously.

c. Review, discussion and possible action: FY 2022 Recommended Budget

The Town Board of Finance approved a Recommended FY 2022 budget April 29 which was reviewed by the Subcommittee at its May 6 special meeting. The Town's MOA with OPM requires that the budget be approved by the MARB. The Recommended Budget is generally consistent with the most recently approved 5-Year Plan. It proposes a smaller increase to the mill rate than previously planned, which is more than offset by higher than anticipated grand list growth. The planned surplus for FY 2022 is in line with the 5-Year Plan. The projected Fund Balance would exceed the most recent plan due to the projected surplus in the current fiscal year. Overall expenditures align with the Plan, including the Education budget which is proposed at a 1.5% increase. After MARB action on the budget, the budget will be deliberated at the Annual Town Meeting. Town Meeting may approve budget as is, approve budget with changes, or send the budget to referendum. The Subcommittee voted to recommend that the MARB approve the FY 2022 budget as proposed.

Ms. Blanchard specified that the proposed mill rate is a 0.25 increase over the current mill rate and that the Town experienced greater grand list growth than previously expected. Mr. Hamilton asked about the increase in health insurance projections and whether they are consistent with the State Partnership rates. Ms. Blanchard said that the health insurance projections are based on the actual rates.

A motion was made by Mr. Luciano, with a second by Mr. Waxenberg, to approve the Town's FY 2022 Budget contingent upon approval of the budget at the annual Town Meeting or by referendum, and upon approval by the MARB of an updated 5-Year Plan. The motion passed unanimously.

d. Review and discussion: Monthly Financial Report: March 2021

Ms. Blanchard reported that the year to date revenues and expenditures are in line with actuals for the same period in the prior year. Superintendent Hull reported that the Board of Education anticipates a year end balance of about \$180,000. Ms. Kennison commended the Town and Board of Education on their cooperative working relationship.

VII. Other Business

VIII. Adjourn

Mr. Luciano made a motion to adjourn, with a second by Mr. Hamilton. All voted in favor. The meeting adjourned at 11:25 AM.

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD
MEMORANDUM**

To: Members of the Municipal Accountability Review Board
From: Julian Freund
Date: June 3, 2021
Subject: Town of Sprague 5-Year Plan: FY 2022-2026

Background

The MARB statute requires Tier II municipalities to obtain MARB approval of a multi-year recovery plan. In addition, any municipality seeking Municipal Restructuring Funds is required to submit a five-year recovery plan as part of its request for funding.

The Town of Sprague submitted a Draft 5-Year Plan in early May for review by the Sprague Subcommittee in conjunction with review of the Town's Recommended FY 2022 Budget. The FY 2022 Budget, which represents the first year of the 5-Year Plan, was approved by the MARB at its May meeting and subsequently adopted at the annual Town Meeting on May 25.

A revised 5-Year Plan for FY 2022-2026 is expected to be reviewed by the Sprague Subcommittee at a special meeting prior to the full MARB meeting on June 10, 2021. The revisions made to the Draft Plan following Subcommittee review consist of the following:

- Addition of a section explaining the assumptions used for revenue and expenditure projections
- Addition of a plan for addressing the deficit in the Capital Non-Recurring Fund (CNR)

Summary of FY 2022 – FY 2026 5-Year Plan

Assumptions: The Town's updated 5-Year Plan is based on assumptions that are generally consistent with the assumptions used in prior plans. The grand list is updated to reflect actual growth in the October 2020 grand list, and, as was the case in prior versions of the Plan, assumes no growth in the out-years. Mill rate increases are included in each year of the Plan, but have been reduced from prior Plans as a result of the unanticipated grand list growth in the October 2020 grand list. State Aid is held flat throughout the five-year period consistent with prior versions of the Plan.

As the detailed explanation of the assumptions illustrates, the expenditure assumptions from prior plans are carried forward into the updated Plan. Projected Debt Service payments have been updated to reflect the Town's fall 2020 bond issue.

CNR Fund Balance: As previously report, the Town has been carrying a deficit in the CNR Fund, which is estimated to be about \$535,000 by 6/30/21. The 5-Year Plan addresses the deficit by direction a portion of each year's projected surplus to the CNR Fund.

Fund Balance: The resulting Fund Balance projections, as shown in the last page of the 5-Year Plan, exceed the targets as shown in the most recent approved Plan. The Fund Balance exhibit shows that, following a significant surplus in FY 2020 and anticipated for FY 2021, the Town's Fund Balance stabilizes and is projected to grow consistently over the five year period. Fund Balance reaches 4.8% of expenditures by the final year.

Town of Sprague 5-Year Plan: FY 2022-2026 Assumptions

Summary Comparison of Major Assumptions to Previous 5-Year Plan

Assumptions	FY20 – FY24 Plan	FY21 – FY25 Plan	FY22 – FY26 Plan
Grand List Growth	FY20: 1.0% FY21 – FY24: 0%	FY21: 0.4% (Oct. '19 grand list) FY22 – FY25: 0%	FY22: 1.6% (Oct. '20 grand list) FY23 – FY26: 0%
Mill Rates	FY20: 34.75 FY21: 35.75 FY22: 36.25 FY23: 36.75 FY24: 37.25	FY20: 34.75 FY21: 35.75 FY22: 36.25 FY23: 36.75 FY24: 37.50 FY25: 38.25	FY20: 34.75 FY21: 35.75 FY22: 36.00 FY23: 36.50 FY24: 37.25 FY25: 38.00 FY26: 38.25
Tax Collection Rate	97.00%	97.00%	97.00%
State Aid	ECS: Increase \$50,000/year Other: Level funding	No increases assumed for any sources of State Aid	No increases assumed for any sources of State Aid
Salaries	2% per year	TH Employees: 1% per year PW Employees: 2% per year	TH Employees: 1% per year PW Employees: 2% per year
Resident Trooper Program	2% per year	2% per year	2% per year
Employee Health	FY20: 8.9% FY21-24: 5.0% per year	FY21: 6.3% (Partnership rate) FY22-25: 7% per year	FY22: 3.0% (Partnership rate) plus anticipated changes in participation FY23-26: 7% per year
Other Insurances	5% per year	5% per year	5% per year
Education Expenditures	\$50,000 increase per year (corresponds to ECS projection)	FY21: 2.5% FY22-25: 1.5% per year	FY22-26: 1.5% per year

Town of Sprague 5-Year Plan: FY 2022-2026 Assumptions

Explanation of Major Assumptions

Grand List Growth

Grand List growth assumptions have been modified in the updated 5-Year Plan to reflect actual growth on the October 2020 grand list. The out-years of the plan assume no new grand list growth, based on input from the Town Assessor. This is consistent with the assumption in the previously adopted 5-Year Plan. Historical Grand List data is provided in the following table.

Net Grand List	FY 2017 Oct. 2015	FY 2018 Oct. 2016	FY 2019* Oct. 2017*	FY 2020 Oct. 2018	FY 2021 Oct. 2019	FY 2022 Oct. 2020
Real Estate	138,145,710	138,001,900	134,625,910	134,799,230	134,741,044	135,738,596
Motor Vehicle	18,650,290	19,141,150	19,333,870	19,688,670	20,245,920	21,178,845
Personal Property	12,427,132	12,442,410	8,346,150	8,335,020	8,513,100	9,206,235
Total Net Assessment	169,223,132	169,585,460	162,305,930	162,822,920	163,500,064	166,123,676
Change vs Prior Year	-0.90%	0.21%	-4.29%	0.32%	0.42%	1.60%

* Revaluation

Mill Rates

The projected mill rates for FY 2022 through FY 2026 are annually .25 mills lower than those included in the previously adopted 5-Year Plan due to an unplanned increase in the FY2022 Grand List. The mill rate for the final year of the plan is 38.25, representing a total increase of 2.5 mills or 7.0% over the current mill rate of 35.75.

Projected Mill Rates	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Mill Rate	36.00	36.50	37.25	38.00	38.25

Tax Collection Rate

The tax collection rate is assumed to be 97.0% throughout the five year period. Historical tax collection rates are shown in the table below.

	FY 2019 Actual	FY 2020 Actual	FY 2021 Budgeted	FY 2022 Budgeted
Tax Collection Rate				
Collection Rate	97.8%	97.7%	97.0%	97.0%

State Aid

State Aid is assumed to be level funded throughout the five year period. The previous plan assumes the possibility of an economic downturn and will limit the State's ability to provide additional funding for the foreseeable future. The current plan assumes the same possibility.

Town of Sprague 5-Year Plan: FY 2022-2026 Assumptions

Salaries/Wages

Salary projections in FY 2022 represent the combined effect of a 1% wage increase for Town Hall employees and 2% wage increase for Public Works based on their union contract. The out-years of the Plan assume wage increases of 1%.

Resident Trooper

Resident Trooper expense in FY 2022 are based on guidance provided by State Police Troop E. Increases in subsequent years are projected at 2% per year to be consistent with annual increases.

Employee Health Insurance

The Town participates in the State Partnership program for employee health insurance. For FY 2022, rates are based on the Partnership published rates for July 2022 which include a 3% rate increase for New London County in addition to anticipated increases in employee participation. Rates are assumed to increase by 7% per year in the out-years.

Other Insurances

Other Insurances include general liability, property insurance and Workers Compensation. These insurances are assumed to increase by 5% per year.

Other Insurances	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021
Other Insurances	\$91,501	\$90,127	\$89,165	\$90,350	\$97,098

Education Expenditures

Education Expenditures for FY 2022 increase by 1.5% in FY 2022 based on the Recommended Budget. For FY 2022 – FY 2026, Education expenditures are assumed to increase by 1.5% per year. The table below depicts actual Education expenditures since FY 2015. With the exception of the budget overrun anomaly in FY 2018, year over year increases in Education expenditures have been under 2.5% per year. On an annualized basis, the increase from FY 2015 expenditures to the projected FY 2021 expenditures is 1.6% per year.

Fiscal Year	BOE Actual Expenditures	Change vs Prior Year
2015	\$ 6,009,968	
2016	\$ 6,118,467	1.8%
2017	\$ 6,231,500	1.8%
2018	\$ 7,008,180	12.5%
2019	\$ 6,248,091	-10.8%
2020	\$ 6,351,287	1.7%
2021	\$ 6,503,595	2.4%

Sources: FY2015-2020: Town Financial Statements
FY 2021: Projected as of May 2021

Town of Sprague 5-Year Plan: FY 2022-2026 Assumptions

Transfer to CNR to Eliminate Fund Deficit

Beginning in FY2022, the Town intends to transfer a portion of its originally budgeted surplus (70%) to the CNR fund to help eliminate the fund deficit over a span of four to six years. The fund deficit as of FY2020 as reported in the annual financial statements was (\$635,189). In FY2021, the Town recouped approximately \$100,000 in previous year financing expenses through its issuance of bonds bringing the deficit balance to (\$535,189). As stated in the plan for FY2022 through FY2026, the Town intends to transfer \$355,749 to CNR from the General Fund's originally budgeted surplus through annual transfers.

Fiscal Year	Initial Budgeted GF Surplus	Transfer to CNR (70%)	Updated GF Surplus
2022	\$ 178,840	\$ 125,188	\$ 53,652
2023	\$ 107,669	\$ 75,368	\$ 32,301
2024	\$ 57,073	\$ 39,951	\$ 17,122
2025	\$ 55,543	\$ 38,880	\$ 16,663
2026	\$ 109,089	\$ 76,362	\$ 32,727



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2022 - FY2026**

FY2022
5-Year Plan Update
5.25.2021

	A	B	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
		TOWN OF SPRAGUE	Actual	Projected	Year 1	Year 2	Year 3	Year 4	Year 5						
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026						
4	EXPENDITURE TOTALS														
178	DETAIL BREAKDOWN OF GENERAL GOVERNMENT														
179	6000	BOARD OF SELECTMEN	90,966	91,227	81,864	82,636	83,416	84,703	85,499						
180	-1	First Selectman	40,100	40,400	40,804	41,212	41,624	42,040	42,461						
181	-2	Selectman	1,200	1,200	1,200	1,200	1,200	1,200	1,200						
182	-3	Selectman	1,100	1,200	1,200	1,200	1,200	1,200	1,200						
183	-4	Office supplies, meetings, misc.	1,260	1,260	1,260	1,260	1,260	1,260	1,260						
184	-5	Mileage	1,672	1,500	1,000	1,000	1,000	1,500	1,500						
185	-6	Executive Assistant	45,209	45,667	36,400	36,764	37,132	37,503	37,878						
186	-7	Stipends for Additional Board Participation	425	-	-	-	-	-	-						
187															
188	6005	ELECTIONS	11,407	23,007	20,550	20,614	20,679	20,744	20,810						
189	-1	Elections - Salaries	3,643	6,100	6,409	6,473	6,538	6,603	6,669						
190	-2	Elections - Misc	7,764	16,907	14,141	14,141	14,141	14,141	14,141						
191															
192	6010	BOARD OF FINANCE	188	188	188	188	188	188	188						
193	-2	Town reports, supplies, brochures	188	188	188	188	188	188	188						
194															
195	6011	AUDITING	18,137	20,000	23,200	23,700	24,200	24,700	25,200						
196															
197	6012	BOOKKEEPER	29,012	29,392	29,677	29,965	30,255	30,549	30,845						
198	-1	Salary	27,902	28,492	28,777	29,065	29,355	29,649	29,945						
199	-2	Support	1,110	900	900	900	900	900	900						
200															
201	6015	TAX ASSESSOR	23,312	25,425	25,287	25,511	25,737	25,965	26,196						
202	-1	Salary	22,591	22,165	22,387	22,611	22,837	23,065	23,296						
203	-4	Travel expense	41	300	300	300	300	300	300						
204	-5	Education & Dues	-	280	100	100	100	100	100						
205	-6	Sup. post., pricing manuals, repair/maint	680	1,680	1,500	1,500	1,500	1,500	1,500						
206	-7	Mapping	-	1,000	1,000	1,000	1,000	1,000	1,000						
207															
208	6025	TAX COLLECTOR	29,951	28,907	27,965	28,236	28,509	28,785	29,064						
209	-1	Salary	26,532	26,797	27,065	27,336	27,609	27,885	28,164						
210	-2	DMV Charge Delinquent MV	-	-	-	-	-	-	-						
211	-4	Misc. supplies, school	514	700	700	700	700	700	700						
212	-5	Postage	2,905	1,410	200	200	200	200	200						
213															
214	6030	TOWN TREASURER	2,400	2,400	2,400	2,400	2,400	2,400	2,400						
215															
216	6035	TOWN COUNSEL & FINANCIAL ADVISOR	26,670	21,000	27,000	27,000	27,000	27,000	27,000						
217	-1	Town Counsel	20,691	20,000	20,000	20,000	20,000	20,000	20,000						
218	-2	Financial Advisor	5,979	1,000	7,000	7,000	7,000	7,000	7,000						
219															
220	6040	TOWN CLERK	51,444	53,170	53,671	54,177	54,687	55,203	55,724						
221	-1	Salary	49,561	50,057	50,558	51,064	51,574	52,090	52,611						
222	-2	Office supplies, misc.	789	1,463	1,463	1,463	1,463	1,463	1,463						
223	-3	Dog Licenses	220	350	350	350	350	350	350						
224	-4	School	745	900	900	900	900	900	900						
225	-5	Micro filming (security)	129	400	400	400	400	400	400						
226															
227	6045	TELEPHONE SERVICES/DSL/WEBSITE	11,840	11,500	12,056	12,056	12,056	12,056	12,056						
228															
229	6050	POOL SECRETARIES	57,744	58,781	59,368	59,963	60,562	61,168	61,780						
230	-1	Salary - Assistant Town Clerk	22,411	23,614	23,850	24,089	24,329	24,573	24,818						
231	-2	Salary - Land Use Clerk	35,333	35,167	35,519	35,874	36,233	36,595	36,961						
232															
233	6055	TOWN OFFICE BUILDING	34,771	37,322	37,522	37,718	37,919	38,123	38,332						
234	-1	Janitorial Services	10,569	9,822	9,822	10,018	10,219	10,423	10,632						
235	-2	Supplies, Maintenance	2,164	2,000	2,000	2,000	2,000	2,000	2,000						
236	-3	Heat Town Hall Facilities	8,454	11,500	11,000	11,000	11,000	11,000	11,000						
237	-4	Lights Town Hall Facilities	8,313	9,000	9,700	9,700	9,700	9,700	9,700						
238	-5	Repair & Renovation	5,271	5,000	5,000	5,000	5,000	5,000	5,000						
239															
240	6060	GRANTS/CONTRACTS MANAGER	15,541	-	-	-	-	-	-						
241	-1	Salary	15,005	-	-	-	-	-	-						
242	-2	Workshops, Seminars	150	-	-	-	-	-	-						
243	-3	Misc. Supplies, Subscription, Postage	278	-	-	-	-	-	-						
244	-4	Mileage	108	-	-	-	-	-	-						
245															
246	6100	PLANNING & ZONING COMMISSION	18,245	20,797	18,870	18,944	19,018	19,093	19,169						
247	-1	Zoning Enforcement Officer	7,225	7,297	7,370	7,444	7,518	7,593	7,669						
248	-2	Technical Assistant-Planner	11,020	13,500	11,500	11,500	11,500	11,500	11,500						
249	-5	Secretarial & Other Services	-	-	-	-	-	-	-						
250															
251	6111	LAND USE	406	800	500	800	800	800	800						
252															
253	6115	ECONOMIC DEVELOPMENT	-	900	225	900	900	900	900						
254															



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2022 - FY2026**

FY2022
5-Year Plan Update
5.25.2021

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
255	6120	CONSERVATION COMMISSION	823	1,100	1,100	1,100	1,100	1,100	1,100
256	-2	Training Workshop	-	100	100	100	100	100	100
257	-4	Miscellaneous, signage	823	1,000	1,000	1,000	1,000	1,000	1,000
258									
259	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER	7,018	6,500	7,000	7,000	7,000	7,000	7,000
260									
261	6200	HIGHWAYS	377,885	360,335	387,530	392,117	396,795	401,567	406,434
262	-1	General Maintenance	61,072	45,000	45,000	45,000	45,000	45,000	45,000
263	-2	Public works salaries	227,950	203,035	229,330	233,917	238,595	243,367	248,234
264	-3	Storm - Misc.o/t labor	13,209	26,200	26,200	26,200	26,200	26,200	26,200
265	-4	Boots & Clothing	1,700	1,600	2,500	2,500	2,500	2,500	2,500
266	-5	Storm - Materials	23,838	27,500	27,500	27,500	27,500	27,500	27,500
267	-6	Roadway Pavement Management	36,054	40,000	40,000	40,000	40,000	40,000	40,000
268	-7	Town Garage	5,257	8,000	8,000	8,000	8,000	8,000	8,000
269	-8	Stormwater Fees/Testing (Phase II)	8,305	8,500	8,500	8,500	8,500	8,500	8,500
270	-10	Drug & Alcohol Testing	500	500	500	500	500	500	500
271									
272	6202	TREE MAINTENANCE	15,246	18,300	15,000	15,000	15,000	15,000	15,000
273	-1	Tree Warden	2,250	2,250	2,250	2,250	2,250	2,250	2,250
274	-2	Tree Warden - Training Seminars	180	350	350	350	350	350	350
275	-3	Tree Pruning, Removal, replacement	12,437	15,300	12,000	12,000	12,000	12,000	12,000
276	-4	Mileage	379	400	400	400	400	400	400
277									
278	6205	STREET LIGHTING	15,392	17,000	18,500	18,500	18,500	18,500	18,500
279									
280	6300	SOCIAL SECURITY	55,244	56,110	56,184	57,308	58,454	59,623	60,815
281									
282	6310	DEFERRED COMPENSATION	16,273	16,471	15,421	15,421	15,421	15,421	15,421
283									
284	6400	REGIONAL PLANNING AGENCIES	38,232	38,861	38,553	38,553	38,553	38,553	38,553
285	-1	TVCCA	1,000	1,000	1,000	1,000	1,000	1,000	1,000
286	-2	Council of Governments	1,641	1,641	1,641	1,641	1,641	1,641	1,641
287	-3	Soil & Water Conservation	300	300	300	300	300	300	300
288	-4	Womens Center	250	250	250	250	250	250	250
289	-5	Uncas Health District	19,262	19,674	19,956	19,956	19,956	19,956	19,956
290	-6	CT Conference of Municipalities	2,032	2,032	2,032	2,032	2,032	2,032	2,032
291	-7	Norwich Probate Court	2,124	2,124	2,124	2,124	2,124	2,124	2,124
292	-8	Council of Small Towns (COST)	725	725	725	725	725	725	725
293	-9	Quinebaug Walking Weekends	-	175	175	175	175	175	175
294	-10	SSAC of Eastern CT	300	300	300	300	300	300	300
295	-11	Southeastern CT Enterprise Region (SECTER)	1,419	1,540	1,044	1,044	1,044	1,044	1,044
296	-12	Regional Animal Control	9,179	9,100	9,006	9,006	9,006	9,006	9,006
297									
298	6500	INSURANCE	199,518	236,445	260,938	276,835	293,740	311,718	330,840
299	-1	General Town	28,448	29,133	41,002	43,052	45,205	47,465	49,838
300	-2	Fire Department	16,537	16,690	17,191	18,051	18,953	19,901	20,896
301	-4	Water & Sewer Plants	7,566	7,982	8,222	8,633	9,065	9,518	9,994
302	-5	CIRMA (Workers Comp.)	33,848	39,343	38,205	40,115	42,121	44,227	46,438
303	-6	Employee Medical Insurance	109,169	139,347	152,368	163,034	174,446	186,657	199,723
304	-7	Employee Insurance Waiver	3,950	3,950	3,950	3,950	3,950	3,950	3,950
305									
306	6600	POLICE DEPARTMENT	196,340	177,665	184,767	188,346	191,997	195,721	199,520
307	-1	Resident Trooper Program	177,860	167,982	175,006	178,506	182,076	185,718	189,432
308	-2	Overtime (See revenue account 5200-13)	15,212	5,000	5,000	5,000	5,000	5,000	5,000
309	-3	Dare Program	215	300	300	300	300	300	300
310	-4	Supplies & misc.	234	500	500	500	500	500	500
311	-5	School Crossing Guards	2,819	3,883	3,961	4,040	4,121	4,203	4,288
312									
313	6605	FIRE DEPARTMENT	118,661	120,290	120,290	120,290	120,290	120,290	120,290
314	-1	Vehicle Maintenance	22,907	24,000	24,000	24,000	24,000	24,000	24,000
315	-2	Fixed Expenses	37,607	36,300	36,300	36,300	36,300	36,300	36,300
316	-3	Truck Supplies	7,400	7,550	7,550	7,550	7,550	7,550	7,550
317	-4	Station Maintenance	8,523	11,200	11,200	11,200	11,200	11,200	11,200
318	-5	Training	10,114	14,500	14,500	14,500	14,500	14,500	14,500
319	-6	Business Expenses	13,630	14,140	14,140	14,140	14,140	14,140	14,140
320	-7	Equipment Maintenance	18,480	12,600	12,600	12,600	12,600	12,600	12,600
321	-8	Capital Expenses	-	-	-	-	-	-	-
322									
323	6610	EMERGENCY MANAGEMENT/LEPC	3,954	4,030	4,030	4,030	4,030	4,030	4,030
324	-1	Salary Director	2,200	2,200	2,200	2,200	2,200	2,200	2,200
325	-4	Capital Expenses	-	-	-	-	-	-	-
326	-5	Training Expense	500	500	500	500	500	500	500
327	-6	Equipment Maintenance	754	830	830	830	830	830	830
328	-8	Local Emergency Plan Chairperson (LEPC)	500	500	500	500	500	500	500
329									
330	6615	FIRE MARSHAL/BURNING OFFICIAL	10,913	11,729	10,875	10,955	11,036	11,118	11,200
331	-1	Salary	8,767	8,854	8,000	8,080	8,161	8,242	8,325
332	-2	Office expenses, education, misc.	1,521	2,250	2,250	2,250	2,250	2,250	2,250
333	-4	Burning Official	625	625	625	625	625	625	625
334									



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2022 - FY2026**

FY2022
5-Year Plan Update
5.25.2021

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
335	6620	BUILDING OFFICIAL	20,047	21,466	21,662	21,861	22,061	22,264	22,468
336	-1	Salary	19,471	19,666	19,862	20,061	20,261	20,464	20,668
337	-2	Mileage	264	800	800	800	800	800	800
338	-3	Membership fees	79	250	250	250	250	250	250
339	-6	Education, Training, Misc.	233	250	250	250	250	250	250
340	-7	Office Supplies, Code volumes	-	500	500	500	500	500	500
341									
342	6625	BLIGHT ENFORCEMENT OFFICER	3,658	3,891	3,927	3,963	4,000	4,037	4,074
343	-1	Salary	3,555	3,591	3,627	3,663	3,700	3,737	3,774
344	-2	Mileage	-	150	150	150	150	150	150
345	-3	Postage	103	150	150	150	150	150	150
346									
347	6700	SANITATION & WASTE REMOVAL	77,830	70,000	70,000	70,000	70,000	70,000	70,000
348	-2	Materials & Misc.	312	5,000	5,000	5,000	5,000	5,000	5,000
349	-3	Recycling	77,518	65,000	65,000	65,000	65,000	65,000	65,000
350									
351	6702	WASTE MANAGEMENT	50,431	63,000	63,000	63,000	63,000	63,000	63,000
352									
353	6810	COMMISSION ON AGING	86,853	65,481	66,660	67,390	68,027	68,673	69,328
354	-1	Salary - Coordinator	26,017	31,574	29,764	30,062	30,362	30,666	30,973
355	-2	Municipal Agent	120	200	100	200	200	200	200
356	-4	Office, supplies, misc.	5,141	1,740	1,200	1,200	1,200	1,200	1,200
357	-5	Elevator contract	2,425	2,515	2,601	2,692	2,786	2,884	2,985
358	-6	Programs	2,631	3,000	2,000	2,000	2,000	2,000	2,000
359	-7	Van Driver/Bus Driver -1	13,826	-	3,500	3,535	3,570	3,606	3,642
360	-7a	Van Driver/Bus Driver-2	18,823	19,452	20,496	20,701	20,908	21,117	21,328
361	-8	Senior Center Aide	7,651	-	-	-	-	-	-
362	-9	Vehicle Expenses	10,219	7,000	7,000	7,000	7,000	7,000	7,000
363									
364	6950	CAPITAL PROJECTS	12,403	14,700	14,700	14,700	14,700	14,700	14,700
365	-1	Repairs to Central Plant	9,013	6,000	6,000	6,000	6,000	6,000	6,000
366	-2	Engineering Fees	3,390	8,700	8,700	8,700	8,700	8,700	8,700
367									
368	7000	PARKS & PLAYGROUND (BoS)	3,730	750	750	750	750	750	750
369									
370	7002	RECREATION COMMISSION	13,578	-	-	-	-	-	-
371	-1	Recreation Salaries	13,578	-	-	-	-	-	-
372	-2	Recreation Supplies	-	-	-	-	-	-	-
373									
374	7003	RECREATION FACILITIES	1,751	1,825	1,825	1,825	1,825	1,825	1,825
375	-2	Electricity	1,751	1,825	1,825	1,825	1,825	1,825	1,825
376									
377	7004	RECREATION EVENTS	5,388	5,150	3,650	3,650	3,650	3,650	3,650
378	-1	Three Villages Fall Festival	3,293	3,500	2,000	2,000	2,000	2,000	2,000
379	-2	Earth Day	-	400	400	400	400	400	400
380	-3	Youth Year Long Activity	1,612	500	500	500	500	500	500
381	-4	Shetucket River Festival	222	250	250	250	250	250	250
382	-8	Other/Indoor Soccer	261	500	500	500	500	500	500
383									
384	7005	OTHER RECREATION PROGRAMS (BoS)	-	1,250	1,250	1,250	1,250	1,250	1,250
385	-1	Sprague/Franklin/Canterbury Little League	-	1,250	1,250	1,250	1,250	1,250	1,250
386									
387	7010	GRIST MILL	15,278	20,643	15,572	15,655	15,741	15,830	20,922
388	-1	Supplies, Maintenance	333	850	850	850	850	850	850
389	-2	Elevator Maintenance	2,221	7,443	2,372	2,455	2,541	2,630	2,722
390	-3	Heat & Lights	7,594	7,850	7,850	7,850	7,850	7,850	7,850
391	-4	Grist Mill Cleaner	5,130	4,500	4,500	4,500	4,500	4,500	4,500
392									
393	7012	HISTORICAL MUSEUM	3,218	200	2,130	2,130	2,130	2,130	2,130
394	-1	Museum Clerk	2,991	-	1,930	1,930	1,930	1,930	1,930
395	-14	Sprague Historical Society	227	200	200	200	200	200	200
396									
397	7015	LIBRARY	58,910	67,764	83,402	84,135	84,875	85,623	86,378
398	-1	Librarian Assistant - 1	6,970	10,000	13,414	13,548	13,684	13,820	13,959
399	-10	Library Director	21,384	28,160	28,441	28,725	29,013	29,303	29,596
400	-11	Programs	2,312	2,500	2,500	2,500	2,500	2,500	2,500
401	-12	Staff Development	85	500	500	500	500	500	500
402	-13	State Library/Conn Membership	350	550	550	550	550	550	550
403	-2	Books & DVDs	6,813	4,500	4,500	4,500	4,500	4,500	4,500
404	-3	Supplies, misc.	1,361	2,054	2,054	2,054	2,054	2,054	2,054
405	-4	Librarian Assistant - 4	7,694	9,000	13,936	14,075	14,216	14,358	14,502
406	-5	Librarian Assistant - 5	7,271	5,500	6,707	6,774	6,842	6,910	6,979
407	-6	Librarian Assistant - 6	4,670	5,000	10,800	10,908	11,017	11,127	11,239
408									



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2022 - FY2026**

FY2022
5-Year Plan Update
5.25.2021

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
409	7100	MISCELLANEOUS	34,457	16,968	17,875	17,875	17,875	17,875	17,875
410	-10	Newsletter - Salaries	3,056	50	-	-	-	-	-
411	-11	Bank Fees	5	43	-	-	-	-	-
412	-12	Newsletter- Misc.	3,943	500	500	500	500	500	500
413	-2	War Memorial/Lords Bridge Gazebo	614	675	675	675	675	675	675
414	-3	Cemeteries, Vets Graves	474	700	700	700	700	700	700
415	-4	Contingent Fund	2,999	3,000	3,000	3,000	3,000	3,000	3,000
416	-5	Memorial Day Celebration	38	-	1,000	1,000	1,000	1,000	1,000
417	-6	Legal Ads	15,495	11,000	12,000	12,000	12,000	12,000	12,000
418	-8	Unemployment Compensation	7,833	1,000	-	-	-	-	-
419									
420	7150	SPRAGUE WATER & SEWER AUTHORITY	8,078	8,500	8,500	8,500	8,500	8,500	8,500
421	-1	Water & Sewer Public Services	8,078	8,500	8,500	8,500	8,500	8,500	8,500
422									
423	7200	COMPUTER SERVICE/OFFICE MACHINES	50,690	53,966	57,577	58,053	58,535	59,021	59,512
424	-1	Town Clerk	12,992	9,850	10,150	10,252	10,354	10,458	10,562
425	-2	Tax Collector	7,100	9,031	9,622	9,718	9,815	9,914	10,013
426	-3	Assessor/Building Inspector	12,317	12,730	15,387	15,541	15,696	15,853	16,012
427	-4	Selectmen/Treasurer	1,494	1,000	1,000	1,000	1,000	1,000	1,000
428	-5	Equipment Maintenance	4,206	7,000	7,000	7,070	7,141	7,212	7,284
429	-6	Supplies - Server Support - Virus Renewal	5,000	5,000	5,000	5,000	5,000	5,000	5,000
430	-7	Paychex Services	3,111	3,200	3,225	3,225	3,225	3,225	3,225
431	-8	Library Support	2,524	4,124	4,162	4,204	4,246	4,288	4,331
432	-9	Mail System	743	708	708	708	708	708	708
433	-10	Fixed Asset Inventory	1,203	1,323	1,323	1,336	1,350	1,363	1,377
434									
435	7255	SHARED SERVICES W/SCHOOL	-	-	-	-	-	-	-
436									
437		OPERATING BUDGET	1,923,833	1,905,206	1,973,010	2,004,998	2,037,161	2,071,146	2,111,028
438									
439	7300	DEBT - INTEREST PAYMENT	178,325	229,095	291,875	264,475	245,675	227,500	207,900
440	-14	2005 Bonds: Land Acquisition and Roads	24,750	20,500	20,500	12,000	12,000	12,000	-
441	-15	2009 Bonds: Roads, Roof, Fire Truck; ADA; Truck; Pump	23,900	19,200	14,800	10,500	6,300	2,100	-
442	-16	2013 Bonds-Variou Purposes	129,675	115,675	103,675	93,675	83,675	74,300	74,300
443	-17	2020 Bonds - Various Purposes	-	73,720	152,900	148,300	143,700	139,100	133,600
444									
445									
446	7305	DEBT - PRINCIPAL PAYMENT	700,000	731,839	560,000	550,000	550,000	550,000	410,000
447	-14	2005 Bonds: Land Acquisition and Roads	85,000	85,000	85,000	80,000	80,000	80,000	-
448	-15	2009 Bonds: Roads, Roof, Fire Truck; ADA; Truck; Pump	125,000	110,000	110,000	105,000	105,000	105,000	-
449	-16	2013 Bonds-Variou Purposes	350,000	350,000	250,000	250,000	250,000	250,000	250,000
450	-16	2020 Bonds - Various Purposes	140,000	186,839	115,000	115,000	115,000	115,000	160,000
451									
452			878,325	960,934	851,875	814,475	795,675	777,500	617,900
453									
454	7360	Operating Transfer CNR Fund	8,000	22,000	22,000	22,000	22,000	22,000	22,000
455	7370	Transfer to Eliminate CNR Fund Deficit	-	-	125,188	75,368	39,951	38,880	76,362
456	7400	Non-Budgetary Expenditures	-	-	-	-	-	-	-
457	7600	GAAP Accrued Payroll & CWF	-	-	-	-	-	-	-
458		Total General Town Expenditures	2,810,158	2,888,140	2,972,073	2,916,841	2,894,787	2,909,526	2,827,290
459	7500	Total Board of Education Expenditures	6,351,287	6,503,595	6,787,139	6,888,946	6,992,280	7,097,164	7,203,622
460		TOTAL SPRAGUE BUDGET	9,161,445	9,391,735	9,759,212	9,805,787	9,887,067	10,006,690	10,030,911



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2022 - FY2026**

FY2022
5-Year Plan Update
5.25.2021

	A	B	N	P	R	T	V	X	Z	
	TOWN OF SPRAGUE									
		Actual	Projected	FY	FY	FY	FY	FY	FY	
		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026		
461										
462		REVENUES								
463		TAXES								
464	5000-1	5,952,079	6,107,539	6,241,789	6,322,359	6,443,214	6,564,069	6,604,354		
465	5000-2	5,498,351	5,669,773	5,801,039	5,881,609	6,002,464	6,123,319	6,163,604		
466	5000-3	25,953	20,000	20,000	20,000	20,000	20,000	20,000		
467	5000-4	109,819	125,000	125,000	125,000	125,000	125,000	125,000		
468	5000-5	32,086	35,000	35,000	35,000	35,000	35,000	35,000		
469	5000-6	89,129	72,000	72,000	72,000	72,000	72,000	72,000		
470	5000-7	200,435	(11,250)	(11,250)	(11,250)	(11,250)	(11,250)	(11,250)		
471	5000-8	200,435	200,000	200,000	200,000	200,000	200,000	200,000		
472	5000-9	(3,377)	(2,894)	-	-	-	-	-		
473		(117)	(90)	-	-	-	-	-		
474		2,666,736	2,660,052	2,668,094	2,668,094	2,668,094	2,668,094	2,668,094	2,668,094	
475	5100-1	2,666,736	2,660,052	2,668,094	2,668,094	2,668,094	2,668,094	2,668,094		
482										
483		STATE GRANTS - LOCAL								
484	5200-1	596,909	598,212	582,822	582,822	582,822	582,822	582,822	582,822	
485	5200-2	5,222	5,544	5,221	5,221	5,221	5,221	5,221	5,221	
486	5200-3	386,528	386,528	386,528	386,528	386,528	386,528	386,528	386,528	
487	5200-4	-	-	-	-	-	-	-	-	
488	5200-5	6,156	6,156	6,156	6,156	6,156	6,156	6,156	6,156	
489	5200-6	17,479	17,479	17,479	17,479	17,479	17,479	17,479	17,479	
490	5200-7	2,576	2,574	1,876	1,876	1,876	1,876	1,876	1,876	
491	5200-8	581	691	870	870	870	870	870	870	
492	5200-9	-	-	-	-	-	-	-	-	
493	5200-10	2,760	500	1,000	1,000	1,000	1,000	1,000	1,000	
494	5200-11	2,764	-	2,800	2,800	2,800	2,800	2,800	2,800	
495	5200-12	15,410	15,000	-	-	-	-	-	-	
496	5200-13	151,738	152,349	152,349	152,349	152,349	152,349	152,349	152,349	
497	5200-14	5,695	11,391	8,543	8,543	8,543	8,543	8,543	8,543	
498										
499		LOCAL REVENUES								
500	5300-1	95,089	140,160	92,650	92,650	92,650	92,650	92,650	92,650	
501	5300-2	3,214	1,500	3,000	3,000	3,000	3,000	3,000	3,000	
502	5300-3	840	3,500	1,000	1,000	1,000	1,000	1,000	1,000	
503	5300-4	20,152	45,000	25,000	25,000	25,000	25,000	25,000	25,000	
504	5300-5	982	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
505	5300-6	160	400	400	400	400	400	400	400	
506	5300-7	14,941	17,000	10,000	10,000	10,000	10,000	10,000	10,000	
507	5300-8	22,235	41,000	17,000	17,000	17,000	17,000	17,000	17,000	
508	5300-9	6,950	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
509	5300-10	3,465	2,500	3,500	3,500	3,500	3,500	3,500	3,500	
510	5300-11	-	-	-	-	-	-	-	-	
511	5300-12	-	-	-	-	-	-	-	-	
512	5300-13	19,316	20,000	23,000	23,000	23,000	23,000	23,000	23,000	
513	5300-14	1,532	1,500	2,000	2,000	2,000	2,000	2,000	2,000	
514	5300-15	192	160	150	150	150	150	150	150	
515	5300-16	84	150	150	150	150	150	150	150	
516	5300-17	1,026	950	950	950	950	950	950	950	
517										
518		MISC REVENUES								
519	5400-1	875,958	121,000	54,000	54,000	54,000	54,000	54,000	54,000	
520	5400-2	3,238	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
521	5400-3	-	-	-	-	-	-	-	-	
522	5400-4	-	-	-	-	-	-	-	-	
523	5400-5	831,781	74,000	-	-	-	-	-	-	
524	5400-6	40,939	45,000	52,000	52,000	52,000	52,000	52,000	52,000	
525										
526		INTERGOVERNMENTAL TRANSFERS								
527	5500-1	70,371	68,508	68,508	65,234	63,409	61,718	61,718	61,718	
528	5500-2	-	-	-	-	-	-	-	-	
529	5500-3	-	-	-	-	-	-	-	-	
530	5500-4	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	
531	5500-5	25,371	23,508	23,508	20,234	18,409	16,718	16,718	16,718	
532	5500-6	-	-	-	-	-	-	-	-	
533										
534		OTHER MISC REVENUES								
535	5600	-	73,720	105,000	52,929	-	-	-	-	
536	5700	-	-	-	-	-	-	-	-	
537	5800	-	73,720	105,000	52,929	-	-	-	-	
538										
539		10,257,142	9,769,191	9,812,863	9,838,088	9,904,189	10,023,353	10,063,638		
540										
541		TOTAL REVENUE								
542										
543		2,810,158	2,888,140	2,972,073	2,916,841	2,894,787	2,909,526	2,827,290		
544	7500	6,351,287	6,503,595	6,787,139	6,888,946	6,992,280	7,097,164	7,203,622		
545		9,161,445	9,391,735	9,759,212	9,805,787	9,887,067	10,006,690	10,030,911		
546										
547		SURPLUS / (SHORTFALL)								
548		1,095,697	377,456	53,651	32,301	17,122	16,663	32,727		
549										
550		MILL RATES								
551		34.75	35.75	36.00	36.50	37.25	38.00	38.25		

Town of Sprague
Fund Balance Projections as Shown in Each 5-Year Plan

General Fund Balance Projections in \$\$

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Actual/Projected Fund Balance	(819,291)	(48,306)	329,150					
<i>Draft FY22-FY26</i>				382,802	415,103	432,225	448,888	481,615
Updated 5-Yr Plan FY21-FY25		(95,923)	(786)	182,272	202,386	221,471	239,230	
Original 5-Yr Plan FY20-FY24	(790,320)	79,771	206,475	497,450	905,954	876,479		

General Fund Balance Projections as % of Expenditures

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Actual/Projected Fund Balance	-9.0%	-0.5%	3.5%					
<i>Draft FY22-FY26</i>				3.9%	4.2%	4.4%	4.5%	4.8%
Updated 5-Yr Plan FY21-FY25		-1.0%	0.0%	1.9%	2.1%	2.2%	2.4%	
Original 5-Yr Plan FY20-FY24	-8.7%	0.8%	2.2%	5.2%	9.5%	9.1%		

Town of Sprague Budget Status as of April 30, 2021

Summary

As of the end of April 2021, total revenues collected are 96% 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 103% 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 in addition to lower property tax revenues received due to the tax deferral program.

Total expenditures as of 4/30/21 are at 75% of budget. This is on par with expenditures for the same period in FY 2019/20 which were at 73% of the budget.

<i>Budget Category</i>	FY 2020/2021			Same Period Prior Year
	Budget	Year to Date	Year to Date %	
Property Taxes	6,110,523	6,026,267	99%	99%
State Education Grants	2,668,094	2,660,052	100%	99%
Other State Grants	597,933	190,696	32%	33%
Other Revenue	215,158	308,885	144%	463%
Total General Fund Revenues	9,591,708	9,185,900	96%	103%
Town/Municipal Expenditures	2,862,267	2,237,399	78%	81%
Board of Education Expenditures	6,688,595	4,907,024	73%	70%
Total General Fund Expenditures	9,550,862	7,144,423	75%	73%

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 April 30, 2021 of the current fiscal year are at 99% of the budgeted amount. This is on par with collections in the prior year.

State Grants make up 34.1% of total budgeted revenues. In April, the Town received \$1,329,92 of State grants including the third and final installment of ECS, Judicial fees and the Elderly and Disabled Transportation grant which resulted in the Town being at 87% of its budgeted State grants revenue received. For the same period last fiscal year, State grants received were comparable with the Town having received 87% of its State grant revenue as well.

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 \$308,885 and are at 144% of the total budgeted amount. Collections in the prior year, adjusted to exclude the MRF received, were 77% 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, COVID-19 relief reimbursements and larger than anticipated conveyance and recording fees.

Expenditures

Departmental and other operating expenditures as of April 30, 2021 tend to range between 65% and 80% 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 (97% year-to-date), insurance premiums (88% year-to-date) and maintenance contracts (84% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (100% year-to-date) and interest (92% 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 \$4,907,024 or 73% of total budget. For the same period last fiscal year, Board of Education expenditures were 70% of budget.

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Feb 2021	Mar 2021	April 2021	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Ordinary Income/Expense													
Income													
5000 - Taxes													
5000-1 - Current Taxes	143,988	100,766	59,912	5,669,773	5,630,615	(39,158)	99%	100%	5,669,773	5,669,773	-	100%	
5000-2 - Current Interest & Lien Fees	1,437	2,466	6,277	20,000	17,413	(2,587)	87%	103%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	3,129	8,689	6,895	125,000	93,136	(31,864)	75%	76%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	926	2,811	1,672	35,000	23,999	(11,001)	69%	77%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	6,801	5,996	4,652	72,000	64,088	(7,912)	89%	118%	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)	(1,239)	(107)	(7)	-	(2,894)	(2,894)	100%	100%	(2,894)	-	(2,894)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	(90)	(90)	100%	100%	(90)	-	(90)	100%	
Total 5000 - Taxes	155,042	120,621	79,401	6,110,523	6,026,267	(84,256)	99%	99%	6,107,539	6,110,523	(2,984)	100%	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	-	-	1,326,004	2,668,094	2,660,052	(8,042)	100%	99%	2,660,052	2,668,094	(8,042)	100%	
Total 5100 - State Grants-School	-	-	1,326,004	2,668,094	2,660,052	(8,042)	100%	99%	2,660,052	2,668,094	(8,042)	100%	
5200 - State Grants-Local													
5200-1 - Telecomm. Property Tax Grant	-	5,544	-	5,221	5,544	323	106%	96%	5,544	5,221	323	106%	
5200-10 - Judicial 10th Circuit Court	-	-	240	1,000	340	(660)	34%	198%	500	1,000	(500)	50%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	2,800	-	(2,800)	0%	0%	-	2,800	(2,800)	0%	
5200-13 - St. Police O/T	-	-	-	15,000	-	(15,000)	0%	103%	15,000	15,000	-	100%	
5200-14 - Town Aid Roads	-	-	-	151,738	152,348	610	100%	100%	152,348	151,738	610	100%	
5200-16 - Elderly & Disabled Transp Grant	-	8,543	2,848	8,543	11,391	2,848	133%	32%	11,391	8,543	2,848	133%	
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	11,652	(5,827)	67%	66%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	-	-	-	2,574	2,574	-	100%	102%	2,574	2,574	-	100%	
5200-7 - Disability Exemption Reimb.	-	-	-	894	691	(203)	77%	84%	691	894	(203)	77%	
Total 5200 - State Grants-Local	-	19,913	3,088	597,933	190,696	(407,237)	32%	33%	598,211	597,933	278	100%	
5300 - Local Revenues													
5300-1 - Interest Income	233	138	68	3,000	1,146	(1,854)	38%	68%	1,500	3,000	(1,500)	50%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	-	671	67	3,500	1,882	(1,618)	54%	72%	2,500	3,500	(1,000)	71%	
5300-13 - Landfill Receipts	2,118	1,827	1,691	23,000	18,000	(5,000)	78%	63%	20,000	23,000	(3,000)	87%	
5300-14 - Newsletter Ads	-	-	21	2,000	1,452	(548)	73%	50%	1,500	2,000	(500)	75%	
5300-15 - Marriage Licenses	32	16	16	150	160	10	107%	117%	160	150	10	107%	
5300-16 - Sportsmans Licenses	4	31	8	150	91	(59)	61%	55%	150	150	-	100%	
5300-17 - Farmland Preservation	96	99	72	950	918	(32)	97%	93%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	140	355	490	1,000	3,045	2,045	305%	70%	3,500	1,000	2,500	350%	
5300-3 - Building Inspector Fees	601	540	1,610	25,000	42,807	17,807	171%	56%	45,000	25,000	20,000	180%	
5300-4 - Dog License Fees	14	7	15	1,500	539	(961)	36%	13%	1,500	1,500	-	100%	
5300-5 - Sundry Receipts, faxes, etc	-	10	-	400	184	(216)	46%	29%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,606	2,569	1,059	10,000	16,177	6,177	162%	121%	17,000	10,000	7,000	170%	
5300-8 - Conveyance Tax	1,568	1,500	11,499	17,000	39,596	22,596	233%	100%	41,000	17,000	24,000	241%	
5300-9 - Copies	439	372	411	5,000	4,355	(645)	87%	116%	5,000	5,000	-	100%	
Total 5300 - Local Revenues	6,851	8,135	17,027	92,650	130,352	37,702	141%	75%	140,160	92,650	47,510	151%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	-	15	400	-	72,274	72,274	100%	100%	74,000	-	74,000	100%	
5400-6 - Waste Management	4,285	6,670	4,298	52,000	37,751	(14,249)	73%	46%	45,000	52,000	(7,000)	87%	
Total 5400 - Misc Revenues	4,285	6,685	4,698	54,000	110,025	56,025	204%	1577%	121,000	54,000	67,000	224%	
5500 - Resv. Dam Proj. - Prinp. S&W	-	-	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	-	23,508	23,508	-	100%	100%	23,508	23,508	-	100%	
5500-4 - Transfer in of Capitalized Interest for Bond	-	-	-	-	-	-	0%	0%	73,720	-	73,720	100%	
Total Income	166,178	155,354	1,430,218	9,591,708	9,185,900	(405,808)	96%	103%	9,769,190	9,591,708	177,482	102%	
Gross Profit	166,178	155,354	1,430,218	9,591,708	9,185,900	(405,808)	96%	103%	9,769,190	9,591,708	177,482	102%	
Expense													
6000 - Board of Selectmen													
6000-1 - First Selectman	3,108	3,108	3,108	40,400	34,188	(6,212)	85%	78%	40,400	40,400	-	100%	
6000-2 - Selectman 2	100	100	100	1,200	1,000	(200)	83%	83%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	100	1,200	1,000	(200)	83%	315%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	-	12	-	1,260	1,129	(131)	90%	91%	1,260	1,260	-	100%	

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Feb 2021	Mar 2021	April 2021	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6000-5 · Selectman - Mileage	-	-	-	1,500	-	(1,500)	0%	48%	1,500	1,500	-	100%
6000-6 · Selectman Executive Assistant	3,513	3,513	3,513	45,667	38,642	(7,025)	85%	85%	45,667	45,667	-	100%
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	40%	-	-	-	0%
Total 6000 · Board of Selectmen	6,821	6,833	6,821	91,227	75,959	(15,268)	83%	83%	91,227	91,227	-	100%
6005 · Elections												
6005-1 · Election Salaries	186	192	153	6,100	4,439	(1,661)	73%	52%	6,100	6,100	-	100%
6005-2 · Election Misc.	1,350	969	112	16,907	12,936	(3,971)	77%	42%	16,907	16,907	-	100%
Total 6005 · Elections	1,536	1,161	265	23,007	17,375	(5,632)	76%	45%	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	-	19,923	-	23,200	19,923	(3,277)	86%	80%	20,000	23,200	(3,200)	86%
6012 · Bookkeeper												
6012-1 · Bookkeeper - Salary	2,183	2,130	2,104	28,492	24,261	(4,231)	85%	84%	28,492	28,492	-	100%
6012-2 · Bookkeeper-Support	-	354	160	900	532	(368)	59%	98%	900	900	-	100%
Total 6012 · Bookkeeper	2,183	2,484	2,264	29,392	24,793	(4,599)	84%	85%	29,392	29,392	-	100%
6015 · Assessors												
6015-1 · Assessors, Salary	1,705	1,705	1,705	22,165	18,756	(3,409)	85%	87%	22,165	22,165	-	100%
6015-4 · Assessors, Travel Expense	-	-	-	300	300	-	100%	14%	300	300	-	100%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	(25)	-	280	-	(280)	0%	0%	280	280	-	100%
6015-6 · Assess. Misc. Supplies, Postage	-	(169)	-	1,680	1,510	(170)	90%	11%	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	1,705	1,511	1,705	25,425	20,566	(4,859)	81%	76%	25,425	25,425	-	100%
6025 · Tax Collector												
6025-1 · Tax Collector, Salary	2,061	2,061	2,061	26,797	22,672	(4,125)	85%	85%	26,797	26,797	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	95	27	21	700	245	(455)	35%	64%	700	700	-	100%
6025-5 · Tax Collector, Postage	-	-	-	1,410	106	(1,304)	8%	11%	1,410	1,410	-	100%
Total 6025 · Tax Collector	2,156	2,088	2,082	28,907	23,023	(5,884)	80%	77%	28,907	28,907	-	100%
6030 · Town Treasurer	200	200	200	2,400	2,000	(400)	83%	83%	2,400	2,400	-	100%
6035 · Town Counsel & Financial Advisr												
6035-1 · Town Counsel	-	1,521	2,646	20,000	11,716	(8,284)	59%	81%	20,000	20,000	-	100%
6035-2 · Financial Advisor	-	1,000	-	7,000	1,000	(6,000)	14%	55%	1,000	7,000	(6,000)	14%
Total 6035 · Town Counsel & Financial Advisr	-	2,521	2,646	27,000	12,716	(14,284)	47%	74%	21,000	27,000	(6,000)	78%
6040 · Town Clerk												
6040-1 · Town Clerk, Salary	3,851	3,851	3,851	50,057	42,360	(7,697)	85%	85%	50,057	50,057	-	100%
6040-2 · Town Clerk, Office Sup, Misc.	-	201	-	1,463	1,002	(461)	68%	51%	1,463	1,463	-	100%
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	7%	350	350	-	100%
6040-4 · Town Clerk, School	-	85	-	900	388	(512)	43%	108%	900	900	-	100%
6040-5 · Town Clerk, Microfm(Security)	-	-	-	400	-	(400)	0%	32%	400	400	-	100%
Total 6040 · Town Clerk	3,851	4,137	3,851	53,170	43,750	(9,420)	82%	83%	53,170	53,170	-	100%
6045 · Telephone Services/DSL/Website	778	670	1,141	11,500	9,551	(1,949)	83%	80%	11,500	11,500	-	100%
6050 · Pool Secretaries												
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,444	1,444	1,816	23,614	18,498	(5,116)	78%	80%	23,614	23,614	-	100%
6050-2 · Pool Sec, Salary-Land Use Clerk	2,743	2,792	2,743	35,167	29,650	(5,517)	84%	86%	35,167	35,167	-	100%
Total 6050 · Pool Secretaries	4,187	4,236	4,559	58,781	48,148	(10,633)	82%	84%	58,781	58,781	-	100%
6055 · Town Off. Bldg.												
6055-1 · Town Off. Bldg.Janitorial Serv	774	774	774	9,822	6,882	(2,940)	70%	90%	9,822	9,822	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	12	226	-	2,000	1,060	(940)	53%	91%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	1,475	106	857	11,500	5,746	(5,754)	50%	74%	11,500	11,500	-	100%
6055-4 · Town Off Bldg/Sen Ctr - Lights	1,160	-	1,140	9,000	8,282	(718)	92%	75%	9,000	9,000	-	100%
6055-5 · Town Off. Bldg. rpr & renov.	-	986	-	5,000	4,444	(556)	89%	86%	5,000	5,000	-	100%
Total 6055 · Town Off. Bldg.	3,421	2,092	2,771	37,322	26,414	(10,908)	71%	81%	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	561	561	7,297	6,172	(1,125)	85%	85%	7,297	7,297	-	100%
6100-2 · P & Z Comm. Planner	-	-	3,040	13,500	6,888	(6,612)	51%	80%	13,500	13,500	-	100%

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
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Total 6100 · P & Z Comm.	561	561	3,601	20,797	13,060	(7,737)	63%	82%	20,797	20,797	-	100%
6111 · Land Use Miscellaneous	55	160	-	800	443	(357)	55%	38%	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	32	-	-	1,000	285	(715)	29%	82%	1,000	1,000	-	100%
Total 6120 · Conservation Commission	-	-	-	1,100	285	(815)	26%	75%	1,100	1,100	-	100%
6150 · Conservation Wetlands Enf Off	680	560	800	6,500	5,810	(690)	89%	78%	6,500	6,500	-	100%
6200 · Highways												
6200-1 · Highways, General Maintenance	6,778	1,896	1,149	45,000	33,462	(11,538)	74%	95%	45,000	45,000	-	100%
6200-10 · Drug & Alcohol Testing	200	-	-	500	450	(50)	90%	100%	500	500	-	100%
6200-2 · Highways, Public Works Salary	17,729	14,930	14,871	203,035	182,727	(20,308)	90%	78%	203,035	203,035	-	100%
6200-3 · Highways, Misc. o/t labor.	9,683	-	341	26,200	17,449	(8,751)	67%	34%	26,200	26,200	-	100%
6200-4 · Boots - Highways	106	171	32	1,600	759	(841)	47%	54%	1,600	1,600	-	100%
6200-5 · Storm Materials	52	2,183	-	27,500	22,563	(4,937)	82%	87%	27,500	27,500	-	100%
6200-6 · Highways, Roadway Mgmt.	54	180	180	40,000	25,572	(14,428)	64%	87%	40,000	40,000	-	100%
6200-7 · Highways, Town Garage	903	1,660	217	8,000	7,370	(630)	92%	56%	8,000	8,000	-	100%
6200-8 · Stormwater Permit Fees(Phasell)	-	2,160	-	8,500	2,160	(6,340)	25%	98%	8,500	8,500	-	100%
Total 6200 · Highways	35,505	23,180	16,790	360,335	292,512	(67,823)	81%	78%	360,335	360,335	-	100%
6202 · Tree Maintenance												
6202-1 · Tree Warden	-	-	-	2,250	1,125	(1,125)	50%	50%	2,250	2,250	-	100%
6202-2 · Tree Warden- Training Seminars	-	25	-	350	195	(155)	56%	51%	350	350	-	100%
6202-3 · Tree Pruning, Removal, Replacme	1,226	-	1,600	15,300	8,313	(6,987)	54%	101%	15,300	15,300	-	100%
6202-4 · Tree Warden Mileage	-	-	60	400	244	(156)	61%	45%	400	400	-	100%
Total 6202 · Tree Maintenance	1,226	25	1,660	18,300	9,877	(8,423)	54%	91%	18,300	18,300	-	100%
6205 · Street Lighting	1,563	1,239	1,383	17,000	13,498	(3,502)	79%	92%	17,000	17,000	-	100%
6300 · Social Security	4,665	3,708	3,748	56,110	43,375	(12,735)	77%	75%	56,110	56,110	-	100%
6310 · Deferred Compensation	1,255	1,174	1,174	16,471	13,651	(2,820)	83%	84%	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	-	100%	100%	300	300	-	100%
6400-4 · Reg. Agency - Women's Center	-	-	-	250	250	-	100%	100%	250	250	-	100%
6400-5 · Uncas Health District	-	4,919	-	19,674	19,676	2	100%	100%	19,674	19,674	-	100%
6400-6 · Reg. Agency - CCM	-	-	-	2,032	1,016	(1,016)	50%	100%	2,032	2,032	-	100%
6400-7 · Reg. Agency - Norwich PrbCrt	-	-	531	2,124	1,997	(127)	94%	100%	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	175	-	100%	0%	175	175	-	100%
Total 6400 · Regional Agencies	175	-	5,450	38,861	37,599	(1,262)	97%	99%	38,861	38,861	-	100%
6500 · Insurance												
6500-1 · Insurance, General Town	-	7,074	-	29,133	29,130	(3)	100%	97%	29,133	29,133	-	100%
6500-2 · Insurance, Fire Department	-	4,173	-	16,690	16,692	2	100%	104%	16,690	16,690	-	100%
6500-4 · Insurance, Water & Sewer Plants	-	1,996	-	7,982	7,984	2	100%	100%	7,982	7,982	-	100%
6500-5 · Insurance,CIRMA (Workers Comp)	-	9,834	-	39,343	36,244	(3,099)	92%	83%	39,343	39,343	-	100%
6500-6 · Insurance, Empl. Medical Ins.	10,256	10,841	10,546	139,347	115,465	(23,882)	83%	89%	139,347	139,347	-	100%
6500-7 · Employee Insurance Waiver	329	121	329	3,950	3,082	(868)	78%	83%	3,950	3,950	-	100%
Total 6500 · Insurance	10,585	34,039	10,875	236,445	208,597	(27,848)	88%	91%	236,445	236,445	-	100%
6600 · Police Department												
6600-1 · Police Dept. Resident Trooper	-	-	-	167,982	(20,218)	(188,200)	-12%	2%	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%	25%	500	500	-	100%
6600-5 · Police Dept.- Sch. Crs. Guard	192	474	336	3,883	2,680	(1,203)	69%	73%	3,883	3,883	-	100%
Total 6600 · Police Department	192	474	336	177,665	(17,239)	(194,904)	-10%	12%	177,665	177,665	-	100%
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	100	100	3,785	24,000	26,568	2,568	111%	93%	24,000	24,000	-	100%
6605-2 · Fire Dept, Fixed Expenses	4,193	2,857	1,766	36,300	29,464	(6,836)	81%	92%	36,300	36,300	-	100%
6605-3 · Fire Dept. Truck Supplies	-	-	-	7,550	-	(7,550)	0%	34%	7,550	7,550	-	100%
6605-4 · Fire Dept., Firehouse Maint.	590	173	(126)	11,200	4,566	(6,634)	41%	70%	11,200	11,200	-	100%

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
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6605-5 · Fire Dept., Training	179	-	-	14,500	5,700	(8,800)	39%	75%	14,500	14,500	-	100%
6605-6 · Fire Dept., Business Exp.	214	1,025	210	14,140	4,378	(9,762)	31%	68%	14,140	14,140	-	100%
6605-7 · Fire Dept., Equip. Maint.	1,291	369	-	12,600	7,203	(5,397)	57%	68%	12,600	12,600	-	100%
Total 6605 · Fire Dept.	6,567	4,524	5,635	120,290	77,879	(42,411)	65%	79%	120,290	120,290	-	100%
6610 · Emergency												
6610-1 · Salary Director	-	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%
6610-5 · Training Expense	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
6610-6 · Equipment Maintenance	-	-	-	830	-	(830)	0%	0%	830	830	-	100%
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 6610 · Emergency	-	-	-	4,030	-	(4,030)	0%	0%	4,030	4,030	-	100%
6615 · Fire Marshal/Burning Official												
6615-1 · Fire Marshal/Salary	667	667	667	8,854	7,096	(1,758)	80%	83%	8,854	8,854	-	100%
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	175	-	1,346	2,250	1,521	(729)	68%	74%	2,250	2,250	-	100%
6615-4 · Burning Official - Salary	-	-	-	625	313	(312)	50%	50%	625	625	-	100%
Total 6615 · Fire Marshal/Burning Official	842	667	2,013	11,729	8,930	(2,799)	76%	80%	11,729	11,729	-	100%
6620 · Enf. Off-Bldg.Code												
6620-1 · Enf.Off-Bldg Code - Salary	1,513	1,513	1,513	19,666	16,642	(3,024)	85%	85%	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	-	-	-	250	135	(115)	54%	66%	250	250	-	100%
6620-6 · Enf.Off-Bldg.Code.- Ed.Training	-	-	-	250	4	(246)	2%	93%	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	1,513	1,513	1,513	21,466	16,781	(4,685)	78%	79%	21,466	21,466	-	100%
6625 · Blight Enforcement Officer												
6625-1 · Blight Enforce. Officer-Salary	299	299	299	3,591	2,990	(601)	83%	83%	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	2,990	(901)	77%	77%	3,891	3,891	-	100%
6700 · Sanit/Wst Rem.												
6700-2 · Sanit/Wst.Rem,Matls.Misc	429	245	287	5,000	3,660	(1,340)	73%	86%	5,000	5,000	-	100%
6700-3 · Sanit/Wst.Rem., Recycling	3,215	5,824	3,919	65,000	48,047	(16,953)	74%	91%	65,000	65,000	-	100%
Total 6700 · Sanit/Wst Rem.	3,644	6,069	4,206	70,000	51,707	(18,293)	74%	91%	70,000	70,000	-	100%
6702 · Waste Management Exp. (Waste Management)	5,775	4,312	5,191	63,000	45,658	(17,342)	72%	53%	63,000	63,000	-	100%
6810 · Comm. of Aging												
6810-1 · Comm. on Aging - Salary	2,130	2,252	2,247	31,574	25,386	(6,188)	80%	112%	31,574	31,574	-	100%
6810-2 · Commission on Aging-Munic Agent	-	-	-	200	30	(170)	15%	14%	200	200	-	100%
6810-4 · Comm. on Aging - Off sup/misc.	188	239	44	1,740	973	(767)	56%	256%	1,740	1,740	-	100%
6810-5 · Comm. of Aging - Elevator Contr	213	213	213	2,515	2,088	(427)	83%	83%	2,515	2,515	-	100%
6810-6 · Comm. of Aging - Programs	3	20	-	3,000	346	(2,654)	12%	67%	3,000	3,000	-	100%
6810-7 · Comm. of Aging - Van Driver	-	-	-	14,000	-	(14,000)	0%	55%	-	14,000	(14,000)	0%
6810-7a · Comm of Aging-Van Dr	1,726	1,584	1,546	19,452	17,258	(2,194)	89%	94%	19,452	19,452	-	100%
6810-8 · Comm. on Aging -Senior Ctr Aide	-	-	-	-	-	-	0%	47%	-	-	-	0%
6810-9 · Van Expense, Comm. on Aging	133	252	-	7,000	1,731	(5,269)	25%	103%	7,000	7,000	-	100%
Total 6810 · Comm. of Aging	4,393	4,560	4,050	79,481	47,812	(31,669)	60%	81%	65,481	79,481	(14,000)	82%
6950 · Capital Project												
6950-1 · Capital Project,Rpr Centr Plnt	652	1,062	1,147	6,000	4,556	(1,444)	76%	150%	6,000	6,000	-	100%
6950-2 · Engineering Fees, Cap. Proj.	-	-	270	8,700	7,630	(1,070)	88%	68%	8,700	8,700	-	100%
Total 6950 · Capital Project	652	1,062	1,417	14,700	12,186	(2,514)	83%	113%	14,700	14,700	-	100%
7000 · Parks & Playgrounds												
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	-	129	1,825	1,145	(680)	63%	78%	1,825	1,825	-	100%
Total 7003 · Recreation Facilities (BoS)	129	-	129	1,825	1,145	(680)	63%	78%	1,825	1,825	-	100%
7004 · Recreation Events(SPARC)												
7004-1 · RecEvent-3 Villages Fall Fest	-	-	-	3,500	-	(3,500)	0%	56%	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%	322%	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%

Town of Sprague
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 July 2020 through April 2021

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Total 7004 · Recreation Events(SPARC)	-	-	-	5,150	276	(4,874)	5%	69%	5,150	5,150	-	100%
7005 · Other Recreation Programs												
7005-1 · Sprague/Franklin/Canterbury LL	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%
Total 7005 · Other Recreation Programs	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%
7010 · Grist Mill												
7010-1 · Grist Mill - Supplies, Maint.	-	-	-	850	117	(733)	14%	12%	850	850	-	100%
7010-2 · Grist Mill-Elevator Maintenance	194	194	194	7,443	6,043	(1,400)	81%	102%	7,443	7,443	-	100%
7010-3 · Grist Mill - Heat, Light	2,014	666	646	7,850	6,681	(1,169)	85%	70%	7,850	7,850	-	100%
7010-5 · Grist Mill - Janitor- Salaries	250	250	250	7,020	1,560	(5,460)	22%	69%	4,500	7,020	(2,520)	64%
Total 7010 · Grist Mill	2,458	1,110	1,090	23,163	14,401	(8,762)	62%	71%	20,643	23,163	(2,520)	89%
7012 · Historical Museum												
7012-1 · Salary	-	-	-	1,930	-	(1,930)	0%	60%	-	1,930	(1,930)	0%
7012-14 · Sprague Historical Society	(27)	122	50	200	165	(35)	83%	25%	200	200	-	100%
Total 7012 · Historical Museum	(27)	122	50	2,130	165	(1,965)	8%	58%	200	2,130	(1,930)	9%
7015 · Library												
7015-1 · Library - Librarian Assistant-1	864	816	876	12,996	6,884	(6,112)	53%	32%	10,000	12,996	(2,996)	77%
7015-10 · Library - Director	2,286	2,177	2,232	28,160	25,009	(3,151)	89%	68%	28,160	28,160	-	100%
7015-11 · Library - Programs	-	244	486	2,500	624	(1,876)	25%	44%	2,500	2,500	-	100%
7015-12 · Professional Fees	-	-	55	500	225	(275)	45%	18%	500	500	-	100%
7015-13 · Library-St Lib CT Membership	-	-	-	550	-	(550)	0%	64%	550	550	-	100%
7015-2 · Library - Books	792	189	326	4,500	1,410	(3,090)	31%	66%	4,500	4,500	-	100%
7015-3 · Library - Sup./Misc.	771	256	-	2,054	1,730	(324)	84%	16%	2,054	2,054	-	100%
7015-4 · Library - Library Assistant - 3	850	900	894	12,996	7,630	(5,366)	59%	31%	9,000	12,996	(3,996)	69%
7015-5 · Librarian Assistant - 5	432	480	480	5,500	3,792	(1,708)	69%	38%	5,500	5,500	-	100%
7015-6 · Library - Librarian Assistant-2	613	675	588	12,320	3,642	(8,678)	30%	107%	5,000	12,320	(7,320)	41%
Total 7015 · Library	6,608	5,737	5,937	82,076	50,946	(31,130)	62%	57%	67,764	82,076	(14,312)	83%
7100 · Miscellaneous												
7100-10 · Newsletter- Salary	-	-	-	600	50	(550)	8%	83%	50	600	(550)	8%
7100-11 · Bank Fees	-	-	-	-	43	43	100%	100%	43	-	43	100%
7100-12 · Newsletter - Misc.	-	36	-	2,000	234	(1,766)	12%	74%	500	2,000	(1,500)	25%
7100-2 · War Mem./Lords Bridge Gazebo	48	(2,475)	48	675	432	(243)	64%	86%	675	675	-	100%
7100-3 · Cemeteries, Vets Graves	-	-	-	700	-	(700)	0%	68%	700	700	-	100%
7100-4 · Contingent Fund	20	-	-	3,000	2,313	(687)	77%	77%	3,000	3,000	-	100%
7100-5 · Memorial Day Celebration	-	-	-	1,000	-	(1,000)	0%	0%	-	1,000	(1,000)	0%
7100-6 · Legal Ads	436	(681)	1,599	13,000	5,638	(7,362)	43%	158%	11,000	13,000	(2,000)	85%
7100-8 · Unemployment Compensation	82	164	-	-	561	561	100%	100%	1,000	-	1,000	100%
Total 7100 · Miscellaneous	586	(2,956)	1,647	20,975	9,271	(11,704)	44%	108%	16,968	20,975	(4,007)	81%
7150 · Sewer & Water Dept.												
7150-1 · Water & Sewer Public Services	-	1,698	-	8,500	5,113	(3,387)	60%	75%	8,500	8,500	-	100%
Total 7150 · Sewer & Water Dept.	-	1,698	-	8,500	5,113	(3,387)	60%	75%	8,500	8,500	-	100%
7200 · Office Machines/Sup/Mnt.												
7200-1 · Office Mach/Sup/Mnt -Town Clerk	-	1,358	-	9,850	7,181	(2,669)	73%	101%	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.	584	-	-	9,031	8,081	(950)	89%	100%	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	37	195	246	1,000	790	(210)	79%	126%	1,000	1,000	-	100%
7200-5 · Office Machines - Equip.Mnt.	-	-	87	7,000	3,398	(3,602)	49%	45%	7,000	7,000	-	100%
7200-6 · Office MachSupp-ServSupp	-	-	-	5,000	5,000	-	100%	100%	5,000	5,000	-	100%
7200-7 · Paychex Services	231	226	248	3,200	2,777	(423)	87%	77%	3,200	3,200	-	100%
7200-8 · Off.Mach/Sup/Mnt-Library Suppor	-	-	-	4,124	3,105	(1,019)	75%	94%	4,124	4,124	-	100%
7200-9 · Off.Mach/Sup/Mnt.-Mail System	-	177	-	708	531	(177)	75%	80%	708	708	-	100%
Total 7200 · Office Machines/Sup/Mnt.	852	1,956	581	53,433	44,916	(8,517)	84%	91%	53,966	53,433	533	101%
7300 · Interest Payments - Bonds												
7300-14 · 2005 Bonds, Land Purchase, Rds	-	10,250	-	24,750	20,500	(4,250)	83%	100%	20,500	24,750	(4,250)	83%
7300-15 · 2009 Bond-Roads, Roof, Fire App,A	-	-	-	19,200	10,700	(8,500)	56%	55%	19,200	19,200	-	100%
7300-16 · 2013 Bonds-Varioues Purposes	54,338	-	-	115,675	115,675	1	100%	100%	115,675	115,675	-	100%
7300-17 · 2020 Bonds-Varioues Purposes	-	-	-	-	-	-	0%	0%	73,720	-	73,720	100%
Total 7300 · Interest Payments - Bonds	54,338	10,250	-	159,625	146,876	(12,749)	92%	94%	229,095	159,625	69,470	144%
7305 · Redemption of Debt-Principal												
7305-14 · 2005 Bonds, Land Purchase, Rds	-	85,000	-	85,000	85,000	-	100%	100%	85,000	85,000	-	100%
7305-15 · 2009 Bond-Roads, Roof, FireApp,AD	-	-	-	110,000	110,000	-	100%	100%	110,000	110,000	-	100%

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Feb 2021	Mar 2021	April 2021	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
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%
Total 7305 · Redemption of Debt-Principal	-	85,000	-	730,000	731,839	1,839	100%	100%	731,839	730,000	1,839	100%
7360 · Operating Transfers CNR Fund	-	-	-	22,000	22,000	-	100%	0%	22,000	22,000	-	100%
7500 · Board of Education	587,170	656,869	479,804	6,688,595	4,907,024	(1,781,571)	73%	70%	6,503,595	6,688,595	(185,000)	97%
Total Expense	759,099	895,768	587,684	9,550,862	7,144,423	(2,406,439)	75%	73%	9,391,735	9,550,862	(159,127)	98%
Net Ordinary Income	(592,921)	(740,414)	842,534	40,846	2,041,477	2,000,631			377,455	40,846	336,609	924%
Net Income	(592,921)	(740,414)	842,534	40,846	2,041,477	2,000,631			377,455	40,846	336,609	924%
Summary	Prior Three Months Totals			Current Year Totals					Estimated Year-End Totals			
Board of Selectmen Expenditures	\$ 171,929	\$ 238,899	\$ 107,880	\$ 2,862,267	\$ 2,237,399	\$ (624,868)	78%	81%	\$ 2,888,140	\$ 2,862,267	\$ 25,873	101%
Board of Education Expenditures	\$ 587,170	\$ 656,869	\$ 479,804	\$ 6,688,595	\$ 4,907,024	\$ (1,781,571)	73%	70%	\$ 6,503,595	\$ 6,688,595	\$ (185,000)	97%
Total Expenditures	\$ 759,099	\$ 895,768	\$ 587,684	\$ 9,550,862	\$ 7,144,423	\$ (2,406,439)	75%	73%	\$ 9,391,735	\$ 9,550,862	\$ (159,127)	98%

**BOE Budget v. Actual
4/30/2021**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
1000-Regular Instruction										
1000.51110. Wages Paid to Teachers - Regular Ed	\$ 1,099,543.00	\$ -	\$ -	\$ 1,099,543.00	\$ 855,894.51	\$ -	\$ 855,894.51	\$ 243,648.49	\$ 188,239.25	\$ 55,409.24
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 44,531.00	\$ -	\$ -	\$ 44,531.00	\$ 30,632.96	\$ -	\$ 30,632.96	\$ 13,898.04	\$ 13,393.44	\$ 504.60
1000.52100. Group Life Insurance - Regular	\$ 705.00	\$ -	\$ -	\$ 705.00	\$ 670.96	\$ -	\$ 670.96	\$ 34.04	\$ 79.67	\$ (45.63)
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 20,749.00	\$ -	\$ -	\$ 20,749.00	\$ 15,031.98	\$ -	\$ 15,031.98	\$ 5,717.02	\$ 4,724.39	\$ 992.63
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 2,044.80	\$ -	\$ 2,044.80	\$ 7,955.20	\$ 3,067.00	\$ 4,888.20
1000.52800. Health Insurance - Regular	\$ 269,065.00	\$ -	\$ -	\$ 269,065.00	\$ 234,041.60	\$ -	\$ 234,041.60	\$ 35,023.40		\$ 35,023.40
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	\$ 1,250.00	\$ -
1000.54420. Equipment Leasing	\$ 21,064.00	\$ -	\$ -	\$ 21,064.00	\$ 12,704.18	\$ 4,548.98	\$ 17,253.16	\$ 3,810.84	\$ 1,000.00	\$ 2,810.84
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 469.47	\$ 29.18	\$ 498.65	\$ 6,501.35	\$ 6,501.35	\$ -
1000.56110. Instructional Supplies - Regular Education	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 3,657.87	\$ 435.24	\$ 4,093.11	\$ (1,093.11)		\$ (1,093.11)
1000.56400. Workbooks/Disposables	\$ 10,000.00	\$ (3,454.91)	\$ -	\$ 6,545.09	\$ 958.66	\$ -	\$ 958.66	\$ 5,586.43	\$ 5,500.00	\$ 86.43
1000.56410. Textbooks	\$ 3,000.00	\$ 3,454.91	\$ -	\$ 6,454.91	\$ 6,454.91	\$ -	\$ 6,454.91	\$ -		\$ -
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 2,272.52	\$ -	\$ 2,272.52	\$ 5,727.48	\$ 5,727.48	\$ -
1000.58100. Dues & Fees	\$ 9,553.00	\$ -	\$ -	\$ 9,553.00	\$ 7,723.00	\$ -	\$ 7,723.00	\$ 1,830.00	\$ 1,755.00	\$ 75.00
Total	\$ 1,519,460.00	\$ -	\$ -	\$ 1,519,460.00	\$ 1,172,557.42	\$ 5,013.40	\$ 1,177,570.82	\$ 341,889.18	\$ 231,237.58	\$ 110,651.60
1200-Special Education										
1200.51110. Wages Paid to Teachers - SPED	\$ 316,899.00	\$ -	\$ -	\$ 316,899.00	\$ 271,723.89	\$ -	\$ 271,723.89	\$ 45,175.11	\$ 51,454.11	\$ (6,279.00)
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 229,662.00	\$ -	\$ -	\$ 229,662.00	\$ 137,886.78	\$ -	\$ 137,886.78	\$ 91,775.22	\$ 85,407.65	\$ 6,367.57
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 84,549.00	\$ -	\$ -	\$ 84,549.00	\$ 64,206.31	\$ -	\$ 64,206.31	\$ 20,342.69	\$ 18,709.89	\$ 1,632.80
1200.52100. Group Life Insurance - SPED	\$ 891.00	\$ -	\$ -	\$ 891.00	\$ 722.58	\$ -	\$ 722.58	\$ 168.42	\$ 77.83	\$ 90.59
1200.52200. FICA/Medicare Employer - SPED	\$ 31,891.00	\$ -	\$ -	\$ 31,891.00	\$ 20,586.52	\$ -	\$ 20,586.52	\$ 11,304.48	\$ 10,375.51	\$ 928.97
1200.52300. Pension Contributions	\$ 3,382.00	\$ -	\$ -	\$ 3,382.00	\$ 3,121.88	\$ -	\$ 3,121.88	\$ 260.12	\$ 760.10	\$ (499.98)
1200.52800. Health Insurance	\$ 228,432.00	\$ -	\$ -	\$ 228,432.00	\$ 193,893.66	\$ -	\$ 193,893.66	\$ 34,538.34		\$ 34,538.34
1200.53200. Substitutes - SPED	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00		\$ 10,000.00
1200.53230. Purchased Pupil Services	\$ 29,000.00	\$ 22,957.39	\$ -	\$ 51,957.39	\$ 35,443.70	\$ 4,462.50	\$ 39,906.20	\$ 12,051.19	\$ 1,500.00	\$ 10,551.19
1200.53300. Other Prof/Tech Services	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 660.00	\$ -	\$ 660.00	\$ 1,840.00	\$ 1,840.00	\$ -
1200.55800. Travel Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ 600.00	\$ 600.00
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 419.55	\$ -	\$ 419.55	\$ 580.45	\$ 580.45	\$ -
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	\$ 22,957.39	\$ -	\$ 964,623.39	\$ 731,690.31	\$ 4,462.50	\$ 736,152.81	\$ 228,470.58	\$ 171,515.54	\$ 56,955.04
1300-Adult Education - Cooperative										
1300.55690. Tuition - Adult Cooperative	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ 20,745.00	\$ -	\$ 20,745.00	\$ (4,695.00)	\$ (5,751.00)	\$ 1,056.00
Total	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ 20,745.00	\$ -	\$ 20,745.00	\$ (4,695.00)	\$ (5,751.00)	\$ 1,056.00
1500-Stipends - Extra Curricular										
1500.51930. Extra Curricular Stipends Paid	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 3,573.00	\$ -	\$ 3,573.00	\$ 8,236.00	\$ 7,161.00	\$ 1,075.00
Total	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 3,573.00	\$ -	\$ 3,573.00	\$ 8,236.00	\$ 7,161.00	\$ 1,075.00
1600-Summer School										
1600.51110. Wages Paid to Teachers - Summer School	\$ 1,310.00	\$ -	\$ -	\$ 1,310.00	\$ -	\$ -	\$ -	\$ 1,310.00	\$ -	\$ 1,310.00
1600.51120. Wages Paid to Inst Aides - Summer School	\$ 950.00	\$ -	\$ -	\$ 950.00	\$ -	\$ -	\$ -	\$ 950.00	\$ -	\$ 950.00
1600.51901. Wages Paid - Other Non-Cert - Summer School	\$ 1,430.00	\$ -	\$ -	\$ 1,430.00	\$ -	\$ -	\$ -	\$ 1,430.00	\$ -	\$ 1,430.00
1600.52200. FICA/Medicare Employer - Summer School	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00
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	\$ 1,000.00	\$ 3,000.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ 175.00	\$ 525.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 1,500.00	\$ 4,500.00
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 2,000.00	\$ 6,000.00
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	\$ 4,675.00	\$ 12,134.00

**BOE Budget v. Actual
4/30/2021**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
1800-Stipends - Sports Teams										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ -	\$ -	\$ -	\$ 16,283.00	\$ -	\$ 16,283.00
1800.52200. FICA/Medicare Employer	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00	\$ -	\$ -	\$ -	\$ 1,245.00	\$ -	\$ 1,245.00
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ -	\$ -	\$ -	\$ 3,570.00	\$ -	\$ 3,570.00
Total	\$ 21,098.00	\$ -	\$ -	\$ 21,098.00	\$ -	\$ -	\$ -	\$ 21,098.00	\$ -	\$ 21,098.00
2110-Social Work Services										
2110.51900. Wages Paid - Social Worker	\$ 64,463.00	\$ (22,957.39)	\$ -	\$ 41,505.61	\$ 32,839.34	\$ -	\$ 32,839.34	\$ 8,666.27	\$ 8,666.47	\$ (0.20)
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 18.54	\$ -	\$ 18.54	\$ 19.46	\$ 3.15	\$ 16.31
2110.52200. FICA/Medicare Employer - Social Worker	\$ 935.00	\$ -	\$ -	\$ 935.00	\$ 472.00	\$ -	\$ 472.00	\$ 463.00	\$ 129.88	\$ 333.12
2110.52800. Health Insurance - Social Worker	\$ 1,410.00	\$ -	\$ -	\$ 1,410.00	\$ 2,366.58	\$ -	\$ 2,366.58	\$ (956.58)	\$ -	\$ (956.58)
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ -
2110.56110. Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 349.78	\$ 349.78	\$ (349.78)	\$ -	\$ (349.78)
Total	\$ 67,046.00	\$ (22,957.39)	\$ -	\$ 44,088.61	\$ 35,696.46	\$ 349.78	\$ 36,046.24	\$ 8,042.37	\$ 8,999.50	\$ (957.13)
2130-Health Office										
2130.51901. Wages Paid - School Nurse	\$ 76,050.00	\$ -	\$ -	\$ 76,050.00	\$ 58,390.71	\$ -	\$ 58,390.71	\$ 17,659.29	\$ 19,371.20	\$ (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	\$ 69.30	\$ -	\$ 69.30	\$ 6.70	\$ 6.30	\$ 0.40
2130.52200. FICA/Medicare Employer - Health	\$ 8,078.00	\$ -	\$ -	\$ 8,078.00	\$ 6,540.39	\$ -	\$ 6,540.39	\$ 1,537.61	\$ 1,537.95	\$ (0.34)
2130.52800. Health Insurance - Health Office	\$ 10,933.00	\$ -	\$ -	\$ 10,933.00	\$ 10,519.65	\$ -	\$ 10,519.65	\$ 413.35	\$ -	\$ 413.35
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	\$ 100.00	\$ 100.00
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	\$ 1,955.00	\$ -
2130.56430. Professional Periodicals	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 27.00	\$ -	\$ 27.00	\$ 73.00	\$ 73.00	\$ -
2130.58100. Dues & Fees	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 330.00	\$ -	\$ 330.00	\$ 270.00	\$ 110.00	\$ 160.00
Total	\$ 105,722.00	\$ -	\$ -	\$ 105,722.00	\$ 78,922.05	\$ -	\$ 78,922.05	\$ 26,799.95	\$ 26,088.45	\$ 711.50
2140-Psychological Services										
2140.51900. Wages Paid - School Psychologist	\$ 50,323.00	\$ -	\$ -	\$ 50,323.00	\$ 41,173.38	\$ -	\$ 41,173.38	\$ 9,149.62	\$ 9,149.62	\$ -
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 34.65	\$ -	\$ 34.65	\$ 3.35	\$ 3.15	\$ 0.20
2140.52200. FICA/Medicare Employer - Psychologist	\$ 730.00	\$ -	\$ -	\$ 730.00	\$ 564.42	\$ -	\$ 564.42	\$ 165.58	\$ 165.26	\$ 0.32
2140.52800. Health Insurance	\$ 10,090.00	\$ -	\$ -	\$ 10,090.00	\$ 9,619.44	\$ -	\$ 9,619.44	\$ 470.56	\$ -	\$ 470.56
2140.53230. Purchased Pupil Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
2140.56100. Assessment Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 885.25	\$ -	\$ 885.25	\$ 1,114.75	\$ 1,114.75	\$ -
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 62.89	\$ -	\$ 62.89	\$ 137.11	\$ 137.11	\$ -
Total	\$ 65,381.00	\$ -	\$ -	\$ 65,381.00	\$ 52,340.03	\$ -	\$ 52,340.03	\$ 13,040.97	\$ 12,569.89	\$ 471.08
2150-Speech & Audiology Services										
2150.53230. Purchased Pupil Services	\$ 63,389.00	\$ -	\$ -	\$ 63,389.00	\$ 49,445.56	\$ 15,720.42	\$ 65,165.98	\$ (1,776.98)	\$ (1,776.98)	\$ -
2150.56100. Supplies	\$ 775.00	\$ -	\$ -	\$ 775.00	\$ -	\$ -	\$ -	\$ 775.00	\$ 775.00	\$ -
Total	\$ 64,164.00	\$ -	\$ -	\$ 64,164.00	\$ 49,445.56	\$ 15,720.42	\$ 65,165.98	\$ (1,001.98)	\$ (1,001.98)	\$ -
2160-PT/OT Services										
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ 123.97	\$ -	\$ 123.97	\$ (123.97)	\$ -	\$ (123.97)
Total	\$ -	\$ -	\$ -	\$ -	\$ 123.97	\$ -	\$ 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	\$ 3,110.00	\$ -
2210.55800. Conference/Travel - Professional Development	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ 1,659.00	\$ -	\$ 1,659.00	\$ 4,341.00	\$ 4,341.00	\$ -
2210.56100. Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
Total	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 2,549.00	\$ -	\$ 2,549.00	\$ 9,451.00	\$ 9,451.00	\$ -
2230-Technology										
2230.51901. Wages Paid - Technology Staff	\$ 12,314.00	\$ -	\$ -	\$ 12,314.00	\$ 9,866.53	\$ -	\$ 9,866.53	\$ 2,447.47	\$ 2,447.68	\$ (0.21)
2230.52100. Group Life Insurance - Technology	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 6.93	\$ -	\$ 6.93	\$ 1.07	\$ 0.63	\$ 0.44
2230.52200. FICA/Medicare Employer - Technology	\$ 942.00	\$ -	\$ -	\$ 942.00	\$ 737.16	\$ -	\$ 737.16	\$ 204.84	\$ 204.88	\$ (0.04)
2230.52300. Pension Contributions - Technology	\$ 492.00	\$ -	\$ -	\$ 492.00	\$ 454.66	\$ -	\$ 454.66	\$ 37.34	\$ 37.91	\$ (0.57)
2230.52800. Health Insurance - Technology	\$ 2,187.00	\$ -	\$ -	\$ 2,187.00	\$ 2,103.97	\$ -	\$ 2,103.97	\$ 83.03	\$ 8.70	\$ 74.33

**BOE Budget v. Actual
4/30/2021**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2230.53520. Other Technical Services	\$ 74,160.00	\$ -	\$ -	\$ 74,160.00	\$ 64,946.25	\$ 9,213.75	\$ 74,160.00	\$ -	\$ -	\$ -
2230.56100. Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 259.98	\$ -	\$ 259.98	\$ 240.02	\$ 240.02	\$ -
2230.56500. Technology Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 1,435.94	\$ 300.00	\$ 1,735.94	\$ 264.06	\$ 264.06	\$ -
2230.57340. Technology Hardware - Instructional	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,497.76	\$ -	\$ 1,497.76	\$ 1,502.24	\$ 1,502.24	\$ -
2230.57350. Software - Instructional	\$ 12,725.00	\$ -	\$ -	\$ 12,725.00	\$ 2,287.11	\$ -	\$ 2,287.11	\$ 10,437.89	\$ 10,437.89	\$ -
2230.57351. Software - Non-Instructional	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 15,203.94	\$ -	\$ 15,203.94	\$ 10,716.06	\$ 10,716.06	\$ -
Total	\$ 135,248.00	\$ -	\$ -	\$ 135,248.00	\$ 98,800.23	\$ 9,513.75	\$ 108,313.98	\$ 26,934.02	\$ 26,860.07	\$ 73.95
2310-Board of Education										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 9,599.84	\$ -	\$ 9,599.84	\$ 2,400.16	\$ 2,400.72	\$ (0.56)
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 6.93	\$ -	\$ 6.93	\$ 1.07	\$ 0.63	\$ 0.44
2310.52200. FICA/Medicare Employer - BOE Office	\$ 918.00	\$ -	\$ -	\$ 918.00	\$ 687.95	\$ -	\$ 687.95	\$ 230.05	\$ 230.09	\$ (0.04)
2310.52300. Pension Contributions - BOE Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 443.06	\$ -	\$ 443.06	\$ 36.94	\$ 36.96	\$ (0.02)
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 507.04	\$ -	\$ 507.04	\$ 2,492.96	\$ 2,500.00	\$ (7.04)
2310.52700. Workers' Compensation - BOE Office	\$ 23,527.00	\$ -	\$ -	\$ 23,527.00	\$ 21,530.01	\$ -	\$ 21,530.01	\$ 1,996.99	\$ -	\$ 1,996.99
2310.52800. Health Insurance - BOE Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 5,566.68	\$ -	\$ 5,566.68	\$ 232.32	\$ -	\$ 232.32
2310.53020. Legal Services - BOE Office	\$ 25,825.00	\$ -	\$ -	\$ 25,825.00	\$ -	\$ -	\$ -	\$ 25,825.00	\$ 20,000.00	\$ 5,825.00
2310.55200. Property/Liability Insurance - BOE Office	\$ 20,244.00	\$ -	\$ -	\$ 20,244.00	\$ 19,712.13	\$ -	\$ 19,712.13	\$ 531.87	\$ -	\$ 531.87
2310.55400. Advertising - BOE Office	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 6,463.03	\$ -	\$ 6,463.03	\$ (5,963.03)	\$ -	\$ (5,963.03)
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	\$ 1,483.91	\$ 232.19	\$ 1,716.10	\$ (316.10)	\$ -	\$ (316.10)
2310.58100. Dues & Fees - BOE Office	\$ 2,416.00	\$ -	\$ -	\$ 2,416.00	\$ 8,983.25	\$ -	\$ 8,983.25	\$ (6,567.25)	\$ 2,416.00	\$ (8,983.25)
2310.58900. Graduation Costs - BOE Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 435.77	\$ 435.77	\$ 564.23	\$ 2,500.00	\$ (1,935.77)
Total	\$ 97,417.00	\$ -	\$ -	\$ 97,417.00	\$ 75,008.83	\$ 667.96	\$ 75,676.79	\$ 21,740.21	\$ 30,084.40	\$ (8,344.19)
2320-Superintendents Office										
2320.51900. Wages Paid - Superintendent	\$ 75,500.00	\$ -	\$ -	\$ 75,500.00	\$ 68,100.00	\$ -	\$ 68,100.00	\$ 7,400.00	\$ 9,900.00	\$ (2,500.00)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 9,599.84	\$ -	\$ 9,599.84	\$ 2,400.16	\$ 2,400.72	\$ (0.56)
2320.52100. Group Life Insurance - Superintendent Office	\$ 134.00	\$ -	\$ -	\$ 134.00	\$ 6.93	\$ -	\$ 6.93	\$ 127.07	\$ 126.63	\$ 0.44
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,049.00	\$ -	\$ -	\$ 2,049.00	\$ 1,675.40	\$ -	\$ 1,675.40	\$ 373.60	\$ 373.64	\$ (0.04)
2320.52300. Pension Contributions - Superintendent's Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 443.05	\$ -	\$ 443.05	\$ 36.95	\$ 36.97	\$ (0.02)
2320.52800. Health Insurance - Superintendent's Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 5,566.68	\$ -	\$ 5,566.68	\$ 232.32	\$ 16.74	\$ 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	\$ 252.21	\$ -
2320.58100. Dues & Fees - Superintendent's Office	\$ 1,561.00	\$ -	\$ -	\$ 1,561.00	\$ 450.00	\$ -	\$ 450.00	\$ 1,111.00	\$ 4,121.00	\$ (3,010.00)
Total	\$ 98,823.00	\$ -	\$ -	\$ 98,823.00	\$ 85,889.69	\$ -	\$ 85,889.69	\$ 12,933.31	\$ 17,227.91	\$ (4,294.60)
2400-School Administration Office										
2400.51900. Wages Paid - Principal	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	\$ 96,905.25	\$ -	\$ 96,905.25	\$ 23,094.75	\$ 19,340.42	\$ 3,754.33
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 59,839.00	\$ -	\$ -	\$ 59,839.00	\$ 38,900.00	\$ -	\$ 38,900.00	\$ 20,939.00	\$ 12,325.49	\$ 8,613.51
2400.52100. Group Life Insurance - School Administration Office	\$ 164.00	\$ -	\$ -	\$ 164.00	\$ 152.25	\$ -	\$ 152.25	\$ 11.75	\$ 38.85	\$ (27.10)
2400.52200. FICA/Medicare Employer - School Administration	\$ 5,137.00	\$ -	\$ -	\$ 5,137.00	\$ 4,264.94	\$ -	\$ 4,264.94	\$ 872.06	\$ 2,207.14	\$ (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	\$ 25,372.72	\$ -	\$ 25,372.72	\$ 6,584.28	\$ -	\$ 6,584.28
2400.53300. Other Prof/Tech Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
2400.55301. Postage	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 808.31	\$ -	\$ 808.31	\$ 2,691.69	\$ 2,691.69	\$ -
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,103.65	\$ 69.92	\$ 1,173.57	\$ 1,326.43	\$ 1,326.43	\$ -
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	\$ 168,671.07	\$ 69.92	\$ 168,740.99	\$ 59,931.01	\$ 41,715.42	\$ 18,215.59
2510-Business Office										
2510.51901. Wages Paid - Non Certified - Business Office	\$ 89,623.00	\$ -	\$ -	\$ 89,623.00	\$ 72,845.28	\$ -	\$ 72,845.28	\$ 16,777.72	\$ 16,000.82	\$ 776.90
2510.52100. Group Life Insurance - Business Office	\$ 68.00	\$ -	\$ -	\$ 68.00	\$ 62.37	\$ -	\$ 62.37	\$ 5.63	\$ 5.67	\$ (0.04)
2510.52200. FICA/Medicare Employer - Business Office	\$ 6,856.00	\$ -	\$ -	\$ 6,856.00	\$ 5,513.44	\$ -	\$ 5,513.44	\$ 1,342.56	\$ 1,342.67	\$ (0.11)
2510.52300. Pension Contributions - Business Office	\$ 1,970.00	\$ -	\$ -	\$ 1,970.00	\$ 1,818.62	\$ -	\$ 1,818.62	\$ 151.38	\$ 151.65	\$ (0.27)
2510.52800. Health Insurance - Business Office	\$ 8,746.00	\$ -	\$ -	\$ 8,746.00	\$ 8,415.71	\$ -	\$ 8,415.71	\$ 330.29	\$ -	\$ 330.29
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 11,103.19	\$ -	\$ 11,103.19	\$ 3,896.81	\$ 3,896.81	\$ -

**BOE Budget v. Actual
4/30/2021**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2510.53410. Audit/Accounting Services - Business Office	\$ 25,750.00	\$ -	\$ -	\$ 25,750.00	\$ 18,446.69	\$ -	\$ 18,446.69	\$ 7,303.31	\$ 7,303.31	\$ -
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	\$ 731.53	\$ -
Total	\$ 149,313.00	\$ -	\$ -	\$ 149,313.00	\$ 118,473.77	\$ -	\$ 118,473.77	\$ 30,839.23	\$ 29,432.46	\$ 1,406.77
2600-Building & Grounds										
2600.51901. Wages Paid - Building Maintenance	\$ 110,603.00	\$ -	\$ -	\$ 110,603.00	\$ 78,769.54	\$ -	\$ 78,769.54	\$ 31,833.46	\$ 20,527.12	\$ 11,306.35
2600.52100. Group Life Insurance - Maintenance Department	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 87.84	\$ -	\$ 87.84	\$ (11.84)	\$ 9.45	\$ (21.29)
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,576.00	\$ -	\$ -	\$ 8,576.00	\$ 6,179.84	\$ -	\$ 6,179.84	\$ 2,396.16	\$ 688.35	\$ 1,707.81
2600.52300. Pension Contributions - Maintenance Office	\$ 3,451.00	\$ -	\$ -	\$ 3,451.00	\$ 2,686.25	\$ -	\$ 2,686.25	\$ 764.75	\$ 271.90	\$ 492.85
2600.52800. Health Insurance - Maintenance	\$ 18,807.00	\$ -	\$ -	\$ 18,807.00	\$ 10,519.65	\$ -	\$ 10,519.65	\$ 8,287.35		\$ 8,287.35
2600.54010. Purchased Property Services	\$ 23,075.00	\$ -	\$ -	\$ 23,075.00	\$ 25,872.46	\$ 659.00	\$ 26,531.46	\$ (3,456.46)		\$ (3,456.46)
2600.54101. Rubbish Removal	\$ 7,935.00	\$ -	\$ -	\$ 7,935.00	\$ 7,866.55	\$ -	\$ 7,866.55	\$ 68.45	\$ 250.00	\$ (181.55)
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 3,074.42	\$ 2,375.00	\$ 5,449.42	\$ (449.42)		\$ (449.42)
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 6,577.71	\$ 201.88	\$ 6,779.59	\$ (1,779.59)		\$ (1,779.59)
2600.54411. Water	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,315.84	\$ 625.00	\$ 1,940.84	\$ 559.16	\$ 200.00	\$ 359.16
2600.54412. Sewer	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 751.58	\$ 425.00	\$ 1,176.58	\$ 523.42	\$ 200.00	\$ 323.42
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 14,039.71	\$ 1,516.00	\$ 15,555.71	\$ (4,555.71)		\$ (4,555.71)
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	\$ 5,892.87	\$ -	\$ 5,892.87	\$ 10,107.13	\$ 20,000.00	\$ (9,892.87)
2600.56220. Electricity	\$ 60,550.00	\$ -	\$ -	\$ 60,550.00	\$ 47,090.20	\$ 10,091.66	\$ 57,181.86	\$ 3,368.14	\$ 1,500.00	\$ 1,868.14
2600.56230. Liquid Propane	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 10,711.14	\$ -	\$ 10,711.14	\$ 288.86	\$ 288.86	\$ -
2600.56240. Heating Oil	\$ 16,976.00	\$ -	\$ -	\$ 16,976.00	\$ 18,109.13	\$ 749.26	\$ 18,858.39	\$ (1,882.39)	\$ 5,000.00	\$ (6,882.39)
2600.56260. Gasoline	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 539.80	\$ -	\$ 539.80	\$ (139.80)		\$ (139.80)
2600.57300. Equipment	\$ -	\$ -	\$ -	\$ -	\$ 179.00	\$ -	\$ 179.00	\$ (179.00)		\$ (179.00)
Total	\$ 302,749.00	\$ -	\$ -	\$ 302,749.00	\$ 240,263.53	\$ 16,642.80	\$ 256,906.33	\$ 45,842.67	\$ 48,935.68	\$ (3,093.00)
2700-Student Transportation										
2700.55100. Contracted Pupil Transp Reg	\$ 375,949.00	\$ -	\$ -	\$ 375,949.00	\$ 330,785.45	\$ 71,249.49	\$ 402,034.94	\$ (26,085.94)	\$ 8,000.00	\$ (34,085.94)
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 112,250.00	\$ -	\$ -	\$ 112,250.00	\$ 37,449.00	\$ 42,776.00	\$ 80,225.00	\$ 32,025.00	\$ 12,810.00	\$ 19,215.00
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 55,000.00	\$ -	\$ -	\$ 55,000.00	\$ 24,360.00	\$ 13,170.00	\$ 37,530.00	\$ 17,470.00	\$ 7,000.00	\$ 10,470.00
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ -	\$ -	\$ -	\$ 8,775.00		\$ 8,775.00
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	\$ 13,080.76	\$ -	\$ 13,080.76	\$ 21,919.24	\$ 11,000.00	\$ 10,919.24
Total	\$ 589,474.00	\$ -	\$ -	\$ 589,474.00	\$ 405,675.21	\$ 127,195.49	\$ 532,870.70	\$ 56,603.30	\$ 39,810.00	\$ 16,793.30
6000-HS Tuition										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,297,758.00	\$ -	\$ -	\$ 1,297,758.00	\$ 1,078,512.54	\$ 192,887.60	\$ 1,271,400.14	\$ 26,357.86	\$ 17,481.74	\$ 8,876.12
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 572,941.00	\$ -	\$ -	\$ 572,941.00	\$ 383,540.17	\$ 100,037.27	\$ 483,577.44	\$ 89,363.56	\$ 30,000.00	\$ 59,363.56
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 175,688.00	\$ -	\$ -	\$ 175,688.00	\$ 158,280.72	\$ 60,510.91	\$ 218,791.63	\$ (43,103.63)	\$ (15,471.00)	\$ (27,632.63)
Total	\$ 2,046,387.00	\$ -	\$ -	\$ 2,046,387.00	\$ 1,620,333.43	\$ 353,435.78	\$ 1,973,769.21	\$ 72,617.79	\$ 32,010.74	\$ 40,607.05
6100-Elementary Tuition										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 147,899.00	\$ -	\$ -	\$ 147,899.00	\$ 100,487.00	\$ 36,608.00	\$ 137,095.00	\$ 10,804.00	\$ 8,103.00	\$ 2,701.00
6100.55660. Tuition - Elem Magnet Schools	\$ 45,627.00	\$ -	\$ -	\$ 45,627.00	\$ 112,131.43	\$ 18,561.11	\$ 130,692.54	\$ (85,065.54)		\$ (85,065.54)
Total	\$ 193,526.00	\$ -	\$ -	\$ 193,526.00	\$ 212,618.43	\$ 55,169.11	\$ 267,787.54	\$ (74,261.54)	\$ 8,103.00	\$ (82,364.54)
Total Expenditures	\$ 6,688,595.00	\$ -	\$ -	\$ 6,688,595.00	\$ 5,174,399.99	\$ 589,108.91	\$ 5,763,508.90	\$ 925,086.10	\$ 739,124.65	\$ 185,961.45

MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD

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

The West Haven Subcommittee last met on May 25 to review, and possibly take action on, the City's updated 5-Year Plan.

In response to feedback previously provided on the 5-Year Plan, the City had added a narrative explanation of the assumptions used for projecting revenues and expenditures and had augmented its exhibit projecting fund balances over the five years.

During the meeting, Subcommittee members raised concerns about the Allingtown Fire pension fund and the potential for the ADEC requirements to increase more than currently projected. The City's actuary firm is in the process of updating the Fire pension fund actuarial valuation and is likely to make changes to certain assumptions in the valuation. The Subcommittee deferred taking action on the 5-Year Plan and advised the City to prepare preliminary projections of the potential impact of the assumption changes on the ADEC projections in the 5-Year Plan.

While the final impact of the assumption changes will not be known until the actuarial valuation is completed, the City's actuarial firm was able to provide guidance for preliminary projections on the impact of the changes. A preliminary analysis and projection was prepared and distributed in advance of a special meeting of the Subcommittee scheduled for June 10 prior to the full MARB meeting. The analysis projects that Allingtown Fire Fund pension contributions currently built into the 5-Year Plan would likely be sufficient to cover any additional ADEC that results from a reduction in the discount rate used for valuation purposes. In addition, the analysis demonstrated that when the possibility of extending the pension valuation amortization period is layered onto the change to the discount rate, the net effect is a favorable impact on future ADEC payments.

As noted above, the Subcommittee is scheduled to hold a special meeting on June 10 to review the additional information provided by the City and make a recommendation on the 5-Year Plan.

* The next West Haven Subcommittee meeting is scheduled for June 22.

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD
MEMORANDUM**

To: Members of the Municipal Accountability Review Board
From: Julian Freund
Date: June 4, 2021
Subject: City of West Haven 5-Year Plan: FY 2022-2026

Background

The West Haven Subcommittee has reviewed the City of West Haven updated 5-Year Plan, most recently at its May 25 meeting. The 5-Year Plan presented at that meeting reflected previous suggestions from the Subcommittee including the addition of an explanation of the assumptions used in the Plan and an expanded Fund Balance exhibit.

At the May 25 meeting, the Subcommittee deferred taking action on the Plan and advised the City to prepare an analysis of the potential impact that certain assumption changes in the Fire Pension Fund valuation would have on the annual actuarially determined employer contribution (ADEC).

The City's actuarial firm is in the process of preparing the Fire Fund pension valuation as of 7/1/21. Assumption changes under consideration are:

- A reduction to the discount rate, from 6.75% to 6.5%
- An extension to the amortization period from 12 years as of 7/1/21 to 15 years

Allingtown Fire Pension ADEC Analysis

As suggested by the Subcommittee, the City has prepared a preliminary analysis of the potential impact to the ADEC from those changes. The City's actuary was contacted for guidance on the analysis and was advised that for preliminary estimates, the City could anticipate the discount rate reduction to result in an increase to the ADEC of about 8%, while the extension of the amortization period could lower the ADEC by about 15%. These estimates are preliminary, and the final impact of the assumption changes will not be known until the actuarial valuation is completed later in the summer.

Based on the guidance from the City's actuary, an analysis was completed that compared the potential ADEC requirements resulting from the assumption changes to the pension contributions that are currently built into the 5-Year Plan. The analysis is attached and will be included in the 5-Year Plan as an appendix.

The Allingtown Fire Fund pension contributions built into the 5-Year Plan are based on the projected ADEC requirements from the last actuarial valuation as of 7/1/19 (also attached). For each year of the Plan, the City has included the projected ADEC plus an additional \$350,000 above and beyond the ADEC. The long range forecast from the 7/1/19 valuation projects that the funded ratio of the Fire Pension plan would increase from 25.3% to 43% by FY 2026. The additional contributions built into the Plan would presumably yield faster progress on the funded ratio (It is worth noting that, a supplementary contribution of \$650,000 is also budgeted in the current fiscal year).

The attached analysis shows that if the reduction to the discount rate were the only assumption change made, the pension contributions currently built into the 5-Year Plan would be sufficient to absorb the additional ADEC requirement. If the expected assumption changes are made to both the discount rate and the amortization period, the pension contributions currently built into the 5-Year Plan would accelerate progress on the pension plan's funded ratio.

As noted above, the actual impact of these assumption changes won't be known until the actuarial valuation is complete.

Attachments:

- Appendix: Preliminary Analysis of Impact of Assumption Changes to Fire Pension Fund ADEC
- Long Range Forecast (from 7/1/19 Actuarial Valuation)

Appendix: Preliminary Analysis of Impact of Assumption Changes to Fire Pension Fund ADEC

Background: The Allingtown Fire Fund 5-Year Plan pension contributions are based on the long range ADEC forecast in the most recent actuarial valuation as of 7/1/19. The City's actuary firm is in the process of updating the pension valuation as of 7/1/21. The City anticipates the updated actuarial valuation will adjust the assumed discount rate from 6.75% to 6.5%. The amortization period used in the actuarial valuation may also be adjusted from the current 12 years as of 7/1/21 to 15 years.

Preliminary Analysis: For estimating purposes only, the City's actuary firm indicated that the potential impact of the reduction to the discount rate would be an approximately 8% increase to the annual ADEC. The potential impact of the extended amortization period would be a reduction to the ADEC of approximately 15%. The actual impact of the changes to these assumptions cannot be known with certainty until the actuarial valuation is complete. These estimates are for the purpose of preliminary analysis only.

Estimate of Impact on ADEC Funding in 5-Year Plan	FY 2022	FY 2023	FY 2024	FY2025	FY 2026
Long Range Forecast of ADEC (7/1/19 Valuation)	\$2,489,000	\$2,595,000	\$2,704,000	\$2,769,000	\$2,831,000
Preliminary estimate of impact of 0.25% reduction to discount rate	<u>\$199,120</u>	<u>\$207,600</u>	<u>\$216,320</u>	<u>\$221,520</u>	<u>\$226,480</u>
Preliminary estimate of ADEC after reduction to discount rate only	\$2,688,120	\$2,802,600	\$2,920,320	\$2,990,520	\$3,057,480
Preliminary estimate of impact of amortization period extended from 12 to 15 years	<u>(\$373,350)</u>	<u>(\$389,250)</u>	<u>(\$405,600)</u>	<u>(\$415,350)</u>	<u>(\$424,650)</u>
Preliminary estimate of ADEC after reduction to discount rate and extended amortization period	\$2,314,770	\$2,413,350	\$2,514,720	\$2,575,170	\$2,632,830
5-Year Plan Pension Contributions					
ADEC Projections in 5-Year Plan	\$2,540,196	\$2,595,000	\$2,704,000	\$2,769,000	\$2,879,760
Additional Contributions in 5-Year Plan	<u>\$350,000</u>	<u>\$350,000</u>	<u>\$350,000</u>	<u>\$350,000</u>	<u>\$350,000</u>
Total Pension Contributions in 5-Year Plan	\$2,890,196	\$2,945,000	\$3,054,000	\$3,119,000	\$3,229,760
Total Pension Contributions in 5-Year Plan Compared to Estimated ADEC After Assumption Changes					
A) vs. Est. of ADEC after reduction to discount rate only	\$202,076	\$142,400	\$133,680	\$128,480	\$172,280
B) vs. Est. of ADEC after red. to discount rate and adj. amortization	\$575,426	\$531,650	\$539,280	\$543,830	\$596,930

As indicated above, the pension fund contributions currently programmed into the 5-Year Plan would be sufficient to absorb the impact of the change in discount rate even if that were the only assumption change made (A).

If both the change in discount rate and extension of amortization period are taken into consideration, the net impact would annual pension contributions that exceed the projected ADEC by more than \$500,000 per year (B). Note, while not shown in the above projections, the City has made a supplementary contribution of \$650,000 to the pension fund in the current fiscal year (FY 2021).

Section III - Development of Contribution

C. Long Range Forecast

This forecast is based on the results of the July 1, 2019 actuarial valuation and assumes that the City will pay the Actuarially Determined Contribution each year, the assets will return the assumed interest rate on a market value basis each year, and there are no future changes in the actuarial methods or assumptions or in the plan provisions. For purposes of this forecast the amortization period declines to 1 year to illustrate the progress of the plan towards becoming fully funded; in actual practice the amortization period will not be less than 10 years in order to shield the City from contribution volatility. Actual results at each point in time will yield different values, reflecting the actual experience of the plan membership and assets.

Valuation Date	Values as of the Valuation Date				Fiscal Year	Cash Flows Projected to the Following Fiscal Year			
	Accrued Liability	Actuarial Value of Assets	Unfunded Accrued Liability	Funded Ratio		City Contributions	Member Contributions	Benefit Payments	Net Cash Flows
7/1/2019	\$31,996,436	\$8,106,124	\$23,890,312	25.3%	2020-21	\$2,404,702	\$117,718	(\$1,803,015)	\$719,405
7/1/2020	32,642,000	9,184,000	23,458,000	28.1%	2021-22	2,489,000	120,000	(1,832,000)	777,000
7/1/2021	33,301,000	10,462,000	22,839,000	31.4%	2022-23	2,595,000	113,000	(1,901,000)	807,000
7/1/2022	33,976,000	11,884,000	22,092,000	35.0%	2023-24	2,704,000	101,000	(1,987,000)	818,000
7/1/2023	34,607,000	13,431,000	21,176,000	38.8%	2024-25	2,769,000	87,000	(2,113,000)	743,000
7/1/2024	35,114,000	15,091,000	20,023,000	43.0%	2025-26	2,831,000	84,000	(2,165,000)	750,000
7/1/2025	35,435,000	16,782,000	18,653,000	47.4%	2026-27	2,907,000	78,000	(2,228,000)	757,000
7/1/2026	35,703,000	18,592,000	17,111,000	52.1%	2027-28	3,004,000	63,000	(2,331,000)	736,000
7/1/2027	35,914,000	20,528,000	15,386,000	57.2%	2028-29	3,061,000	56,000	(2,398,000)	719,000
7/1/2028	35,948,000	22,569,000	13,379,000	62.8%	2029-30	3,148,000	44,000	(2,481,000)	711,000
7/1/2029	35,907,000	24,728,000	11,179,000	68.9%	2030-31	3,202,000	42,000	(2,522,000)	722,000
7/1/2030	35,715,000	27,021,000	8,694,000	75.7%	2031-32	3,265,000	37,000	(2,575,000)	727,000
7/1/2031	35,474,000	29,477,000	5,997,000	83.1%	2032-33	3,326,000	31,000	(2,627,000)	730,000
7/1/2032	35,162,000	32,101,000	3,061,000	91.3%	2033-34	3,324,000	27,000	(2,675,000)	676,000
7/1/2033	34,755,000	34,902,000	(147,000)	100.4%	2034-35	0	25,000	(2,706,000)	(2,681,000)
7/1/2034	34,267,000	37,832,000	(3,565,000)	110.4%	2035-36	0	23,000	(2,734,000)	(2,711,000)
7/1/2035	33,727,000	37,485,000	(3,758,000)	111.1%	2036-37	0	19,000	(2,771,000)	(2,752,000)
7/1/2036	33,135,000	37,080,000	(3,945,000)	111.9%	2037-38	0	15,000	(2,807,000)	(2,792,000)
7/1/2037	32,469,000	36,602,000	(4,133,000)	112.7%	2038-39	0	12,000	(2,829,000)	(2,817,000)
7/1/2038	31,722,000	36,045,000	(4,323,000)	113.6%	2039-40	0	11,000	(2,836,000)	(2,825,000)

WEST HAVEN GENERAL FUND FIVE YEAR FINANCIAL PLAN - ASSUMPTIONS

Grand List

- Grand list assumes a modest .05% increase per annum for residential improvements
- The sale of the 3 schools will be completed and the property returned to the tax role in FY24
- The Haven project will have a negative impact in FY23 reflecting the demolition of buildings with positive growth in FY25 & FY26 as the project moves forward
- Two apartment developments reflect the timed reductions in tax abatements in place for those projects

Revenues

- Tax collections remain at 98.4%
- The new tiered PILOT increase is at \$500k, the latest communication indicates that increase could be as much as \$1.8M
- All other state revenues are held constant
- There are no State Restructuring funds in the plan
- ARP revenues are included after consultation with Senator Blumenthal's office
- Licenses and permit growths are a modest 1-2%
- Parking tag revenues assume a 5% growth as new enforcement initiatives are pursued
- Legal Instrument fees reflect the new conveyance fees
- Investment revenues are held to 1% of the general fund balance
- Residual Equity Transfers In which represents the City portion of Police Special Duty jobs is held constant
- Transfer From Sewer Oper Fund reflects the actual debt service payments that will be made by the General Fund on behalf of the Sewer Department

Expenses

- Salaries reflect contractual increases
- 1 new hire in the Police Department to take effect in 2023 and 1 new hire in the Police Department to take effect in 2024 is included as well as health insurance (at family premium cost)
- Unless otherwise identified departmental line items are using a 2% annual increase to keep in line with inflation
- Software Maintenance costs are assumed to grow at 5% annually
- Health Insurance for active employees are based on current enrollment in the Partnership plan plus “family” premiums for all new hires. Rates are assumed to increase by 7% per annum
- Health Insurance costs for retirees not included in the partnership plan are assumed to increase by 15% per annum
- Police Pension contribution are off the last valuation provided by Milliman. A new valuation is currently being prepared
- Debt service has been developed using the line item projects included in the 5 year capital plan, using appropriate payback timing by project
- Outsourcing costs for the ADP project has been moved from Contingency/Other to Personnel under Maintenance Service Agreement

FIVE YEAR FINANCIAL PLAN - GENERAL FUND MILL RATE CALCULATION

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
TOTAL EXPENDITURES	160,047,375	158,829,497	165,266,115	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431
OPERATIONAL REVENUE	8,576,082	7,017,179	6,451,413	7,166,205	7,071,012	7,070,738	7,142,560	7,144,152
FEDERAL AND STATE GRANTS	53,241,754	53,005,594	54,398,041	54,707,054	53,641,976	53,651,166	53,653,905	53,661,408
MARB RESTRUCTURING FUNDS	5,000,000	3,115,000	4,000,000	-	-	-	-	-
NON CURRENT TAXES	1,978,222	2,027,324	2,006,192	1,773,000	1,973,572	1,986,303	1,999,416	2,012,922
CURRENT PROPERTY TAX LEVY	94,025,726	95,839,214	99,135,746	101,896,442	102,573,043	104,604,315	107,414,359	108,031,949
TOTAL REVENUES	162,821,784	161,004,312	165,991,392	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431
NET GL - MOTOR VEHICLE	261,726,860	266,920,740	276,734,340	287,802,252	290,680,275	293,587,078	296,522,949	299,488,178
NET GL - REAL ESTATE / PP	2,391,714,857	2,416,207,349	2,442,383,215	2,743,827,411	2,743,288,070	2,751,249,415	2,767,211,446	2,769,009,549
NET GRAND LIST	2,653,441,717	2,683,128,089	2,719,117,555	3,031,629,663	3,033,968,345	3,044,836,493	3,063,734,395	3,068,497,727
GROSS TAX LEVY - MV				10,611,269	10,720,289	10,830,427	10,938,732	11,048,119
GROSS TAX LEVY - R/E, PP				92,942,026	93,520,609	95,474,771	98,222,202	98,740,447
GROSS TAX LEVY				103,553,295	104,240,898	106,305,199	109,160,934	109,788,566
COLLECTION RATE				98.40%	98.40%	98.40%	98.40%	98.40%
TOTAL CURRENT TAX				101,896,442	102,573,043	104,604,315	107,414,359	108,031,949
CAPITAL & NON-RECURRING								
CAPITAL & NON-RECURRING	404,500	565,000	337,966	388,450	350,000	350,000	350,000	350,000
CAPITAL & NON-RECURRING MILL RATE	0.09	0.21	0.12	0.13	0.12	0.11	0.11	0.11
MILL RATE CALCULATION								
MILL RATE - MV	36.79	36.79	36.88	36.87	36.88	36.89	36.89	36.89
MILL RATE - R/E, PP	36.11	36.47	37.36	33.87	34.09	34.70	35.50	35.66
MILL RATE - CAPITAL & NON RECUF	0.15	0.21	0.12	0.13	0.12	0.11	0.11	0.11
TOTAL MILL RATE - MV	36.94	37.00	37.00	37.00	37.00	37.00	37.00	37.00
TOTAL MILL RATE - R/E, PP	36.26	36.68	37.48	34.00	34.21	34.81	35.61	35.77
MILL RATE CHANGE	1.00	0.42	0.80	(3.48)	0.21	0.60	0.80	0.16

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE & EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
REVENUES:								
Current Property Tax Levy	94,025,726	95,839,214	99,135,746	101,896,442	102,573,043	104,604,315	107,414,359	108,031,949
Non Current Taxes	1,978,222	2,027,324	2,006,192	1,773,000	1,973,572	1,986,303	1,999,416	2,012,922
Interest & Lien Fees	890,468	902,976	720,879	824,600	907,436	911,391	915,465	919,661
Licenses & Permits	1,961,408	1,423,277	1,506,415	1,761,396	1,582,043	1,635,782	1,679,235	1,651,631
Fines, Forfeits & Penalties	286,947	243,204	338,818	276,847	299,526	319,214	312,334	324,742
Use Of Money/Property	403,514	373,110	147,847	67,700	83,048	131,019	130,373	141,815
From Other Agencies	53,241,754	53,005,594	54,398,041	54,707,054	53,641,976	53,651,166	53,653,905	53,661,408
Charges - Current Services	1,205,512	992,695	1,001,956	1,600,400	1,635,266	1,631,307	1,640,543	1,637,229
Other Revenues	2,118,500	1,797,796	1,771,855	1,886,477	1,889,689	1,882,601	1,919,611	1,940,200
Other Financing Sources	1,709,733	1,284,122	963,643	748,785	674,004	559,425	545,000	528,875
Total Operational Revenues	157,821,784	157,889,312	161,991,392	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431
EXPENDITURES:								
General Government	1,663,430	1,872,453	2,170,936	2,195,162	2,410,204	2,430,173	2,447,375	2,487,621
Planning & Development	901,098	785,335	835,560	1,126,953	1,098,454	1,101,074	1,103,610	1,125,654
Finance	2,724,919	2,560,423	2,583,059	2,664,389	2,723,106	2,755,217	2,788,037	2,853,420
Public Safety	15,128,065	15,546,388	15,974,723	16,307,767	16,644,193	16,759,971	16,809,513	17,082,497
Public Works	10,090,547	10,325,393	11,002,373	11,367,762	11,574,119	11,719,266	11,861,548	12,089,490
Human Resources	1,935,228	1,832,675	1,980,312	2,295,654	2,335,487	2,357,423	2,368,111	2,403,716
Library	1,546,000	1,421,000	1,221,000	1,521,544	1,471,544	1,471,544	1,471,544	1,471,544
Board Of Education	90,527,052	89,156,849	89,960,421	89,960,421	90,320,262	90,681,543	91,044,269	91,408,446
Operating Charges	16,145,033	16,284,924	18,451,497	18,714,103	19,563,285	20,883,814	22,461,547	24,201,224
Debt Service	18,926,611	18,498,827	18,132,933	17,900,579	12,432,968	15,020,443	16,764,148	14,420,068
Contingency/Other	459,393	545,230	2,953,301	1,488,367	4,685,981	2,132,053	1,090,536	1,306,751
Total Expenditures	160,047,375	158,829,497	165,266,115	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431
Surplus/(Deficit) w/o Restruct. Funds	(2,225,591)	(940,185)	(3,274,723)	-	-	-	-	-
Municipal Restructuring Funds	5,000,000	3,115,000	4,000,000	-	-	-	-	-
Final Surplus/(Deficit)	2,774,409	2,174,815	725,277	-	-	-	-	-
BEGINNING FUND BALANCE	2,181,149	1,371,132	3,575,670	4,300,947	4,600,947	8,549,486	9,891,823	10,130,316
SURPLUS/(DEFICIT)	2,774,409	2,174,815	725,277	-	-	-	-	-
FUND BALANCE ADJUSTMENT	(3,584,427)	29,724	-	300,000	3,948,539	1,342,337	238,493	387,261
ENDING FUND BALANCE	1,371,132	3,575,670	4,300,947	4,600,947	8,549,486	9,891,823	10,130,316	10,517,578
FUND BALANCE % OF TOTAL EXP.	0.86%	2.25%	2.61%	2.78%	5.30%	5.96%	5.96%	6.17%
FUND BALANCE - ORIGINAL MODEL	1,234,080	1,653,556	2,705,210	4,590,772	8,625,568			
	137,051	1,922,114	1,595,738	10,175	(76,081)			

FIVE YEAR FINANCIAL PLAN - GENERAL FUND GRAND LIST PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 BUDGET	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
Assessment								
Net GL - Motor Vehicle	261,726,860	266,920,740	276,734,340	287,802,252	290,680,275	293,587,078	296,522,949	299,488,178
Growth Factor	0.85%	1.98%	3.68%	4.00%	1.00%	1.00%	1.00%	1.00%
Real Estate/Personal Property	2,391,714,857	2,416,207,349	2,442,383,215	2,743,827,411	2,745,199,325	2,746,571,925	2,747,945,211	2,749,319,184
Growth Factor	0.04%	1.02%	1.08%	12.34%	0.050%	0.050%	0.050%	0.050%
Development Impact - Stiles School	-	-	-	-	-	500,000	2,000,000	2,000,000
Development Impact - Thompson School	-	-	-	-	-	500,000	2,000,000	2,000,000
Development Impact - Blake	-	-	-	-	-	500,000	2,000,000	2,000,000
Development Impact - Haven Project	-	-	-	-	(3,000,000)	1,000,000	10,000,000	10,000,000
Development Impact - Forest Manor	-	-	-	-	664,615	1,329,230	1,993,845	1,993,845
Development Impact - Park View	-	-	-	-	424,130	848,260	1,272,390	1,696,520
Development Impact -	-	-	-	-	-	-	-	-
Development Impact -	-	-	-	-	-	-	-	-
Real Estate/Personal Property Total	2,391,714,857	2,416,207,349	2,442,383,215	2,743,827,411	2,743,288,070	2,751,249,415	2,767,211,446	2,769,009,549
Total Net Grand List	2,653,441,717	2,683,128,089	2,719,117,555	3,031,629,663	3,033,968,345	3,044,836,493	3,063,734,395	3,068,497,727
Original Grand List Assumptions		2,653,441,717	2,660,791,962	2,662,208,810	2,759,644,936	2,761,061,784		

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
CURRENT PROPERTY TAX LEVY								
Current Property Tax Levy - MV	8,766,029	9,609,118	10,042,667	10,441,489	10,548,764	10,654,252	10,763,712	10,871,349
Current Property Tax Levy - R/E, PP	85,259,697	86,230,096	89,093,079	91,454,953	92,024,279	93,950,063	96,650,647	97,160,600
Subtotal	94,025,726	95,839,214	99,135,746	101,896,442	102,573,043	104,604,315	107,414,359	108,031,949
NON CURRENT TAXES								
Motor Vehicle Supplement	1,435,859	1,487,146	1,228,510	1,261,000	1,449,212	1,449,212	1,449,212	1,449,212
Tax Levy - Prior Years	413,937	383,695	640,153	412,000	424,360	437,091	450,204	463,710
Tax Levy - Suspense	128,427	156,483	137,529	100,000	100,000	100,000	100,000	100,000
Subtotal	1,978,222	2,027,324	2,006,192	1,773,000	1,973,572	1,986,303	1,999,416	2,012,922
INTEREST & LIEN FEES								
Tax Interest - Current Year	498,784	513,635	326,569	476,100	495,530	495,530	495,530	495,530
Tax Interest - Prior Years	253,710	220,997	273,353	220,500	280,066	280,066	280,066	280,066
Tax Interest - Suspense	137,974	168,344	120,957	128,000	131,840	135,795	139,869	144,065
Subtotal	890,468	902,976	720,879	824,600	907,436	911,391	915,465	919,661
LICENSES & PERMITS								
Building Permits	1,367,973	970,344	1,140,826	1,210,017	1,118,133	1,167,889	1,177,000	1,165,884
Electrical Permits	203,904	155,646	71,385	189,324	140,173	134,964	156,369	145,274
Zoning Permits	147,778	103,778	89,873	126,641	107,831	109,196	115,702	112,019
Health Licenses	95,466	42,330	109,490	80,300	79,695	92,523	86,698	88,894
Plumbing & Heating Permits	79,881	97,035	34,369	95,168	76,279	69,291	81,048	76,295
Police & Protection Licenses	25,480	25,410	36,772	22,900	29,211	30,516	28,369	30,246
Animal Licenses	15,912	8,599	10,818	15,400	11,954	13,106	13,891	13,373
Excavation Permits	10,370	9,820	1,309	10,496	7,425	6,602	8,420	7,707
City Clerk Fees	5,860	5,726	5,076	6,200	5,837	5,875	6,150	6,133
Dog Pound Releases	2,032	(258)	137	300	61	171	183	142
Marriage Licenses	4,962	3,692	5,706	3,800	4,531	4,819	4,515	4,760
Sporting Licenses	271	21	14	250	98	124	162	132
Alcoholic Beverage License	1,520	1,134	640	600	815	706	728	772
Subtotal	1,961,408	1,423,277	1,506,415	1,761,396	1,582,043	1,635,782	1,679,235	1,651,631
FINES, FORFEITS & PENALTIES								
Parking Tags	223,175	191,372	284,837	220,932	243,999	262,419	254,573	266,347
Fines And Penalties	38,063	47,087	49,377	42,315	47,648	47,840	47,312	49,028
Bldg Code Violations	25,709	4,745	4,604	13,600	7,879	8,955	10,449	9,367
Subtotal	286,947	243,204	338,818	276,847	299,526	319,214	312,334	324,742

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	----- 5 YEAR FINANCIAL PLAN -----				FY 26 FORECAST
				FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	
USE OF MONEY/PROPERTY								
Investment Income	381,638	348,190	50,000	50,000	33,885	73,370	86,794	89,178
Rent from City Facilities	21,876	24,920	97,847	17,700	49,163	57,649	43,579	52,637
Subtotal	403,514	373,110	147,847	67,700	83,048	131,019	130,373	141,815
FROM OTHER AGENCIES								
FEMA	-	29,739	-	-	-	-	-	-
Educational Cost Sharing	45,238,618	44,989,601	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487
Health Services	66,528	67,266	73,068	60,000	60,000	60,000	60,000	60,000
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988
Muni Revenue Sharing	147,516	147,516	147,516	147,516	147,516	147,516	147,516	147,516
Prop Tax Relief - Elderly & Disabl	4,000	2,000	-	-	-	-	-	-
Mashentucket Pequot Grant	807,097	807,097	807,097	807,097	807,097	807,097	807,097	807,097
Prop Tax Relief - Total Disab	5,111	4,608	5,000	5,000	5,000	5,000	5,000	5,000
Pilot-State Owned Property	181,198	181,198	181,198	181,198	181,198	181,198	181,198	181,198
Prop Tax Relief - Veterans	130,003	130,803	138,561	127,400	127,400	127,400	127,400	127,400
New PILOT Funds	-	-	-	-	500,000	500,000	500,000	500,000
American Recovery Plan	-	-	-	1,575,000	-	-	-	-
Town Aid Road	616,005	617,268	619,574	617,268	617,268	617,268	617,268	617,268
Fed/State Miscellaneous Grants	122,462	121,258	137,847	122,000	122,000	122,000	122,000	122,000
Telephone Access Grant	93,832	77,191	95,000	95,000	91,736	96,729	97,323	98,121
SCCRWA-Pilot Grant	301,396	302,062	312,233	301,100	314,286	318,483	320,628	327,333
Subtotal	53,241,754	53,005,594	53,185,569	54,707,054	53,641,976	53,651,166	53,653,905	53,661,408
CHARGES - CURRENT SERVICES								
Record Legal Instrument Fees	732,096	718,683	926,288	1,150,000	1,200,000	1,200,000	1,200,000	1,200,000
Miscellaneous - Parks & Recreation	351,860	166,936	11,711	340,000	340,000	340,000	340,000	340,000
Miscellaneous - General Gov't	57,952	52,375	37,204	56,000	49,982	49,161	53,266	52,327
Miscellaneous - Public Works	38,854	33,795	1,841	37,900	24,512	21,418	27,943	24,624
Police Charges	10,186	18,436	6,852	13,500	12,929	11,094	12,508	12,177
All Other Public Works	14,540	2,469	18,060	3,000	7,843	9,634	6,826	8,101
Subtotal	1,205,512	992,695	1,001,956	1,600,400	1,635,266	1,631,307	1,640,543	1,637,229
OTHER REVENUES								
Fire Dept Share of ERS	762,240	766,392	864,558	901,774	943,532	953,757	966,155	989,571
Yale Contribution	437,317	444,561	444,796	445,000	422,651	422,651	422,651	422,651
Sale of Property	298,807	12,000	29,000	-	-	-	-	-

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
Miscellaneous Revenue	227,498	204,698	125,399	195,300	175,132	165,277	178,570	172,993
Pilot - Housing Authority	148,751	144,513	147,965	146,600	146,359	146,975	146,645	146,660
Parking Meter Revenue	82,227	73,618	29,784	62,000	56,788	51,010	58,297	57,026
Sewer Fee Collection Expenses	55,166	55,166	55,200	55,200	58,500	59,678	61,260	63,401
Quigley/Yale Parking	43,603	43,603	38,153	43,603	43,040	42,847	44,458	44,752
Insurance Reimbursement	43,912	32,252	26,400	26,400	29,201	28,154	28,756	29,565
Organic Recycling Compost	18,978	20,993	10,600	10,600	14,486	12,252	12,819	13,581
Subtotal	2,118,500	1,797,796	1,771,855	1,886,477	1,889,689	1,882,601	1,919,611	1,940,200
OTHER FIN. SOURCES								
Operating Transfers In	184,592	-	-	-	-	-	-	-
Residual Equity Transfers In	308,081	174,547	250,000	200,000	250,000	250,000	250,000	250,000
Transfer From Sewer Oper Fund	1,217,060	1,109,575	713,643	548,785	424,004	309,425	295,000	278,875
Subtotal	1,709,733	1,284,122	963,643	748,785	674,004	559,425	545,000	528,875
Grand Total	157,821,784	157,889,312	160,778,920	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431
COVID Relief Funds	-	-	1,212,472	-	-	-	-	-
MARB Restructuring	5,000,000	3,115,000	4,000,000	-	-	-	-	-
	162,821,784	161,004,312	165,991,392	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431

FIVE YEAR FINANCIAL PLAN - GENERAL FUND EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
GENERAL GOVERNMENT								
City Council	87,994	183,870	211,201	88,492	89,887	90,851	91,058	92,112
Mayor's Office	293,690	308,156	320,844	331,810	338,263	340,144	341,656	346,361
Corporation Counsel	432,483	450,283	639,144	691,983	705,794	711,692	717,520	731,927
Labor Relations & Personnel	166,253	171,710	223,265	287,387	465,592	465,876	466,082	472,131
Communications - City	223,873	308,548	336,336	336,336	343,148	350,089	357,191	364,655
Town & City Clerk	307,112	320,374	287,020	303,702	309,788	311,637	313,508	318,568
Registrar Of Voters	144,858	121,169	144,605	146,652	148,754	150,724	151,014	152,328
Probate Court	7,167	8,344	8,520	8,800	8,978	9,160	9,346	9,541
Subtotal	1,663,430	1,872,453	2,170,936	2,195,162	2,410,204	2,430,173	2,447,375	2,487,621
PLANNING & DEVELOPMENT								
Planning & Development	403,535	344,424	339,720	452,341	410,388	412,456	414,520	422,851
Grants Administration	66,351	48,923	75,031	76,276	77,802	77,811	77,821	79,378
Building Department	431,212	391,988	420,809	598,336	610,265	610,807	611,270	623,425
Subtotal	901,098	785,335	835,560	1,126,953	1,098,454	1,101,074	1,103,610	1,125,654
FINANCE								
Treasurer	7,600	7,600	7,600	7,600	7,676	7,830	7,830	7,830
Finance/Comptroller	931,751	906,752	906,450	874,384	897,730	907,419	917,189	935,734
Purchasing	148,722	126,371	81,265	139,680	140,438	141,903	143,402	146,338
Info. & Tech. / Data Processing	593,814	472,345	539,686	539,232	555,236	571,355	588,232	609,570
Central Services	191,109	168,168	202,202	201,649	202,181	205,158	208,202	212,502
Tax Assessment	442,066	436,603	431,674	452,512	461,542	461,931	462,278	471,487
Board Of Assessment Appeals	3,179	3,473	5,080	3,600	3,667	3,741	3,804	3,871
Tax Collection	406,678	439,112	409,103	445,732	454,637	455,881	457,100	466,089
Subtotal	2,724,919	2,560,423	2,583,059	2,664,389	2,723,106	2,755,217	2,788,037	2,853,420
PUBLIC SAFETY								
Emergency Reporting System (ERS)	1,784,609	1,826,536	2,017,145	2,125,943	2,096,738	2,119,459	2,147,010	2,199,046
Public Safety Administration	1,136,181	1,058,752	910,425	954,579	973,256	987,657	1,001,200	1,020,645
Public Safety Operations	11,034,435	11,547,313	11,893,185	11,961,729	12,285,778	12,353,302	12,357,781	12,540,724
Public Safety Support	901,392	873,620	862,211	966,868	983,085	992,147	994,903	1,008,428
Animal Control	262,449	225,193	267,559	284,450	290,974	292,754	293,921	298,907
Emergency Management	9,000	14,974	24,198	14,198	14,363	14,651	14,698	14,748
Subtotal	15,128,065	15,546,388	15,974,723	16,307,767	16,644,193	16,759,971	16,809,513	17,082,497

FIVE YEAR FINANCIAL PLAN - GENERAL FUND EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
PUBLIC WORKS								
Administration	466,757	466,821	545,045	555,182	566,191	571,870	577,350	588,814
Bureau Of Engineering	118,103	318,406	387,866	440,466	444,276	444,328	444,382	448,272
Central Garage	1,058,560	1,086,112	1,256,766	1,286,935	1,312,429	1,330,081	1,347,211	1,374,001
Compost Site	33,016	26,489	42,000	40,200	41,014	41,844	42,693	43,585
Disposal Of Solid Waste	3,162,344	3,473,988	3,294,684	3,535,724	3,607,330	3,680,302	3,754,961	3,833,425
Grounds & Building. Maintenance	1,257,354	1,045,762	1,285,941	1,302,814	1,328,525	1,346,204	1,363,156	1,390,051
Hwy & Park Maintenance	3,994,413	3,907,815	4,190,071	4,206,441	4,274,354	4,304,637	4,331,797	4,411,344
Subtotal	10,090,547	10,325,393	11,002,373	11,367,762	11,574,119	11,719,266	11,861,548	12,089,490
HUMAN RESOURCES								
Human Resources	254,433	292,125	258,813	479,098	488,029	490,229	492,161	501,253
Elderly Services	508,148	441,672	452,915	460,989	470,283	476,341	482,539	492,468
Parks & Recreation	869,607	759,741	920,007	980,889	995,102	1,008,375	1,010,725	1,019,851
Health Department	303,040	339,137	348,577	374,678	382,073	382,479	382,687	390,143
Subtotal	1,935,228	1,832,675	1,980,312	2,295,654	2,335,487	2,357,423	2,368,111	2,403,716
OTHER								
Library	1,546,000	1,421,000	1,221,000	1,521,544	1,471,544	1,471,544	1,471,544	1,471,544
City Insurance	906,371	759,221	829,133	800,977	817,199	833,729	850,643	868,418
Pensions & Hospitalizations	15,196,483	15,486,615	17,580,185	17,870,947	18,703,053	20,006,181	21,566,110	23,287,076
Med Com..Prog.	42,179	39,088	42,179	42,179	43,033	43,904	44,794	45,730
Debt Service	18,926,611	18,498,827	18,132,933	17,900,579	12,432,968	15,020,443	16,764,148	14,420,068
Contingency	459,393	545,230	2,953,301	1,488,367	4,685,981	2,132,053	1,090,536	1,306,751
Subtotal	37,077,037	36,749,982	40,758,730	39,624,593	38,153,778	39,507,855	41,787,776	41,399,587
CITY TOTAL	69,520,323	69,672,648	75,305,694	75,582,280	74,939,341	76,630,980	79,165,971	79,441,985
BOARD OF EDUCATION								
BOARD OF EDUCATION TOTAL	90,527,052	89,156,849	89,960,421	89,960,421	90,320,262	90,681,543	91,044,269	91,408,446
City Excluding Debt	50,593,712	51,173,821	56,556,549	57,381,702	58,557,834	60,268,200	62,163,330	64,634,656
Fund Balance Adjustment	-	-	616,212	300,000	3,948,539	1,342,337	238,493	387,261
Debt Service	18,926,611	18,498,827	18,132,933	17,900,579	12,432,968	15,020,443	16,764,148	14,420,068
Education	90,527,052	89,156,849	89,960,421	89,960,421	90,320,262	90,681,543	91,044,269	91,408,446
Total Expenditures	160,047,375	158,829,497	165,266,115	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

		----- 5 YEAR FINANCIAL PLAN -----							
		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
		ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
11000010 CITY COUNCIL									
11000010	51000	47,233	57,133	49,702	40,992	41,812	41,812	41,812	42,648
11000010	51010	2,542	6,250	5,000	5,000	5,050	5,151	5,151	5,151
11000010	51350	32,635	32,635	32,700	32,700	33,027	33,688	33,688	33,688
11000010	52250	2,502	10,800	5,905	3,000	3,061	3,123	3,186	3,253
11000010	52510	2,982	736	4,000	4,000	4,081	4,164	4,248	4,337
11000010	52770	100	1,096	2,500	2,500	2,551	2,602	2,655	2,710
11000010	54331	-	127	300	300	306	312	319	325
11000010	56009	-	75,000	100,000	-	-	-	-	-
11000010	56250	-	-	11,000	-	-	-	-	-
11000010		87,994	183,870	211,201	88,492	89,887	90,851	91,058	92,112
11050010 MAYOR									
11050010	51000	229,144	231,314	229,144	240,220	245,023	245,023	245,023	248,139
11050010	51300	8,533	14,202	20,000	20,000	20,200	20,604	20,604	20,604
11050010	52220	581	512	940	630	643	656	669	683
11050010	52320	175	175	200	200	204	208	212	217
11050010	52330	-	50	300	300	306	312	319	325
11050010	52350	-	-	1,500	1,500	1,530	1,561	1,593	1,626
11050010	52360	297	1,496	4,900	4,900	4,999	5,100	5,204	5,313
11050010	52370	18,500	18,600	18,700	18,900	19,283	19,673	20,072	20,491
11050010	52390	36,160	36,160	36,160	36,160	36,892	37,639	38,402	39,205
11050010	52397	-	5,269	7,000	7,000	7,142	7,286	7,434	7,589
11050010	53490	300	378	2,000	2,000	2,041	2,082	2,124	2,168
11050010		293,690	308,156	320,844	331,810	338,263	340,144	341,656	346,361
11100010 CORPORATION COUNSEL									
11100010	51000	258,219	268,228	355,597	405,983	414,104	414,104	414,104	422,386
11100010	51300	-	3,840	10,047	10,000	10,100	10,302	10,302	10,302
11100010	52310	375	908	1,000	1,000	1,020	1,041	1,062	1,084
11100010	52430	143,350	137,049	200,000	200,000	204,050	208,178	212,401	216,840
11100010	52480	11,650	10,500	20,000	20,000	20,405	20,818	21,240	21,684
11100010	52490	7,034	14,537	37,000	37,000	37,749	38,513	39,294	40,115
11100010	53110	190	3,221	3,500	3,500	3,571	3,643	3,717	3,795
11100010	53140	11,664	12,000	12,000	12,000	12,243	12,491	12,744	13,010
11100010		432,483	450,283	639,144	691,983	705,794	711,692	717,520	731,927
11150010 PERSONNEL DEPARTMENT									
11150010	51000	157,196	163,818	208,196	272,587	291,554	291,554	291,554	297,385
11150010	51500	3,770	-	4,882	4,000	4,040	4,121	4,121	4,121
11150010	52250	-	-	1,474	1,000	1,020	1,041	1,062	1,084
11150010	52330	-	-	-	1,000	-	-	-	-
11150010	52510	-	-	-	-	160,000	160,000	160,000	160,000
11150010	52830	5,287	7,892	8,230	8,300	8,468	8,639	8,815	8,999
11150010		166,253	171,710	223,265	287,387	465,592	465,876	466,082	472,131
11209910 TELEPHONE ADMINISTRATION									
11209910	52150	223,873	308,548	336,336	336,336	343,148	350,089	357,191	364,655
11209910		223,873	308,548	336,336	336,336	343,148	350,089	357,191	364,655
11250010 CITY CLERK									
11250010	51000	241,902	219,180	210,256	214,102	218,384	218,384	218,384	221,478
11250010	51500	88	623	(555)	1,000	1,010	1,030	1,030	1,030
11250010	51800	-	26,490	-	-	-	-	-	-
11250010	52250	-	-	1,500	1,500	1,530	1,561	1,593	1,626
11250010	52290	12,585	11,116	15,000	15,000	15,304	15,613	15,930	16,263
11250010	52310	635	240	900	900	918	937	956	976
11250010	52330	120	-	500	500	510	520	531	542
11250010	52480	1,960	3,587	11,000	4,000	4,081	4,164	4,248	4,337
11250010	52520	357	270	400	400	408	416	425	434
11250010	52750	1,727	307	1,100	1,200	1,224	1,249	1,274	1,301
11250010	52770	47,653	58,476	46,819	65,000	66,316	67,658	69,030	70,473
11250010	53590	85	85	100	100	102	104	106	108
11250010		307,112	320,374	287,020	303,702	309,788	311,637	313,508	318,568
11300010 REGISTRAR OF VOTERS									
11300010	51000	49,770	46,443	48,173	49,400	50,388	50,388	50,388	51,396
11300010	51020	10,000	9,640	10,000	10,000	10,100	10,302	10,302	10,302
11300010	51350	28,000	27,135	28,000	28,000	28,280	28,846	28,846	28,846
11300010	51400	42,366	18,575	43,000	43,000	43,430	44,299	44,299	44,299
11300010	51500	2,394	3,950	2,331	2,500	2,525	2,576	2,576	2,576
11300010	52310	1,102	592	1,200	1,200	1,224	1,249	1,274	1,301
11300010	52330	2,195	480	2,000	2,000	2,041	2,082	2,124	2,168
11300010	52580	5,200	10,400	5,200	5,850	5,968	6,089	6,213	6,343
11300010	53130	493	18	702	702	716	731	746	761
11300010	55600	3,339	3,936	4,000	4,000	4,081	4,164	4,248	4,337
11300010		144,858	121,169	144,605	146,652	148,754	150,724	151,014	152,328

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----						
	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	
	ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST	
11650010 PROBATE COURT									
11650010 52640	OFFICE EQUIP. RENTAL	2,186	2,099	3,000	3,500	3,571	3,643	3,717	3,795
11650010 53110	OFFICE SUPPLIES	3,689	5,010	4,000	3,300	3,367	3,435	3,505	3,578
11650010 55190	OTHER EQUIP.	1,293	1,234	1,520	2,000	2,041	2,082	2,124	2,168
11650010	PROBATE COURT	7,167	8,344	8,520	8,800	8,978	9,160	9,346	9,541
11900010 PLANNING & DEVEL. ADMINISTRATION									
11900010 51000	REGULAR WAGES	340,266	299,656	248,637	302,091	308,133	308,133	308,133	314,295
11900010 51500	OVERTIME	1,403	918	1,283	2,500	2,525	2,576	2,576	2,576
11900010 52210	PRINTING	-	16	1,000	1,000	1,020	1,041	1,062	1,084
11900010 52250	ADVERTISING	31,487	26,766	35,000	45,000	45,911	46,840	47,790	48,789
11900010 52280	MAP PRINTING	10	-	300	300	306	312	319	325
11900010 52310	CONVENTIONS & DUES	2,472	334	1,200	1,200	1,224	1,249	1,274	1,301
11900010 52382	ENGINEERING COST PLAN & DEV	12,455	-	15,000	15,000	15,304	15,613	15,930	16,263
11900010 52385	ECON. DEVELOPMENT CONSULTANT	-	1,500	-	50,000	-	-	-	-
11900010 52395	REGIONAL GROWTH PARTNERSHIP	-	-	4,500	3,000	3,061	3,123	3,186	3,253
11900010 52425	ARCHIVING SERVICES	-	5,986	5,000	5,000	5,101	5,204	5,310	5,421
11900010 52475	PUBLIC HEARING SECRETARY	5,000	4,028	6,550	6,300	6,428	6,558	6,691	6,830
11900010 52520	EQUIPMENT REPAIR	-	152	450	450	459	468	478	488
11900010 53460	CLOTHING & UNIFORMS	-	120	300	-	-	-	-	-
11900010 56400	PROP. MANGMT.	10,441	4,949	20,500	20,500	20,915	21,338	21,771	22,226
11900010	PLANNING & DEVEL. ADMINISTRATION	403,535	344,424	339,720	452,341	410,388	412,456	414,520	422,851
11900012 GRANTS ADMINISTRATION									
11900012 51000	REGULAR WAGES	66,265	48,773	74,581	75,826	77,343	77,343	77,343	78,890
11900012 53420	GRANT DEVELOPMENT EXP.	86	150	450	450	459	468	478	488
11900012	GRANTS ADMINISTRATION	66,351	48,923	75,031	76,276	77,802	77,811	77,821	79,378
11900013 BUILDING DEPARTMENT									
11900013 51000	REGULAR WAGES	421,226	372,119	395,009	571,936	583,376	583,376	583,376	595,045
11900013 51500	OVERTIME	4,332	2,910	4,800	4,500	4,545	4,636	4,636	4,636
11900013 52310	CONV & DUE	3,042	2,720	3,100	4,000	4,081	4,164	4,248	4,337
11900013 52360	BUSNSS EXP	1,845	52	2,000	2,000	2,041	2,082	2,124	2,168
11900013 52425	ARCHIVING SERVICES	-	5,077	5,000	5,000	5,101	5,204	5,310	5,421
11900013 52440	ENG SERV	-	-	900	900	918	937	956	976
11900013 52520	EQUIP REPAIRS	-	145	500	500	510	520	531	542
11900013 52590	DEMO BLDGS	768	8,798	9,000	9,000	9,182	9,368	9,558	9,758
11900013 55190	OTHER OFFICE EQUIPMENT	-	167	500	500	510	520	531	542
11900013	BUILDING DEPARTMENT	431,212	391,988	420,809	598,336	610,265	610,807	611,270	623,425
12000010 TREASURER									
12000010 51350	PART TIME ELECTED	7,600	7,600	7,600	7,600	7,676	7,830	7,830	7,830
12000010	TREASURER	7,600	7,600	7,600	7,600	7,676	7,830	7,830	7,830
12100010 COMPTROLLER									
12100010 51000	REGULAR WAGES	607,666	638,694	602,598	618,084	636,260	640,660	645,060	657,962
12100010 51500	OVERTIME	5,944	1,579	14,404	2,000	2,020	2,060	2,060	2,060
12100010 52310	CONVENTIONS & DUES	160	-	200	200	204	208	212	217
12100010 52420	FINANCIAL SERVICES	300,806	195,807	217,648	232,500	237,209	242,007	246,916	252,076
12100010 52570	OTHER REPAIRS & MAINT/UPGRD	17,175	12,084	21,600	21,600	22,037	22,483	22,939	23,419
12100010 56210	CONSULTANT	-	58,587	50,000	-	-	-	-	-
12100010	COMPTROLLER	931,751	906,752	906,450	874,384	897,730	907,419	917,189	935,734
12100020 PURCHASING / RISK MGT. DEPT.									
12100020 51000	REGULAR WAGES	79,362	60,133	11,265	68,680	68,000	68,000	68,000	69,360
12100020 52250	ADVERTISING	10,456	7,516	10,000	10,000	10,203	10,409	10,620	10,842
12100020 53110	OFFICE SUPPLIES / CITY	33,698	39,929	40,000	39,000	39,790	40,595	41,418	42,284
12100020 53115	OFFICE SUPPLIES / POLICE DEPT.	25,205	18,792	20,000	22,000	22,446	22,900	23,364	23,852
12100020	PURCHASING / RISK MGT. DEPT.	148,722	126,371	81,265	139,680	140,438	141,903	143,402	146,338
12200022 INFO. & TEC. D/P DEPARTMENT									
12200022 51000	REGULAR WAGES	156,164	164,488	94,672	177,220	180,765	180,765	180,765	184,380
12200022 51500	OVERTIME	10,056	4,873	4,800	-	-	-	-	-
12200022 52330	TRAINING	-	-	1,000	1,000	1,020	1,041	1,062	1,084
12200022 52460	OUTSIDE DATA PROC.	7,581	2,800	80,000	10,000	7,200	7,346	7,495	7,651
12200022 52510	MAINTENANCE SERVICE AGREEMENT	277,058	246,593	282,489	273,312	286,978	301,326	316,393	332,212
12200022 52570	OTHER REPAIR & MAINT.	124,482	31,036	48,900	49,000	49,992	51,004	52,038	53,126
12200022 52660	SOFTWARE LICENSES	5,245	3,505	5,125	6,000	6,122	6,245	6,372	6,505
12200022 53120	DATA PROC. SUPPLIES	3,974	4,439	4,700	4,700	4,795	4,892	4,991	5,096
12200022 55170	COMPUTERS	9,253	14,611	18,000	18,000	18,365	18,736	19,116	19,516
12200022	INFO. & TEC. D/P DEPARTMENT	593,814	472,345	539,686	539,232	555,236	571,355	588,232	609,570

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

		----- 5 YEAR FINANCIAL PLAN -----								
		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	
		ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST	
12200023 CENTRAL SERVICES										
12200023	51000	REGULAR WAGES	56,383	57,258	57,639	57,389	55,000	55,000	55,000	56,100
12200023	51500	OVERTIME	31	-	203	80	81	82	82	82
12200023	52010	POSTAGE	62,212	25,237	52,000	52,000	53,053	54,126	55,224	56,378
12200023	52570	OTHER REPAIRS & MAINT.	3,997	2,154	2,100	2,100	2,143	2,186	2,230	2,277
12200023	52670	COPIER RENTAL	45,345	41,530	46,000	45,880	46,809	47,756	48,725	49,743
12200023	53490	OTHER SUPPLIES	8,054	10,800	10,000	10,000	10,203	10,409	10,620	10,842
12200023	53495	COFFEE & WATER	3,202	5,223	4,400	4,400	4,489	4,580	4,673	4,770
12200023	55190	OTHER EQUIPMENT	10,637	24,236	28,000	28,000	28,567	29,145	29,736	30,358
12200023	55640	SAFTY EQIP.	1,248	1,732	1,860	1,800	1,836	1,874	1,912	1,952
12200023		CENTRAL SERVICES	191,109	168,168	202,202	201,649	202,181	205,158	208,202	212,502
12300010 TAX ASSESSMENT										
12300010	51000	REGULAR WAGES	422,312	423,813	410,885	433,593	442,265	442,265	442,265	451,110
12300010	51500	OVERTIME	2,910	2,557	5,070	2,500	2,525	2,576	2,576	2,576
12300010	52210	PRINTING	2,122	8,310	5,429	5,429	5,539	5,651	5,766	5,886
12300010	52250	ADVERTISING	450	620	775	775	791	807	823	840
12300010	52280	MAP PRINTING	10,000	500	5,000	5,000	5,101	5,204	5,310	5,421
12300010	52310	CONVENTIONS & DUES	255	537	565	565	576	588	600	613
12300010	52330	TRAINING & EDUCATION	3,607	74	3,300	4,000	4,081	4,164	4,248	4,337
12300010	52480	OTHER PROF. SERVICES	410	191	650	650	663	677	690	705
12300010		TAX ASSESSMENT	442,066	436,603	431,674	452,512	461,542	461,931	462,278	471,487
12300025 BOARD OF ASSESSMENT APPEALS										
12300025	51500	OVERTIME	179	473	2,080	600	606	618	618	618
12300025	52760	STIPENDS	3,000	3,000	3,000	3,000	3,061	3,123	3,186	3,253
12300025		BOARD OF ASSESSMENT APPEALS	3,179	3,473	5,080	3,600	3,667	3,741	3,804	3,871
12400010 TAX COLLECTOR										
12400010	51000	REGULAR WAGES	364,600	368,114	353,056	385,408	393,117	393,117	393,117	400,824
12400010	51500	OVERTIME	1,521	1,548	2,800	2,575	2,601	2,653	2,653	2,653
12400010	52020	PROSS. & MAIL TAX BILLS	31,825	57,148	37,174	40,406	41,224	42,058	42,911	43,808
12400010	52210	PRINTING/BINDINGS	5,320	9,422	12,745	13,816	14,095	14,380	14,672	14,979
12400010	52250	ADVERTISING	1,873	2,428	1,873	2,600	2,653	2,706	2,761	2,819
12400010	52310	CONVENTIONS & DUES	452	-	350	308	314	321	327	334
12400010	52330	TRAINING & EDUCATION	937	-	350	350	357	364	372	379
12400010	52520	EQUIPMENT REPAIR	-	452	400	220	224	229	234	239
12400010	54260	BAD CHECKS	150	-	50	50	51	52	53	54
12400010	55190	OTHER EQUIP.	-	-	155	-	-	-	-	-
12400010	56390	MOTOR VEHICLE DELIN. TAX FEE	-	-	150	-	-	-	-	-
12400010		TAX COLLECTOR	406,678	439,112	409,103	445,732	454,637	455,881	457,100	466,089
13000010 EMERGENCY REPORTING SYSTEM										
13000010	51000	REGULAR WAGES	1,221,916	1,278,062	1,247,666	1,298,523	1,327,366	1,327,366	1,327,366	1,347,515
13000010	51400	TEMPORARY PAYROLL	-	-	-	5,850	-	-	-	-
13000010	51700	LONGEVITY PMT.	5,830	5,880	6,030	6,030	6,090	6,212	6,212	6,212
13000010	51800	SEPARATION PAY	-	-	-	29,557	-	-	-	-
13000010	52150	TELEPHONE EXP.	23,400	21,961	23,400	23,400	23,874	24,357	24,851	25,370
13000010	52510	MAINTENANCE SERVICE AGREEMENT	66,156	38,782	261,267	248,301	253,330	258,454	263,697	269,207
13000010	53110	OFFICE SUPPLIES	1,768	280	4,000	6,070	6,193	6,318	6,446	6,581
13000010	54110	HEALTH INSURANCE PREM.	286,849	271,478	272,304	299,150	285,500	301,804	322,931	345,536
13000010	54130	FICA - E.R.S. SHARE	91,523	98,103	96,900	99,029	82,674	82,682	82,682	83,931
13000010	54140	401K - CITY	76,806	83,607	81,278	83,533	84,674	84,682	84,682	85,962
13000010	55180	SOFTWARE	5,146	2,769	7,000	13,400	13,671	13,948	14,231	14,528
13000010	55190	OTHER EQUIPMENT	5,215	25,614	17,300	13,100	13,365	13,636	13,912	14,203
13000010		EMERGENCY REPORTING SYSTEM	1,784,609	1,826,536	2,017,145	2,125,943	2,096,738	2,119,459	2,147,010	2,199,046
13100010 POLICE DEPT. ADMIN.										
13100010	51000	REGULAR WAGES	170,327	254,378	249,515	255,539	260,650	260,650	260,650	265,863
13100010	51530	VACATION BUY BACK	26,873	22,008	26,700	27,200	27,472	28,021	28,021	28,021
13100010	51700	LONGEVITY PMT.	30,951	28,584	29,600	30,500	30,805	31,421	31,421	31,421
13100010	51800	TERMINAL PAY	90,189	-	-	-	-	-	-	-
13100010	51801	GAS HEAT	93,213	-	-	-	-	-	-	-
13100010	52110	ELECTRICITY/TRAFFIC LGTS.	45,081	27,043	40,000	40,000	40,810	41,636	42,480	43,368
13100010	52150	TELEPHONE	162,121	168,543	160,000	160,000	163,240	166,543	169,921	173,472
13100010	52220	OUTSIDE PRINTING SERV.	1,973	2,628	2,200	2,200	2,245	2,290	2,336	2,385
13100010	52255	RECRUITMENT	6,644	5,491	8,000	8,000	8,162	8,327	8,496	8,674
13100010	52260	OTHER PRINTG. SERV.	114	101	300	300	306	312	319	325
13100010	52310	CONVENTIONS & DUES	2,295	3,073	1,900	1,900	1,938	1,978	2,018	2,060
13100010	52450	MEDICAL SERVICES	18,901	18,049	15,400	15,400	15,712	16,030	16,355	16,697
13100010	52570	OTHER REPAIRS	624	106,792	-	-	-	-	-	-
13100010	52630	VEHICLE RENTAL	13,392	12,470	15,185	12,000	12,243	12,491	12,744	13,010
13100010	52640	OFFICE EQUIP RENTAL	44,882	58,477	40,000	45,000	45,911	46,840	47,790	48,789
13100010	52650	OTHER RENT	14,662	20,927	14,369	16,500	16,834	17,175	17,523	17,889
13100010	52660	SOFTWARE LICENSES	-	-	10,140	10,140	10,345	10,555	10,769	10,994
13100010	52730	BOARD PRISONER	466	3,212	2,600	2,600	2,653	2,706	2,761	2,819

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

		----- 5 YEAR FINANCIAL PLAN -----							
		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
		ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
13100010	52770 OTHER CONTRACTUAL SERV.	175,278	127,479	100,000	125,000	127,532	130,111	132,751	135,525
13100010	52780 UNIFORM ALLOW.ADMIN.	4,526	2,360	3,128	3,500	3,571	3,643	3,717	3,795
13100010	52820 PSYCH TESTING	8,180	5,630	5,900	6,000	6,122	6,245	6,372	6,505
13100010	52830 OTHER EXAMINATIONS	8,594	1,980	7,000	7,000	7,142	7,286	7,434	7,589
13100010	53130 OTHER SUPPLIES/CRIME PREV.	7,546	14,202	13,188	13,000	13,263	13,532	13,806	14,095
13100010	53210 AUTO FUEL & FLUIDS	157,972	146,748	125,000	130,000	132,633	135,316	138,061	140,946
13100010	54320 PYMNTS-OUTSIDE AGENCIES	23,050	17,228	12,000	12,000	12,243	12,491	12,744	13,010
13100010	54330 OTHER PAYMENTS	55	-	-	-	-	-	-	-
13100010	55650 SWAT EQUIPMENT	3,760	2,000	5,000	7,500	7,652	7,807	7,965	8,131
13100010	56180 EDUCATIONAL REIMB.	24,513	9,347	23,300	23,300	23,772	24,253	24,745	25,262
13100010	POLICE DEPT. ADMIN.	1,136,181	1,058,752	910,425	954,579	973,256	987,657	1,001,200	1,020,645
13100030 POLICE DEPT. OPERATIONS									
13100030	51000 REGULAR WAGES	7,716,063	8,135,075	8,213,267	8,623,529	8,912,021	8,912,021	8,912,021	9,090,257
13100030	51270 EXTRA EARNINGS	363	600	23	-	-	-	-	-
13100030	51500 OVERTIME	253,925	299,040	381,505	285,000	287,850	293,607	293,607	293,607
13100030	51520 P.D. MANPOWER O/T	1,219,831	1,303,290	1,305,880	1,100,000	1,111,000	1,133,220	1,133,220	1,133,220
13100030	51530 VACATION BUY BACK	358,664	372,010	428,095	406,100	410,161	418,364	418,364	418,364
13100030	51540 INTERCITY SPECIAL DUTY	179,376	151,004	256,966	200,000	202,000	206,040	206,040	206,040
13100030	51610 SHIFT DIFFERENTIAL UNIFORM P.D.	106,769	119,089	123,755	115,000	116,150	118,473	118,473	118,473
13100030	51700 LONGEVITY	626,541	622,284	623,889	520,000	525,200	535,704	535,704	535,704
13100030	51800 SEPARATION PAY	227,958	151,160	148,772	250,000	252,500	257,550	257,550	257,550
13100030	51801 WORKER'S COMP.	160,774	150,668	215,207	250,000	252,500	257,550	257,550	257,550
13100030	52360 BUSINESS EXPENSE	13,145	8,210	7,100	7,100	7,244	7,390	7,540	7,698
13100030	52780 UNIFORM ALLOW. - FULL TIME	167,170	198,982	163,727	180,000	183,645	187,360	191,161	195,156
13100030	53520 BALLISTIC VEST REPLACE.	3,855	35,901	25,000	25,000	25,506	26,022	26,550	27,105
13100030	POLICE DEPT. OPERATIONS	11,034,435	11,547,313	11,893,185	11,961,729	12,285,778	12,353,302	12,357,781	12,540,724
13100031 POLICE DEPT. SUPPORT									
13100031	51000 REGULAR WAGES	480,236	478,063	470,359	521,068	531,489	531,489	531,489	542,118
13100031	51300 P/T WAGES CROSS. GRDS.	226,925	165,519	181,014	230,300	232,603	237,255	237,255	237,255
13100031	51510 P.D. TRAINING O/T	85,626	83,769	92,391	85,000	85,850	87,567	87,567	87,567
13100031	52330 TRAINING & EDUCATION	39,933	54,118	25,000	35,000	35,709	36,431	37,170	37,947
13100031	52350 TRAVEL EXPENSE	5,965	3,150	6,000	6,000	6,122	6,245	6,372	6,505
13100031	52480 OTHER PROF. SERVICES	9,994	23,449	9,400	15,000	15,304	15,613	15,930	16,263
13100031	52570 OTHER REPAIRS & MAINT.	22,886	27,224	39,546	30,000	30,608	31,227	31,860	32,526
13100031	52790 UNIFORM ALLOW. - PART TIME	-	2,035	3,000	3,000	3,061	3,123	3,186	3,253
13100031	53260 TRAFFIC SUPPLIES	13,016	9,631	11,000	12,000	12,243	12,491	12,744	13,010
13100031	53450 LAB. SUPPLIES	4,223	4,466	4,500	4,500	4,591	4,684	4,779	4,879
13100031	53510 FIREARM SUPPLIES	9,210	22,194	20,000	25,000	25,506	26,022	26,550	27,105
13100031	POLICE DEPT. SUPPORT	901,392	873,620	862,211	966,868	983,085	992,147	994,903	1,008,428
13202010 ANIMAL CONTROL									
13202010	51000 REGULAR WAGES	175,282	148,130	167,517	183,508	188,096	188,096	188,096	191,856
13202010	51300 PART TIME WAGES	20,878	20,198	22,000	22,000	22,220	22,664	22,664	22,664
13202010	51500 OVERTIME	14,382	13,969	11,600	14,000	14,500	14,500	14,500	14,500
13202010	51530 VAC.BUY BACK	5,065	3,468	3,200	3,400	3,434	3,503	3,503	3,503
13202010	51700 LONGEVITY	4,717	5,742	8,000	6,300	6,363	6,490	6,490	6,490
13202010	52110 ELECTRICITY	1,533	7,683	14,000	14,000	14,284	14,572	14,868	15,179
13202010	52250 ADVERTISING	714	80	1,500	1,500	1,530	1,561	1,593	1,626
13202010	52310 CONVENTIONS & DUES	-	-	560	560	571	583	595	607
13202010	52455 VETERINARY SERVICES	21,130	14,268	22,000	22,000	22,446	22,900	23,364	23,852
13202010	52780 UNIFORMS- F/T & PT	5,967	6,597	10,182	10,182	10,388	10,598	10,813	11,039
13202010	53485 DOG FOOD	504	683	2,000	2,000	2,041	2,082	2,124	2,168
13202010	55370 OTHER EQUIPMENT	3,814	4,375	5,000	5,000	5,101	5,204	5,310	5,421
13202010	ANIMAL CONTROL	262,449	225,193	267,559	284,450	290,974	292,754	293,921	298,907
13300010 EMERGENCY MANAGEMENT									
13300010	51300 PART TIME WAGES	9,000	14,974	11,948	11,948	12,067	12,309	12,309	12,309
13300010	52150 TELEPHONE EXP.	-	-	750	750	765	781	797	813
13300010	53130 OTHER SUPPLIES	-	-	1,000	1,000	1,020	1,041	1,062	1,084
13300010	54090 OTHER CHARGES	-	-	500	500	510	520	531	542
13300010	54370 LOCAL EMERGENCY PLANNING COMM.	-	-	10,000	-	-	-	-	-
13300010	EMERGENCY MANAGEMENT	9,000	14,974	24,198	14,198	14,363	14,651	14,698	14,748
14000010 PUBLIC WORKS ADMINISTRATION									
14000010	51000 REGULAR WAGES	268,129	265,715	266,580	279,682	285,276	285,276	285,276	290,981
14000010	51500 OVERTIME	-	7,877	8,967	4,000	4,040	4,121	4,121	4,121
14000010	51300 P/T WAGES	10,999	9,999	9,999	12,000	12,120	12,362	12,362	12,362
14000010	52680 TOWN ROAD AID	178,579	173,955	249,000	249,000	254,043	259,182	264,440	269,965
14000010	53460 CLOTHING & UNIFORMS	9,050	9,275	10,500	10,500	10,713	10,929	11,151	11,384
14000010	PUBLIC WORKS ADMINISTRATION	466,757	466,821	545,045	555,182	566,191	571,870	577,350	588,814
14100010 ENGINEERING									
14100010	51000 REGULAR WAGES	115,956	116,785	135,316	187,916	191,674	191,674	191,674	195,507
14100010	52310 CONVENTIONS & DUES	1,709	-	1,500	1,500	1,530	1,561	1,593	1,626
14100010	52335 PROF. LICENSE FEE	438	662	1,050	1,050	1,071	1,093	1,115	1,138

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----					
	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
	ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
14100010 56110 MS4 MANDATES	-	200,960	250,000	250,000	250,000	250,000	250,000	250,000
14100010 ENGINEERING	118,103	318,406	387,866	440,466	444,276	444,328	444,382	448,272
14404072 VEHICLE MAINTENANCE								
14404072 51000 REGULAR WAGES	424,992	432,967	385,938	430,685	439,299	439,299	439,299	448,086
14404072 51500 OVERTIME	35,272	56,784	150,791	45,000	45,450	46,359	46,359	46,359
14404072 52100 GAS HEATING	60,776	33,344	25,000	29,300	29,893	30,498	31,117	31,767
14404072 52110 ELECTRICITY	-	5,778	25,000	24,200	24,690	25,190	25,701	26,238
14404072 52130 WATER	-	1,366	3,200	3,900	3,979	4,059	4,142	4,228
14404072 52310 CONFERENCES/SHOWS	195	499	300	500	510	520	531	542
14404072 52320 TRAINING/DUES/SUBSC	3,577	3,578	4,878	3,700	3,775	3,851	3,929	4,012
14404072 52540 MOTOR VEHICLE MAINT.	60,719	51,738	64,700	70,000	71,418	72,862	74,340	75,894
14404072 52545 SPL. EQUIP. REPAIR	17,510	55,290	24,500	30,000	30,608	31,227	31,860	32,526
14404072 52550 GROUNDS MAINT.	3,000	5,062	6,500	7,000	7,142	7,286	7,434	7,589
14404072 52575 EMISSIONS TESTING	-	-	1,000	800	816	833	850	867
14404072 52585 TIRE REPAIR & SERV.	7,751	9,370	8,600	10,000	10,203	10,409	10,620	10,842
14404072 52630 VEHICLE RENTAL	-	2,756	1,700	2,000	2,041	2,082	2,124	2,168
14404072 52650 OTHER RENT	1,304	1,779	2,000	2,500	2,551	2,602	2,655	2,710
14404072 52740 SECURITY SYSTEM	2,292	-	2,300	2,500	2,551	2,602	2,655	2,710
14404072 52940 HAZARDOUS WASTE DISPOSAL	560	1,726	3,833	2,000	2,041	2,082	2,124	2,168
14404072 53210 AUTO FUEL & FLUIDS	163,426	138,553	280,000	325,000	331,582	338,289	345,152	352,364
14404072 53220 MOTOR VEHICLE PARTS	199,371	197,273	187,400	207,000	211,192	215,464	219,835	224,429
14404072 53240 TIRES, TUBES & BATTERIES	48,021	44,623	43,300	50,000	51,013	52,045	53,100	54,210
14404072 53250 TOOLS & MISC EQUIPMENT	5,948	9,960	7,827	8,500	8,672	8,848	9,027	9,216
14404072 53430 JANTRL. SUPL.	271	911	200	350	357	364	372	379
14404072 53445 SAFETY SUPPLIES	484	1,853	1,200	1,500	1,530	1,561	1,593	1,626
14404072 53530 SNOW REMOV. EQUIPMENT	16,239	21,216	19,600	22,000	22,446	22,900	23,364	23,852
14404072 53560 BROOMS & SWEEPERS	6,852	9,684	7,000	8,500	8,672	8,848	9,027	9,216
14404072 VEHICLE MAINTENANCE	1,058,560	1,086,112	1,256,766	1,286,935	1,312,429	1,330,081	1,347,211	1,374,001
14505071 COMPOST SITE								
14505071 52740 SECURITY SYSTEM	819	-	2,000	2,200	2,245	2,290	2,336	2,385
14505071 52930 COMPOST SITE	800	-	8,000	8,000	8,162	8,327	8,496	8,674
14505071 52940 HAZARDOUS WASTE PICKUP	31,397	26,489	32,000	30,000	30,608	31,227	31,860	32,526
14505071 COMPOST SITE	33,016	26,489	42,000	40,200	41,014	41,844	42,693	43,585
14509971 SOLID WASTE								
14509971 52900 CONDOS TRASH PICKUP	251,914	252,142	230,046	257,252	262,462	267,771	273,203	278,912
14509971 52910 TRASH PICKUP	1,333,042	1,444,041	1,386,308	1,410,010	1,438,566	1,467,666	1,497,439	1,528,730
14509971 52915 TRASH PICKUP - CITY BUILD.	104,733	92,860	101,505	101,500	103,556	105,650	107,794	110,046
14509971 52920 TIPPING FEES DISPOSAL	1,074,586	1,152,629	1,075,000	1,210,862	1,235,385	1,260,375	1,285,943	1,312,814
14509971 52941 HAZARDOUS WASTE - CITY	1,490	4,224	2,500	2,500	2,551	2,602	2,655	2,710
14509971 52950 RECYCLING PICKUP	382,244	498,500	479,325	533,600	544,407	555,419	566,686	578,528
14509971 52955 PORTABLE RESTROOMS	14,336	29,591	20,000	20,000	20,405	20,818	21,240	21,684
14509971 SOLID WASTE	3,162,344	3,473,988	3,294,684	3,535,724	3,607,330	3,680,302	3,754,961	3,833,425
14606074 GROUNDS MAINTENANCE								
14606074 52510 MAINTENANCE SERVICE AGREEMENT	1,293	3,279	1,200	3,500	3,571	3,643	3,717	3,795
14606074 52580 EQUIP. MAINTENANCE	635	1,006	1,000	1,500	1,530	1,561	1,593	1,626
14606074 53265 STREET MARKING PAINT	4,898	5,708	4,500	5,000	5,101	5,204	5,310	5,421
14606074 53490 OTHER OPER. SUPPLIES	2,974	6,253	5,000	5,000	5,101	5,204	5,310	5,421
14606074 53555 LIGHT POLE	9,225	2,227	11,557	15,000	15,304	15,613	15,930	16,263
14606074 GROUNDS MAINTENANCE	19,024	18,472	23,257	30,000	30,608	31,227	31,860	32,526
14606075 BUILDING MAINTENANCE								
14606075 51000 REGULAR WAGES	408,980	419,942	416,163	445,014	453,916	453,916	453,916	462,996
14606075 51500 OVERTIME	43,302	60,134	99,660	55,000	55,550	56,661	56,661	56,661
14606075 52100 GAS HEATING	569,709	88,220	100,000	100,000	102,025	104,089	106,201	108,420
14606075 52110 ELECTRICITY	13,232	141,832	420,000	440,000	448,911	457,992	467,283	477,047
14606075 52130 WATER	-	10,105	20,000	25,000	25,506	26,022	26,550	27,105
14606075 52500 HVAC MAINTENANCE	70,587	80,341	70,000	70,000	71,418	72,862	74,340	75,894
14606075 52510 MAINTENANCE SERVICE AGREEMENT	58,216	71,435	56,800	57,000	58,154	59,331	60,534	61,799
14606075 52530 BLDG. MAINTENANCE	48,088	125,269	42,000	45,000	45,911	46,840	47,790	48,789
14606075 52740 SECURITY SYSTEM	8,992	15,884	10,712	10,800	11,019	11,242	11,470	11,709
14606075 53430 JANITORIAL SUPPLIES	15,960	11,806	24,733	22,000	22,446	22,900	23,364	23,852
14606075 53445 SAFETY SUPPLIES	852	876	905	1,000	1,020	1,041	1,062	1,084
14606075 53490 OTHER OPER. SUPPLIES	412	1,447	420	800	816	833	850	867
14606075 53495 COFFEE & WATER	-	-	1,291	1,200	1,224	1,249	1,274	1,301
14606075 BUILDING MAINTENANCE	1,238,330	1,027,290	1,262,684	1,272,814	1,297,917	1,314,977	1,331,295	1,357,525
14704010 HIGHWAYS & PARKS ADMIN								
14704010 51000 REGULAR WAGES	2,265,776	2,374,512	2,312,768	2,500,197	2,550,211	2,550,211	2,550,211	2,601,214
14704010 51400 TEMPORARY PAYROLL	29,274	63,746	115,000	110,000	111,100	113,322	113,322	113,322
14704010 51500 OVERTIME	226,373	241,107	380,106	235,000	225,000	225,000	225,000	225,000
14704010 51550 STORM EXPENSE	65	81	75,000	75,000	75,750	77,265	77,265	77,265
14704010 52160 STREET LIGHTING	935,461	672,776	750,000	760,000	775,392	791,077	807,125	823,990
14704010 52550 GROUNDS MAINT. BIKE PATH	11,152	41,863	11,241	25,000	25,506	26,022	26,550	27,105
14704010 52610 RENTAL OF LAND	596	942	546	550	561	572	584	596

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----							
			FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
			ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
14704010	53380	MISC. CONSTR. SUPPL. HWY.& PRK.	60,908	60,343	53,593	57,000	58,154	59,331	60,534	61,799
14704010		HIGHWAYS & PARKS ADMIN	3,529,604	3,455,370	3,698,254	3,762,747	3,821,675	3,842,800	3,860,591	3,930,292
14706010 HIGHWAYS & PARKS										
14706010	52210	PRINTING	60	249	234	234	239	244	249	254
14706010	53445	SAFETY SUPPLIES	3,385	8,577	3,624	3,624	3,697	3,772	3,849	3,929
14706010		HIGHWAYS & PARKS	3,445	8,826	3,858	3,858	3,936	4,016	4,097	4,183
14706076 PARKS MAINTENANCE										
14706076	52110	ELECTRICITY/TRAFFIC LGTS.	100,311	86,664	100,136	100,136	102,164	104,231	106,345	108,567
14706076	52130	WATER	25,099	16,454	25,000	25,000	25,506	26,022	26,550	27,105
14706076	52530	BLDG MAINTENANCE	7,205	10,763	5,926	6,500	6,632	6,766	6,903	7,047
14706076	52550	GROUNDS MAINT.PRKS.& FIELDS	66,021	53,192	60,000	63,000	64,276	65,576	66,906	68,304
14706076	52740	SECURITY SYSTEM	2,337	265	2,713	2,700	2,755	2,810	2,867	2,927
14706076		PARKS MAINTENANCE	202,209	167,339	193,775	197,336	201,332	205,405	209,572	213,951
14706077 OUTSIDE CONTRACTORS										
14706077	52570	OTHER REPAIRS / MAINT.	27,447	24,005	25,000	25,000	25,506	26,022	26,550	27,105
14706077	53380	MISC.CONSTR SUPPLIES	25,512	18,674	15,000	15,000	15,304	15,613	15,930	16,263
14706077	54095	STORM/ EMER. LOSSES	14,875	12,808	66,683	15,000	15,304	15,613	15,930	16,263
14706077		OUTSIDE CONTRACTORS	67,834	55,487	106,683	55,000	56,114	57,249	58,410	59,631
14706078 TREE DEPT.										
14706078	52555	TREE MAINTENANCE	185,703	220,794	184,000	184,000	187,726	191,524	195,409	199,492
14706078	53490	OPER.SUPPLIES	999	-	1,000	1,000	1,020	1,041	1,062	1,084
14706078	53570	TREES & SHRUBS	4,620	-	2,500	2,500	2,551	2,602	2,655	2,710
14706078		TREE DEPT.	191,322	220,794	187,500	187,500	191,297	195,167	199,126	203,287
15000010 HUMAN RESOURCES										
15000010	51000	REGULAR WAGES	233,049	255,321	180,301	346,198	353,122	353,122	353,122	360,184
15000010	51400	SUMMER TEMPORARY PAYROLL	10,609	8,366	13,000	13,000	13,130	13,393	13,393	13,393
15000010	51500	OVERTIME	1,218	3,346	4,729	2,400	2,424	2,472	2,472	2,472
15000010	52220	OUTSIDE PRINTING	215	193	500	500	510	520	531	542
15000010	52810	VETS MEM. DAY SERVS.	1,850	1,027	4,000	4,000	4,081	4,164	4,248	4,337
15000010	52840	BAND CONCERTS	3,900	5,000	5,000	6,000	6,122	6,245	6,372	6,505
15000010	52850	HOLIDAY FESTIVITES	1,157	5,701	7,782	54,000	55,094	56,208	57,348	58,547
15000010	52230	BEACH STICKERS	-	-	4,000	16,000	16,324	16,654	16,992	17,347
15000010	52425	ARTIFACT STOR. MILIT. MUSEUM	-	12,177	26,000	26,000	26,000	26,000	26,000	26,000
15000010	53570	BEAUTIFCAT. PROG.	965	736	5,500	3,000	3,061	3,123	3,186	3,253
15000010	54470	CLIENT ASSISTANCE	1,470	258	8,000	8,000	8,162	8,327	8,496	8,674
15000010		HUMAN RESOURCES	254,433	292,125	258,813	479,098	488,029	490,229	492,161	501,253
15100010 ELDERLY SERVICES										
15100010	51000	REGULAR WAGES	161,354	166,278	160,224	167,461	170,810	170,810	170,810	174,226
15100010	52310	CONVENTIONS & DUES	250	-	490	490	500	510	520	531
15100010	52410	INSTRUCTORS	5,048	2,860	5,480	5,480	5,591	5,704	5,820	5,941
15100010	52630	RENTAL OF VEHICLES	-	-	196	196	200	204	208	213
15100010	52700	TRANSPORTATION CONTRACT	339,233	263,939	280,107	280,107	285,780	291,561	297,475	303,691
15100010	52710	ELDERLY NUTRITION	1,581	7,613	4,655	4,655	4,749	4,845	4,944	5,047
15100010	53490	OTHER OPER. SUPPLIES	682	983	1,763	2,600	2,653	2,706	2,761	2,819
15100010		ELDERLY SERVICES	508,148	441,672	452,915	460,989	470,283	476,341	482,539	492,468
15202050 RECREATIONAL SERVICES										
15202050	51000	REGULAR WAGES	353,189	280,540	290,665	326,207	332,732	332,732	332,732	339,388
15202050	51080	RECREATION AIDES	37,265	33,736	38,660	42,000	42,420	43,268	43,268	43,268
15202050	51130	BEACH CONSTABLES	20,555	60,855	68,273	41,520	41,935	42,774	42,774	42,774
15202050	51160	SPEC ACTIVITY INSTRUCTORS	7,495	5,808	15,540	25,540	25,795	26,311	26,311	26,311
15202050	51170	SUPERV. & INSTRUCTORS	67,124	63,016	69,833	73,833	74,571	76,063	76,063	76,063
15202050	51180	LIFE GUARDS	58,493	71,680	65,000	71,260	71,973	73,412	73,412	73,412
15202050	51500	OVERTIME	3,844	5,749	7,200	7,395	7,469	7,618	7,618	7,618
15202050	52230	BEACH STICKERS	-	-	9,261	4,000	4,081	4,164	4,248	4,337
15202050	52310	CONVENTIONS & DUES	634	-	990	1,250	1,275	1,301	1,328	1,355
15202050	52530	BLDG MAINTENANCE	7,275	6,490	10,368	11,232	11,459	11,691	11,928	12,178
15202050	52750	FEES & CHARGES	2,915	2,819	4,000	4,000	4,081	4,164	4,248	4,337
15202050	53250	TOOLS & MISC EQUIPMENT	2,421	2,157	2,500	2,750	2,806	2,862	2,921	2,982
15202050	53440	MEDICAL SUPPL. FIRST AID KITS	1,885	2,975	4,000	4,000	4,081	4,164	4,248	4,337
15202050	53540	RECREATION SUPPLIES	10,519	10,606	14,200	15,300	15,610	15,926	16,249	16,588
15202050	54320	OUTSIDE AGEN. W.H. YOUTH ASSOC.	16,197	11,200	11,200	11,200	11,427	11,658	11,894	12,143
15202050	55520	RECREATION EQUIPMENT	4,789	4,764	4,800	4,800	4,897	4,996	5,098	5,204
15202050		RECREATIONAL SERVICES	594,600	562,397	616,489	646,287	656,613	663,104	664,340	672,295
15202051 DAY CAMP PROGRAM										
15202051	51400	TEMPORARY PAYROLL	118,100	88,154	125,610	139,745	141,142	143,965	143,965	143,965
15202051	52700	TRANSPORTATION CONTRACT	14,345	12,971	14,660	14,660	14,957	15,259	15,569	15,894
15202051	52750	FEES & CHARGES	1,642	3,131	6,000	6,000	6,122	6,245	6,372	6,505
15202051		DAY CAMP PROGRAM	134,086	104,257	146,270	160,405	162,221	165,470	165,906	166,365
15202552 BENNETT RINK PROGRAMS										

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----					
	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
	ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
15202552 52620 RENTAL OF BLDGS.	30,000	-	25,000	25,000	25,506	26,022	26,550	27,105
15202552 BENNETT RINK PROGRAMS	30,000	-	25,000	25,000	25,506	26,022	26,550	27,105
15202553 AQUATIC PROGRAMS								
15202553 51040 AQUA INSTRUCTORS	11,770	8,594	18,048	18,816	19,004	19,384	19,384	19,384
15202553 51070 SWIMMING POOL STAFF	47,776	37,531	50,000	74,176	74,918	76,416	76,416	76,416
15202553 51140 SWIM TEAM COACH	25,267	19,842	25,000	31,705	32,022	32,662	32,662	32,662
15202553 51300 P / T WAGES POOL CUSTODIANS	20,749	20,392	17,400	17,400	17,574	17,925	17,925	17,925
15202553 52770 OTHER CONTRACTUAL SERV.	-	-	15,000	-	-	-	-	-
15202553 53540 RECREATION SUPPLIES	1,860	1,860	1,800	2,100	2,143	2,186	2,230	2,277
15202553 53545 SPECIAL ACTIVITY SUPPLIES	3,499	4,869	5,000	5,000	5,101	5,204	5,310	5,421
15202553 AQUATIC PROGRAMS	110,921	93,088	132,248	149,197	150,762	153,779	153,929	154,086
15300010 HEALTH DEPARTMENT								
15300010 51000 REGULAR WAGES	295,495	333,902	339,346	354,828	361,924	361,924	361,924	369,162
15300010 51500 OVERTIME	601	1,737	1,600	10,000	10,100	10,302	10,302	10,302
15300010 52310 CONVENTIONS & DUES	-	-	300	600	612	625	637	651
15300010 52450 MEDICAL SERVICES	2,859	1,638	3,381	3,000	3,061	3,123	3,186	3,253
15300010 52535 PEST CONTROL	2,840	-	2,500	3,000	3,061	3,123	3,186	3,253
15300010 52780 UNIFORMS-FULL TIME	315	250	250	250	255	260	266	271
15300010 53440 MEDICAL SUPPLIES	930	1,610	1,200	3,000	3,061	3,123	3,186	3,253
15300010 HEALTH DEPARTMENT	303,040	339,137	348,577	374,678	382,073	382,479	382,687	390,143
16001060 LIBRARY								
16001060 51000 LIBRARY EXPENSES	1,546,000	1,421,000	1,221,000	1,421,000	1,421,000	1,421,000	1,421,000	1,421,000
16001060 NEW COVID RELATED EXPENSES	-	-	-	50,000	-	-	-	-
16001060 NEW ALLINGTOWN LEASES/RENT	-	-	-	50,544	50,544	50,544	50,544	50,544
16001060 LIBRARY	1,546,000	1,421,000	1,221,000	1,521,544	1,471,544	1,471,544	1,471,544	1,471,544
18009980 CITY INSURANCE PREMIUMS								
18009980 54030 GEN'L LIABILITY	526,966	473,237	485,977	485,977	495,819	505,849	516,111	526,895
18009980 CITY INSURANCE PREMIUMS	526,966	473,237	485,977	485,977	495,819	505,849	516,111	526,895
18009981 CITY INSURANCE - RETENTION								
18009981 54210 AUTO DAMAGES	22,848	57,472	78,156	50,000	51,013	52,045	53,100	54,210
18009981 54230 GENERAL LIABILITY LOSSES	342,317	189,433	225,000	225,000	229,557	234,200	238,951	243,945
18009981 54250 OTHER LOSSES	14,240	39,079	40,000	40,000	40,810	41,636	42,480	43,368
18009981 CITY INSURANCE - RETENTION	379,405	285,984	343,156	315,000	321,379	327,881	334,532	341,522
18109982 EMPLOYEE BENEFITS								
18109982 51530 VACATION BUY BACK	108,202	104,323	100,000	103,900	104,939	107,038	107,038	107,038
18109982 51700 LONGEVITY	69,330	66,040	90,000	76,000	76,760	78,295	78,295	78,295
18109982 51800 SEPARATION PAY	-	-	92,000	90,000	90,000	90,000	90,000	90,000
18109982 54110 HEALTH INS. - PREM.	9,040,027	5,768,994	-	-	-	-	-	-
18109982 54110 HEALTH INS. - CT PARTNERSHIP	-	3,024,597	5,095,781	5,526,392	5,845,043	6,227,511	6,663,443	7,129,884
18109982 54110 HEALTH INS. - RETIREES	-	-	4,983,064	4,755,117	5,186,501	5,977,663	6,892,114	7,944,862
18109982 54120 LIFE INSURANCE PREM.	149,744	102,711	147,600	136,500	139,264	142,082	144,964	147,993
18109982 54130 FICA-CITY	1,212,938	1,287,664	1,412,775	1,400,071	1,429,877	1,435,841	1,436,101	1,458,425
18109982 54140 401K - CITY	901,999	896,927	1,181,400	1,165,767	1,147,173	1,128,116	1,128,336	1,147,221
18109982 54141 PENSION - POLICE	1,994,500	2,203,317	2,412,000	2,430,000	2,452,000	2,543,000	2,703,000	2,812,000
18109982 54170 LONG TERM DISABIL. PREM.	85,922	61,440	96,000	96,000	97,944	99,926	101,953	104,083
18109982 56180 EDUCATION REIMBURSEMENT	115	145	15,000	15,000	15,304	15,613	15,930	16,263
18109982 EMPLOYEE BENEFITS	13,562,777	13,516,157	15,625,620	15,794,747	16,584,805	17,845,084	19,361,173	21,036,065
18109983 STATE MANDATED BENEFITS								
18109983 54160 CT. UNEMPLOYMENT COMP.	67,865	30,955	70,000	70,000	71,418	72,862	74,340	75,894
18109983 54180 HEART & HYPER COMP.	221,699	170,452	331,981	400,000	408,101	416,356	424,802	433,679
18109983 54190 WORKER'S COMP PREM.	1,344,142	1,769,050	1,552,584	1,606,200	1,638,729	1,671,879	1,705,794	1,741,439
18109983 STATE MANDATED BENEFITS	1,633,706	1,970,457	1,954,565	2,076,200	2,118,248	2,161,097	2,204,937	2,251,012
18209984 DEBT SERVICE PAYMENTS								
18209984 54510 CITY - G/P BONDS PRINCIPAL	11,236,056	11,709,056	11,648,056	11,826,056	5,456,751	6,628,406	7,071,156	5,713,500
18209984 54520 CITY - G/P BONDS INTEREST	3,002,032	2,604,045	2,256,694	1,880,535	1,638,429	1,458,001	1,317,408	1,148,782
18209984 DEBT SERVICE - CITY	14,238,088	14,313,101	13,904,750	13,706,591	7,095,179	8,086,407	8,388,564	6,862,282
18209984 54510 BOE - G/P BONDS PRINCIPAL	2,754,944	2,464,944	2,762,944	2,726,944	3,147,944	4,419,344	5,509,644	4,854,200
18209984 54520 BOE - G/P BONDS INTEREST	716,516	611,207	751,595	918,258	1,765,841	2,205,267	2,570,940	2,424,711
18209984 DEBT SERVICE - BOE	3,471,460	3,076,151	3,514,540	3,645,203	4,913,785	6,624,611	8,080,584	7,278,911
18209984 54510 WPCA - G/P BONDS PRINCIPAL	334,000	296,000	207,000	207,000	194,000	191,000	186,000	179,000
18209984 54520 WPCA - G/P BONDS INTEREST	166,360	154,700	145,515	137,105	128,050	118,425	109,000	99,875
18209984 54640 WPCA - CLEAN WATER FUND (P&I)	716,703	658,876	361,128	204,680	101,954	-	-	-
18209984 DEBT SERVICE - WPCA	1,217,063	1,109,576	713,643	548,785	424,004	309,425	295,000	278,875
18209984 DEBT SERVICE PAYMENTS	18,926,611	18,498,827	18,132,933	17,900,579	12,432,968	15,020,443	16,764,148	14,420,068
18309910 MED COM								
18309910 54320 PYMNTS-OUTSIDE AGEN.MED. COM.	42,179	39,088	42,179	42,179	43,033	43,904	44,794	45,730
18309910 MED COM	42,179	39,088	42,179	42,179	43,033	43,904	44,794	45,730

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

		----- 5 YEAR FINANCIAL PLAN -----								
		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	
		ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST	
19009990 CONTINGENCY / OTHER EXPENSES										
19009990	56010	UNALLOCATED CONTINGENCY	-	115,000	577,385	600,000	400,000	425,000	450,000	500,000
19009990	56241	STUDY - POLICE PENSION	-	-	25,000	-	-	-	-	-
19009990	56242	STUDY - PARKING	-	-	25,000	-	-	-	-	-
19009990	56243	STUDY - IT	-	25,000	25,000	-	-	-	-	-
19009990	52340	MILEAGE ALLOWANCE (city wide)	231	311	4,000	500	510	520	531	542
19009990	56140	PRIMARY EXPENSE	37,652	43,744	60,000	60,000	50,000	50,000	60,000	50,000
19009990	56220	ACTUARIAL STUDY	-	22,890	11,900	-	-	-	-	-
19009990	56305	ELECTION EXPENSE	584	20,831	35,000	35,000	35,709	36,431	37,170	37,947
19009990	56360	BANK FEES	61,957	58,244	50,000	50,000	65,000	66,315	67,660	69,074
19009990	56370	DOG REPORT	7,918	9,155	8,541	9,000	9,182	9,368	9,558	9,758
19009990	56010	MEDICAL RUN-OFF	-	-	155,644	-	-	-	-	-
19009990	56990	MISCELLANEOUS	38,971	-	6,580	2,000	2,041	2,082	2,124	2,168
19009990	56997	SEIZED ASSET DEFICIT	40,000	40,000	40,000	21,867	-	-	-	-
19009990	56210	MARB EXPENSES	250,000	100,000	100,000	100,000	-	-	-	-
19009990	56175	ADVANCE FUNDING OPEB TRUST	-	-	125,000	150,000	175,000	200,000	225,000	250,000
19009990	56000	HR/PAY. OUTSOURCING	-	-	170,000	160,000	-	-	-	-
19009990	51500	OVERTIME CONTINGENCY	-	-	139,442	-	-	-	-	-
19009990	56352	FEMA PA PW-COVID19 EXPENSE	-	20,056	756,120	-	-	-	-	-
19009990	56353	FEMA-STORM ISAIAS	-	-	22,477	-	-	-	-	-
19009990	54390	OPERATING TRANSFER	22,080	90,000	-	-	-	-	-	-
19009990	56010	FUND BALANCE ADJUSTMENT	-	-	616,212	300,000	3,948,539	1,342,337	238,493	387,261
19009990		CONTINGENCY / OTHER EXPENSES	459,393	545,230	2,953,301	1,488,367	4,685,981	2,132,053	1,090,536	1,306,751
BOE BOARD OF EDUCATION										
		BOARD OF EDUCATION	90,527,052	89,156,849	89,960,421	89,960,421	90,320,262	90,681,543	91,044,269	91,408,446
	City		69,520,323	69,672,648	75,305,694	75,582,280	74,939,341	76,630,980	79,165,971	79,441,985
	Education		90,527,052	89,156,849	89,960,421	89,960,421	90,320,262	90,681,543	91,044,269	91,408,446
	Total Expenditures		160,047,375	158,829,497	165,266,115	165,542,701	165,259,603	167,312,523	170,210,240	170,850,431

FIVE YEAR FINANCIAL PLAN - GENERAL FUND DEBT SERVICE BY PROJECT

Owner	Purpose	----- 5 YEAR FINANCIAL PLAN -----							
		FY19 ACTUAL	FY20 ACTUAL	FY21 FORECAST	FY22 RECOMM.	FY23 FORECAST	FY24 FORECAST	FY25 FORECAST	FY26 FORECAST
City	Refunding - City	4,251,648	3,848,530	3,205,848	3,078,951	1,388,646	2,307,106	2,219,608	1,215,650
	City Hall Renovation (Non BOE)	65,534	65,180	64,194	63,611	62,617	62,229	61,400	56,248
	City Wide Technology	34,760	33,878	41,823	41,321	40,922	38,460	37,041	21,445
	Deficit Financing	2,300,625	2,252,175	2,195,650	2,131,050	2,058,375	1,977,625	1,896,875	1,811,250
	Digitization Project	-	-	-	-	88,530	126,750	166,450	199,475
	GP	666,100	640,752	615,752	590,057	564,710	539,362	514,084	-
	Premium	(38,927)	(37,940)	(36,832)	(35,605)	(34,378)	(33,154)	(31,932)	(24,019)
	Probate Phone System	-	-	3,045	3,240	3,136	3,024	2,912	-
City Total		7,279,739	6,802,575	6,089,481	5,872,627	4,172,557	5,021,402	4,866,438	3,280,049
Public Safety	Police Pension	5,905,158	5,901,539	5,766,317	5,770,686	-	-	-	-
	911 Computers	-	-	2,175	2,315	2,240	2,160	2,080	-
	Body Cam Server Upgrade	-	-	-	-	153,482	127,556	122,211	113,041
	Interview Room Recording Equipment	-	-	-	-	5,351	4,702	4,505	4,314
	License Plate Readers	-	-	-	-	-	11,250	10,800	10,350
	Mobile Data Terminals	-	-	-	-	-	7,500	7,200	6,900
	Public Safety Radio Upgrade	316,067	308,048	299,053	289,089	279,134	269,192	259,268	195,054
	Technology upgrades	-	-	28,275	30,089	51,863	77,563	74,506	45,474
	Telephone System Replacement	-	-	-	-	26,756	23,509	22,524	21,569
	Traffic Control Signal Boxes	-	-	-	-	41,890	72,370	107,165	140,614
	WHPD Vehicle - Light Duty	-	-	-	-	7,757	18,564	17,811	17,064
	WHPD Vehicle - Patrol	22,264	69,947	119,352	118,741	205,926	241,665	304,541	313,619
	Zetron Fire Alarm System	5,336	16,792	16,345	15,881	14,970	12,061	11,524	10,993
Public Safety Total		6,248,825	6,296,327	6,231,518	6,226,800	789,367	868,093	944,134	878,992
Public Works	Beach Sand Management	-	-	-	-	227,599	225,150	240,959	255,948
	Beach Street Phase II	26,450	83,137	81,024	78,726	74,211	59,776	57,113	54,485
	Campbell Ave Revitalization	166,833	162,601	157,853	152,593	147,339	142,091	136,853	102,963
	Cove River Flood Mitigation	10,074	31,675	30,868	29,993	28,276	22,773	21,749	20,745
	DPW Vehicle - Heavy Duty	96,600	303,658	365,263	375,769	401,024	540,716	652,235	781,441
	DPW Vehicle - Light Duty	-	-	16,450	18,954	45,322	52,305	106,721	139,720
	DPW Vehicle - Passenger	-	-	13,050	13,887	40,216	110,757	106,343	89,951
	Equipment	-	-	13,050	13,887	45,062	66,656	79,026	63,787
	Fleet Overhead Oil System	-	-	-	-	16,776	13,990	13,445	12,872
	Front Avenue Culvert	40,066	125,918	122,741	119,260	112,418	90,550	86,523	82,534
	Fuel Tank Replacement - Collis St	-	-	-	-	50,329	41,971	40,334	38,615

FIVE YEAR FINANCIAL PLAN - GENERAL FUND DEBT SERVICE BY PROJECT

Owner	Purpose	----- 5 YEAR FINANCIAL PLAN -----							
		FY19 ACTUAL	FY20 ACTUAL	FY21 FORECAST	FY22 RECOMM.	FY23 FORECAST	FY24 FORECAST	FY25 FORECAST	FY26 FORECAST
	Garage Roof Replacement	-	-	6,750	8,735	8,600	8,400	8,200	8,000
	General - Paving and curbing	-	-	-	-	-	-	-	80,000
	Playground Equipment	-	-	11,750	13,538	26,588	37,074	48,192	58,820
	Seawall Repair	9,200	28,930	28,189	27,390	25,817	20,786	19,864	18,950
	Storm Damage - Hurricane Irene	70,439	68,652	66,648	64,427	62,209	59,993	57,781	43,469
	Storm Damage - Hurricane Sandy	16,221	15,809	15,348	14,836	14,325	13,815	13,306	10,009
	Street Paving	252,941	328,784	591,358	613,556	749,065	643,328	757,150	712,974
	Utility Building - Painter Park	-	-	-	-	-	-	87,500	85,313
	Veteran's Field Turf	20,700	65,034	63,411	61,613	58,078	46,782	44,699	42,645
Public Works Total		709,524	1,214,199	1,583,752	1,607,165	2,133,255	2,196,913	2,577,992	2,703,241
BOE	Refunding - BOE	2,735,452	2,317,810	1,842,977	1,774,149	916,279	1,376,869	1,331,842	818,975
	Bailey - Auditorium upgrades	-	-	-	-	-	-	-	45,000
	Bailey - Bathroom upgrades	-	-	-	-	-	-	60,000	58,000
	Bailey - Domestic Piping	-	-	-	-	-	-	-	12,750
	Bailey - Media Center upgrades	-	-	-	-	-	-	37,500	36,250
	Bailey - Science lab upgrades	-	-	-	-	-	-	45,000	43,500
	Bailey School Boiler	44,741	43,039	41,360	39,634	37,931	36,229	34,531	-
	Biondi Softball Field	-	-	-	-	-	97,500	94,250	91,000
	Bleacher Replacement	6,893	6,631	6,372	6,106	5,844	5,581	5,320	-
	BOE Vehicle - Light Duty	-	-	-	-	7,951	18,776	30,153	41,133
	Carrigan - Bathroom upgrades	-	-	-	-	-	-	112,500	108,750
	Carrigan - Domestic Piping	-	-	-	-	7,951	6,776	6,553	6,333
	Carrigan - Floor Replacement	-	-	-	-	-	37,500	36,250	35,000
	Carrigan - Media Center upgrades	-	-	-	-	-	-	52,500	50,750
	Carrigan - School Improvements	28,500	67,900	61,600	60,200	58,625	52,975	51,425	49,875
	Carrigan - Science lab upgrades	-	-	-	-	-	-	52,500	50,750
	City Hall Renovation	299,920	297,436	294,553	292,896	287,295	283,985	281,109	276,259
	Computerization	9,602	9,236	8,876	8,506	8,140	7,775	7,410	-
	Edward L Bennett Rink	-	-	5,883	6,778	6,600	6,400	6,200	6,000
	Exterior masonry repair	-	-	23,533	27,111	34,351	62,376	157,853	167,583
	Floor Cleaning Equipment Replacement	-	-	-	-	7,771	14,447	13,899	13,357
	Food Service Sinks	664	638	614	588	563	537	512	-
	Forest Boiler Stack	5,406	5,200	4,997	4,789	4,583	4,377	4,172	-
	Forrest Schools Renovation	20,448	19,670	18,902	18,114	17,336	16,557	15,781	-

FIVE YEAR FINANCIAL PLAN - GENERAL FUND DEBT SERVICE BY PROJECT

Owner	Purpose	----- 5 YEAR FINANCIAL PLAN -----							
		FY19 ACTUAL	FY20 ACTUAL	FY21 FORECAST	FY22 RECOMM.	FY23 FORECAST	FY24 FORECAST	FY25 FORECAST	FY26 FORECAST
	General - Accessibility improvements	-	-	-	-	7,951	36,776	65,553	93,333
	General - Asbestos abatement and removal	-	-	-	-	23,853	50,328	78,658	105,999
	General - Code compliance	-	-	-	-	15,902	36,052	57,355	77,916
	General - Electrical System Upgrade	-	-	-	-	7,951	22,976	38,413	53,313
	General - Equipment	-	-	-	-	-	-	15,000	29,400
	General - Paving and curbing	-	-	-	-	16,853	38,604	62,577	85,924
	General - Security upgrades / communications	-	-	-	-	15,902	28,552	44,105	59,406
	General - Technology upgrades	-	-	-	-	-	-	50,000	98,000
	HVAC	-	-	29,417	33,888	33,000	32,000	31,000	30,000
	Indoor Air Quality	27,862	26,801	25,756	24,681	23,621	22,560	21,503	-
	Ken Strong Stadium	-	-	-	-	-	270,000	261,000	300,750
	Maintenance Equipment	-	-	3,530	4,067	11,731	18,287	17,619	16,957
	Molloy School Addition	349	335	322	309	296	282	269	-
	Pagels Cafeteria	114,883	110,512	106,200	101,768	97,396	93,025	88,665	-
	Rink Drainage Improvements	1,687	1,623	1,559	1,494	1,430	1,366	1,302	-
	Rink Locker Replacements	6,324	6,084	5,846	5,602	5,362	5,121	4,881	-
	Roof Replacement - Bailey	-	-	-	-	54,657	37,471	36,296	35,131
	Roof Replacement - Savin Rock	-	-	-	-	-	35,000	34,000	33,000
	Security upgrades / comm.	-	-	11,767	13,555	13,200	12,800	12,400	12,000
	SRCS Fire Alarm	2,588	2,490	2,392	2,293	2,194	2,096	1,997	-
	SRCS HVAC Replacement	4,031	3,878	3,726	3,571	3,417	3,264	3,111	-
	Technology upgrades	-	-	-	-	51,804	96,314	92,658	89,047
	VAT Floor Replacement	67,638	65,064	62,525	59,916	57,342	54,768	52,202	-
	Washington School Boiler	24,195	24,202	24,204	24,403	24,107	24,108	24,179	24,184
	Washington School Rebuild	-	-	-	-	192,296	864,574	1,562,298	1,522,013
	WHHS - Renovation	-	-	862,662	1,068,532	2,792,722	2,752,719	2,932,043	2,701,273
	WHHS ADA Compliance	19,159	18,430	17,711	16,972	16,243	15,514	14,787	-
	WHHS Brick Replacement	43,474	41,820	40,188	38,511	36,857	35,202	33,552	-
	WHHS Classrooms 2nd Doors	591	568	546	523	501	478	456	-
	WHHS Inline Dishwasher	6,703	6,448	6,197	5,938	5,683	5,428	5,173	-
	WHHS Sawdust Collector	351	338	325	311	298	284	271	-
BOE Total		3,471,460	3,076,151	3,514,540	3,645,203	4,913,785	6,624,611	8,080,584	7,278,911

FIVE YEAR FINANCIAL PLAN - GENERAL FUND DEBT SERVICE BY PROJECT

Owner	Purpose	----- 5 YEAR FINANCIAL PLAN -----							
		FY19 ACTUAL	FY20 ACTUAL	FY21 FORECAST	FY22 RECOMM.	FY23 FORECAST	FY24 FORECAST	FY25 FORECAST	FY26 FORECAST
WPCA	Refunding - Sewer	347,000	112,160	14,675	14,025	700	7,525	7,175	-
	Consent Decree	5,906	12,997	13,039	12,740	12,404	11,640	10,991	10,646
	Dewatering Facility Upgrade	41,151	90,692	90,694	88,611	86,270	81,034	77,202	74,798
	Incinerator Upgrades	19,051	42,101	41,968	41,004	39,920	37,546	35,619	34,507
	Pump Upgrades	66,677	147,253	146,842	143,469	139,670	131,162	125,412	121,524
	Sewer Pump Stations	20,575	45,497	45,297	44,256	43,086	40,518	38,601	37,400
WPCA Total		500,360	450,700	352,515	344,105	322,050	309,425	295,000	278,875
CWF	Clean Water Fund	716,703	658,876	361,128	204,680	101,954	-	-	-
CWF Total		716,703	658,876	361,128	204,680	101,954	-	-	-
Grand Total		18,926,611	18,498,827	18,132,933	17,900,579	12,432,968	15,020,443	16,764,148	14,420,068

	----- 5 YEAR FINANCIAL PLAN -----							
	FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 RECOMM.	FY23 FORECAST	FY24 FORECAST	FY25 FORECAST	FY26 FORECAST
CITY - G/P BONDS PRINCIPAL	11,236,056	11,709,056	11,648,056	11,826,056	5,456,751	6,628,406	7,071,156	5,713,500
CITY - G/P BONDS INTEREST	3,002,032	2,604,045	2,256,694	1,880,535	1,638,429	1,458,001	1,317,408	1,148,782
DEBT SERVICE - CITY	14,238,088	14,313,101	13,904,750	13,706,591	7,095,179	8,086,407	8,388,564	6,862,282
BOE - G/P BONDS PRINCIPAL	2,754,944	2,464,944	2,762,944	2,726,944	3,147,944	4,419,344	5,509,644	4,854,200
BOE - G/P BONDS INTEREST	716,516	611,207	751,595	918,258	1,765,841	2,205,267	2,570,940	2,424,711
DEBT SERVICE - BOE	3,471,460	3,076,151	3,514,540	3,645,203	4,913,785	6,624,611	8,080,584	7,278,911
WPCA - G/P BONDS PRINCIPAL	334,000	296,000	207,000	207,000	194,000	191,000	186,000	179,000
WPCA - G/P BONDS INTEREST	166,360	154,700	145,515	137,105	128,050	118,425	109,000	99,875
WPCA - CLEAN WATER FUND (P&I)	716,703	658,876	361,128	204,680	101,954	-	-	-
DEBT SERVICE - WPCA	1,217,063	1,109,576	713,643	548,785	424,004	309,425	295,000	278,875
	18,926,611	18,498,827	18,132,933	17,900,579	12,432,968	15,020,443	16,764,148	14,420,068

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY22

		Employee Annual Cost	Share	City Share
	Partnership Plan	6,333,232	866,088	5,467,144
Cost per Lockton	Dental/Vision	381,676	52,195	329,481
Cost per Lockton	Retirees - Pre 65	3,377,944	128,565	3,249,379
Cost per Lockton	Retirees - Post 65	1,302,837	42,297	1,260,540
	Total Healthcare	11,395,689	1,089,144	10,306,545
	ERS	321,472	51,435	270,037
	City - Active	6,393,436	866,848	5,526,588
	City - Retiree	4,680,781	170,861	4,509,920
		11,395,689	1,089,144	10,306,545

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	36	31	27	102		12%
ERS	3	6	3	5	17		16%
895	20	34	15	58	127		15%
1103	8	5	11	14	38		13%
AP	9	3	-	6	18		13%
E	2	-	1	-	3		13%
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,049	\$ 2,249	\$ 2,750			

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	453,146	836,758	890,844	2,180,749
ERS	-	75,524	80,977	164,971	321,472
895	-	427,972	404,883	1,913,666	2,746,521
1103	-	62,937	296,914	461,919	821,771
AP	-	37,762	-	197,965	235,728
E	-	-	26,992	-	26,992
Total	-	1,057,342	1,646,524	3,629,366	6,333,232

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	54,378	100,411	106,901	261,690	1,919,059
ERS	-	12,084	12,956	26,395	51,435	270,037
895	-	64,196	60,732	287,050	411,978	2,334,543
1103	-	8,182	38,599	60,050	106,831	714,940
AP	-	4,909	-	25,736	30,645	205,083
E	-	-	3,509	-	3,509	23,483
Total	-	143,749	216,207	506,132	866,088	5,467,144
		13.60%	13.13%	13.95%	13.68%	

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	122,516	14,702	132,625	15,915
ERS	-	-	34,120	5,459
895	-	-	465,452	69,818
1103	125,389	16,301	184,584	23,996
Fixed	212,316	11,250	115,701	15,041
Total	460,221	42,253	932,482	130,229

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY23

		Employee Annual Cost	Share	City Share
	Partnership Plan	6,776,563	994,481	5,782,082
7% Increase	Dental/Vision	408,393	59,933	348,460
15% Increase	Retirees - Pre 65	3,884,636	149,323	3,735,313
15% Increase	Retirees - Post 65	1,498,263	47,075	1,451,188
	Total Healthcare	12,567,855	1,250,812	11,317,043
	ERS	343,976	58,476	285,500
	City - Active	6,840,981	995,938	5,845,043
	City - Retiree	5,382,899	196,398	5,186,501
		12,567,855	1,250,812	11,317,043

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	36	31	27	102		13%
ERS	3	6	3	5	17		17%
895	20	34	15	58	127		16%
1103	8	5	11	14	38		14%
AP	9	3	-	6	18		14%
E	2	-	1	-	3		14%
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,122	\$ 2,407	\$ 2,942	7.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	484,868	895,330	953,205	2,333,403
ERS	-	80,811	86,645	176,519	343,976
895	-	457,931	433,224	2,047,625	2,938,780
1103	-	67,343	317,698	494,254	879,295
AP	-	40,406	-	211,823	252,229
E	-	-	28,882	-	28,882
Total	-	1,131,359	1,761,778	3,883,427	6,776,563

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	63,033	116,393	123,917	303,343	2,030,060
ERS	-	13,738	14,730	30,008	58,476	285,500
895	-	73,269	69,316	327,620	470,205	2,468,575
1103	-	9,428	44,478	69,196	123,102	756,193
AP	-	5,657	-	29,655	35,312	216,917
E	-	-	4,043	-	4,043	24,839
Total	-	165,125	248,960	580,396	994,481	5,782,082

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	131,093	17,042	141,909	18,448
ERS	-	-	36,509	6,207
895	-	-	498,034	79,685
1103	134,166	18,783	197,505	27,651
Fixed	227,178	11,250	123,800	17,332
Total	492,437	47,075	997,756	149,323

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY24

		Employee Annual Cost	Share	City Share
	Partnership Plan	7,250,930	1,092,741	6,158,189
7% Increase	Dental/Vision	436,981	65,855	371,126
15% Increase	Retirees - Pre 65	4,467,331	161,684	4,305,647
15% Increase	Retirees - Post 65	1,723,002	50,986	1,672,016
	Total Healthcare	13,878,244	1,371,266	12,506,978
	ERS	368,054	66,250	301,804
	City - Active	7,319,857	1,092,346	6,227,511
	City - Retiree	6,190,333	212,670	5,977,663
		13,878,244	1,371,266	12,506,978

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	36	31	27	102		14%
ERS	3	6	3	5	17		18%
895	20	34	15	58	127		16%
1103	8	5	11	14	38		14%
AP	9	3	-	6	18		14%
E	2	-	1	-	3		14%
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,201	\$ 2,575	\$ 3,148	7.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	518,810	958,004	1,019,929	2,496,744
ERS	-	86,468	92,710	188,876	368,054
895	-	489,988	463,550	2,190,959	3,144,497
1103	-	72,057	339,937	528,852	940,846
AP	-	43,234	-	226,651	269,885
E	-	-	30,903	-	30,903
Total	-	1,210,558	1,885,105	4,155,268	7,250,930

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	72,633	134,121	142,790	349,544	2,147,200
ERS	-	15,564	16,688	33,998	66,250	301,804
895	-	78,398	74,168	350,553	503,119	2,641,378
1103	-	10,088	47,591	74,039	131,718	809,128
AP	-	6,053	-	31,731	37,784	232,101
E	-	-	4,326	-	4,326	26,577
Total	-	182,736	276,894	633,111	1,092,741	6,158,189

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	140,269	19,638	151,842	21,258
ERS	-	-	39,064	7,032
895	-	-	532,896	85,263
1103	143,557	20,098	211,330	29,586
Fixed	243,081	11,250	132,466	18,545
Total	526,907	50,986	1,067,599	161,684

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY25

		Employee Annual Cost	Share	City Share
	Partnership Plan	7,758,506	1,169,237	6,589,269
7% Increase	Dental/Vision	467,570	70,465	397,105
15% Increase	Retirees - Pre 65	5,137,431	173,002	4,964,429
15% Increase	Retirees - Post 65	1,981,452	53,767	1,927,685
	Total Healthcare	15,344,959	1,466,471	13,878,488
	ERS	393,819	70,888	322,931
	City - Active	7,832,257	1,168,814	6,663,443
	City - Retiree	7,118,883	226,769	6,892,114
	Total	15,344,959	1,466,471	13,878,488

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	36	31	27	102		14%
ERS	3	6	3	5	17		18%
895	20	34	15	58	127		16%
1103	8	5	11	14	38		14%
AP	9	3	-	6	18		14%
E	2	-	1	-	3		14%
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,285	\$ 2,756	\$ 3,368	7.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	555,129	1,025,065	1,091,326	2,671,519
ERS	-	92,521	99,200	202,097	393,819
895	-	524,288	495,999	2,344,330	3,364,617
1103	-	77,101	363,733	565,873	1,006,707
AP	-	46,261	-	242,517	288,778
E	-	-	33,067	-	33,067
Total	-	1,295,300	2,017,063	4,446,143	7,758,506

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	77,718	143,509	152,786	374,013	2,297,506
ERS	-	16,654	17,856	36,378	70,888	322,931
895	-	83,886	79,360	375,093	538,339	2,826,278
1103	-	10,794	50,923	79,222	140,939	865,768
AP	-	6,477	-	33,952	40,429	248,349
E	-	-	4,629	-	4,629	28,438
Total	-	195,529	296,277	677,431	1,169,237	6,589,269

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	150,088	21,012	162,471	22,746
ERS	-	-	41,799	7,524
895	-	-	570,199	91,232
1103	153,606	21,505	226,123	31,657
Fixed	260,097	11,250	141,739	19,843
Total	563,791	53,767	1,142,331	173,002

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY26

		Employee Annual Cost	Share	City Share
	Partnership Plan	8,301,600	1,251,083	7,050,517
7% Increase	Dental/Vision	500,300	75,397	424,903
15% Increase	Retirees - Pre 65	5,908,046	185,111	5,722,935
15% Increase	Retirees - Post 65	2,278,670	56,743	2,221,927
	Total Healthcare	16,988,616	1,568,334	15,420,282
	ERS	421,386	75,850	345,536
	City - Active	8,380,514	1,250,630	7,129,884
	City - Retiree	8,186,716	241,854	7,944,862
		16,988,616	1,568,334	15,420,282

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	36	31	27	102		14%
ERS	3	6	3	5	17		18%
895	20	34	15	58	127		16%
1103	8	5	11	14	38		14%
AP	9	3	-	6	18		14%
E	2	-	1	-	3		14%
Total	50	84	61	110	305		
Rates	\$ -	\$ 1,375	\$ 2,948	\$ 3,604	7.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	593,987	1,096,820	1,167,719	2,858,525
ERS	-	98,998	106,144	216,244	421,386
895	-	560,988	530,719	2,508,433	3,600,140
1103	-	82,498	389,194	605,484	1,077,176
AP	-	49,499	-	259,493	308,992
E	-	-	35,381	-	35,381
Total	-	1,385,970	2,158,258	4,757,372	8,301,600

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	83,158	153,555	163,481	400,194	2,458,331
ERS	-	17,820	19,106	38,924	75,850	345,536
895	-	89,758	84,915	401,349	576,022	3,024,118
1103	-	11,550	54,487	84,768	150,805	926,371
AP	-	6,930	-	36,329	43,259	265,733
E	-	-	4,953	-	4,953	30,428
Total	-	209,216	317,016	724,851	1,251,083	7,050,517

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	160,594	22,483	173,844	24,338
ERS	-	-	44,725	8,050
895	-	-	610,113	97,618
1103	164,359	23,010	241,952	33,873
Fixed	278,303	11,250	151,660	21,232
Total	603,256	56,743	1,222,294	185,111

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
FINANCIAL SUMMARY:									
ADMINISTRATION	\$ 3,832,902	\$ 4,051,434	\$ 4,679,622	\$ 6,189,311	\$ 5,807,748	\$ 5,952,521	\$ 6,202,189	\$ 6,404,332	\$ 6,662,760
OPERATIONS	\$ 2,411,543	\$ 2,204,210	\$ 2,326,218	\$ 2,547,595	\$ 2,850,073	\$ 2,488,323	\$ 2,533,364	\$ 2,548,464	\$ 2,552,964
TOTAL EXPENSE	\$ 6,244,444	\$ 6,255,644	\$ 7,005,840	\$ 8,736,905	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724
NON CURRENT TAX REVENUES	\$ 927,956	\$ 707,851	\$ 759,146	\$ 1,366,511	\$ 1,664,225	\$ 1,350,025	\$ 1,345,225	\$ 1,336,825	\$ 1,340,525
CURRENT PERIOD TAXES	\$ 5,855,896	\$ 6,890,225	\$ 7,013,141	\$ 7,325,474	\$ 6,993,596	\$ 7,090,819	\$ 7,390,328	\$ 7,615,971	\$ 7,875,199
TOTAL REVENUES	\$ 6,783,853	\$ 7,598,076	\$ 7,772,287	\$ 8,691,985	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724
TAX REVENUE INC/(DEC) %		17.7%	1.8%	4.5%	-4.5%	1.4%	4.2%	3.1%	3.4%
BEGINNING FUND BALANCE	\$ (658,268)	\$ (118,859)	\$ 1,223,573	\$ 1,990,020	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100
SURPLUS/(DEFICIT)	\$ 539,409	\$ 1,342,432	\$ 766,447	\$ (44,920)	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ (118,859)	\$ 1,223,573	\$ 1,990,020	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100	\$ 1,945,100
FUND BALANCE % OF TOTAL EXP.	-1.90%	19.56%	28.41%	22.26%	22.47%	23.04%	22.27%	21.73%	21.11%
Mill Rate - R/E, PP	12.53	14.02	14.02	14.02	11.62	11.66	12.04	12.29	12.60
MILL RATE CHANGE		1.49	-	-	(2.40)	0.04	0.38	0.25	0.31

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
REVENUE									
Tax Levy - Current Year	\$ 5,855,896	\$ 6,890,225	\$ 7,013,141	\$ 7,325,474	\$ 6,993,596	\$ 7,090,819	\$ 7,390,328	\$ 7,615,971	\$ 7,875,199
Tax Levy - Prior Years	\$ 63,618	\$ 116,063	\$ 151,284	\$ 133,142	\$ 70,700	\$ 70,700	\$ 70,700	\$ 70,700	\$ 70,700
Tax Levy - Suspense	\$ 9,229	\$ 9,815	\$ 5,101	\$ 3,591	\$ 6,900	\$ 6,400	\$ 5,500	\$ 5,600	\$ 6,100
NON CURRENT TAXES	\$ 72,847	\$ 125,879	\$ 156,385	\$ 136,734	\$ 77,600	\$ 77,100	\$ 76,200	\$ 76,300	\$ 76,800
Tax Interest - Current Year	\$ 24,158	\$ 37,028	\$ 37,875	\$ 24,028	\$ 24,400	\$ 30,800	\$ 29,300	\$ 27,100	\$ 27,900
Tax Interest - Prior Years	\$ 22,050	\$ 20,423	\$ 27,300	\$ 20,125	\$ 16,900	\$ 21,200	\$ 21,400	\$ 19,900	\$ 19,900
Tax Interest - Suspense	\$ 10,182	\$ 12,102	\$ 8,551	\$ 5,825	\$ 9,200	\$ 8,900	\$ 8,100	\$ 8,000	\$ 8,600
INTEREST & LIEN FEES	\$ 56,390	\$ 69,553	\$ 73,726	\$ 49,978	\$ 50,500	\$ 60,900	\$ 58,800	\$ 55,000	\$ 56,400
Miscellaneous Fees	\$ 197,670	\$ 134,525	\$ 118,095	\$ 53,697	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
FEMA Grants	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -
MRSA - Motor Vehicle/MV Cap	\$ -	\$ 120,170	\$ 160,170	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525
State Miscellaneous Grants	\$ -	\$ 43,028	\$ 21,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCCRWA-Pilot Grant	\$ 54,236	\$ 56,125	\$ 59,829	\$ 43,821	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
Police/FD Extra Duty	\$ 11,840	\$ 12,195	\$ 10,555	\$ 2,127	\$ 6,000	\$ 9,200	\$ 7,700	\$ 7,000	\$ 6,300
FD Bundle Billing EMS	\$ 31,212	\$ 40,853	\$ 14,078	\$ 12,623	\$ 30,000	\$ 24,700	\$ 24,400	\$ 20,400	\$ 22,900
FD Transport Income	\$ -	\$ -	\$ 35,785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Reimbursement	\$ 7,864	\$ -	\$ 6,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Miscellaneous	\$ 5,635	\$ 5,167	\$ 2,633	\$ 7,006	\$ 23,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
NON TAX INCOME	\$ 798,719	\$ 512,420	\$ 529,035	\$ 1,179,799	\$ 1,536,125	\$ 1,212,025	\$ 1,210,225	\$ 1,205,525	\$ 1,207,325
TOTAL INCOME	\$ 6,783,853	\$ 7,598,076	\$ 7,772,287	\$ 8,691,985	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
ADMINISTRATION									
Regular Wages	\$ 216,176	\$ 168,407	\$ 173,550	\$ 224,755	\$ 278,579	\$ 283,286	\$ 286,119	\$ 286,119	\$ 286,119
Gas Heating	\$ 8,412	\$ 11,519	\$ 8,626	\$ 11,000	\$ 13,000	\$ 11,000	\$ 10,900	\$ 11,500	\$ 11,600
Electricity	\$ 18,430	\$ 16,035	\$ 15,971	\$ 16,300	\$ 23,140	\$ 17,900	\$ 18,300	\$ 18,900	\$ 19,600
Water	\$ 161,936	\$ 167,172	\$ 172,544	\$ 188,025	\$ 195,400	\$ 184,400	\$ 188,800	\$ 192,900	\$ 194,200
Telephone Expense	\$ 15,834	\$ 10,566	\$ 22,515	\$ 14,000	\$ 14,000	\$ 15,600	\$ 16,900	\$ 15,400	\$ 15,800
Training And Education	\$ 21,292	\$ 8,318	\$ 9,720	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Business Expense	\$ 8,764	\$ 8,676	\$ 8,698	\$ 9,000	\$ 10,000	\$ 9,100	\$ 9,200	\$ 9,300	\$ 9,400
Financial Services	\$ 9,750	\$ 27,200	\$ 15,000	\$ 13,000	\$ 13,000	\$ 17,100	\$ 14,500	\$ 14,400	\$ 14,800
Building Maintenance/Repair	\$ 18,567	\$ 9,708	\$ 45,553	\$ 19,600	\$ 20,000	\$ 23,700	\$ 27,200	\$ 22,600	\$ 23,400
Equipment Maintenance/Repair	\$ 24,923	\$ 40,813	\$ 53,722	\$ 34,200	\$ 39,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Psychological Testing	\$ 3,937	\$ 5,923	\$ -	\$ 10,000	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Office Supplies	\$ 5,131	\$ 5,949	\$ 3,525	\$ 6,000	\$ 6,000	\$ 5,400	\$ 5,200	\$ 5,700	\$ 5,600
Automotive Fuel & Fluids	\$ 17,173	\$ 12,744	\$ 13,828	\$ 14,000	\$ 16,000	\$ 14,100	\$ 14,500	\$ 14,700	\$ 14,800
LAP Prem-Allingtn	\$ 35,865	\$ 31,616	\$ 37,751	\$ 40,000	\$ 45,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Health Insurance Premiums	\$ 1,065,381	\$ 1,277,693	\$ 1,369,305	\$ 1,589,467	\$ 1,680,033	\$ 1,797,635	\$ 1,923,470	\$ 2,058,113	\$ 2,202,181
Life Insurance Premiums	\$ 11,591	\$ 9,534	\$ 11,984	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
FICA-City's Share	\$ 47,519	\$ 50,045	\$ 57,660	\$ 57,768	\$ 58,400	\$ 59,000	\$ 59,800	\$ 59,800	\$ 59,800
Pension - City's Share	\$ 1,918,832	\$ 2,041,196	\$ 2,319,699	\$ 2,570,196	\$ 2,540,196	\$ 2,595,000	\$ 2,704,000	\$ 2,769,000	\$ 2,879,760
Pension - Additional Contribution	\$ -	\$ -	\$ -	\$ 650,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Advance Funding OPEB Trust	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Heart & Hypertension	\$ 71,240	\$ 1,118	\$ 840	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Workers Comp Prem-Allingtwn	\$ 84,066	\$ 108,285	\$ 304,030	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Personal Computers	\$ 14,573	\$ 16,223	\$ 15,619	\$ 25,000	\$ 32,000	\$ 22,200	\$ 23,700	\$ 25,700	\$ 25,900
Radio Equipment	\$ 446	\$ 1,138	\$ 777	\$ 4,000	\$ 4,000	\$ 2,500	\$ 2,800	\$ 3,300	\$ 3,200
Unallocated Contingency	\$ 41,122	\$ 21,577	\$ 2,795	\$ 190,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
Miscellaneous	\$ 11,939	\$ (26)	\$ 10,474	\$ 12,000	\$ 12,000	\$ 8,600	\$ 10,800	\$ 10,900	\$ 10,600
Allingtwn Capital Projects	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Deficit Reduction	\$ -	\$ -	\$ 5,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ADMINISTRATION	\$ 3,832,902	\$ 4,051,434	\$ 4,679,622	\$ 6,189,311	\$ 5,807,748	\$ 5,952,521	\$ 6,202,189	\$ 6,404,332	\$ 6,662,760

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
OPERATIONS									
Regular Wages	\$ 1,493,188	\$ 1,344,591	\$ 1,453,873	\$ 1,453,523	\$ 1,549,064	\$ 1,552,298	\$ 1,583,339	\$ 1,583,339	\$ 1,583,339
Overtime	\$ 503,781	\$ 450,219	\$ 436,008	\$ 552,093	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Separation Pay	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Workers' Comp. Pay	\$ 46,939	\$ 42,860	\$ 17,604	\$ 4,416	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone Expense - ERS Charge	\$ 239,735	\$ 248,157	\$ 291,776	\$ 273,438	\$ 296,034	\$ 308,800	\$ 312,900	\$ 317,300	\$ 322,100
Uniform Allowance - Full Time	\$ 15,103	\$ 9,017	\$ 10,690	\$ 16,000	\$ 28,000	\$ 15,900	\$ 15,900	\$ 15,900	\$ 15,900
Tools & Miscellaneous Equipmnt	\$ 16,887	\$ 11,005	\$ 15,600	\$ 66,000	\$ 88,850	\$ 45,400	\$ 54,000	\$ 63,600	\$ 63,000
Medical Supplies	\$ 14,968	\$ 17,419	\$ 19,725	\$ 24,000	\$ 30,000	\$ 22,800	\$ 24,100	\$ 25,200	\$ 25,500
Trucks	\$ 80,943	\$ 80,943	\$ 80,944	\$ 30,000	\$ 330,000	\$ -	\$ -	\$ -	\$ -
Educational Reimbursement	\$ -	\$ -	\$ -	\$ 103,125	\$ 103,125	\$ 103,125	\$ 103,125	\$ 103,125	\$ 103,125
TOTAL OPERATIONS	\$ 2,411,543	\$ 2,204,210	\$ 2,326,218	\$ 2,547,595	\$ 2,850,073	\$ 2,488,323	\$ 2,533,364	\$ 2,548,464	\$ 2,552,964
TOTAL EXPENSES	\$ 6,244,444	\$ 6,255,644	\$ 7,005,840	\$ 8,736,905	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724
ADMINISTRATION	\$ 3,832,902	\$ 4,051,434	\$ 4,679,622	\$ 6,189,311	\$ 5,807,748	\$ 5,952,521	\$ 6,202,189	\$ 6,404,332	\$ 6,662,760
OPERATIONS	\$ 2,411,543	\$ 2,204,210	\$ 2,326,218	\$ 2,547,595	\$ 2,850,073	\$ 2,488,323	\$ 2,533,364	\$ 2,548,464	\$ 2,552,964
TOTAL EXPENSES	\$ 6,244,444	\$ 6,255,644	\$ 7,005,840	\$ 8,736,905	\$ 8,657,821	\$ 8,440,844	\$ 8,735,553	\$ 8,952,796	\$ 9,215,724
CURRENT TAX CALCULATION									
Net GL - Motor Vehicle	\$ 52,643,180	\$ 51,934,800	\$ 53,128,800	\$ 57,523,260	\$ 62,385,230	\$ 62,385,230	\$ 62,385,230	\$ 62,385,230	\$ 62,385,230
Net GL - Real Estate/PP	\$ 472,680,905	\$ 469,767,658	\$ 479,582,523	\$ 495,341,903	\$ 568,606,571	\$ 575,381,382	\$ 582,213,053	\$ 589,102,154	\$ 595,384,643
Net Grand List	\$ 525,324,085	\$ 521,702,458	\$ 532,711,323	\$ 552,865,163	\$ 630,991,801	\$ 637,766,612	\$ 644,598,283	\$ 651,487,384	\$ 657,769,873
Mill Rate - MV	-	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Mill Rate - R/E, PP	12.53	14.02	14.02	14.02	11.62	11.66	12.04	12.29	12.60
Gross Tax Levy - MV					\$ 499,082	\$ 499,082	\$ 499,082	\$ 499,082	\$ 499,082
Gross Tax Levy - R/E, PP					\$ 6,608,231	\$ 6,707,035	\$ 7,011,414	\$ 7,240,726	\$ 7,504,169
Gross Tax Levy					\$ 7,107,313	\$ 7,206,117	\$ 7,510,496	\$ 7,739,808	\$ 8,003,251
Collection Rate					98.40%	98.40%	98.40%	98.40%	98.40%
Tax Levy - Current Year					\$ 6,993,596	\$ 7,090,819	\$ 7,390,328	\$ 7,615,971	\$ 7,875,199
					-4.53%	1.39%	4.22%	3.05%	3.40%

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN GRAND LIST PROJECTIONS

Assessment	----- 5 YEAR FINANCIAL PLAN -----							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 BUDGET	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
Net GL - Motor Vehicle	51,934,800	53,128,800	57,523,260	62,385,230	62,385,230	62,385,230	62,385,230	62,385,230
Growth Factor	-1.35%	2.30%	8.27%	8.45%	0.00%	0.00%	0.00%	0.00%
Real Estate/Personal Property	469,767,658	479,582,523	495,341,903	568,606,571	574,292,637	580,035,563	585,835,919	591,694,278
Growth Factor	-0.62%	2.09%	3.29%	14.79%	1.000%	1.000%	1.000%	1.000%
Development Impact - Forest Manor	-	-	-	-	664,615	1,329,230	1,993,845	1,993,845
Development Impact - Park View	-	-	-	-	424,130	848,260	1,272,390	1,696,520
Development Impact -	-	-	-	-	-	-	-	-
Real Estate/Personal Property Total	469,767,658	479,582,523	495,341,903	568,606,571	575,381,382	582,213,053	589,102,154	595,384,643
Total Net Grand List	521,702,458	532,711,323	552,865,163	630,991,801	637,766,612	644,598,283	651,487,384	657,769,873
Original Grand List Assumptions	521,702,458	523,146,153	523,424,443	542,562,318	542,840,608			

FIVE YEAR FINANCIAL PLAN - SEWER FUND

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
FINANCIAL SUMMARY:									
ADMINISTRATION	\$4,566,849	\$4,354,686	\$4,516,076	\$4,648,900	\$5,023,560	\$5,206,273	\$5,316,275	\$5,394,731	\$5,510,270
OPERATIONS	\$5,980,725	\$6,081,306	\$5,899,073	\$6,806,710	\$6,804,276	\$6,692,510	\$6,837,530	\$7,026,263	\$7,101,089
TOTAL EXPENSE	\$10,547,573	\$10,435,992	\$10,415,149	\$11,455,610	\$11,827,836	\$11,898,783	\$12,153,805	\$12,420,994	\$12,611,360
NON CURRENT TAX REVENUES	\$1,155,494	\$682,352	\$1,006,177	\$750,584	\$711,200	\$798,162	\$775,168	\$793,646	\$823,775
CURRENT PERIOD TAXES	\$11,225,530	\$11,210,230	\$11,099,354	\$10,919,522	\$11,116,636	\$11,100,621	\$11,378,637	\$11,627,348	\$11,787,585
TOTAL REVENUES	\$12,381,024	\$11,892,582	\$12,105,531	\$11,670,107	\$11,827,836	\$11,898,783	\$12,153,805	\$12,420,994	\$12,611,360
BEGINNING FUND BALANCE	-\$75,991	\$1,757,460	\$3,214,050	\$4,904,432	\$5,118,929	\$5,118,929	\$5,118,929	\$5,118,929	\$5,118,929
SURPLUS/(DEFICIT)	\$1,833,451	\$1,456,590	\$1,690,382	\$214,497	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$1,757,460	\$3,214,050	\$4,904,432	\$5,118,929	\$5,118,929	\$5,118,929	\$5,118,929	\$5,118,929	\$5,118,929
FUND BALANCE % OF TOTAL EXP.	16.66%	30.80%	47.09%	44.68%	43.28%	43.02%	42.12%	41.21%	40.59%
RATE CALCULATION:									
AMOUNT RAISED BY CURRENT TAXES					\$11,116,636	\$11,100,621	\$11,378,637	\$11,627,348	\$11,787,585
COLLECTION RATE					98.4%	98.4%	98.4%	98.4%	98.4%
GROSS TAX LEVY					\$11,297,394	\$11,281,119	\$11,563,655	\$11,816,410	\$11,979,253
ESTIMATED # OF UNITS					26,500	26,500	26,500	26,500	26,500
SEWER USE RATE	\$419	\$426	\$426	\$426	\$426	\$426	\$436	\$446	\$452

FIVE YEAR FINANCIAL PLAN - SEWER FUND

		----- 5 YEAR FINANCIAL PLAN -----								
		FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
		ACTUAL	ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
REVENUE										
46610	Sewer Use Fees-Current	\$11,225,530	\$11,210,230	\$11,099,354	\$10,919,522	\$11,116,636	\$11,100,621	\$11,378,637	\$11,627,348	\$11,787,585
46620	Sewer Use Fees - Prior Years	\$75,148	\$27,348	\$44,663	\$26,498	\$30,000	\$34,732	\$31,322	\$32,979	\$34,001
46630	Sewer Interest & Liens - Current	\$71,934	\$73,626	\$70,503	\$46,398	\$20,000	\$45,634	\$37,344	\$34,326	\$39,101
46640	Sewer Interest & Liens - PY	\$31,478	\$17,864	\$14,528	\$15,478	\$15,000	\$15,002	\$15,160	\$15,054	\$15,072
46670	Orange Share Service Charge	\$588,263	\$328,084	\$490,000	\$380,000	\$380,000	\$425,000	\$402,900	\$410,686	\$421,119
47675	Orange Share Cwf Debt	\$156,425	\$156,425	\$156,425	\$156,425	\$196,200	\$205,694	\$214,179	\$224,110	\$235,696
47680	Nitrogen Credit	\$91,699	\$70,315	\$230,059	\$125,785	\$70,000	\$72,100	\$74,263	\$76,491	\$78,786
47900	Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45251	Clean Water Fund Grants	\$140,548	\$8,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue		\$12,381,024	\$11,892,582	\$12,105,531	\$11,670,107	\$11,827,836	\$11,898,783	\$12,153,805	\$12,420,994	\$12,611,360
SEWER OPERATIONS ADMIN										
51000	Regular Wages	\$112,977	\$113,895	\$110,911	\$113,365	\$119,558	\$121,949	\$121,949	\$121,949	\$121,949
51050	Secretary/Clerk	\$4,020	\$1,200	\$1,050	\$1,530	\$1,545	\$1,530	\$1,530	\$1,530	\$1,530
52360	Business Expense	\$6,735	\$5,974	\$5,270	\$12,000	\$12,000	\$8,811	\$9,520	\$10,583	\$10,229
52420	Financial Services	\$55,166	\$55,166	\$55,166	\$55,166	\$55,166	\$55,166	\$55,166	\$55,166	\$55,166
52440	Engineering Services	\$461,124	\$404,179	\$387,838	\$400,000	\$500,000	\$444,154	\$454,648	\$472,186	\$491,134
52580	Equipment Maintenance/Repair	\$322,963	\$121,668	\$330,847	\$220,000	\$275,000	\$236,879	\$265,682	\$249,390	\$256,738
52750	Fees And Charges	\$3,664	\$3,537	\$845	\$7,000	\$7,000	\$4,595	\$4,860	\$5,864	\$5,580
53200	Heating Oil	\$2,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54100	Fringe Benefits	\$8,595	\$11,476	\$18,082	\$15,624	\$15,624	\$15,202	\$16,133	\$15,646	\$15,651
54640	CWF - Debt Serv. - General Fund	\$815,136	\$716,700	\$658,875	\$361,228	\$204,680	\$0	\$0	\$0	\$0
55710	Capital Improv.-Sewer Plant	\$349,967	\$149,556	\$256,866	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
55720	Capital Imp - Collection System	\$268,719	\$406,921	\$441,639	\$500,000	\$600,000	\$550,000	\$575,000	\$562,500	\$568,750
55740	Chemical Feed (Orps)	\$1,032	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
55747	Nitrogen Chemical	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
55749	Clean Water (New)	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987
55749	Clean Water Fund New Issues	\$0	\$0	\$0	\$0	\$0	\$425,000	\$484,500	\$552,330	\$629,656
56010	Unallocated Contingency	\$0	\$0	\$0	\$0	\$300,000	\$400,000	\$400,000	\$400,000	\$400,000
56990	Miscellaneous	\$356,280	\$566,429	\$450,700	\$525,000	\$535,000	\$545,000	\$529,300	\$549,600	\$555,900
TOTAL ADMINISTRATION		\$4,566,849	\$4,354,686	\$4,516,076	\$4,648,900	\$5,023,560	\$5,206,273	\$5,316,275	\$5,394,731	\$5,510,270

FIVE YEAR FINANCIAL PLAN - SEWER FUND

		----- 5 YEAR FINANCIAL PLAN -----								
		FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
		ACTUAL	ACTUAL	ACTUAL	FORECAST	RECOMM.	FORECAST	FORECAST	FORECAST	FORECAST
IN-HOUSE SEWER OPERATIONS										
51000	Regular Wages	\$1,538,275	\$1,556,995	\$1,632,489	\$1,625,116	\$1,856,913	\$1,865,289	\$1,866,094	\$1,868,247	\$1,883,586
51500	Overtime	\$529,012	\$529,144	\$651,544	\$678,586	\$547,431	\$550,000	\$550,000	\$550,000	\$550,000
51800	Separation Pay	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
52100	Gas Heating	\$32,185	\$35,290	\$30,469	\$66,000	\$66,000	\$49,440	\$52,977	\$58,604	\$56,755
52105	Gases (Propane, Etc)	\$7,553	\$1,649	\$571	\$10,000	\$5,000	\$4,305	\$4,969	\$6,069	\$5,086
52110	Electricity	\$1,138,444	\$1,160,656	\$1,110,119	\$1,200,000	\$1,200,000	\$1,224,000	\$1,248,480	\$1,273,450	\$1,298,919
52130	Water	\$171,768	\$107,629	\$114,601	\$190,000	\$171,000	\$145,807	\$155,352	\$165,540	\$159,425
52150	Telephone Expense	\$7,230	\$2,023	\$2,282	\$12,000	\$6,000	\$5,576	\$6,465	\$7,510	\$6,388
52510	Maintenance Service Agreement	\$67,022	\$50,883	\$46,795	\$80,000	\$80,000	\$67,640	\$72,039	\$78,666	\$78,316
52540	Motor Vehicle Maint/Repair	\$29,667	\$34,233	\$16,980	\$40,000	\$40,000	\$32,803	\$32,446	\$36,312	\$35,390
52650	Other Rental	\$4,952	\$600	\$805	\$5,000	\$5,000	\$2,851	\$3,414	\$4,066	\$3,833
52770	Other Contractual Services	\$199,769	\$180,352	\$193,090	\$200,000	\$200,000	\$210,000	\$206,796	\$210,325	\$212,984
52910	Trash Pickup	\$12,286	\$14,533	\$12,998	\$15,000	\$15,000	\$14,383	\$14,345	\$14,682	\$14,603
53000	Supplies & Materials	\$165,999	\$151,181	\$155,457	\$200,000	\$200,000	\$180,193	\$187,591	\$195,785	\$194,710
53200	Heating Oil	\$499,562	\$542,333	\$646,418	\$780,000	\$800,000	\$706,031	\$747,774	\$773,620	\$771,993
53210	Automotive Fuel & Fluids	\$17,841	\$22,879	\$28,710	\$25,000	\$25,000	\$25,397	\$26,027	\$25,356	\$25,445
53250	Tools & Miscellaneous Equipmnt	\$30,128	\$35,058	\$28,260	\$50,000	\$50,000	\$40,830	\$42,273	\$45,776	\$44,720
53430	Janitorial Supplies	\$14,877	\$15,528	\$15,635	\$16,000	\$15,000	\$15,541	\$15,544	\$15,521	\$15,402
53435	Chemicals	\$120,180	\$129,937	\$129,891	\$140,000	\$140,000	\$137,656	\$139,625	\$142,107	\$142,644
53445	Safety Supplies	\$5,360	\$5,730	\$5,024	\$10,000	\$8,000	\$7,332	\$7,741	\$8,434	\$8,034
53450	Laboratory Supplies	\$60,422	\$59,051	\$62,819	\$66,000	\$66,000	\$65,468	\$65,072	\$65,635	\$65,544
53460	Clothing & Uniforms	\$35,036	\$34,753	\$35,666	\$36,000	\$36,000	\$35,605	\$35,818	\$35,856	\$35,820
54100	Fringe Benefits	\$572,761	\$839,791	\$639,972	\$663,000	\$663,000	\$709,410	\$759,069	\$812,204	\$869,058
54130	Fica-City'S Share	\$160,167	\$154,639	\$165,035	\$178,880	\$183,932	\$181,598	\$182,379	\$184,317	\$184,550
54232	Lap Claims-Sewer	\$112,419	\$206,119	\$67,429	\$200,000	\$175,000	\$162,137	\$151,142	\$172,070	\$165,087
54735	Sewer Claims-Workers Comp	\$245,604	\$23,738	\$26,005	\$95,128	\$50,000	\$48,718	\$54,963	\$62,202	\$53,971
56215	Outside Services	\$202,205	\$147,385	\$80,009	\$175,000	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826
54390	Operating Transfer Out	\$0	\$39,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATIONS		\$5,980,725	\$6,081,306	\$5,899,073	\$6,806,710	\$6,804,276	\$6,692,510	\$6,837,530	\$7,026,263	\$7,101,089
TOTAL EXPENSE		\$10,547,573	\$10,435,992	\$10,415,149	\$11,455,610	\$11,827,836	\$11,898,783	\$12,153,805	\$12,420,994	\$12,611,360
SURPLUS/(DEFICIT)		\$1,833,451	\$1,456,590	\$1,690,382	\$214,497	\$0	\$0	\$0	\$0	\$0

City of West Haven
Fund Balance Projections as Shown in Each 5-Year Plan

General Fund Balance Projections in \$\$

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Actual Fund Balance	1,358,918	3,575,671						
Proposed Updated Plan FY22-FY26			4,300,947	4,600,947	8,549,486	9,891,823	10,130,316	10,517,578
Updated 5-Yr Plan FY21-FY25		1,616,079	2,232,291	2,530,191	8,487,708	10,768,842	11,100,702	
Updated 5-Yr Plan FY20-FY24	3,613,646	3,613,646	3,675,808	3,792,912	8,565,513	10,027,115		
Original 5-Yr Plan FY19-FY23	1,234,080	1,653,556	2,705,210	4,590,772	8,625,568			

General Fund Balance Projections as % of Expenditures

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Actual Fund Balance	0.8%	2.2%						
Proposed Updated Plan FY22-FY26			2.6%	2.8%	5.3%	6.0%	6.0%	6.2%
Updated 5-Yr Plan FY21-FY25		1.0%	1.4%	1.5%	5.2%	6.5%	6.6%	
Updated 5-Yr Plan FY20-FY24	2.3%	2.2%	2.2%	2.3%	5.2%	6.0%		
Original 5-Yr Plan FY19-FY23	0.8%	1.0%	1.6%	2.7%	5.2%			

Fire Fund Balance Projections in \$\$

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Actual Fund Balance	1,223,574	1,990,020						
Proposed Updated Plan FY22-FY26			1,945,100	1,945,100	1,945,100	1,945,100	1,945,100	1,945,100
Updated 5-Yr Plan FY21-FY25		1,431,816	1,431,816	1,431,816	1,431,816	1,431,816	1,431,816	
Updated 5-Yr Plan FY20-FY24	418,161	418,161	418,161	418,161	418,161	418,161		
Original 5-Yr Plan FY19-FY23	(384,234)	(180,630)	(48,207)	249,091	400,975			

Fire Fund Balance Projections as % of Expenditures

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Actual Fund Balance	19.6%	28.4%						
Proposed Updated Plan FY22-FY26			22.3%	22.5%	23.0%	22.3%	21.7%	21.1%
Updated 5-Yr Plan FY21-FY25		19.4%	16.6%	18.4%	17.8%	17.3%	16.9%	
Updated 5-Yr Plan FY20-FY24	6.0%	5.6%	5.5%	5.3%	5.2%	5.0%		
Original 5-Yr Plan FY19-FY23	-5.2%	-2.4%	-0.6%	3.1%	4.9%			

City of West Haven

FY2021 10Mos Monthly Financial Report to
the Municipal Accountability Review Board



June 10, 2021



To: Municipal Accountability Review Board
 From: Frank M. Cieplinski
 Date: 06/03/2021
 Subject: City of West Haven Monthly Financial Report YTD April FY21

I) West Haven General Fund

A. Revenues

YTD operational revenues of \$157.375M are \$5.2M higher than the same period last year. To date collections of the current year tax levy are at 98.70% of the year compared to 97.82% in FY20 and a 5 year average of 99.20%.

Please note that these figures exclude any COVID relief or Restructuring 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	94.075	98.99%	95.694	98.76%	96.325	97.52%	100.427	98.53%
Licenses & Permits	1.066	53.52%	1.630	83.12%	1.237	86.94%	1.278	87.90%
Fines And Penalties	0.267	84.06%	0.254	88.54%	0.208	85.37%	0.323	90.77%
Revenue From Use Of Money	0.137	65.86%	0.281	69.54%	0.361	96.88%	0.143	93.78%
Fed/State Grants - Non MARB	52.187	98.59%	52.023	97.71%	50.889	96.01%	52.054	96.14%
Charges For Services	0.823	71.96%	0.820	68.00%	0.844	85.05%	0.899	82.73%
Other Revenues	1.437	74.90%	1.585	74.80%	1.205	67.02%	1.538	78.29%
Other Financing Sources	1.171	87.19%	1.217	79.80%	1.110	100.00%	0.714	74.06%
	151.163	97.59%	153.504	97.38%	152.179	96.49%	157.375	97.12%

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

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

Variences favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY21	Apr YTD	Apr YTD	Apr YTD %	FY20 YTD %	Projected	Apr YTD %	Δ to Budget
	Budget	Actual	FY20	Budget	Actual	FY21	Fcst	
Tax Levy - Current Year	99,826,283	97,682,215	93,774,663	97.9%	97.8%	98,940,832	98.7%	(885,451)
Motor Vehicle Supplement	1,261,000	1,228,258	1,425,683	97.4%	95.9%	1,277,393	96.2%	16,393
Tax Levy - Prior Years	412,000	774,079	325,542	187.9%	84.8%	774,079	100.0%	362,079
Tax Levy - Suspense	100,000	136,817	134,547	136.8%	86.0%	165,349	82.7%	65,349
Tax Interest - Current Year	476,100	255,064	326,063	53.6%	63.5%	359,227	71.0%	(116,873)
Tax Interest - Prior Years	220,500	225,327	189,938	102.2%	85.9%	262,439	85.9%	41,939
Tax Interest - Suspense	125,000	125,199	148,165	100.2%	88.0%	147,795	84.7%	22,795
41 Property Taxes	102,420,883	#####	96,324,601	98.1%	97.5%	101,927,114	98.5%	(493,769)
Building Permits	1,075,000	926,449	833,536	86.2%	85.9%	1,019,915	90.8%	(55,085)
Electrical Permits	177,000	75,800	139,314	42.8%	89.5%	88,195	85.9%	(88,805)
Zoning Permits	100,000	90,010	98,078	90.0%	94.5%	110,068	81.8%	10,068
Health Licenses	80,300	87,297	46,382	108.7%	109.6%	112,792	77.4%	32,492
Plumbing & Heating Permits	105,300	45,984	76,370	43.7%	78.7%	53,628	85.7%	(51,672)
Police & Protection Licenses	22,900	35,730	22,190	156.0%	87.3%	41,856	85.4%	18,956
Animal Licenses	15,400	3,909	3,293	25.4%	38.3%	10,732	36.4%	(4,668)
Excavation Permits	7,100	1,800	9,310	25.4%	94.8%	1,977	91.0%	(5,123)
City Clerk Fees	6,200	4,649	4,914	75.0%	85.8%	5,599	83.0%	(601)
Dog Pound Releases	300	717	112	239.0%	-43.4%	1,518	47.2%	1,218
Marriage Licenses	3,800	4,770	2,692	125.5%	72.9%	6,675	71.5%	2,875
Sporting Licenses	250	507	55	202.8%	261.9%	507	100.0%	257
Alcoholic Beverage License	600	700	1,134	116.7%	100.0%	782	89.5%	182
42 Licenses & Permits	1,594,150	1,278,322	1,237,380	80.2%	86.9%	1,454,244	87.9%	(139,906)
Bldg Code Violations	-	2,708	3,932	n/a	82.9%	3,226	83.9%	3,226
Fines And Penalties	32,500	79,287	36,997	244.0%	78.6%	79,287	100.0%	46,787
Parking Tags	219,600	240,980	166,694	109.7%	87.1%	273,285	88.2%	53,685
43 Fines And Penalties	252,100	322,975	207,624	128.1%	85.4%	355,798	90.8%	103,698
Investment Income	100,000	36,936	327,333	36.9%	94.0%	45,000	82.1%	(55,000)
Rent from City Facilities	17,700	106,020	34,150	599.0%	137.0%	107,438	98.7%	89,738
44 Revenue From Use Of Money	117,700	142,956	361,483	121.5%	96.9%	152,438	93.8%	34,738
Educational Cost Sharing	45,140,487	44,395,721	43,289,601	98.4%	96.2%	44,840,487	99.0%	(300,000)
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	538,065	538,065	66.7%	66.7%	807,097	66.7%	-
Town Aid Road	617,268	619,574	617,268	100.4%	100.0%	619,574	100.0%	2,306
Fed/State Miscellaneous Grants	122,000	183,795	150,997	150.7%	100.0%	183,795	100.0%	61,795
Telephone Access Grant	95,000	79,279	77,191	83.5%	100.0%	95,000	83.5%	-
SCCRWA-Pilot Grant	301,100	312,233	302,062	103.7%	100.0%	312,233	100.0%	11,133
45 Fed/State Grants	53,132,054	52,053,990	50,889,046	98.0%	96.0%	52,931,517	98.3%	(200,537)
Record Legal Instrument Fees	656,250	827,728	606,810	126.1%	84.4%	1,004,513	82.4%	348,263
Miscellaneous - Parks & Recreation	340,000	14,227	170,180	4.2%	101.9%	18,911	75.2%	(321,089)
Miscellaneous - General Gov't	84,800	27,356	46,884	32.3%	89.5%	31,031	88.2%	(53,769)
Miscellaneous - Public Works	37,900	40	795	0.1%	2.4%	1,660	2.4%	(36,240)
Police Charges	13,500	6,102	17,142	45.2%	93.0%	7,218	84.5%	(6,282)
All Other Public Works	3,000	23,326	2,469	777.5%	100.0%	23,326	100.0%	20,326
46 Charges For Services	1,135,450	898,779	844,281	79.2%	85.0%	1,086,659	82.7%	(48,791)
Fire Dept Share of ERS	864,558	543,514	514,673	62.9%	67.2%	864,558	62.9%	-
Yale Contribution	422,651	444,796	444,561	105.2%	100.0%	444,796	100.0%	22,145
Sale of Property	-	216,645	12,000	n/a	100.0%	216,645	100.0%	216,645
Miscellaneous Revenue	195,300	27,675	24,755	14.2%	12.1%	117,060	23.6%	(78,240)
Pilot - Housing Authority	146,600	147,965	-	100.9%	0.0%	147,965	100.0%	1,365
Parking Meter Revenue	62,000	24,096	64,571	38.9%	87.7%	31,361	76.8%	(30,639)
Sewer Fee Collection Expenses	55,200	55,166	55,166	99.9%	100.0%	55,200	99.9%	-
Quigley/Yale Parking	43,603	32,702	36,336	75.0%	83.3%	39,243	83.3%	(4,360)
Insurance Reimbursement	26,400	36,394	32,252	137.9%	100.0%	36,394	100.0%	9,994
Organic Recycling Compost	10,600	8,647	20,643	81.6%	98.3%	10,600	81.6%	-
47 Other Revenues	1,826,912	1,537,599	1,204,957	84.2%	67.0%	1,963,822	78.3%	136,910
Residual Equity Transfers In	250,000	-	-	0.0%	0.0%	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%	86.4%	963,643	74.1%	-
Total Operational Revenue	161,442,892	157,375,223	152,178,946	97.5%	96.4%	160,835,235	97.8%	(607,657)
COVID Relief Funds	-	1,212,472	-	n/a	n/a	1,212,472	100.0%	1,212,472
MARB	4,000,000	100,000	-	2.5%	0.0%	4,000,000	2.5%	-
Total General Fund Revenues	165,442,892	158,687,695	152,178,946	95.9%	94.5%	166,047,707	95.6%	604,815

CITY OF WEST HAVEN
CURRENT YEAR TAX LEVY / MV
April 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	8,705,437
March	1,331,065	1,656,917	1,418,868	1,695,458	1,143,833	1,937,829
April	411,871	421,858	875,085	991,489	306,974	667,147
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	100,218,225
Apr YTD	86,551,826	90,264,802	91,123,042	93,853,202	95,200,346	98,910,473
% Total	99.67%	99.54%	99.96%	99.00%	97.82%	98.70%
				Apr YTD 5 Year Avg FY16-FY20		99.20%

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

B. Expenditures

YTD city expenses of \$61.757M are \$1.8M above last year as overtime costs and other COVID related costs drive the increase.

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	21.651	85.56%	19.939	77.23%	20.198	83.24%	20.628	82.45%
Debt Service	16.994	101.57%	18.807	109.90%	18.396	97.20%	18.099	99.81%
Health Ins. & Pension	12.279	94.27%	12.428	87.51%	11.367	83.53%	11.260	76.42%
Other Fixed Charges	2.807	79.05%	2.480	75.26%	2.485	87.20%	2.853	84.03%
Solid Waste & Recycling	3.022	99.09%	2.433	81.44%	2.741	86.16%	2.465	73.12%
Other Contractual Svcs	2.477	85.12%	2.239	78.22%	2.575	84.15%	2.123	66.10%
Electricity/Gas	1.218	69.56%	1.302	83.85%	0.577	33.02%	1.164	71.08%
Supplies & Materials	0.437	68.47%	0.401	71.25%	0.478	83.15%	0.437	68.43%
Capital Outlay	0.067	100.92%	0.029	36.06%	0.048	91.04%	0.056	59.48%
Other/Contingency	0.548	234.92%	0.413	70.61%	0.509	81.74%	2.083	50.82%
Fuel	0.272	82.46%	0.232	66.66%	0.207	60.58%	0.251	59.94%
Telephone	0.488	106.10%	0.293	39.76%	0.294	49.55%	0.339	65.08%
Total City Expend.	62.262	91.49%	60.995	86.96%	59.874	85.75%	61.757	82.04%
Salaries	37.029	71.62%	37.566	72.59%	37.361	72.41%	35.566	69.43%
Tuition	8.772	110.38%	6.425	76.10%	5.421	58.34%	4.611	53.13%
Student Transportation	4.525	86.08%	4.476	77.28%	3.665	61.99%	2.654	50.51%
Operation of Plant	3.417	99.91%	4.198	108.87%	2.400	65.45%	2.747	77.96%
Health Insurance	12.470	93.15%	12.031	89.85%	11.250	86.65%	12.228	82.59%
Other Fixed Costs	2.716	84.84%	3.166	92.34%	2.612	70.42%	2.492	62.76%
Purchased Services	0.978	65.12%	0.890	57.55%	0.752	50.93%	0.632	67.11%
Instruction	1.627	101.04%	1.286	92.61%	1.246	95.30%	0.856	60.29%
Total Board of Ed.	71.535	81.26%	70.037	78.17%	64.707	71.94%	61.785	68.79%

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

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES
April 2021

Variences favorable/(unfavorable)

Department	ACTUAL					FORECAST		
	FY21 Budget	Apr YTD Actual	Apr YTD FY20	Apr YTD % Budget	FY20 YTD % Actual	FY21 Projected	Apr YTD % Fcst	Δ to Budget
100 City Council	199,686	98,190	89,043	49.2%	48.4%	116,193	84.5%	83,493
105 Mayor	322,211	243,191	264,948	75.5%	86.0%	295,519	82.3%	26,692
110 Corporation Counsel	681,602	345,144	315,866	50.6%	70.1%	630,552	54.7%	51,050
115 Personnel Department	239,362	206,094	139,723	86.1%	81.4%	252,430	81.6%	(13,068)
120 Telephone Administration	336,336	200,876	137,822	59.7%	44.7%	336,336	59.7%	-
125 City Clerk	298,538	256,438	261,046	85.9%	81.5%	316,689	81.0%	(18,151)
130 Registrar Of Voters	145,502	119,718	100,010	82.3%	82.5%	143,755	83.3%	1,747
165 Probate Court	8,520	5,524	6,887	64.8%	82.5%	8,520	64.8%	-
190 Planning & Development	1,054,544	555,336	627,137	52.7%	79.9%	785,764	70.7%	268,780
Central Government Total	3,286,301	2,030,511	1,942,483	61.8%	73.1%	2,885,758	70.4%	400,543
200 Treasurer	7,600	6,333	6,333	83.3%	83.3%	7,600	83.3%	-
210 Comptroller	975,956	781,575	881,172	68.9%	85.3%	972,734	80.3%	3,222
220 Central Services	741,492	626,193	538,200	83.4%	84.0%	766,936	81.6%	(25,444)
230 Assessment	452,500	367,685	353,720	82.1%	80.4%	437,202	84.1%	15,298
240 Tax Collector	437,704	300,959	324,403	70.2%	73.9%	404,492	74.4%	33,212
Finance Total	2,615,252	2,082,744	2,103,827	75.2%	82.2%	2,588,965	80.4%	26,287
300 Emergency Report System C	2,043,241	1,432,147	1,258,418	75.1%	68.9%	1,971,235	72.7%	72,007
310 Police Department	13,542,122	11,430,256	10,962,131	84.7%	81.3%	13,458,411	84.9%	83,711
320 Animal Control	281,666	219,101	184,640	77.3%	82.0%	276,201	79.3%	5,465
330 Civil Preparedness	14,198	10,891	12,983	76.7%	86.7%	14,198	76.7%	-
Public Service Total	15,881,227	13,092,394	12,418,173	83.4%	79.9%	15,720,044	83.3%	161,183
400 Public Works Administration	550,209	387,615	326,979	64.1%	70.0%	548,222	70.7%	1,987
410 Engineering	439,311	316,521	227,222	93.3%	71.4%	435,821	72.6%	3,490
440 Central Garage	1,182,281	928,661	859,188	70.2%	79.1%	1,252,280	74.2%	(69,999)
450 Solid Waste	3,336,684	2,477,885	2,755,909	77.1%	78.7%	3,389,353	73.1%	(52,669)
460 Building & Ground Maintena	1,253,237	1,037,797	819,199	83.4%	78.3%	1,380,909	75.2%	(127,672)
470 Highways & Parks	4,092,636	3,110,745	3,069,661	77.0%	78.6%	4,103,801	75.8%	(11,165)
Public Works Total	10,854,358	8,259,224	8,058,159	76.7%	78.0%	11,110,386	74.3%	(256,028)
500 Human Resources	308,637	177,618	208,246	63.6%	71.3%	252,814	70.3%	55,823
510 Elderly Services	458,493	159,348	365,947	36.1%	82.9%	253,078	63.0%	205,415
520 Parks & Recreation	906,786	513,321	577,352	58.4%	76.0%	908,006	56.5%	(1,220)
530 Health Department	352,445	287,613	260,679	83.5%	76.9%	349,294	82.3%	3,151
Health & Human Services Total	2,026,361	1,137,900	1,412,224	58.5%	77.1%	1,763,192	64.5%	263,169
600 Library	1,221,000	1,119,250	1,394,250	78.8%	98.1%	1,321,000	84.7%	(100,000)
800 City Insurance	800,977	684,570	679,794	85.5%	89.5%	867,121	78.9%	(66,144)
810 Employee Benefits	17,930,685	13,381,348	13,140,627	74.3%	84.9%	16,972,164	78.8%	958,521
820 Debt Service	18,643,292	18,098,719	18,395,848	95.9%	99.4%	18,132,932	99.8%	510,360
830 C-Med	42,179	38,593	19,791	91.5%	50.6%	38,593	100.0%	3,586
900 Unallocated Expenses	2,180,839	1,831,881	308,514	-1087.4%	56.6%	3,873,669	47.3%	(1,692,830)
Other Total	40,818,972	35,154,361	33,938,824	90.2%	92.4%	41,205,479	85.3%	(386,507)
Total City Departments	75,482,471	61,757,135	59,873,691	84.1%	85.9%	75,273,825	82.0%	208,646
Board of Education	89,960,421	61,785,460	64,709,820	68.7%	72.6%	89,815,421	68.8%	145,000
Total General Fund Expenses	165,442,892	123,542,595	124,583,511	75.6%	78.4%	165,089,246	74.8%	353,646

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
April 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Apr YTD	Apr YTD	Apr YTD %	FY20 YTD	FY21	Apr YTD %	Δ to Budget
	Budget	Actual	FY20			Projected	Fcst	
Regular Wages	20,463,385	16,215,214	16,205,198	79.2%	81.9%	19,477,727	83.3%	985,658
Part Time	971,057	741,278	641,449	76.3%	82.4%	967,839	76.6%	3,218
Overtime	1,840,212	2,177,262	1,898,754	118.3%	90.6%	2,444,362	89.1%	(604,150)
Longevity	653,400	474,592	445,038	72.6%	61.1%	739,955	64.1%	(86,555)
Fringe Reimbursements	1,239,400	952,306	827,494	76.8%	87.2%	1,134,194	84.0%	105,206
Other Personnel Services	311,281	67,708	180,420	21.8%	97.5%	255,980	26.5%	55,302
51 Personnel Services	25,478,735	20,628,360	20,198,353	81.0%	82.4%	25,020,056	82.4%	458,679
Advertising	54,848	38,782	44,693	70.7%	92.7%	63,458	61.1%	(8,610)
Building Maintenance	58,294	36,433	114,928	62.5%	80.2%	58,294	62.5%	-
Copier Machine & Rental	46,000	37,871	30,054	82.3%	72.4%	46,000	82.3%	-
Electricity	1,349,136	1,021,741	717,278	75.7%	76.2%	1,449,136	70.5%	(100,000)
Equipment Repair and Maintenance	84,800	47,721	81,770	56.3%	80.9%	84,800	56.3%	-
Financial Services	217,500	168,594	191,607	77.5%	97.9%	191,094	88.2%	26,406
Legal Services	200,000	29,565	62,577	14.8%	45.7%	200,000	14.8%	-
Maintenance Services	801,097	663,611	434,695	82.8%	66.7%	797,578	83.2%	3,519
Town Aid Road & Tree Manintenance	433,000	194,555	257,085	44.9%	65.1%	433,000	44.9%	-
Training	37,930	26,727	51,606	70.5%	89.6%	31,545	84.7%	6,385
Trash Pickup, Tip Fees & Recycling	3,315,284	2,465,099	2,740,702	74.4%	78.9%	3,371,186	73.1%	(55,902)
Water	48,200	17,051	21,994	35.4%	78.8%	48,200	35.4%	-
Uniforms	184,432	161,040	197,106	87.3%	93.8%	176,885	91.0%	7,547
Other Contractual Services	1,287,061	718,301	862,608	55.8%	77.4%	1,129,615	63.6%	157,446
52 Contractual Services	8,117,582	5,627,090	5,808,704	69.3%	77.1%	8,080,792	69.6%	36,790
Motor Vehicle Parts	230,700	192,858	191,292	83.6%	79.1%	230,700	83.6%	-
Construction Supplies	68,593	13,843	69,923	20.2%	88.5%	68,593	20.2%	-
Office Supplies	71,500	48,781	51,732	68.2%	76.9%	71,604	68.1%	(104)
Other Supplies & Materials	246,788	181,416	164,790	73.5%	69.9%	267,573	67.8%	(20,785)
53 Supplies & Materials	617,581	436,898	477,737	70.7%	76.6%	638,470	68.4%	(20,889)
Health & General Liability Insurance	12,198,966	8,426,480	8,750,163	69.1%	87.0%	11,090,305	76.0%	1,108,661
FICA	1,432,900	1,237,186	1,143,107	86.3%	82.5%	1,454,025	85.1%	(21,125)
Pension	3,593,278	2,833,578	2,617,154	78.9%	82.2%	3,644,763	77.7%	(51,485)
Workers Compensation	1,500,000	1,281,389	1,240,240	85.4%	70.1%	1,525,971	84.0%	(25,971)
Debt Service	18,282,165	17,771,805	17,839,952	97.2%	100.0%	17,771,805	100.0%	510,360
Debt Service (Water Purification)	361,127	326,914	555,896	90.5%	84.4%	361,127	90.5%	-
Other Fixed Charges	248,929	334,089	101,868	134.2%	34.2%	414,730	80.6%	(165,801)
54 Fixed Charges	37,617,365	32,211,441	32,248,379	85.6%	91.6%	36,262,725	88.8%	1,354,640
Capital Outlay	93,075	55,705	47,630	59.8%	55.7%	93,657	59.5%	(582)
55 Capital Outlay	93,075	55,705	47,630	59.8%	55.7%	93,657	59.5%	(582)
Contingency Services	150,000	115,000	58,587	76.7%	36.9%	150,000	76.7%	-
Other Contingency	2,357,647	1,968,153	449,965	83.5%	69.7%	3,949,284	49.8%	(1,591,637)
56 Other/Contingency	2,507,647	2,083,153	508,552	83.1%	63.3%	4,099,284	50.8%	(1,591,637)
Fuel	405,000	250,976	206,713	62.0%	72.5%	418,744	59.9%	(13,744)
Telephone	520,486	338,756	294,186	65.1%	58.9%	520,486	65.1%	-
Gas Heat	125,000	124,756	83,436	99.8%	68.6%	139,610	89.4%	(14,610)
Total City Departments	75,482,471	61,757,135	59,873,691	81.8%	85.9%	75,273,825	82.0%	208,646
Salaries	51,922,019	35,565,828	37,363,323	68.5%	71.5%	51,222,019	69.4%	700,000
Health Insurance	14,105,092	12,227,750	11,250,135	86.7%	84.8%	14,805,092	82.6%	(700,000)
Benefits & Fixed Charges	4,230,713	2,492,150	2,612,238	58.9%	79.9%	3,970,713	62.8%	260,000
Tuition	8,203,485	4,611,254	5,420,715	56.2%	58.3%	8,678,485	53.1%	(475,000)
Student Transportation	5,254,423	2,653,791	3,664,939	50.5%	74.4%	5,254,423	50.5%	-
Operation of Plant	3,624,030	2,747,247	2,400,411	75.8%	63.9%	3,524,030	78.0%	100,000
Purchased Services	1,201,159	631,629	752,235	52.6%	68.8%	941,159	67.1%	260,000
Instruction	1,419,500	855,812	1,245,825	60.3%	94.2%	1,419,500	60.3%	-
Board of Education	89,960,421	61,785,460	64,709,820	68.7%	72.6%	89,815,421	68.8%	145,000
Total General Fund Expenses	165,442,892	123,542,595	124,583,511	74.7%	78.4%	165,089,246	74.8%	353,646

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
BOARD OF EDUCATION EXPENDITURE REPORT
April 2021

Variances favorable/(unfavorable)

	ACTUAL				FORECAST				
	FY21	Apr YTD	Apr YTD	Apr YTD %	FY20 YTD	FY21	Apr YTD %		
	Budget	Actual	FY20			Budget	Fcst		
Superintendent / Principals / Asst.	2,350,120	1,622,481	1,610,959	69.0%	71.9%	2,350,120	69.0%	-	
Teachers - Classroom	27,163,377	19,327,969	19,328,430	71.2%	70.6%	27,163,377	71.2%	-	
Teachers - Special Education	5,786,082	3,946,195	4,214,445	68.2%	71.2%	5,786,082	68.2%	-	
Teachers - Special Area	3,305,682	2,301,576	2,340,518	69.6%	68.7%	3,305,682	69.6%	-	
Teachers - Substitutes/Interns	689,815	118,916	340,175	17.2%	48.7%	289,815	41.0%	400,000	
Teacher Aides	3,044,326	2,101,403	2,318,374	69.0%	77.5%	3,044,326	69.0%	-	
Pupil Services	1,516,201	1,060,048	1,244,442	69.9%	79.5%	1,516,201	69.9%	-	
Clerical	1,551,638	1,205,711	1,241,437	77.7%	81.6%	1,551,638	77.7%	-	
School Nurses	1,039,846	635,178	617,264	61.1%	60.2%	1,039,846	61.1%	-	
Coordinators/Directors	1,114,632	800,139	750,250	71.8%	70.6%	1,114,632	71.8%	-	
Custodial / Maintenance	3,006,539	2,141,588	2,249,966	71.2%	74.6%	3,006,539	71.2%	-	
Lunch Aides	300,000	25,494	235,057	8.5%	76.4%	-	0.0%	300,000	
Para Subs-Instructional Aides	105,000	78,573	173,942	74.8%	165.7%	105,000	74.8%	-	
Homebound	125,000	12,877	44,007	10.3%	35.2%	125,000	10.3%	-	
Detached Worker	98,261	57,669	55,065	58.7%	56.0%	98,261	58.7%	-	
Athletic Coaches	175,500	67,473	123,881	38.4%	93.9%	175,500	38.4%	-	
Adult Education	150,000	58,559	69,883	39.0%	46.6%	150,000	39.0%	-	
Severance Pay	300,000	-	405,230	0.0%	100.0%	300,000	0.0%	-	
Student Activity Advisors	100,000	3,978	-	4.0%	0.0%	100,000	4.0%	-	
Salaries	51,922,019	35,565,828	37,363,323	68.5%	71.5%	51,222,019	69.4%	700,000	
Health Insurance	14,105,092	12,227,750	11,250,135	86.7%	84.8%	14,805,092	82.6%	(700,000)	
Medicare Only - Taxes	881,908	538,036	578,120	61.0%	72.0%	881,908	61.0%	-	
Social Security	764,786	472,816	512,051	61.8%	74.3%	764,786	61.8%	-	
Property & Liability Insurance	525,000	441,105	496,432	84.0%	98.8%	525,000	84.0%	-	
Worker's Compensation	1,050,000	457,679	473,798	43.6%	85.8%	750,000	61.0%	300,000	
Retirement Contributions	477,406	246,868	252,900	51.7%	78.0%	477,406	51.7%	-	
Life Insurance	187,913	65,719	146,800	35.0%	69.0%	187,913	35.0%	-	
Travel / Convention / Dues	147,200	103,471	115,862	70.3%	99.9%	147,200	70.3%	-	
Other Benefits & Fixed Charges	196,500	166,456	36,274	84.7%	52.5%	236,500	70.4%	(40,000)	
Benefits & Fixed Charges	18,335,805	14,719,901	13,862,373	80.3%	83.8%	18,775,805	78.4%	(440,000)	
Tuition	8,203,485	4,611,254	5,420,715	56.2%	58.3%	8,678,485	53.1%	(475,000)	
Bus Service	3,322,459	2,001,882	2,204,775	60.3%	72.1%	3,322,459	60.3%	-	
Transportation - Phys. Handicapped	1,516,345	550,055	1,124,727	36.3%	74.6%	1,516,345	36.3%	-	
Transportation - Regional VOC	308,053	91,777	230,723	29.8%	90.8%	308,053	29.8%	-	
Transportation - Student Activities	107,566	10,076	104,714	9.4%	95.9%	107,566	9.4%	-	
Student Transportation	5,254,423	2,653,791	3,664,939	50.5%	74.4%	5,254,423	50.5%	-	
Site Repairs & Improvements	725,000	757,471	463,016	104.5%	64.4%	725,000	104.5%	-	
Electricity	1,108,733	802,474	690,453	72.4%	65.2%	1,108,733	72.4%	-	
Heating	564,487	285,291	330,342	50.5%	63.0%	564,487	50.5%	-	
Water	103,919	61,567	82,634	59.2%	61.6%	103,919	59.2%	-	
Telephone & Communications	364,178	103,172	135,610	28.3%	42.0%	264,178	39.1%	100,000	
Building Security	388,740	528,127	348,883	135.9%	90.2%	388,740	135.9%	-	
Solid Waste / Recycling	220,833	140,998	163,636	63.8%	83.5%	220,833	63.8%	-	
Supplies & Equipment	100,000	40,695	184,573	40.7%	50.2%	100,000	40.7%	-	
Other Expenses	48,140	27,452	1,264	57.0%	2.5%	48,140	57.0%	-	
Operation of Plant	3,624,030	2,747,247	2,400,411	75.8%	63.9%	3,524,030	78.0%	100,000	
Photocopy Services	304,809	289,845	254,798	95.1%	94.4%	304,809	95.1%	-	
Consultant Services	525,000	148,723	246,197	28.3%	94.7%	325,000	45.8%	200,000	
Police And Fire	75,000	193	3,227	0.3%	4.3%	35,000	0.6%	40,000	
Printing / Postage / Supplies	117,850	67,785	44,846	57.5%	61.7%	97,850	69.3%	20,000	
Other Services	178,500	125,083	203,167	70.1%	48.8%	178,500	70.1%	-	
Purchased Services	1,201,159	631,629	752,235	52.6%	68.8%	941,159	67.1%	260,000	
Instruction	1,419,500	855,812	1,245,825	60.3%	94.2%	1,419,500	60.3%	-	
Board of Education	89,960,421	61,785,460	64,709,820	68.7%	72.6%	89,815,421	68.8%	145,000	

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
April 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY21 Budget	Apr YTD Actual	FY20 Actual	Apr YTD FY20	Apr YTD % Budget	FY20 YTD % Actual	Projected FY21	Apr YTD % Fcst	Δ to Budget	
REVENUE										
41 Property Taxes	102,420,883	100,426,958	98,769,515	96,324,601	98.1%	97.5%	101,927,114	98.5%	(493,769)	
42 Licenses & Permits	1,594,150	1,278,322	1,423,277	1,237,380	80.2%	86.9%	1,454,244	87.9%	(139,906)	
43 Fines And Penalties	252,100	322,975	243,204	207,624	128.1%	85.4%	355,798	90.8%	103,698	
44 Revenue From Use Of Money	117,700	142,956	373,110	361,483	121.5%	96.9%	152,438	93.8%	34,738	
45 Fed/State Grants - Non MARB	53,132,054	52,053,990	53,005,594	50,889,046	98.0%	96.0%	52,931,517	98.3%	(200,537)	
46 Charges For Services	1,135,450	898,779	992,695	844,281	79.2%	85.0%	1,086,659	82.7%	(48,791)	
47 Other Revenues	1,826,912	1,537,599	1,797,796	1,204,957	84.2%	67.0%	1,963,822	78.3%	136,910	
48 Other Financing Sources	963,643	713,643	1,284,122	1,109,575	74.1%	86.4%	963,643	74.1%	-	
Total Operational Revenues	161,442,892	157,375,223	157,889,312	152,178,946	97.5%	96.4%	160,835,235	97.8%	(607,657)	
COVID Relief Funds	-	1,212,472	-	-			1,212,472	100.0%	1,212,472	
45 Fed/State Grants - MARB	4,000,000	100,000	3,115,000	-	2.5%	0.0%	4,000,000	2.5%	-	
Total Revenue	165,442,892	158,687,695	161,004,312	152,178,946	95.9%	94.5%	166,047,707	95.6%	604,815	
EXPENDITURES										
Central Government	3,286,301	2,030,511	2,657,788	1,942,483	61.8%	73.1%	2,885,758	70.4%	400,543	
Finance	2,615,252	2,082,744	2,560,423	2,103,827	79.6%	82.2%	2,588,965	80.4%	26,287	
Public Service	15,881,227	13,092,394	15,546,388	12,418,173	82.4%	79.9%	15,720,044	83.3%	161,183	
Public Works	10,854,358	8,259,224	10,325,393	8,058,159	76.1%	78.0%	11,110,386	74.3%	(256,028)	
Health & Human Services	2,026,361	1,137,900	1,832,675	1,412,224	56.2%	77.1%	1,763,192	64.5%	263,169	
City Insurance	800,977	684,570	759,221	679,794	85.5%	89.5%	867,121	78.9%	(66,144)	
Employee Benefits	17,930,685	13,381,348	15,486,615	13,140,627	74.6%	84.9%	16,972,164	78.8%	958,521	
Debt Service	18,643,292	18,098,719	18,498,827	18,395,848	97.1%	99.4%	18,132,932	99.8%	510,360	
Library / Other	1,263,179	1,157,843	1,460,088	1,414,041	91.7%	96.8%	1,359,593	85.2%	(96,414)	
Contingency Services	150,000	115,000	158,587	58,587	76.7%	36.9%	150,000	76.7%	-	
COVID Expenses	-	1,454,788	-	-			1,654,788	87.9%	(1,654,788)	
Contingency / Other	2,030,839	262,093	386,643	249,926	12.9%	64.6%	2,068,881	12.7%	(38,042)	
Total City Departments	75,482,471	61,757,135	69,672,648	59,873,691	81.8%	85.9%	75,273,825	82.0%	208,646	
Board of Education	89,960,421	61,785,460	89,156,482	64,709,820	68.7%	72.6%	89,815,421	68.8%	145,000	
Total Expenditures	165,442,892	123,542,595	158,829,130	124,583,511	74.7%	78.4%	165,089,246	74.8%	353,646	
Surplus / (Deficit)	-	35,145,100	2,175,182	27,595,436			958,461		958,461	

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	11.735	97.85%	11.361	97.46%	11.154	95.18%	11.103	96.86%
Fed/State Grants - Non MARB	0.141	100.00%	0.009	100.00%	-		-	
Other Revenues	0.248	100.00%	0.149	65.51%	0.308	79.76%	0.126	44.57%
	12.123	97.92%	11.518	96.85%	11.463	94.69%	11.229	95.60%

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	1.764	80.78%	1.774	80.61%	1.920	80.14%	1.941	81.52%
Capital Outlay	2.100	86.84%	2.092	88.83%	2.206	88.36%	2.186	74.41%
Electricity/Gas/Water	1.016	75.65%	0.993	74.46%	0.685	58.71%	0.904	62.09%
Debt Service	0.815	100.00%	0.717	100.00%	0.659	100.00%	0.361	99.97%
Contractual Services	0.969	82.74%	0.590	67.59%	0.648	61.63%	0.903	74.69%
Other Fixed Charges	0.694	70.29%	0.672	62.91%	0.645	75.91%	0.549	54.70%
Supplies & Materials	0.938	100.42%	0.881	90.47%	0.797	73.82%	1.056	81.33%
Health Ins. & Pension	0.061	53.87%	0.178	86.33%	0.060	88.93%	0.025	24.64%
Other/Contingency	0.411	73.58%	0.635	88.99%	0.516	97.15%	0.424	60.59%
Fuel	0.012	68.00%	0.016	71.03%	0.018	63.33%	0.017	68.64%
Telephone	0.007	92.81%	0.001	71.11%	0.002	74.50%	0.002	16.28%
	8.786	83.29%	8.549	81.69%	8.154	78.97%	8.368	72.87%

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

Overall Revenues are \$234k below prior year due to a smaller Nitrogen Credit compared to last year, timing on fees from the Town of Orange.

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

	Apr YTD				Apr YTD		
	FY21 Budget	Forecast	Actual	% Fcst	FY20 Actual	Actual	% Actual
Regular Wages	1,957,086	1,693,324	1,392,234	82.2%	1,710,360	1,400,319	81.9%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	547,431	673,556	543,736	80.7%	633,600	518,795	81.9%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	50,000	12,440	4,976	40.0%	-	-	0.0%
Other Personnel Services	1,530	1,530	-	0.0%	1,050	1,050	100.0%
51 Personnel Services	2,556,047	2,380,850	1,940,946	81.5%	2,345,011	1,920,165	81.9%
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	776,503	64.7%	1,220,505	574,875	47.1%
Equipment Repair and Maintenance	220,000	384,914	384,914	100.0%	293,597	70,833	24.1%
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	16,790	21.0%	46,795	29,233	62.5%
Town Aid Road & Tree Manintenance	-	-	-	0.0%	-	-	0.0%
Training	-	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	15,000	13,306	88.7%	12,998	9,887	76.1%
Water	190,000	190,000	109,092	57.4%	114,693	85,562	74.6%
Uniforms	-	-	-	0.0%	-	-	0.0%
Other Contractual Services	674,000	674,000	432,918	64.2%	600,398	482,789	80.4%
52 Contractual Services	2,434,166	2,599,080	1,788,688	68.8%	2,344,153	1,308,343	55.8%
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	1,055,720	81.3%	1,081,779	796,677	73.6%
53 Supplies & Materials	1,298,000	1,298,000	1,055,720	81.3%	1,081,779	796,677	73.6%
Health & General Liability Insurance	200,000	100,000	24,643	24.6%	67,429	59,964	88.9%
FICA	178,880	180,350	137,628	76.3%	165,035	135,490	82.1%
Pension	-	44,047	19,965	45.3%	-	-	0.0%
Workers Compensation	50,000	101,292	101,292	100.0%	26,005	16,480	63.4%
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	290,456	42.8%	675,993	492,540	72.9%
54 Fixed Charges	1,468,732	1,465,541	935,112	63.8%	1,593,337	1,363,349	85.6%
Capital Outlay	2,937,987	2,937,987	2,186,124	74.4%	2,496,491	2,205,931	88.4%
55 Capital Outlay	2,937,987	2,937,987	2,186,124	74.4%	2,496,491	2,205,931	88.4%
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	1,000,000	700,000	424,134	60.6%	530,709	515,562	97.1%
56 Other/Contingency	1,000,000	700,000	424,134	60.6%	530,709	515,562	97.1%
Fuel	25,000	25,000	17,159	68.6%	28,710	18,183	63.3%
Telephone	12,000	12,000	1,954	16.3%	2,282	1,700	74.5%
Gas Heat	66,000	66,000	18,366	27.8%	30,469	24,299	79.8%
Deficit Reduction	-	-	-	0.0%	-	-	0.0%
Total City Departments	11,797,932	11,484,458	8,368,204	72.9%	10,452,942	8,154,210	78.0%

Note : YTD actuals exclude encumbrances

WEST HAVEN SEWER
Summary of Revenues and Expenditures
April 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY21	Budget	Apr YTD Actual	FY20 Actual	Apr YTD FY20	Apr YTD % Budget	FY20 YTD % Actual	Projected FY21	Apr 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		11,103,051	11,700,602	11,154,466	96.0%	95.3%	11,463,193	96.9%	(108,314)
47 Other Revenues	226,425		125,785	386,484	308,271	55.6%	79.8%	282,210	44.6%	55,785
Total Revenue	11,797,932		11,228,836	12,087,086	11,462,737	95.2%	94.8%	11,745,403	95.6%	(52,529)
EXPENDITURES										
Personnel Services	2,556,047		1,940,946	2,345,011	1,920,165	75.9%	81.9%	2,380,850	81.5%	175,197
Electricity/Gas/Water	1,456,000		903,961	1,365,668	684,736	62.1%	50.1%	1,456,000	62.1%	-
Other Contractual Services	1,044,166		903,093	1,008,954	647,907	86.5%	64.2%	1,209,080	74.7%	(164,914)
Supplies & Materials	1,298,000		1,055,720	1,081,779	796,677	81.3%	73.6%	1,298,000	81.3%	-
Health & General Liability Insurance	200,000		24,643	67,429	59,964	12.3%	88.9%	100,000	24.6%	100,000
Debt Service	361,228		361,128	658,875	658,875	100.0%	100.0%	361,228	100.0%	-
Other Fixed Charges	907,504		529,376	867,033	644,510	58.3%	74.3%	1,004,313	52.7%	(96,809)
Capital Outlay	2,937,987		2,186,124	2,496,491	2,205,931	74.4%	88.4%	2,937,987	74.4%	-
Other Contingency	1,000,000		424,134	530,709	515,562	42.4%	97.1%	700,000	60.6%	300,000
Fuel	25,000		17,159	28,710	18,183	68.6%	63.3%	25,000		
Telephone	12,000		1,954	2,282	1,700	16.3%	74.5%	12,000	16.3%	-
Total Expenditures	11,797,932		8,368,204	10,452,942	8,154,210	70.9%	78.0%	11,484,458	72.9%	313,474
Surplus / (Deficit)	-		2,860,631	1,634,144	3,308,527		202.5%	260,945		

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	5.917	98.86%	6.964	98.29%	7.045	97.40%	7.270	96.24%
Licenses & Permits	0.010	5.14%	0.114	84.43%	0.090	76.41%	0.021	38.13%
Revenue From Use Of Money	0.004	100.00%	0.000	100.00%	-		-	
Fed/State Grants - Non MARB	0.441	100.00%	0.176	89.12%	0.220	91.09%	0.990	100.00%
Charges For Services	0.002	15.50%	0.009	70.73%	0.010	98.11%	0.000	45.16%
Other Revenues	0.138	95.13%	0.117	36.27%	0.041	25.67%	0.020	84.50%
	6.511	95.98%	7.380	95.19%	7.406	95.42%	8.302	96.26%

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	1.798	79.56%	1.638	81.65%	1.674	80.42%	1.823	80.58%
Health Ins. & Pension	2.478	79.85%	3.053	86.29%	3.511	93.89%	4.253	86.20%
Telephone	0.165	64.62%	0.160	61.87%	0.224	69.02%	0.152	52.87%
Other Fixed Charges	0.119	90.65%	0.141	89.08%	0.124	34.32%	0.063	34.61%
Electricity/Gas/Water	0.183	96.88%	0.188	96.43%	0.191	97.10%	0.197	91.60%
Other/Contingency	0.029	55.16%	0.057	92.75%	0.018	94.06%	0.007	3.68%
Other Contractual Svcs	0.087	85.26%	0.059	53.96%	0.122	85.32%	0.114	79.88%
Capital Outlay	0.012	12.13%	0.092	93.73%	0.012	12.83%	0.045	14.50%
Supplies & Materials	0.036	97.40%	0.027	79.42%	0.029	73.84%	0.053	55.03%
Fuel	0.006	33.41%	0.009	69.33%	0.009	65.24%	0.010	67.87%
	4.913	78.68%	5.424	83.81%	5.914	84.30%	6.717	77.88%

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

Tax collections for Allingtown are slightly ahead of last year. 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.

ALLINGTOWN FIRE DEPARTMENT
SUB CATEGORY EXPENDITURE REPORT
April 2021

	Apr YTD				Apr YTD		
	FY21 Budget	Forecast	Actual	% Fcst	FY20 Actual	Actual	% Actual
Regular Wages	1,742,989	1,684,261	1,382,930	82.1%	1,597,039	1,316,126	82.4%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	360,000	543,640	430,471	79.2%	418,256	339,821	81.2%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	25,000	35,020	10,020	28.6%	17,604	17,604	100.0%
Other Personnel Services	-	-	-	0.0%	-	-	0.0%
51 Personnel Services	2,127,989	2,262,921	1,823,422	80.6%	2,032,898	1,673,550	82.3%
Advertising	-	-	-	0.0%	-	-	0.0%
Building Maintenance	19,600	19,600	14,812	75.6%	45,738	40,188	87.9%
Copier Machine & Rental	-	-	-	0.0%	-	-	0.0%
Electricity	16,300	16,300	12,209	74.9%	16,300	12,602	77.3%
Equipment Repair and Maintenance	34,200	43,050	43,050	100.0%	54,415	50,722	93.2%
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	30,438	95.1%	9,770	5,522	56.5%
Trash Pickup, Tip Fees & Recycling	-	-	-	0.0%	-	-	0.0%
Water	188,025	188,025	177,487	94.4%	172,544	172,172	99.8%
Uniforms	16,000	16,000	13,344	83.4%	10,690	10,514	98.4%
Other Contractual Services	19,000	19,394	12,475	64.3%	13,207	6,386	48.4%
52 Contractual Services	338,125	347,369	303,962	87.5%	331,664	307,106	92.6%
Motor Vehicle Parts	-	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	6,000	4,230	70.5%	3,719	1,702	45.8%
Other Supplies & Materials	90,000	90,000	48,600	54.0%	36,950	26,985	73.0%
53 Supplies & Materials	96,000	96,000	52,830	55.0%	40,669	28,687	70.5%
Health & General Liability Insurance	1,713,467	1,713,467	1,102,716	64.4%	1,623,696	1,257,574	77.5%
FICA	57,768	57,768	56,807	98.3%	57,660	48,209	83.6%
Pension	3,220,196	3,220,196	3,149,907	97.8%	2,255,235	2,253,642	99.9%
Workers Compensation	125,000	125,000	6,442	5.2%	304,030	75,916	25.0%
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	4,315,871	84.4%	4,240,620	3,635,341	85.7%
Capital Outlay	309,000	309,000	44,792	14.5%	97,340	12,486	12.8%
55 Capital Outlay	309,000	309,000	44,792	14.5%	97,340	12,486	12.8%
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	305,125	180,560	6,653	3.7%	13,269	7,793	58.7%
56 Other/Contingency	305,125	180,560	6,653	3.7%	13,269	7,793	58.7%
Fuel	14,000	14,000	9,502	67.9%	11,920	9,021	75.7%
Telephone	287,438	287,438	151,966	52.9%	284,872	223,839	78.6%
Gas Heat	11,000	11,000	7,532	68.5%	8,626	6,657	77.2%
Deficit Reduction	-	-	-	0.0%	5,436	9,800	180.3%
Total City Departments	8,605,108	8,624,719	6,716,529	77.9%	7,067,314	5,914,280	83.7%

Note : YTD actuals exclude encumbrances

ALLINGTOWN FIRE DEPARTMENT
Summary of Revenues and Expenditures
April 2021

Variances favorable/(unfavorable)

	ACTUAL						FORECAST			
	FY21	Budget	Apr YTD Actual	FY20 Actual	Apr YTD FY20	Apr YTD % Budget	FY20 YTD % Actual	Projected FY21	Apr YTD % Fcst	Δ to Budget
REVENUE										
41 Property Taxes	7,436,508		7,269,887	7,233,501	7,045,338	97.8%	97.4%	7,553,726	96.2%	117,218
42 Licenses & Permits	75,000		21,344	118,095	90,242	28.5%	76.4%	55,976	38.1%	(19,024)
44 Revenue From Use Of Money	-		-	-	-			-		-
45 Fed/State Grants - Non MARB	956,000		990,227	241,514	219,999	103.6%	91.1%	990,227	100.0%	34,227
46 Charges For Services	6,000		420	10,555	10,355	7.0%	98.1%	930	45.2%	(5,070)
47 Other Revenues	131,600		20,161	158,002	40,558	15.3%	25.7%	23,860	84.5%	(107,740)
Total Revenue	8,605,108		8,302,039	7,761,667	7,406,492	96.5%	95.4%	8,624,719	96.3%	19,611
EXPENDITURES										
Personnel Services	2,127,989		1,823,422	2,032,898	1,673,550	85.7%	82.3%	2,262,921	80.6%	(134,932)
Electricity/Gas/Water	215,325		197,228	197,470	191,431	91.6%	96.9%	215,325	91.6%	-
Other Contractual Services	133,800		114,266	142,820	122,332	85.4%	85.7%	143,044	79.9%	(9,244)
Supplies & Materials	96,000		52,830	40,669	28,687	55.0%	70.5%	96,000	55.0%	-
Health & General Liability Insurance	1,713,467		1,102,716	1,623,696	1,257,574	64.4%	77.5%	1,713,467	64.4%	-
Pension	3,220,196		3,149,907	2,255,235	2,253,642	97.8%	99.9%	3,220,196	97.8%	-
Other Fixed Charges	182,768		63,248	361,689	124,124	34.6%	34.3%	182,768	34.6%	-
Capital Outlay	309,000		44,792	97,340	12,486	14.5%	12.8%	309,000	14.5%	-
Other Contingency	305,125		6,653	13,269	7,793	2.2%	58.7%	180,560	3.7%	124,565
Fuel	14,000		9,502	11,920	9,021	67.9%	75.7%	14,000		
Telephone	287,438		151,966	284,872	223,839	52.9%	78.6%	287,438	52.9%	-
Deficit Reduction	-		-	5,436	9,800		180.3%	-		-
Total Expenditures	8,605,108		6,716,529	7,067,314	5,914,280	78.1%	83.7%	8,624,719	77.9%	(19,611)
Surplus / (Deficit)	-		1,585,510	694,352	1,492,212		214.9%	0		

**CITY OF WEST HAVEN
FY19 - 20 Audit Issues**

ID #	Area	Condition	Remedy	Comments	Date Completed	Status	Prior Month
MATERIAL WEAKNESSES							
1	Accounts Payable	It was noted during the audit that some expenditures were not posted to the proper period..	The City shall follow the generally accepted accounting principles set forth by the auditor. Effective immediately as part of the year-end close process review of AP activity will be expanded to all funds and not just the General Fund, Allingtown, and Sewer.	The invoice in question was a construction invoice for the High School project. This bill was processed to the capital fund which was not part of the year-end internal reviews.	07/01/2020	Closed	Closed
NON MATERIAL FINDINGS							
2	Cash Controls	Controls in place are not adequate to verify that the entirety of cash received is deposited. Although bank reconciliations would catch material omissions, in performing a review of Receipt Batches during the audit, we noted instances where no approval signatures were present indicating that the batch had been reviewed.	The City shall review and revise (where needed) a control process related to the receipt and deposit of cash.	Process of double sign-off in place	03/01/2021	Closed	Open
3	Purchasing - Shipping Receipts	Controls in place are not adequate to verify that goods and services ordered were properly received	Once the new purchasing manger is in the position we will review all purchasing procedures. Purchase Orders and Accounts Payable are the first areas the City wants expand MUNIS training to employees.	I have met with the new purchasing manager, using the original blumshapiro report we are trying to develop a new internal process to be followed. Training laptops have been delivered and are being configured.		Open	Open
4	Bank Reconciliations	Currently there is no formal process pertaining to the review of bank reconciliations	Bank reconciliations shall be reviewed and approved in a timely manner, including dated signoff.	Bank Reconciliations are reviewed by the Assistant Finance Director on a monthly basis.	03/01/2021	Closed	Open
5	Timesheets	It was noted that there were instances where timesheets were not approved by a supervisor or department head.	As part of the new ADP process all time records must be approved or the employee will not be paid.		03/07/2021	Closed	Closed
6	Purchasing - Approved Vendor List	The City allows purchases without first approving vendors increasing the risk of fictitious vendors as well as not being able to obtain the best price or quality.	Once the new purchasing manger is in the position we will review all purchasing procedures. A new process will be developed around vendor creation.	We are putting together a new procedure for creating vendors, after that we will need BOE to agree to adhere to the structure and process		Open	Open
7	Allingtown FD - Pension	Testing found an employee who was receiving a pension benefit in excess of what was indicated by the pension census file.	There must be a policy implemented with levels of approval and review. Manual processes must be eliminated.	CLA has been onsite conducting the process and records reviews. A report is expected in June and hopefully as soon as the week of 6/14		Open	Open
8	Pension Plans	Currently, the Police Pension Plan and Allingtown Pension Plan investments are managed by separate investment advisors with separate investment strategies.	Corp Counsel has issued an RFP and we are waiting for responses	To date we have had insufficient response and are re-issuing the RFP		Open	Open

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Hartford Subcommittee
Date: June 4, 2021

The Hartford Subcommittee met on May 27 to review supplementary information regarding the 5-Year Plan and a proposed Memorandum of Understanding with the Hartford Police Union.

5-Year Plan: The Subcommittee had preliminarily reviewed the 5-Year Plan at its April meeting and had requested supplementary information, including a mitigation plan for addressing projected budget deficits. The City presented its detailed plan for deficit mitigation along with other requested items, including detail on grand list projections and the CIP cash flow projections. Based on the information presented, the Subcommittee voted to recommend to the full MARB approval of the updated 5-Year Plan. This item is on the agenda of the MARB's June 10 meeting.

Hartford Police Union Memorandum of Understanding: The City presented a proposed MOU with the Hartford Police Union intended to enhance the City's ability to hire and retain officers. The MOU elevates the salary schedules for Police Officers to bring them to a range that is more competitive with the salary ranges in other departments in the region. The proposed change would take effect July 1, 2021 and cover the final year of the current contract with the union. Subcommittee members discussed data regarding department resignations and attrition, as well as the financial impact of the agreement which is estimated to be approximately \$2.56 million in FY 2022. The Subcommittee voted to recommend to the full MARB approval of the MOU with the Hartford Police Union. This item is on the agenda of the MARB's June 10 meeting.

* The next meeting of the Hartford Subcommittee is June 24.

City of Hartford

FY2022-FY2026 Five-Year Outlook to the Municipal Accountability Review Board



Meeting date: April 22, 2021

City of Hartford
FY2022-FY2026 Five-Year Outlook
to the Municipal Accountability Review Board

General Fund Expenditure and Revenue Forecast Assumptions	1
FY2022 General Fund Summary	5
Revenue Summary - Major Category	6
Expenditure Summary - Major Category	7
Expenditure Summary - Departments	8
Expenditure Summary - 822 Department	9

GENERAL FUND EXPENDITURE AND REVENUE FORECAST ASSUMPTIONS FISCAL YEARS 2022 THROUGH 2026

The Five-Year Financial Forecast (Forecast) for the City of Hartford (City) spans from fiscal years (FY) 2022 to 2026. The purpose of the Forecast is to help make informed budgetary and operational decisions by anticipating the future of the City's General Fund revenues and expenditures, and highlighting anticipated fiscal risks and opportunities. The Forecast surfaces major known fiscal conditions and projected future conditions to support informed long-term planning and decision-making regarding operational and capital improvement resources. As such, this Forecast should be used as a management and planning tool and amended annually. It is also important to note that the Court of Common Council is mandated by Charter to adopt a balanced budget. Therefore, any out-year projections indicating a budget deficit will require adjustments prior to budget adoption.

General Property Taxes are a major source of revenue for the City. The tax revenue projection for the FY2022-FY2026 budget contains the following assumptions:

- Flat mill rate of 74.29 for all property types, except for Motor Vehicles at 45 mills effective in FY2022 through FY2026 consistent with current State law
- Increase of 2.34% in the 2020 Grand List for FY2022, 1.0% annual growth in FY2023, followed by 1.5% growth through FY2024-FY2026
- Tax collection rate of 95.64% is based on the average of three previous fiscal years (95.77% in FY2018, 96.05% in FY2019, and 95.11% in FY2020, from CAFR)
- Relatively static level of tax abatements
- Revenues associated with contractual subsequent lien sales only. As the level of subsequent liens to lien holders decreases over this time period, it is assumed the City's collection of prior year interest will increase from FY2022 and then stay consistent

Licenses and Permits revenues reflects an increase of 0.1% in FY2022 based upon adjustments implemented to housing, licenses, inspections, land use, and other fees. There are various property developments in progress; as such, the aforementioned adjustments to revenues from licensing and inspection are projected to increase by 4.37% in FY2023, followed by 1% in FY2024 and beyond.

Fines, Forfeits and Penalties, primarily comprised of False Alarm Fine revenue, are expected to remain relatively level. This category is relatively small; while all revenues are vital, it is not a major source of revenue.

Revenue from the Use of Money and Property primarily consists of rental/lease and short-term investment income. It is projected that this category will decrease as a result of the impact of COVID-19 pandemic on market interest rates in FY2022. It is projected that this category will remain constant once the market has recovered in out-years.

Intergovernmental Revenue is a major source of revenue to the City. The City's revenue forecast assumes an increase in municipal aid revenues from the State of Connecticut based upon the FY2022 Governor's Proposed Budget. This increase is predominantly due to aid for distressed municipalities owing to the COVID-19 pandemic. The City relies heavily on State assistance since a significant portion of tax-exempt properties are within the Capital City's boundaries. The State payment in lieu of taxes (PILOT) revenue continues to be funded at amounts below the State statutory level. It is projected that the distressed municipalities funding will continue through FY2026. Level funding of the municipal aid from the State of Connecticut is a major assumption and element of the City's Recovery Plan and long-term forecast.

Charges for Services include revenue from conveyance tax, filing of legal documents and all other charges for general government services. FY2022 reflects a slight decrease from the FY2021 Adopted Budget. Out-years are projected flat since many of the revenue items in this category are variable in nature.

Reimbursements include miscellaneous reimbursement amounts and prior-year expenditure refunds. A decrease of 24.5% is projected for FY2022 due to the absence of Prior Year Refunds and Reimbursements for Medicaid Services.

Other Revenue includes the sale of development properties and other miscellaneous revenues. To reduce the City's reliance on one-time revenue sources, FY2022 and all the years to come have no anticipated sale of City properties. In principle, the City does not sell assets that generate annual revenue to the City. There is a slight decrease in FY2022 to reflect the absence of City property and asset sales.

Other Financing Sources include transfers from other funds. The Hartford Parking Facilities Enterprise Fund, which passes the net revenue generated by the Hartford Parking Authority to the General Fund, reflects an increase from FY2021 levels due to the projected leveling as the COVID-19 pandemic begins to wane. This revenue category is projected to recover in future years. The Special Police Services Fund, which accounts for all police private duty activity, is held flat at the FY2021 level of \$2.750 million. Reimbursement for expenses incurred at the XL Center will impact the City's ability to meet this revenue target. Any unfavorable net

position in the Special Private Duty jobs internal service fund will require funding from the General Fund to rectify. Revenues for Downtown North associated with the baseball stadium have been increased from zero in FY2021 to \$395,000 in FY2022 as a resumption of semi-normal events in Downtown North following the COVID-19 pandemic is projected. Other Financing Sources includes the continued \$10 million corporate contribution to the City of Hartford through the contract end date in FY2023.

Assumptions for Expenditure Forecast:

Payroll/Personal Services

Payroll is a broad expenditure line item that includes salary expenses for full-time, part-time, and seasonal workers, as well as other associated costs including, but not limited to, overtime, holiday pay, and shift differential. For the FY2022 to FY2026 period, Payroll/Personal Services in operating departments is projected to increase annually by 3.3% on average. The FY2022 Recommended Budget includes a headcount of 1,417. The expenditure forecast assumes a level headcount.

Benefits and Insurances

In the FY2022 Recommended Budget, Benefits & Insurances, which includes health insurance, pension, property and liability insurances, workers' compensation and other benefits, are projected to increase by 4.7%, or \$4,406,327, due to higher expenses in pension, mitigation strategies, Social Security, insurance premiums and health benefit costs, offset by lower expenses in cashouts, insurance claims, workers' compensation and general liability insurances.

Health

The City has a self-insured health model and the Health Benefits budget reflects the net medical, pharmacy and dental costs after employee contributions for approximately 2,741 active members and 1,725 retirees. Health costs, including medical, prescription and dental, reflect the claim trend experience adjusted for industry standard annual medical and pharmacy inflation of approximately 7% and a 2% Claims Margin. Full-time City employees, in accordance with bargaining agreements, have moved from a Preferred Provider Organization Plan (PPO) to a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA) and a partial, employer-funded deductible. In addition, Medicare retirees over age 65 moved to the Medicare Advantage plan consistent with the State effective July 1, 2018.

Health Benefit costs reflect an increase of approximately \$449,000 compared to the FY2021 Adopted Budget, which is due to claims trends being offset by a decrease in Contract Consultant Services costs. Annual escalation is consistently forecasted at 7% throughout FY2023-FY2026.

Pension

In total, the City's pension budget increases by \$2.99 million from the FY2021 Adopted to the FY2022 Recommended Budget. Expenses for the City's Municipal Employees Retirement Plan (MERF) increase by \$3.58 million, and are budgeted based on actuarial valuation as of July 1, 2020, prepared by Hooker and Holcombe, as approved entirely by the City's Pension Commission. The actuarially determined employer contribution (ADEC) for FY2022 is \$55.60 million, comprised of \$47.24 million for the City's Police, Fire and Municipal employees, \$1.10 million for the Hartford Public Library (funded within the HPL appropriation) and \$7.26 million for the Board of Education. The FY2022 Recommended Budget fully funds the ADEC, consistent with historical practice and in line with the contract assistance agreement executed with the State of Connecticut. Higher MERF expenses are partially offset by a \$0.80 million reduction in cashouts.

The City's FY2022 MERF contribution of \$47.24 million, budgeted within Benefits and Insurances, is an increase of approximately \$3.58 million from the FY2021 Adopted Budget. This is primarily due to higher payroll as the actuarial valuation has been updated to reflect City estimated payrolls as of July 1, 2020. The FY2022 Recommended Budget reflects a 6.75% rate of return. The FY2023-FY2026 Forecast Municipal Budget (excluding Education) fully funds the municipal portion of the ADEC, which is estimated at \$49.5 million for FY2023 and grows to \$53.3 million in FY2026. Full funding of the pension ADEC is a requirement of the City's contract assistance agreement with the State.

The City's Connecticut Municipal Employees Retirement System (CMERS) plan for the Local 1716 bargaining unit is funded at \$2.10 million with 3% escalation in the out-years. In addition, payouts associated with vacation and sick exchange are projected to decrease from the FY2022 Recommended Budget due to historically lower than calculated payouts being required.

In FY2023 and beyond, total Benefits and Insurances expenses stabilize at approximately 4.2% annual growth for the remaining years.

Debt Service and Other Capital

Under the contract assistance agreement between the City and the State of Connecticut, principal and interest payments for existing acquired and restructured general obligation (GO) bonds will be paid by the State of Connecticut. The FY2022-FY2026 forecast does not include the debt service for the City's general obligation bonded debt. The City will continue to service the Hartford Stadium Authority Revenue Bonds and therefore this debt service is appropriately budgeted within the debt service forecast at \$4.6 million annually. The debt service line item also includes the GILOT (Grant in Lieu of Taxes) debt service related to a past CBRA (Connecticut Brownfields Redevelopment Authority) project with the University of Hartford. The Debt Service and Other Capital line

item does not include any funding for new debt issuance. The City will manage its Capital Improvement Program to meet basic City infrastructure on a PAYGO (pay-as-you-go) basis for fiscal years 2022-2026.

Education

The City's education contribution to the Hartford Public Schools is projected to be flat in the out-year forecast. The Hartford Public School System continues to receive additional funding directly from Grants and other Special Funds.

Hartford Public Library

The out-year forecast for the Hartford Public Library assumes no changes in the current service model and adjusts for increases in healthcare costs and pension.

Utilities

The City uses data from multiple sources in projecting future utilities expenses. Expenses incurred in the current and prior fiscal years are analyzed, and are provided to an energy consultant for its reference in developing expense projections for specific accounts including electricity and piped gas. Energy pricing data from the U.S. Energy Information Administration (EIA) Web site are reviewed and used to estimate escalation in utility costs. Estimated changes in consumption and existing contracts are among the additional information considered when projecting expenses.

- **Electricity:** For FY2022, the Recommended Budget reflects a 3.9% decrease from the FY2021 Adopted Budget and a 4.0% increase above currently projected FY2021 expenses. Electricity expenses decreased during FY2019-FY2021, primarily due to LED lighting retrofit projects but partly also due to relatively low electricity supply rates. The most significant savings from these LED retrofit projects were obtained from streetlight retrofits. In January 2021, the City began receiving electricity at a supply rate that is roughly 17% lower than the rate received in CY2020, as part of a 4-year agreement that will expire in December 2024. The FY2022 Recommended Budget amount is higher than currently projected FY2021 expenses to accommodate higher electricity distribution costs, a potential increase in electricity usage due to potentially higher building occupancy in FY2022, and uncertainty in the FY2021 expense projection. Using data obtained from the City's energy consultant and the U.S. EIA data, escalation rates applied to FY2023-FY2026 range from 1.5% to 2.5% and have an annual average increase of 2.0%.
- **Piped Heat and A/C:** The FY2022 Recommended Budget for heated and chilled water supplied by Hartford Steam Company (HSC) is 2.5% lower than the FY2021 Adopted Budget and 18.1% higher than currently projected FY2021 expenses. The FY2022 Recommended Budget reflects the consecutive mild winters in FY2020 and FY2021 that resulted in expenses being considerably lower than budgeted for those fiscal years. The FY2022 Recommended Budget is roughly equal to FY2018 expenses and 2% below FY2019 expenses. Projected escalation rates for natural gas derived from U.S. EIA data during the FY2023-FY2026 period were volatile, so these rates were instead based on guidance provided by the City's energy consultant. Expenses were assumed to annually increase at a flat 5.0% for FY2023-FY2026.
- **Piped Gas:** The FY2022 Recommended Budget for natural gas provided by Connecticut Natural Gas Corporation matches the FY2021 Adopted Budget and currently projected FY2021 expenses. Expenses for this account typically exhibit more variability from year-to-year than expenses for the Piped Heat & A/C account. Expenses were assumed to annually increase at a flat 3.0% for FY2023-FY2026.
- **Gasoline:** For FY2022, the Recommended Budget for gasoline includes a 3.5% increase over the FY2021 Adopted Budget and currently projected FY2021 expenses. A gasoline supply contract extending through FY2021 was executed in January 2020 with rates slightly below those included in the previous contract; the higher budget is due to gasoline supply prices likely being higher when the next gasoline supply contract is executed. Using U.S. EIA data for gasoline, escalation rates for this account in FY2023-FY2026 range from 4.4% to 9.8% and have an annual average increase of 5.9%.
- **Diesel Fuel:** The FY2022 Recommended Budget for diesel fuel is 10.1% higher than the FY2021 Adopted Budget and 2.5% higher than currently projected FY2021 expenses. In January 2020, the City executed a diesel fuel contract for FY2021 with a price that was 9.8% lower than the price paid in FY2020. As with the gasoline account, the higher FY2022 budget is due to diesel fuel supply prices likely being higher when the next supply contract is executed. Escalation rates for this account in FY2023-FY2026 were obtained from U.S. EIA data and range from 0.9% to 3.4%, with an annual average increase of 2.4%.
- **Water:** This account funds potable water supply and fire hydrant maintenance by the MDC (Metropolitan District Commission). The FY2022 Recommended Budget matches the FY2021 Adopted Budget and is 16.0% higher than currently projected FY2021 expenses. The FY2022 Recommended Budget accommodates known and projected MDC rate increases for water usage. It also includes a contingency margin partly due to the effect of weather on water consumption at spray parks, and because maintenance fees per fire hydrant, which combined comprise roughly 20% of account expenses, have increased at an average annual rate of more than 7.2% over the past eight years. The escalation rate for account expenses in FY2023 is 5.0% and is a flat 4.0% for FY2024-FY2026.

- Metropolitan District: This account funds payment of the tax on Hartford as a member municipality for sewer services. MDC allocations are developed on a calendar year basis and are based on the estimated property tax revenues for a 3-year period that are received by member municipalities. The FY2022 Recommended Budget is 1.0% lower than the FY2021 Adopted Budget amount and currently projected FY2021 expenses. The FY2022 amount is projected from the MDC's CY2021 tax levy and the method it followed in previous years for allocating future levy increases among calendar year quarters. The CY2021 tax levy identifies amounts for the first two FY2022 quarterly invoices; the last two FY2022 quarterly invoices were estimated based on the aforementioned method. In the four fiscal years preceding FY2022, increases in actual expenses have increased from 4.3% to 12.3% per year, with an average annual increase of 7.2%. The escalation rate used for this account in the FY2023-FY2026 therefore is a flat 7.2%.

FIVE-YEAR OUTLOOK¹	FY2022 RECOMM	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST
Revenues ²	583,959,158	587,200,679	586,209,048	596,374,328	601,835,757
Expenditures	583,959,158	598,950,996	608,180,632	620,506,375	633,639,045
Surplus / (Deficit)	0	(11,750,317)	(21,971,584)	(24,132,048)	(31,803,289)
Efficiencies and Other Mitigation	0	11,750,317	21,971,584	24,132,048	31,803,289
Revised Surplus (Deficit)	0	0	0	0	0

¹ Summary tables are rounded.

² Revenues do not include the full projected PILOT bill currently under consideration in the State budget. If passed, the City will receive an additional \$11 million in annual revenue that will significantly offset the other mitigation requirements noted above.

FY2022 Recommended Budget and FY2023-FY2026 Forecast
City of Hartford - General Fund Revenue & Expenditure Summary

Revenue Category	FY2022 RECOMMENDED	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST
41-TAXES	(288,722,169)	(290,521,332)	(299,465,343)	(309,565,625)	(314,961,402)
42-LICENSES AND PERMITS	(6,166,426)	(6,435,698)	(6,500,055)	(6,565,053)	(6,630,705)
43-FINES FORFEITS AND PENALTIES	(147,282)	(143,000)	(143,000)	(143,000)	(143,000)
44-INTEREST AND RENTAL INCOME	(1,222,188)	(1,175,985)	(1,175,985)	(1,175,985)	(1,175,985)
45-INTERGOVERNMENTAL	(269,161,247)	(269,111,378)	(269,111,378)	(269,111,378)	(269,111,378)
46-CHARGES FOR SERVICES	(3,061,155)	(3,096,770)	(3,096,770)	(3,096,770)	(3,096,770)
47-REIMBURSEMENTS	(91,869)	(91,636)	(91,636)	(91,636)	(91,636)
48-OTHER REVENUES	(193,822)	(185,744)	(185,744)	(185,744)	(185,744)
53-OTHER FINANCING SOURCES	(15,193,000)	(16,439,137)	(6,439,137)	(6,439,137)	(6,439,137)
Grand Total	(583,959,158)	(587,200,680)	(586,209,048)	(596,374,328)	(601,835,757)

Expenditure Category	FY2022 RECOMMENDED	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST
PAYROLL	118,292,721	123,755,132	126,928,290	130,697,941	134,497,430
BENEFITS	98,278,371	101,468,649	105,644,929	110,061,957	114,715,385
DEBT	11,159,875	15,271,728	15,273,924	15,273,589	15,274,880
LIBRARY	8,460,590	8,612,140	8,768,487	8,929,863	9,096,508
MHIS	4,190,683	4,251,177	4,312,687	4,375,232	4,438,831
UTILITY	27,772,450	29,490,465	31,262,641	33,148,412	35,205,596
OTHER	31,791,194	32,088,432	31,976,399	34,006,106	36,397,141
EDUC	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
Grand Total	583,959,158	598,950,996	608,180,632	620,506,375	633,639,045

Revenues and Expenditures, Net	-	11,750,316	21,971,584	24,132,047	31,803,289
Surplus (Deficit), Including Contract Assistance, Labor & Other Savings	-	(11,750,316)	(21,971,584)	(24,132,047)	(31,803,289)
Efficiencies and Other Mitigation	-	11,750,316	21,971,584	24,132,047	31,803,289
Revised Gap	-	-	-	-	-

FY2022 Recommended Budget and FY2023-FY2026 Forecast Amounts by Revenue

	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST
41-TAXES	(288,722,169)	(290,521,332)	(299,465,343)	(309,565,625)	(314,961,402)
CURRENT YEAR TAX LEVY	(279,792,169)	(279,771,332)	(288,765,343)	(298,915,625)	(304,361,402)
INTEREST AND LIENS	(3,800,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)
PRIOR YEAR LEVIES	(4,580,000)	(5,750,000)	(5,750,000)	(5,750,000)	(5,750,000)
TAX LIEN SALES	(450,000)	(400,000)	(350,000)	(300,000)	(250,000)
OTHER	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
42-LICENSES AND PERMITS	(6,166,426)	(6,435,698)	(6,500,055)	(6,565,053)	(6,630,705)
BUILDING PERMITS	(3,614,100)	(3,672,360)	(3,709,084)	(3,746,174)	(3,783,636)
ELECTRICAL PERMITS	(797,665)	(790,578)	(798,484)	(806,468)	(814,533)
FOOD & MILK DEALER LICENSES	(135,000)	(318,271)	(321,454)	(324,668)	(327,915)
MECHANICAL PERMITS	(800,000)	(816,080)	(824,241)	(832,483)	(840,808)
PLUMBING PERMITS	(337,846)	(331,533)	(334,848)	(338,196)	(341,578)
OTHER	(481,815)	(506,876)	(511,945)	(517,064)	(522,235)
43-FINES FORFEITS AND PENALTIES	(147,282)	(143,000)	(143,000)	(143,000)	(143,000)
FALSE ALARM CITATIONS-POL&FIRE	(138,000)	(138,000)	(138,000)	(138,000)	(138,000)
LAPSED LICENSE/LATE FEE	(7,100)	(5,000)	(5,000)	(5,000)	(5,000)
OTHER	(2,182)	-	-	-	-
44-INTEREST AND RENTAL INCOME	(1,222,188)	(1,175,985)	(1,175,985)	(1,175,985)	(1,175,985)
BILLINGS FORGE	(20,428)	(20,428)	(20,428)	(20,428)	(20,428)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
INTEREST	(248,000)	(248,000)	(248,000)	(248,000)	(248,000)
RENT OF PROP-ALL OTHER	(118,108)	(112,839)	(112,839)	(112,839)	(112,839)
RENTAL OF PARK PROPERTY	(72,565)	(70,000)	(70,000)	(70,000)	(70,000)
RENTAL OF PARKING LOTS	(600)	(600)	(600)	(600)	(600)
RENTAL OF PROP-FLOOD COMM	(148,560)	(148,560)	(148,560)	(148,560)	(148,560)
RENTAL-525 MAIN STREET	(21,094)	(21,094)	(21,094)	(21,094)	(21,094)
RENTS FROM TENANTS	(115,320)	(115,320)	(115,320)	(115,320)	(115,320)
SHEPHERD PARK	(234,393)	(118,000)	(118,000)	(118,000)	(118,000)
THE RICHARDSON BUILDING	(156,976)	(235,000)	(235,000)	(235,000)	(235,000)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
45-INTERGOVERNMENTAL	(269,161,247)	(269,111,378)	(269,111,378)	(269,111,378)	(269,111,378)
MUNICIPAL AID	(254,029,155)	(254,029,155)	(254,029,155)	(254,029,155)	(254,029,155)
CAR TAX SUPPL MRSF REV SHARING	(11,344,984)	(11,344,984)	(11,344,984)	(11,344,984)	(11,344,984)
EDUCATION COST SHARING	(187,974,890)	(187,974,890)	(187,974,890)	(187,974,890)	(187,974,890)
HIGHWAY GRANT	(1,188,254)	(1,188,254)	(1,188,254)	(1,188,254)	(1,188,254)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(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 STATE REVENUES	(11,210,168)	(11,104,226)	(11,104,226)	(11,104,226)	(11,104,226)
DISTRESSED MUNICIPALITIES	(11,114,995)	(11,000,000)	(11,000,000)	(11,000,000)	(11,000,000)
JUDICIAL BRANCH REV DISTRIB	(66,947)	(76,000)	(76,000)	(76,000)	(76,000)
VETERANS EXEMPTIONS	(28,226)	(28,226)	(28,226)	(28,226)	(28,226)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(3,918,624)	(3,972,997)	(3,972,997)	(3,972,997)	(3,972,997)
DISABIL EXEMPT-SOC SEC	(9,881)	(7,755)	(7,755)	(7,755)	(7,755)
GR REC TAX-PARI MUTUEL	(227,868)	(250,000)	(250,000)	(250,000)	(250,000)
HEALTH&WELFARE-PRIV SCH	(61,366)	(61,366)	(61,366)	(61,366)	(61,366)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
PHONE ACCESS LN TAX SH	(562,817)	(550,000)	(550,000)	(550,000)	(550,000)
PILOT CHURCH HOMES INC	(126,872)	(131,112)	(131,112)	(131,112)	(131,112)
PILOT FOR CT CTR FOR PERF	(357,056)	(400,000)	(400,000)	(400,000)	(400,000)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
PILOT HARTFORD MARRIOTT	(552,764)	(552,764)	(552,764)	(552,764)	(552,764)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
OTHER	(3,300)	(5,000)	(5,000)	(5,000)	(5,000)
STATE REIMBURSEMENTS	(3,300)	(5,000)	(5,000)	(5,000)	(5,000)
46-CHARGES FOR SERVICES	(3,061,155)	(3,096,770)	(3,096,770)	(3,096,770)	(3,096,770)
CONVEYANCE TAX	(1,240,916)	(1,240,916)	(1,240,916)	(1,240,916)	(1,240,916)
FILING RECORD-CERTIF FEES	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
TRANSCRIPT OF RECORDS	(821,151)	(818,305)	(818,305)	(818,305)	(818,305)
OTHER	(699,088)	(737,549)	(737,549)	(737,549)	(737,549)
47-REIMBURSEMENTS	(91,869)	(91,636)	(91,636)	(91,636)	(91,636)
ADVERTISING LOST DOGS	(453)	(220)	(220)	(220)	(220)
ATM REIMBURSEMENT	(721)	(721)	(721)	(721)	(721)
DOG ACCT-SALARY OF WARDEN	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)
OTHER REIMBURSEMENTS	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
SECTION 8 MONITORING	(83,890)	(83,890)	(83,890)	(83,890)	(83,890)
OTHER	(3,205)	(3,205)	(3,205)	(3,205)	(3,205)
48-OTHER REVENUES	(193,822)	(185,744)	(185,744)	(185,744)	(185,744)
MISCELLANEOUS REVENUE	(170,962)	(164,244)	(164,244)	(164,244)	(164,244)
OVER & SHORT ACCOUNT	(737)	(1,500)	(1,500)	(1,500)	(1,500)
SALE CITY SURPLUS EQUIP	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
SALE OF DOGS	(5,993)	(5,000)	(5,000)	(5,000)	(5,000)
SETTLEMENTS - OTHER	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
OTHER	(11,130)	(10,000)	(10,000)	(10,000)	(10,000)
53-OTHER FINANCING SOURCES	(15,193,000)	(16,439,137)	(6,439,137)	(6,439,137)	(6,439,137)
CORPORATE CONTRIBUTION	(10,000,000)	(10,000,000)	-	-	-
DOWNTOWN NORTH (DONO)	(395,000)	(993,500)	(993,500)	(993,500)	(993,500)
REVENUE FROM HTFD PKG AUTHY	(2,048,000)	(2,695,637)	(2,695,637)	(2,695,637)	(2,695,637)
SPECIAL POLICE SERVICES	(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)
Grand Total	(583,959,158)	(587,200,680)	(586,209,048)	(596,374,328)	(601,835,757)

FY2022 Recommended Budget and FY2023-FY2026 Forecast Amounts by Major Category

DESCRIPTION	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST
PAYROLL	118,292,721	123,755,132	126,928,290	130,697,941	134,497,430
FT	101,557,106	106,776,033	109,702,130	113,221,090	116,842,531
HOL	2,494,938	2,532,362	2,570,348	2,608,903	2,648,036
OT	12,751,927	12,943,100	13,137,139	13,334,088	13,457,664
PT	1,488,750	1,503,638	1,518,674	1,533,861	1,549,199
BENEFITS	98,278,371	101,468,649	105,644,929	110,061,957	114,715,385
1HEALTH	35,151,047	37,595,500	40,210,582	43,008,221	46,001,181
2MITIG	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
3PEN	52,306,956	53,625,891	54,979,299	56,367,240	57,790,601
3PEN	50,000	51,500	53,045	54,636	56,275
3PEN-CMERS	2,182,869	2,245,929	2,311,690	2,379,407	2,449,140
3PEN-MERF	47,235,000	48,415,875	49,626,272	50,866,929	52,138,602
3PEN-OTHER	389,087	389,087	389,087	389,087	389,087
3PEN-PAYOUT	2,450,000	2,523,500	2,599,205	2,677,181	2,757,497
4INSUR	4,595,305	4,687,211	4,780,955	4,876,574	4,974,106
FRINGE REIMBURSEMENTS	(3,236,631)	(3,500,520)	(3,500,520)	(3,570,530)	(3,641,941)
LIFE INSURANCE	164,970	169,919	175,017	180,267	185,675
OTHER BENEFITS	4,741,536	4,803,260	4,857,969	5,003,708	5,153,819
SOC SEC	4,471,536	4,525,160	4,571,526	4,708,672	4,849,932
TUITION REIMBURSEMENT	20,000	20,600	21,218	21,855	22,510
UNEMPLOY COMP	250,000	257,500	265,225	273,182	281,377
WAGE	521,438	0	0	0	0
WORKERS COMP	5,033,750	5,087,388	5,141,627	5,196,477	5,251,944
DEBT	11,159,875	15,271,728	15,273,924	15,273,589	15,274,880
DEBT	11,159,875	15,271,728	15,273,924	15,273,589	15,274,880
CLEAN WATER	115,584	115,583	115,583	115,583	115,583
DONO	4,647,544	4,647,263	4,647,281	4,644,725	4,643,750
GILOT	106,747	108,882	111,060	113,281	115,546
PAY GO CAPEX	6,290,000	10,400,000	10,400,000	10,400,000	10,400,000
LIBRARY	8,460,590	8,612,140	8,768,487	8,929,863	9,096,508
MHIS	4,190,683	4,251,177	4,312,687	4,375,232	4,438,831
UTILITY	27,772,450	29,490,465	31,262,641	33,148,412	35,205,596
OTHER	31,791,194	32,088,432	31,976,399	34,006,106	36,397,141
EDUC	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
Grand Total	583,959,158	598,950,996	608,180,632	620,506,375	633,639,045

FY2022 Recommended Budget and FY2023-FY2026 Forecast Amounts by Department

DESCRIPTION	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST
00111 MAYOR'S OFFICE	648,055	657,461	667,007	676,695	686,526
00112 COURT OF COMMON COUNCIL	719,684	727,260	734,936	742,714	750,595
00113 TREASURER	465,316	478,764	489,376	500,257	511,412
00114 REGISTRARS OF VOTERS	475,065	482,467	489,135	495,906	502,761
00116 CORPORATION COUNSEL	1,558,048	1,580,514	1,603,315	1,626,456	1,649,941
00117 TOWN & CITY CLERK	842,154	863,453	881,904	900,793	920,132
00118 INTERNAL AUDIT	510,567	522,551	534,825	547,396	560,272
00119 CHIEF OPERATING OFFICER	1,646,987	1,671,476	1,696,369	1,721,672	1,747,367
00122 METRO HARTFORD INNOVATION SERV	4,190,683	4,251,177	4,312,687	4,375,232	4,438,831
00123 FINANCE	3,758,757	3,868,397	3,966,765	4,067,729	4,171,332
00125 HUMAN RESOURCES	1,730,419	1,753,643	1,777,174	1,801,061	1,825,304
00128 OFFICE OF MANAGEMENT & BUDGET	1,252,452	1,277,866	1,299,070	1,320,642	1,342,586
00132 CHILDREN FAMILY RECREATION	3,690,893	3,728,369	3,761,025	3,794,262	3,828,090
00211 FIRE	37,658,924	38,759,846	39,755,723	40,778,245	41,802,306
00212 POLICE	48,274,513	51,681,721	53,077,969	55,025,655	56,996,712
00213 EMERGENCY SERVICES & TELECOMMU	4,027,832	4,135,536	4,222,720	4,311,909	4,402,328
00311 PUBLIC WORKS	17,903,864	18,292,578	18,616,284	18,946,988	19,272,177
00420 DEVELOPMENT SERVICES	5,646,084	5,789,017	5,899,211	6,012,197	6,127,747
00520 HEALTH AND HUMAN SERVICES	5,587,795	5,699,909	5,783,565	5,869,236	5,956,922
00711 EDUCATION	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
00721 HARTFORD PUBLIC LIBRARY	8,460,590	8,612,140	8,768,487	8,929,863	9,096,508
00820 BENEFITS & INSURANCES	98,278,371	101,468,649	105,644,929	110,061,957	114,715,385
00821 DEBT SERVICE	11,159,875	15,271,728	15,273,924	15,273,589	15,274,880
00822 NON OP DEPT EXPENDITURES	41,458,956	43,363,200	44,910,958	48,712,650	53,045,656
Grand Total	583,959,158	598,950,996	608,180,632	620,506,375	633,639,045

FY2022 Recommended Budget and FY2023-FY2026 Forecast Amounts by Non-Operating Department

DESCRIPTION	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST
00822 NON OP DEPT EXPENDITURES	41,458,956	43,363,200	44,910,958	48,712,650	53,045,656
822002 PAYMENT FOR COMMUNITY IMPACT	84,371	84,396	84,421	84,446	84,472
535028 HONORARIUM	5,000	5,025	5,050	5,075	5,101
589232 PUBLIC TV AND MEDIA	54,371	54,371	54,371	54,371	54,371
589271 CIVIC ENGAGEMENT	25,000	25,000	25,000	25,000	25,000
822003 VEHICLES AND EQUIPMENT & TECH	3,587,150	3,101,586	2,549,909	3,325,746	3,957,370
573038 BODY CAMERAS - CEW'S	231,790	231,790	231,790	231,790	231,790
573040 IN-CAR CAMERAS	39,900	39,900	39,900	39,900	39,900
573044 CAMERA MAINTENANCE	200,000	200,000	200,000	200,000	200,000
577320 EXISTING LEASES	658,979	551,677	-	-	-
577321 NEW LEASES AND PURCHASES	2,456,481	2,078,219	2,078,219	2,854,056	3,485,680
822004 PAYMENT TO GOVT AGENCY	187,145	187,145	187,145	187,145	187,145
589228 GRT HTFD TRANSIT DISTRICT	19,964	19,964	19,964	19,964	19,964
589229 PROBATE COURT	58,000	58,000	58,000	58,000	58,000
589228 GRT HTFD TRANSIT DISTRICT	9,181	9,181	9,181	9,181	9,181
589229 PROBATE COURT	100,000	100,000	100,000	100,000	100,000
822005 LEASE PAYMENTS	2,035,368	2,097,007	2,160,698	2,226,509	2,294,514
544003 RENTAL 250 & 260 CONSTITUTION	1,585,468	1,640,959	1,698,393	1,757,837	1,819,361
544004 RENTAL OF OFFICES	227,500	232,050	236,691	241,425	246,253
544024 COPIER MACHINE	190,000	190,950	191,905	192,864	193,829
590054 PARKING GARAGE EXPENSES	32,400	33,048	33,709	34,383	35,071
822006 PAY OUTSIDE AGENCIES & OTHERS	4,166,236	4,729,585	4,944,957	5,969,599	7,494,687
534028 STAFF TRAINING SERVICES	70,000	70,000	70,000	70,000	70,000
534098 OTHER TECH & PROF SERVICE	35,000	35,000	35,000	35,000	35,000
543000 REPAIRS AND MAINTENANCE	425,000	427,125	429,261	431,407	433,564
544202 ELECTIONS EXPENSES	334,389	230,000	467,378	476,726	486,260
554000 ADVERTISING	19,000	19,095	19,190	19,286	19,383
555098 DOCUMENT CONVERSION	170,000	170,850	171,704	172,563	173,426
588999 CONTINGENCY FUND	2,426,847	3,079,795	3,042,749	4,042,749	5,542,749
589254 SINGLE AUDIT FIN SVCS	185,000	188,700	192,474	196,323	200,250
589256 TENS	401,000	409,020	417,200	425,544	434,055
599060 GOLF ENTERPRISE	100,000	100,000	100,000	100,000	100,000
822007 CLIENT SERVER TECHNOLOGY	170,000	170,000	170,000	170,000	170,000
534098 OTHER TECH & PROF SERVICE	170,000	170,000	170,000	170,000	170,000
822008 FUEL UTILITY & TIP FEE PMT	27,831,450	29,550,645	31,324,025	33,211,024	35,269,460
534031 OPERATIONS & MANAGEMENT	59,000	60,180	61,384	62,611	63,863
534070 CONTRACT CONSULTANT SERV	200,000	201,000	202,005	203,015	204,030
534098 OTHER TECH & PROF SERVICE	489,000	489,000	489,000	489,000	489,000
562000 ELECTRICITY	3,493,000	3,562,161	3,633,405	3,688,015	3,780,842
562024 PIPED HEAT & A/C	770,000	808,500	848,925	891,371	935,940
562028 FUEL OIL HEATING	2,500	2,655	2,712	2,748	2,782
562600 PIPED GAS	750,000	772,500	795,675	819,545	844,132
562625 GASOLINE	922,000	1,011,923	1,062,539	1,109,567	1,158,144
562627 DIESEL FUEL	436,000	444,807	448,891	464,265	479,159
562923 WATER	1,817,000	1,907,850	1,984,164	2,063,531	2,146,072
566263 FUEL CELL LEASE	273,000	273,000	273,000	273,000	273,000
589226 METROPOLITAN DISTRICT	13,235,950	14,188,938	15,210,542	16,305,701	17,479,711
590050 OTHER DISPOSAL FEES	1,814,000	1,904,700	1,999,935	2,099,932	2,204,928
590053 TIPPING FEES (CRRA)	3,570,000	3,923,430	4,311,850	4,738,723	5,207,856
822009 LEGAL EXPENSES AND SETTLEMNTS	3,165,000	3,210,600	3,257,568	3,305,945	3,355,773
534010 LEGAL SERVICES	1,520,000	1,565,600	1,612,568	1,660,945	1,710,773
589371 SETTLEMENTS	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
589372 TAX APPEAL	75,000	75,000	75,000	75,000	75,000
589373 PY TAX REFUNDS	450,000	450,000	450,000	450,000	450,000
590040 FEES-CRT RECORD LICEN INS	120,000	120,000	120,000	120,000	120,000
822013 ADVOCACY	232,236	232,236	232,236	232,236	232,236
589227 CAP REG COUN OF GOVERN	87,487	87,487	87,487	87,487	87,487
589245 CCM	84,749	84,749	84,749	84,749	84,749
589252 LEGISLATIVE SVCS	60,000	60,000	60,000	60,000	60,000
Grand Total	41,458,956	43,363,200	44,910,958	48,712,650	53,045,656

City of Hartford

Five-Year Plan Efficiencies and Other Mitigation
Prepared on 5-5-2021

FIVE-YEAR PLAN	2022 RECOMM	FY2023 FORECAST	FY2024 FORECAST (1)	FY2025 FORECAST	FY2026 FORECAST
Revenues	583,959,158	587,200,649	586,209,048	596,374,328	601,835,757
Expenditures	583,959,158	598,950,996	608,180,632	620,506,375	633,639,045
Surplus/(Deficit)	-	(11,750,347)	(21,971,584)	(24,132,047)	(31,803,288)
State PILOT Program Increase	-	11,000,000	11,000,000	11,000,000	11,000,000
Additional Revenue and Efficiencies	-	13,885,309	11,042,533	13,188,606	15,767,124
Revised Surplus/ (Deficit) ****	-	13,134,962	70,949	56,559	(5,036,164)

Additional Revenue and Efficiencies (each effort includes a City Champion) - Lower Range of Estimates	2022 RECOMM	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST
Revenue and Expenditure Initiatives* (See Attachment)					
Projected Increases in Grand List due to Reval (5.13%)	-	10,360,309	7,517,533	7,238,606	6,217,124
Tax Collection Efforts	-	300,000	300,000	300,000	300,000
Increased Revenue Collections - Private Duty	-	250,000	250,000	250,000	250,000
Energy Efficiency	-	350,000	350,000	350,000	350,000
New Grant Opportunities	-	2,000,000	2,000,000	2,000,000	2,000,000
Strengthening Golf Operations	-	100,000	100,000	100,000	100,000
Worker's Compensation Reduction Strategies	-	150,000	150,000	150,000	150,000
Procurement Efforts	-	300,000	300,000	300,000	300,000
Facility and Fleet Management Efforts	-	75,000	75,000	100,000	100,000
Sub-Total Rev and Expend Initiatives	-	13,885,309	11,042,533	10,788,606	9,767,124
Other Categories:					
General Fund Reduction PayGo Cap Ex**	-	-	-	2,400,000	5,000,000
General Fund Reduction Operating Costs ***	-	-	-	-	1,000,000
Sub-Total Other Categories	-	-	-	2,400,000	6,000,000
Total	-	13,885,309	11,042,533	13,188,606	15,767,124

* **Revenue and Expenditure Initiatives:** Many of the revenue increases and expenditure decreases will become part of the base revenues and expenditures going forward. For those initiatives that are more one time in nature, it is assume that such or similar efforts will continue or be repeated at times throughout the plan. **The descriptions of these initiatives are attached.**

** **General Fund Reduction PayGo CapEx:** These General Fund reductions will be achieved through reductions to the appropriation OR additional funding obtained through State, Federal aid, grants, or subsidies and other sources. Current CIP funding at \$10,400,000 annually in FY2023 to FY2026.

*** **General Fund Reduction Operating Costs:** These General Fund reductions will be achieved through operational efficiencies or service reductions as necessary OR additional funding obtained through State, Federal aid, grants or subsidies or other sources.

A planned initiative regarding enhancing service effectiveness and operational efficiencies include cost containment efforts related to employee health costs. Another is considering approaches to reduce refuse disposal costs.

**** Surplus generated would be used for CIP and/or to increase general fund reserves.

(1) *Response to 1c(ii)* Corporate contribution of \$10m falls off in FY2024. Corporate partners do not plan to renew their commitment at this time.

ATTACHMENT 1c
CITY OF HARTFORD
REVENUE AND EXPENDITURE INITIATIVES—FY22 to FY26 PLAN

Tax Collection Efforts

Estimated Additional Annual Revenues \$300K-\$500K

- Tax Deed Sales for Residential and Commercial
 - The City held its first tax deed sale in several years in April 2019. The results from the sale resulted in the redemption of 5 properties in the amount of \$159,000, the sale of 8 properties in the amount of \$304,000, and the City took ownership of 23 properties. The City is planning another sale for FY2020 with a focus on delinquent vacant properties and top delinquent properties within the City followed by a follow up sale on delinquent rental property within the City.
 - **February 19, 2020 Update on Tax Deed Sales-** The City's next tax deed sale had been scheduled for Saturday May 16, 2020, but was delayed because of the COVID-19 pandemic. This deed sale was to be focused on primarily vacant land and top delinquent properties throughout the City. There is a total of 61 properties and to date 3 properties redeemed for a total of \$481,000. Of the remaining properties, some will be retained by the City if the owners do not redeem and we project the redemption or sale of another \$650,000. We are exploring a FY2021 tax deed sales focused on delinquent rental properties, the timing of which may also be impacted by the pandemic.
 - **April 19, 2021 Update on 5/16/20 Tax Deed Sales -** The City held the delayed 5/16/20 tax deed sale on October 24, 2020 in accordance with the Governor's executive order allowing the sale to move forward during the pandemic. The results from the sale were the redemption of multiple properties in the amount of \$2,239,534, the sale of 20 properties in the amount of \$1,178,397, the City took ownership of 27 properties, and postponed 2 properties until the next sale. Of the 2 postponed properties, 1 property recently redeemed their property by paying the full amount of taxes due of approximately \$450,000. The City is planning another deed sale for FY2022 with a focus on delinquent rental properties.

- Motor Vehicles – License Plate Scanning & Compliance Initiative
 - The City contracted with a consultant to address non-registered or improperly registered vehicles within the City. This compliance initiative has resulted in additional assessments in FY2019 of \$103,912 and \$1,020,956 in FY2020. The consultant spent a majority of time in FY2019 investigating, and those investigations resulted in numerous bills being sent in October and December of 2019. The City, to date, has increased assessments by \$19m and has billed \$1.1m to non-compliant tax payers.
 - **Update on MTS billing and collections (2/19/20)** – The tax collection office is seeing a trend in MTS billings of about \$100,000 per month with a 15% collection rate to date. For FY2020, we anticipate a total of \$1.6m in billings at a 15% collection rate resulting in approximately \$240,000. By agreement, our vendor gets 50% of collections resulting in an additional \$120,000 in tax revenues for FY2020.
 - **Update on MTS Billing and Collections (4/19/21)** – Prior to the start of the pandemic, the tax collection office was seeing a trend in MTS collections annually. To date, the City has billed \$2,213,356 in new tax billings since the start of this program and has collected \$926,006 through March 2021. This averages 42% in collections of the total amount billed. By agreement, our vendor gets 50% of total collections.

- Personal Property Audits
 - The audit program was suspended due to the pandemic. Most of the remaining targets were in businesses that were likely to be in jeopardy because of the pandemic and we did not want to push anybody out of business. The canvassing of the construction sites continued and because of the pandemic, we were able canvass most of the city to a degree that has been impossible for at least 15 years. Although the effort caused us to remove a significant number of personal property accounts, we also discovered a significant number of accounts and the personal property portion of the grand list rose four percent.

- Personal Property Collection efforts – Use Alias Tax Warrants
 - **Update to Use of Alias Tax Warrants (2/19/20)** – The City went to RFP and just signed into contract with a new collection agency. Unlike our previous collection agency, the new vendor will follow through with tax collections to the court system if necessary. The City’s use of alias tax warrants is not being required at this time as we get situated with a new collection agency and process. However, the City is willing to use alias tax warrants as a collection tool on an as needed basis. The timing of this initiative will likely also be impacted by the pandemic.
 - **Update to Use of Alias Tax Warrants (4/19/21)** - There has been no change to 2/19/2020 update. The City will not use alias tax warrants during the pandemic except for on an as needed basis. At this point in time, there is currently no need.

- Personal Property – Assessors inventory city for construction vehicles not on grand list (Example: there is a visible crane for example)
 - **2/19/20 Update to Construction Vehicles** – Any vehicles discovered during the summer/fall of 2019 were added to the 2019 Grand list finalized January 31, 2020. There was a 6.6% or \$50m in assessed value increase in the personal property category due in part to this initiative, personal property audits, new businesses, canvassing City businesses, and renovations to 2 large insurance companies located in the City. This initiative is now part of the Tax Assessor’s ongoing operations.
 - **4/19/2021 Update to Construction Vehicles** – As mentioned above, the canvassing of the construction sites, including vehicles, has been ongoing and because of the pandemic, we were able canvass most of the city to a degree that has been impossible for at least 15 years. Although the effort resulted in the removal of a significant number of personal property accounts, we also discovered a material number of new accounts resulting in a 4% increase to the 2020 grand list for personal property.

Private Duty Jobs

Estimated Additional Annual Revenues \$250,000-\$350,000

In FY 2020 the private duty police services application was published and enforced by rules and conditions. Failure to pay any invoice after 60 days from its due date may result in suspension of the account and /or the account submittal for collection or other legal action. Suspension will remain in effect until the account is current or a payment plan agreement is in place. Interest charges will continue to accrue. In addition, applicants must be current with all financial obligations, taxes and/or fees due to the City of Hartford, including, but is not limited to, general property taxes, miscellaneous permits, false alarm fees, fire watch fees and/or special event charges. The City reserves the right not to lift the suspension until all monies owed to the City are satisfied. The ability to pay online has also improved collections.

An RFP is currently outstanding to select a collection firm related to outstanding private duty work. As of April 15, 2021, \$609k of the \$874k in uncollected private duty is over 120 days past due. The City intends to increase collection efforts in FY2022 to ensure we are collecting the dollars due to the City in a timely manner.

EXPENDITURE SAVINGS INITIATIVES

Energy Efficiency Opportunities

Estimated Additional Annual Savings \$350,000-\$400,000

*See separate report attached.

- **Lead by Example.** The City is organizing an energy challenge with the utilities, local nonprofits and residents related to measuring and reducing energy use. The City team is taking a “Lead by Example” approach to this effort, ensuring that our own facilities are benchmarked – with performance over time measured and improved.”

Grant Opportunities

Estimated Additional Annual Revenues Amount Varies by Grant

The City is eligible for many Federal and State grants. Departments work directly with the Grants team to determine the level of eligibility for various projects.

In the coming years, there will be many opportunities to offset various capital projects. The most recently released Rebuilding American Infrastructure with Sustainability and Equity (RAISE) grant through the Department of Transportation offers the City the opportunity to fund up to \$25m, upon submission and approval. The City would assume such project funding would begin in FY2022 and FY2023, however, no funding is currently included in the budget or forecasts for such projections.

The City is also eligible for an additional SAFER grant which offers funding of new fire recruits. This grant, which will likely be awarded in FY2023, offsets costs of approx. \$1m per year.

Other grants being considered include various Health and Human Service grants, though the exact amounts are not known at this time.

Through proactive grant research, the City will continue to work to offset future capital needs and operating expenses as made available.

Strengthening Golf Course Enterprise Operations

Estimated Additional Annual Savings \$100,000

Golf operations have continued to stabilize, with Goodwin and Keeney either hitting or exceeding projections for rounds played and revenue. These trends are expected to continue and grow enabling the decrease and eventual elimination for the City’s subsidy from the General fund over the next several years. Fees are also increased consistent with maintaining competitive rates. Efforts are also underway to reduce or restructure certain costs. In prior year budgets, \$240,000 was set aside to cover the shortfall; for FY2022, only \$100,000 was set aside due to favorable results during the year.

Workers Compensation Reduction Strategies

Estimated Additional Annual Savings \$75,000-\$200,000

- To reduce slip and fall claims, the City working with contractors and others to keep parking lots and sidewalks safe – during winter weather events as well as provide support to DPW in the prioritization of sidewalk repairs. Both of these should help reduce both Worker’s Compensation and Liability claims.
- Work with City departments to expand light-duty opportunities to assist with return to work; investigate instances of fraud; interdepartmental review of cases
- Work with the City’s Third-Party Workers’ Compensation Claims Administrator to improve the current plan to include telephonic nurse triage plans and consider preferred provider networks for injured workers.

- City is investigating use of new technology/equipment that would help in reducing injuries.
- Training activities:
 - o The City has a contract in place which provides the City a \$12,500 budget to use towards in-person training. All of this related to WC reduction strategies. Training topics include:
 - Preventing Sprains and Strains/Back Injury with Safe Lifting Techniques
 - Preventing Slips, Trips and Falls
 - OSHA/Regulatory Compliance (Ex. Asbestos Awareness, Personal Protective Equipment, etc.)
 - Worker Safety (Ex. Ladder safety, forklift, etc.)
 - Fleet and Driver Safety Programs
 - Worksite Hazard Assessment Services

Cost Reduction Strategies Through Procurement Efforts

Estimated Additional Annual Savings of at Least \$300k Annually

In June 2020, the City hired a new Procurement Manager. The Manager has been able to implement various LEAN improvements which assist with efficiency throughout the procurement process. The LEAN group is proposing the hiring of a Project Manager to continue with these projects in the future. The process improvements coming from the projects may allow the City to obtain more favorable pricing from vendors who in the past may have added a premium to their price for the lag of time between the contract offering, acceptance and payment of projects. The Project Manager will also help find efficiencies throughout the City which will free up current staff to work on other projects.

The Procurement team has already started renegotiating various contracts that will save the City money (i.e. Office Supplies contract will save the City approx. \$128k annually). The team is also working on consolidating and renegotiating the various copier contracts with the City and the BOE which has the potential of \$100k-\$200k in annual savings. Other potential projects in the coming year include bulk purchasing contracts in lieu of one-off purchases of hardware and other large purchases done throughout the year. There are also RFPs currently being reviewed which could produce additional savings in the areas such as solid waste disposal, which have the potential of further annual savings.

The Finance department has initiated two audits during FY2021 – Energy and Telecommunications. These audits will allow the City to understand if the billings received monthly are accurate and if the services we are receiving are necessary.

Cost Reduction Strategies Through Facility and Fleet Management Efforts

Estimated Additional Annual Savings \$75,000 to \$100,000

The City currently has aging buildings and vehicles which require significant maintenance. In the coming years, the City plans to put forth a facility and fleet management plan laying out repair vs. replace guidelines, investing in more fuel-efficient vehicles, consolidate maintenance contracts and better understand the space and vehicle needs of each department. This plan will allow the City to save in repair and fuel costs and more efficiently and effectively perform the necessary roles of each department.

ENERGY PROGRAM SUMMARY

Attachment 1c Supplemental

MARB Report April 2021

Introduction

A comparison chart is in the “Overview” section below, detailing FY 20 and FY 21 energy-related information from our vendors Colliers, Bridge Energy and Graybar.

- **Efficiency Projects.** Both the Public Safety Complex engineering study and interior lighting projects noted in the last report were completed. Additional exterior lighting LED upgrades are in progress at city and park facilities. These projects will offer more cost savings.
- **VNM Savings.** There is a range of possible revenue from current and expected VNM projects. Total credits are valued *between* \$2.6 million to \$3.6 million, based on average annual credits ranging from \$135,000 to \$180,000. This range is due to varying production, and other factors, such as potential increases in market rates. Two of three VNM projects remain unbuilt, but will be electrified within the next 12 months. The annual revenue from the existing VNM project is \$35,000. Bridge Energy will also be evaluating the impact of existing VNM credits associated with the Parkville fuel cell.
- **Demand Response.** There is additional new demand response revenue for the Board of Ed, which was not reported last year.

Overview

A summary of FY20 versus FY 21 is below.

Project Type	Project Name (Vendor)	Facilities	Estimated Annual Impact (Cost Savings or Revenue)		Contract Term	Installation Completed?
			FY2020*	FY2021		
Efficiency	Interior Lighting (Graybar)	DPW, HPSC, SAND	\$127,400	\$127,400	N/A	Yes
	Engineering Study (Colliers)	HPSC	\$63,000 <i>(Reflects savings if recommendations are implemented)</i>	\$63,000	N/A	No <i>(Study Completed; Est. Implementation Summer 2021)</i>
Financial Contracts	Virtual Net Metering	Out of Town	Projected (For Life of Contract): \$180,000 Actual: \$35,000	Projected (For Life of Contract): \$135,000 - \$180,000	20 years	No <i>(one of three projects completed).</i> <i>Full implementation estimated in the next 12 months.</i>
	Demand Response	Parkville Fuel Cell Microgrid	Projected: \$15,000 - \$25,000 Actual: \$15,190	Projected: \$18,000	Annual Renewal	Yes
	Demand Response	Board of Ed	Actual: \$33,512	Projected: \$65,300	5 years	Yes

**FY20 numbers listed here are static estimates reported in the previous year.*

Next Steps

Facility Projects

There will be a continued, and expanded focus on addressing critical facility upgrades.

Comprehensive. The Office of Sustainability and DPW staff are working with the Procurement Agent to issue an RFI for additional efficiency and HVAC work in city facilities. The intention is to identify projects among the recommendations totaling approximately \$12.9 million that can be completed using a mix of financing and funding sources.

More Lighting. On the public schools' side, Graybar is working with HPS staff on three new schools for LED conversion currently (Naylor, Burr, Capitol Prep). That team will continue to audit facilities. In addition, LED conversions will also happen at Keney and Colt Parks, and achieve additional savings.

Steam. A City Hall project to improve the efficiency of the steam system will cost the City approximately \$104,000. Total project costs will be offset by utility incentives from both Eversource and CNG. These incentives will reduce the project cost by about 50%.

City of Hartford
 FY2023 Grant List Growth Projections (Conservative)

Code	2020 GL Count	Class	2020 Market Value	2020 GL Assm't Ratio	2020 GL Gross Assessments	2020 GL Total Exemptions	2020 GL Total Net Assessment	2021 Market Value	2021 GL Assm't Ratio	2021 GL Gross Assessments	2021 GL Total Exemptions	2021 GL Total Net Assessment	2020 GL Tax with FY 2021 Gross Levy	2021 GL Tax with FY 2022 Gross Levy	Tax Change	% Change
													RE & PP mill	74.29		
													MV mill max	45.00		
Real Property																
100	21,856	Residential	2,618,668,543	35.0000%	924,397,020	3,535,668	912,998,322	3,227,681,530	35.0000%	1,137,551,565	3,535,668	1,126,100,721	\$67,826,645	\$83,658,023	\$15,831,377	23.34%
101	7231	One Family	1,081,466,469	35.0000%	378,513,264	1,788,211	376,725,053	1,297,759,762	35.0000%	454,215,917	1,788,211	452,427,706	\$27,986,904	\$33,610,854	\$5,623,950	20.09%
102	3109	Two Family	534,189,837	35.0000%	186,966,443	715,116	186,251,327	667,737,296	35.0000%	233,708,054	726,397	232,981,657	\$13,836,611	\$17,308,207	\$3,471,596	25.09%
103	3251	Three Family	553,074,211	35.0000%	193,575,974	740,397	192,835,577	746,650,185	35.0000%	261,327,565	812,242	260,515,323	\$14,325,755	\$19,353,683	\$5,027,928	35.10%
105	2888	Condominium	218,081,651	35.0000%	76,328,578	291,944	76,036,634	239,889,817	35.0000%	83,961,436	260,964	83,700,472	\$5,648,762	\$6,218,108	\$569,347	10.08%
107	21	Multi Fam Res	9,181,800	35.0000%	3,213,630	-	3,213,630	9,181,800	35.0000%	3,213,630	-	3,213,630	\$238,741	\$238,741	\$0	0.00%
108	481	Condo Garage	3,734,100	35.0000%	1,306,935	-	1,306,935	3,734,100	35.0000%	1,306,935	-	1,306,935	\$97,092	\$97,092	\$0	0.00%
150	4875	Condo Conversion res	218,940,474	35.0000%	76,629,166	-	76,629,166	262,728,569	35.0000%	91,954,999	-	91,954,999	\$5,692,781	\$6,831,337	\$1,138,556	20.00%
200	1,290	Commercial	1,874,875,911	70.00%	1,312,413,138	-	1,312,413,138	1,593,644,525	70.00%	1,115,551,167	-	1,115,551,167	\$97,499,172	\$82,874,296	-\$14,624,876	-15.00%
300	101	Industrial	76,126,720	70.00%	53,288,704	849,934	52,438,770	72,320,384	70.00%	50,624,269	849,934	49,774,335	\$3,895,676	\$3,697,735	-\$197,941	-5.08%
400	10	Public Utility	26,582,100	70.00%	18,607,470	-	18,607,470	26,582,100	70.00%	18,607,470	-	18,607,470	\$1,382,349	\$1,382,349	\$0	0.00%
500	924	Vacant Land	122,196,494	70.00%	85,537,546	-	85,537,546	122,196,494	70.00%	85,537,546	-	85,537,546	\$6,354,584	\$6,354,584	\$0	0.00%
600	1	Use Assm't	19,200	70.00%	13,440	-	13,440	19,200	70.00%	13,440	-	13,440	\$998	\$998	\$0	0.00%
170	287	Condo Conversion apt	11,232,900	70.00%	7,863,030	-	7,863,030	11,232,900	70.00%	7,863,030	-	7,863,030	\$584,144	\$584,144	\$0	0.00%
180	17	CRDA Apartments	58,529,420	35.00%	20,485,297	-	20,485,297	79,014,717	35.00%	27,655,151	-	27,655,151	\$1,521,853	\$2,054,501	\$532,648	35.00%
800	1,481	Apartments	753,601,124	70.00%	527,520,787	-	527,520,787	1,017,361,518	70.00%	712,153,062	-	712,153,062	\$39,189,519	\$52,905,851	\$13,716,332	35.00%
Totals	25,967		5,541,832,413	70.00%	\$2,942,263,402	4,385,602	\$2,937,877,800	6,150,053,367	70.00%	\$3,147,693,671	4,437,748	\$3,143,255,923	\$218,254,942	\$233,512,482	\$15,257,541	6.99%
Personal Property	3,788	Pers. Property	1,233,492,700	70.00%	863,444,890	27,313,420	836,131,470	1,233,492,700	70.00%	863,444,890	27,313,420	836,131,470	\$62,116,207	\$62,116,207	\$0	0.00%
Motor Vehicle	49,000	Motor Vehicle	552,440,427	70.00%	386,708,299	7,755,624	378,952,675	552,440,427	70.00%	386,708,299	7,755,624	378,952,675	\$17,052,870	\$17,052,870	\$0	0.00%
Grand Totals		All	7,327,765,540	57.21%	4,192,416,591	39,454,646	4,152,961,945	7,935,986,494	55.42%	4,397,846,860	39,506,792	4,358,340,068	\$297,424,019	\$312,681,560	\$15,257,541	5.13%

	A	B	E	AG	AH	AI	AJ	AW	AX	AZ	BA	BC	BD	BF	BH	BI	BJ	
2																		
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16	FY 2022 - FY 2026																	
17				FY2022 Recommended			FY2023		FY2024		FY2025		FY2026					
18	DEPT	Req #	PROJECT NAME	Total Preliminary Recommended	City	Grant	LoCIP	PROJ	REQ	PROJ	REQ	PROJ	REQ	REQ	FY2027 TO COMPLETION	FY2022 - FY2026 TOTAL REQUESTED	PROJECT (FY22 -- Life of Project) TOTAL REQUESTED	
19	BOE	10	BURNS	18,386,629	1,838,663	16,547,966	-	12,391,230	20,723,444	2,334,230	5,310,911		-	-	0	44,420,984	44,420,984	
20	BOE	11	BULKELEY HS	45,346,451	4,534,645	40,811,806	-	32,800,000	58,167,465	74,160,000	48,336,271	8,690,000	3,653,301	-	0	155,503,488	155,503,488	
21	BOE		LEARNING CORRIDOR	750,000	750,000													
22	BOE	12	DISTRICT SUPPORT FACILITY AT BULKELEY	6,708,861	670,886	6,037,975	-		5,361,998	5,380,089			1,110,796	243,954	0	18,805,698	18,805,698	
23	JBTOTAL		Subtotal	71,191,941	7,794,194	63,397,747	-	45,191,230	84,252,907	76,494,230	59,027,271	8,690,000	4,764,097	243,954	0	218,730,170	218,730,170	
24	DDS	9	North Main Street Streetscape Design	216,000	200,000	16,000	-	-	3,000,000	-	3,000,000	-	-	-	-	6,216,000	6,216,000	
25	DDS	17	NW District School Historic Preservation Project	700,000	700,000	-	-	-	650,000	-	650,000	-	-	-	-	2,000,000	2,000,000	
26	DDS	3	Bartholomew Avenue Streetscape Phase II	2,100,000	100,000	2,000,000	-	-	-	-	-	-	-	-	-	2,770,000	2,770,000	
27	DDS	2	Bicycle and Pedestrian Safety Improvements	250,000	250,000	-	-	500,000	200,000	-	150,000	-	150,000	150,000	-	1,150,000	1,150,000	
28	DDS	B	CITYWIDE STREETScape IMP	266,100	-	266,100	-									266,100	266,100	
29	DDS	6	Farmington Avenue Streetscape	1,233,891	-	1,233,891	-	-	4,000,000	-	3,500,000	-	-	-	-	8,733,891	8,733,891	
30	DDS	C	FEDERAL LANDS ACCESS PROGRAMS	69,615	-	69,615	-									69,616	69,616	
31	DDS	D	Hartford Decides	16,142	16,142	-	-									16,142	16,142	
32	DDS	E	LYRIC THEATER - LIBRARY AND CULTURAL	11,558	11,558	-	-									11,558	11,558	
33	DDS	4	Main Street Streetscape	400,000	200,000	200,000	-	-	5,000,000	-	5,000,000	-	-	-	-	10,797,076	10,797,076	
34	DDS	14	Parkville Environmental Development Project	500,000	500,000	-	-	-	-	-	-	-	-	-	-	655,000	655,000	
35	DDS	5	Riverfront Park Walk And Bike Path	1,600,000	320,000	1,280,000	-	-	1,200,000	-	-	-	-	-	-	2,800,000	2,800,000	
36	DDS	16	Sigourney / Homestead Remediation	500,000	500,000	-	-	500,000	500,000	-	-	-	-	-	-	1,347,000	1,347,000	
37	DDS	7	South Branch Park River Trail	1,000,000	100,000	900,000	-	-	-	-	-	-	-	-	-	1,300,000	1,300,000	
38	JBTOTAL			8,863,306	2,897,700	5,965,606	-	1,000,000	14,550,000	-	12,300,000	-	150,000	150,000	-	38,132,283	38,132,283	
39	DPW	27	Managed Paving Maintenance Program	3,070,000	1,000,000	-	2,070,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	-	17,021,141	17,021,141	
40	DPW	23	Flood Control	7,802,513	4,065,840	3,736,673	-	1,145,000	2,154,000	2,278,000	3,288,000	3,269,000	6,876,000	6,177,000	-	26,894,031	26,894,031	

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16	FY 2022 - FY 2026																		
17				FY2022 Recommended			FY2023		FY2024		FY2025		FY2026						
18	DEPT	Req #	PROJECT NAME	Total Preliminary Recommended	City	Grant	LoCIP	PROJ	REQ	PROJ	REQ	PROJ	REQ	REQ	FY2027 TO COMPLETION	FY2022 - FY2026 TOTAL REQUESTED	PROJECT (FY22 -- Life of Project) TOTAL REQUESTED		
41	DPW	11	Citywide ADA Improvements Sidewalks and Buildings	3,633,799	1,109,799	-	2,524,000	1,191,345		1,291,345		1,191,345	2,000,000	2,000,000	38,400,000	7,633,799	46,033,799		
42	DPW	24	Fuel Oil Storage Tanks	874,278	874,278	-	-	1,000,000	1,252,500	800,000	103,900	200,000	804,000	404,100	-	3,438,593	3,438,593		
43	DPW	30	Neighborhood Environmental Improvements & Citywide Tree Planting	700,339	700,339	-	-	405,000	300,000	505,000	300,000	505,000	500,000	500,000	-	2,100,000	2,100,000		
44	DPW	20	Environmental Compliance	125,000	125,000	-	-		190,910		191,910		203,000	204,000	-	914,820	914,820		
45	DPW	17	Citywide Sidewalk Replacement, DECD Grant	1,221,312	-	1,221,312	-		-		-		-	-	-	4,221,312	4,221,312		
46	DPW	29	Municipal Facilities Renovations	1,250,000	1,250,000	-	-	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	6,100,000	6,250,000	12,350,000		
47	DPW	13	Citywide Roof Replacement	300,000	300,000	-	-	1,554,000	2,120,000	770,500	2,000,000	493,400	300,000	300,000	-	5,020,000	5,020,000		
48	DPW	12	Open Options City Wide Card Access Upgrade.	170,000	170,000	-	-		-		-		-	-	-	340,000	340,000		
49	DPW	7	Broad Street Reconstruction	370,988	370,988	-	-		-		-		-	-	-	370,988	370,988		
50	DPW	6	Bridge Maintenance and Repair	258,000	-	-	258,000	600,000	2,775,000	500,000	325,000	500,000	325,000	325,000	25,000	5,833,000	5,858,000		
51	DPW	40	Traffic Calming	300,000	300,000	-	-		500,000		500,000		500,000	500,000	-	2,500,000	2,500,000		
52	DPW	25	Goodwin Park Irrigation (HPTF)	1,379,000	-	1,379,000	-		(100,000)		(100,000)		(100,000)	(100,000)	-	979,000	979,000		
53	DPW	10	Bushnell Park Sidewalks and Lighting (HPTF)	834,169	-	834,169	-		-		-		-	-	-	2,141,462	2,141,462		
54	DPW	14	Colt and Pope Park Improvements	1,400,000	400,000	1,000,000	-		-		-		-	-	-	1,030,000	1,030,000		
55	DPW	19	LED External Light Conversion	1,200,000	-	1,200,000	-		-		-		-	-	-	1,200,000	1,200,000		
56	DPW	34	Park Street Sidewalks, DECD Grant	1,310,608	264,955	1,045,653	-		-		-		-	-	-	1,310,608	1,310,608		
57	DPW	35	Park Terrace @ Russ St Roundabout	1,716,369	2,735	1,713,634	-		-		-		-	-	-	1,716,369	1,716,369		
58	DPW	15	Coltsville Phase 1	121,864	121,864	-	-		-		-		-	-	-	121,864	121,864		
59	DPW	16	Coltsville Phase 2	4,702,400	195,611	4,506,789	-		-		-		-	-	-	4,702,400	4,702,400		
60	DPW	39	Three Avenues Southend Entrance	2,832,275	707,275	2,125,000	-		225,000		-		-	-	-	3,791,550	3,791,550		
61	DPW	41	Traffic Control Systems CMAQ Project 63-690	965,300	15,300	950,000	-		2,700		3,000		3,000	3,000	75,000	977,000	1,052,000		
62	DPW	42	Traffic Signal System Communications Phase II Proejct 63-717	612,585	124,917	487,668	-		3,000		3,000		3,000	3,000	75,000	624,585	699,585		

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16	FY 2022 - FY 2026																	
17				FY2022 Recommended			FY2023		FY2024		FY2025		FY2026					
18	DEPT	Req #	PROJECT NAME	Total Preliminary Recommended	City	Grant	LoCIP	PROJ	REQ	PROJ	REQ	PROJ	REQ	REQ	FY2027 TO COMPLETION	FY2022 - FY2026 TOTAL REQUESTED	PROJECT (FY22 -- Life of Project) TOTAL REQUESTED	
63	DPW	43	Traffic Signalization System Communications Upgrade LoCIP Project DPW19-10	618,000	28,000	590,000	-		3,000		3,000		3,000	3,000	75,000	630,000	705,000	
64	DPW	44	Traffic Signal Upgrade, Road Diet, and City-wide Timing Optimization Improvements LoCIP	200,000	200,000	-	-		100,000		-		-	-	-	300,000	300,000	
65	DPW	45	Traffic Signalization of 15 Intersections Project 63-718	1,033,215	163,215	870,000	-		454,810		3,000		3,000	3,000	75,000	2,530,240	2,605,240	
66	DPW	46	Traffic Signalization Weston and Jennings Proejct 63-714	618,762	83,226	535,536	-		3,000		3,000		3,000	3,000	75,000	1,249,523	1,324,523	
67	DPW	18	Emergency Generator Replacement	500,000	500,000	-	-		-		-		-	-	-	500,000	500,000	
68	DPW	4	Accident Reduction Signourney Avenue and Asylum Project 63-720	337,200	46,700	290,500	-		2,500		3,000		3,000	3,000	75,000	348,700	423,700	
69	DPW	28	Misc. Sidewalk and Curb Repair	300,000	300,000	-	-	1,250,000	300,000	1,250,000	300,000	1,250,000	300,000	300,000	-	1,500,000	1,500,000	
70	DPW	49	Bulky Waste Truck Scale Improvements	575,200	575,200	-	-		1,711,000		(25,000)		(25,000)	(25,000)	(25,000)	2,211,200	2,186,200	
71	DPW	47	Transfer Station Improvements	50,000	50,000	-	-		-		-		-	-	-	75,000	75,000	
72	DPW	33	Park River Cleanup	100,000	100,000	-	-		-		-		-	-	-	250,000	250,000	
73	DPW	31	New Britain Avenue Roundabout	130,000	130,000	-	-		2,000,000		-		-	-	-	2,130,000	2,130,000	
74	DPW	8	Bushnell Park Pond Dredging (HPTF)	130,000	130,000	-	-		1,160,000		-		-	-	-	1,290,000	1,290,000	
75	DPW	9	Bushnell Park Pump House Gallery Improvements	200,000	200,000	-	-		-		-		-	-	-	833,000	833,000	
76	DPW		Subrogation	200,000	200,000	-	-											
77	DPW	37	Pulaski Circle Wall	50,000	50,000	-	-		-		-		-	-	-	50,000	50,000	
78	JBTOTAL			42,193,176	14,855,242	22,485,934	4,852,000	11,395,345	19,407,420	11,644,845	11,151,810	11,658,745	15,951,000	14,853,100	6,550,000	115,030,184	159,980,184	
79	ES&T	2	Public Safety Radio Infrastructure Upgrade	2,000,000	2,000,000	-	-		3,000,000		1,000,000		900,000	900,000	0	8,300,000	8,300,000	
80	JBTOTAL			2,000,000	2,000,000	-	-		3,000,000		1,000,000		900,000	900,000	0	8,300,000	8,300,000	
81	HFD	14	Repairs and upgrades to Station 15	100,000	100,000	-	-		-		-		15,000	-	0	2,115,000	2,115,000	
82	HFD	8	Replacement Air cleaning - Station 2	22,500	-	22,500	-		-		-		-	-	0	22,500	22,500	
83	HFD	7	Repairs and upgrades to Station 1	15,000	-	15,000	-		-		-		-	-	2,100,000	15,000	2,115,000	
84	HFD	9	Repairs and upgrades to Station 7	40,000	-	40,000	-		-		-		-	-	0	40,000	40,000	

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18	DEPT	Req #	PROJECT NAME	Total Preliminary Recommended	City	Grant	LoCIP	PROJ	REQ	PROJ	REQ	PROJ	REQ	REQ	FY2027 TO COMPLETION	FY2022 - FY2026 TOTAL REQUESTED	PROJECT (FY22 -- Life of Project) TOTAL REQUESTED	
85	HFD	13	Repairs and upgrades to Station 14	80,000	-	80,000	-	-	-	-	22,500	-	-	-	0	102,500	102,500	
86	HFD	12	Rehab of Station 11	2,645,233	2,645,233	-	-	-	-	-	-	-	-	-	0	904,785	904,785	
87	JBTOTAL			2,902,733	2,745,233	157,500	-	-	-	-	22,500	-	15,000	-	2,100,000	3,199,785	5,299,785	
88	HPD	1	Hartford Public Safety Complex Parking Garage	100,000	100,000	-	-	-	4,000,000	-	4,000,000	-	3,500,000	1,000	1,000	12,001,000	12,002,000	
89	HPD	3	Police Firing Range Safety & Improvements	75,000	75,000	-	-	-	260,000	-	80,000	-	945,000	5,000	970,000	1,365,000	2,335,000	
90	JBTOTAL			175,000	175,000	-	-	-	4,260,000	-	4,080,000	-	4,445,000	6,000	971,000	13,366,000	14,337,000	
91	HPL	1	Barbour Street Library at Swift Factory	5,500,000	-	5,500,000	-	-	-	-	-	-	-	-	0	5,500,000	5,500,000	
92	JBTOTAL			5,500,000	-	5,500,000	-	-	-	-	-	-	-	-	0	5,500,000	5,500,000	
93																		
94																		
95	TOTAL	65		132,826,156	30,467,369	97,506,787	4,852,000	57,586,575	125,470,327	88,139,075	87,581,581	20,348,745	26,225,097	16,153,054	9,621,000	402,258,421	450,279,421	
96																		
97	Funding Sources:																	
99					-	-	-	-	80,040,262	-	56,075,907	-	4,525,892	-	231,756			
100	BOE State Grants				-	-	-	-	80,040,262	-	56,075,907	-	4,525,892	-	231,756			
100	Current Year Budget				6,290,000	-	-	-	10,400,000	-	10,400,000	-	10,400,000	-	10,400,000			
101	Funded through LoCIP				-	-	-	-	2,000,000	-	2,000,000	-	2,000,000	-	2,000,000			
102	Prior Year Surplus Available				11,800,000	-	-	-	-	-	-	-	-	-	-			
103	Projected Current Year Surplus - City				7,400,000	-	-	-	-	-	-	-	-	-	-			
104	Projected Current Year Surplus - BOE				5,000,000	-	-	-	-	-	-	-	-	-	-			
105					30,490,000	-	-	-	92,440,262	-	68,475,907	-	16,925,892	-	12,631,756			
106	Surplus / (Deficit)				22,631	-	-	-	(33,030,065)	-	(19,105,674)	-	(9,299,205)	-	(3,521,298)			
107																		

CITY OF HARTFORD

TO: MARB COMMITTEE MEMBERS

FROM: JENNIFER HOCKENHULL

SUBJECT: HARTFORD POLICE UNION AND CITY OF HARTFORD TENTIATIVE AGREEMENT

DATE: MAY 20, 2021

CC: MAYOR LUKE BRONIN

The City of Hartford wishes to enter into a Tentative Agreement with the Hartford Police Union. This agreement will serve to increase the wages of all Police Officers in order to recruit and retain. This agreement is considered necessary due to the following:

1. The City of Hartford has the lowest paid recruit class for cities of our size and in our region.
2. During FY 2021 (July 1, 2020 – March 15, 2021), 26 officers resigned from HPD. During FY2019, 14 officers resigned. Prior to that, less than 10 officers resigned on an annual basis.
3. To recruit, train, and equip an officer, the costs to the City average \$88,000. Many of those who have resigned in the past 2 years had been with the department for less than 5 years. The costs to continually recruit and train officers is ever increasing.
4. Each basic training class averages 16 ½ recruits. Continuing to recruit at this level is not covering the vacancies and, therefore, is continuing to drive increases in the cost of overtime as well as require additional hours from our current officers.

Based on the facts noted above, the City deems the agreement necessary to recruit and retain Police Officers at the City of Hartford. This agreement will start our new recruits at \$61,000 per year and will move all Police Officers up two steps to increase wages to be comparable to other departments.

Attached to this package you will find:

1. Tentative Agreement
2. Financial Impact Analysis
3. Comparison of the current contract to similar cities in our region
4. Vacancy Report through March 15, 2021

We look forward to discussing this information with you during the MARB Subcommittee meeting on May 27th, 2021.

**TENTATIVE AGREEMENT
BETWEEN
THE CITY OF HARTFORD
AND
THE HARTFORD POLICE UNION**

This Tentative Agreement (hereinafter, "TA") is a voluntary agreement made by and between the City of Hartford (hereinafter, "the City") and the Hartford Police Union (hereinafter, "HPU") (collectively, "the Parties") and is subject to the ratification of the Hartford Police Union and approval by the City of Hartford Court of Common Council and the Municipal Accountability Review Board. The July 1, 2016 through June 30, 2022 Collective Bargaining Agreement shall remain unchanged except as specifically outlined in this Tentative Agreement.

WHEREAS, the City is experiencing challenges in the recruitment and retention of Police Officers; and

WHEREAS, the City and HPU recognize that the successful recruitment and retention of Police Officers is in the best interest of the Parties.

NOW, THEREFORE, in recognition of the City's and HPU's mutual interest in the successful recruitment and retention of Police Officers, the Parties agree to the following:

1. Effective the first Sunday after July 1, 2021, the "Weekly Pay Range" for the Police Officer Classification only will be revised for both "Employees Hired Before December 11, 2017" (hereinafter, "Pre-2017 Employees") and "Employees Hired On or After December 11, 2017" (hereinafter, "Post-2017 Employees") as follows:

- A. **Post-2017 Employees Weekly Pay Range for Police Officer Effective July 1, 2021:** Delete the current "Recruit," "Base" and "1st Year" Steps and add two additional steps as outlined below.

	Base (~ 18 months; Academy & Probationary Period)	1st Year (Upon Completion of Probationary Period))	2nd Year	3rd Year	4th Year
No Educ	\$1,175.45	\$1,334.75	\$1,430.15	\$1,487.36	\$1,546.85
2% Educ	NA	\$1,361.45	\$1,458.75	\$1,517.10	\$1,577.78
3% Educ	NA	\$1,374.79	\$1,473.05	\$1,531.97	\$1,593.25
5% Educ	NA	\$1,401.49	\$1,501.66	\$1,561.73	\$1,624.20

- B. **Pre-2017 Employees Weekly Pay Range for Police Officer Effective July 1, 2021:** Add two additional steps as outlined below.

	Recruit	Base	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year	7th Year
No Educ	\$869.63	\$997.42	\$1,057.74	\$1,110.35	\$1,175.45	\$1,334.75	\$1,430.15	\$1,487.36	\$1,546.85
2.5% Educ	NA	NA	\$1,084.18	\$1,138.11	\$1,204.84	\$1,368.12	\$1,465.90	\$1,524.54	\$1,585.52
5.0% Educ	NA	NA	\$1,110.63	\$1,165.87	\$1,234.22	\$1,401.49	\$1,501.66	\$1,561.73	\$1,624.20
7.5% Educ	NA	NA	\$1,137.07	\$1,193.63	\$1,263.61	\$1,434.86	\$1,537.41	\$1,598.91	\$1,662.86

2. As a result of the changes to the above-described Weekly Pay Ranges for Police Officer and effective the first Sunday after July 1, 2021, the step of current Pre-2017 Employees and Post-2017 Employees then-serving at the rank of Police Officer will be adjusted as follows:

- A. **Post-2017 Employees**

- Any Post-2017 Employee who is at the current "Recruit" or "Base" Step of Police Officer will be moved to the new "Base" Step of the revised Post-2017 Employees' Weekly Pay Range.

- Any Post-2017 Employee serving at the rank of Police Officer who is at the current “1st Year” Step will be moved to the new “1st Year” Step of the revised Post-2017 Employees’ Weekly Pay Range.
- Any Post-2017 Employee serving at the rank of Police Officer who is at the current “2nd Year” Step will be moved to the new “2nd Year” Step of the revised Post-2017 Employees’ Weekly Pay Range.
- Any Post-2017 Employee serving at the rank of Police Officer who is at the current “3rd Year” Step will be moved to the new “3rd Year” Step of the revised Post-2017 Employees’ Weekly Pay Range.
- Any Post-2017 Employee serving at the rank of Police Officer who is at the current “4th Year” Step will be moved to the new “4th Year” Step of the revised Post-2017 Employees’ Weekly Pay Range.

B. Pre-2017 Employees

- All current Pre-2017 Employees will advance two steps.
3. The effective date of current Pre-2017 and Post-2017 Employees’ eligibility for growth increments will not be impacted by the revisions to the “Weekly Pay Ranges” and step adjustments outlined in Paragraphs 1 and 2.
 4. The City and HPU affirm that the only consideration for signing this TA is that which is stated herein and that no other promises or agreements of any kind have been made to or with them by any person or entity to cause them to sign this Agreement.
 5. This TA constitutes the complete understanding between the Parties regarding the subject matter herein and supersedes all prior agreements, oral, or written.
 6. Any amendment to this TA after the date of execution must be in writing and signed by all Parties to the Agreement to be deemed effective.
 7. This TA shall be governed by and interpreted in accordance with the laws of Connecticut.
 8. The provisions of this TA are severable, and if any one or more provisions are determined by a Court of competent jurisdiction to be unenforceable, in whole or in part, the remaining provisions of this Agreement shall nevertheless be binding and enforceable to the maximum extent permitted by law.

FOR THE CITY OF HARTFORD:

FOR HARTFORD POLICE UNION:

By: 

 Luke Bronin, Mayor

By: 

 Anthony Rinaldi, President

Date: 5/18/21

Date: 5/18/21

Summary of Savings: Agreement Between City of Hartford and the Hartford Police Union

General Topic	Change	Fiscal Impact			
		FY 21-22	Contract to renegotiate in FY2022		
Wages	General Wage Increases %	__%	__%	__%	__%
	Cost of General Wage Increase in \$	\$ -	\$ -	\$ -	\$ -
	Cost of Step Yearly Increment Changes in \$	\$ 2,559,575	\$ -	\$ -	\$ -
Healthcare	Health Plan Design Change: Cost/(Savings)	n/a - no change			
Health Premium Cost Share	Current employee share				
	Proposed employee share				
	Projected Savings				
Pension	Current Contribution __%	n/a - no change			
	New Contribution __%				
	Cost/(Savings) in \$				
Net Annual Impact		\$ 2,559,575	\$ -	\$ -	\$ -
Sick Leave	Current provisions: ____				
	New provisions: ____				
	Cost/(Savings)	n/a - no change			
Vacation Leave	Current provisions: ____				
	New provisions: ____				
	Cost/(Savings)	n/a - no change			
Other Measures to Offset Costs of Contract					
	Cost/(Savings)	\$ -	\$ -	\$ -	\$ -
	Cost/(Savings)	\$ -	\$ -	\$ -	\$ -
	Cost/(Savings)	\$ -	\$ -	\$ -	\$ -
Total Savings (includes one-time and non-recurring)		\$ -	\$ -	\$ -	\$ -

Notes:

= worst benefit
 =best benefit

		Hartford		Newington		Rocky Hill		East Hartford		Wethersfield		Windsor	
Wage Increases 2017-2022		2018 – 0%		2017 – 1%		2017 – 2.75%		2017 – 2%		2019 – 2.75%		2019 - 1%	
		2019 – 0%		2018 – 1%; 2.25%		2018 – 3.0%		2018 – 2%		2020 – 2.75%		2020 - 2%	
		2020 – 2%		2019 – 1.25%		2019 – 3.0%		2019 - 1%		2021 – 2.5%			
		2021 – 2%		2020 – 1.25%, 2.5%		2020 – 3.25%		2020 – 2%		2022 – 2.4%			
		total raise- 4%		total raise- 9.25%		total raise- 12%		total raise- 7%		total raise- 10.4%		Total raise - 3%	
Wages for 2020 New Hire		Academy Grad	25.93	At hire	35.2893	At Hire	37.52	At hire	31.65	At Hire	38.5268	At Hire	31.55
	Step 1	1 year	27.21	1 year	37.6778	1 year	39.62	1 year	33.31	6 month	39.5494	1 year	32.33
	Step 2	2 year	28.81	2 year	40.2718	2 year	41.69	2 year	34.98	1 year	40.6228	2 year	33.64
	Step 3	3 year	32.71	3 year	42.5813	3 year	43.76	3 year	36.64	2 year	41.6887	3 year	35.01
	Step 4	4 year	35.05	4 year	45.0488	4 year	45.85	4 year	38.31	3 year	42.8631	4 year	36.43
	Step 5									4 year	44.0306	5 year	37.91
	Step 6											6 year	39.44
	Step 7											7 year	41.87
	Step 8												
	Step 9												

Start Annual Pay	53,934	73,402	78,042	65,832	80,136	65,624
Max Annual Pay	72,904	93,702	95,368	79,685	91,584	87,090

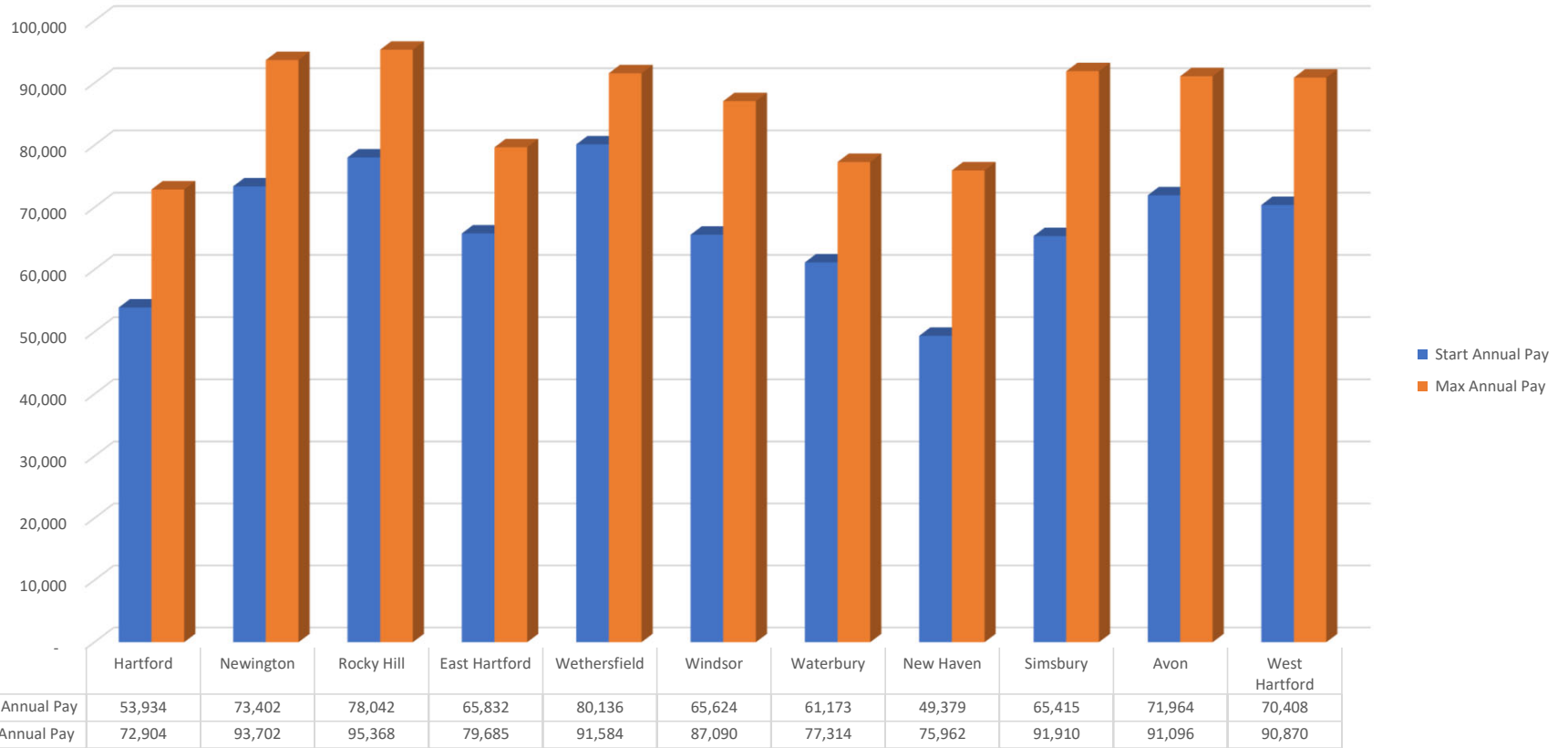
With Contract Change

Start Annual Pay	61,000
Max Annual Pay	81,513

Waterbury		New Haven		Simsbury		Avon		West Hartford	
2018 – 2.25%		2018 – 2%		2017 – 2%		2018 – 2.25%		2018 – 2.25%	
2019 – 2.5%		2019 – 2.25%		2018 – 2.5%		2019 – 2.50%		2019 – 2.37%	
2020 – 2.5%		2020 – 2.25%		2019 – 2.35%		2020 – 2.50%		2020 – 2.38%	
2021 – 2%		2021 – 2.75%		2020 – 2.35%		Expires 6-30-21		Expires 6-30-21	
total raise- 9.25%		total raise- 9.25%		total raise- 9.2%		total raise- 7.25%		total raise- 7.25%	
At Hire	29.41	PO 2 (1st Yr)	23.74	Step 1	31.45	Step A	34.60	Start	33.85
1 year	33.01	PO 2 (2nd YR)	28.20	Step 2	33.04	Step B	36.14	Lypi	35.59
2 year	34.38	PO	36.52	Step 3	34.63	Step C	37.42	2 yrs	37.54
3 year	35.72			Step 4	36.23	Step D	38.92	LysA	38.94
4 year	37.17			Step 5	37.82	Step E	40.49	4 yrs	40.68
				Step 6	39.41	Step F	42.12	5 yrs	43.69
				Step 7	41.00	Step G	43.80		
				Step 8	42.60				
				Step 9	44.19				

Start Annual Pay	61,173	49,379	65,415	71,964	70,408
Max Annual Pay	77,314	75,962	91,910	91,096	90,870

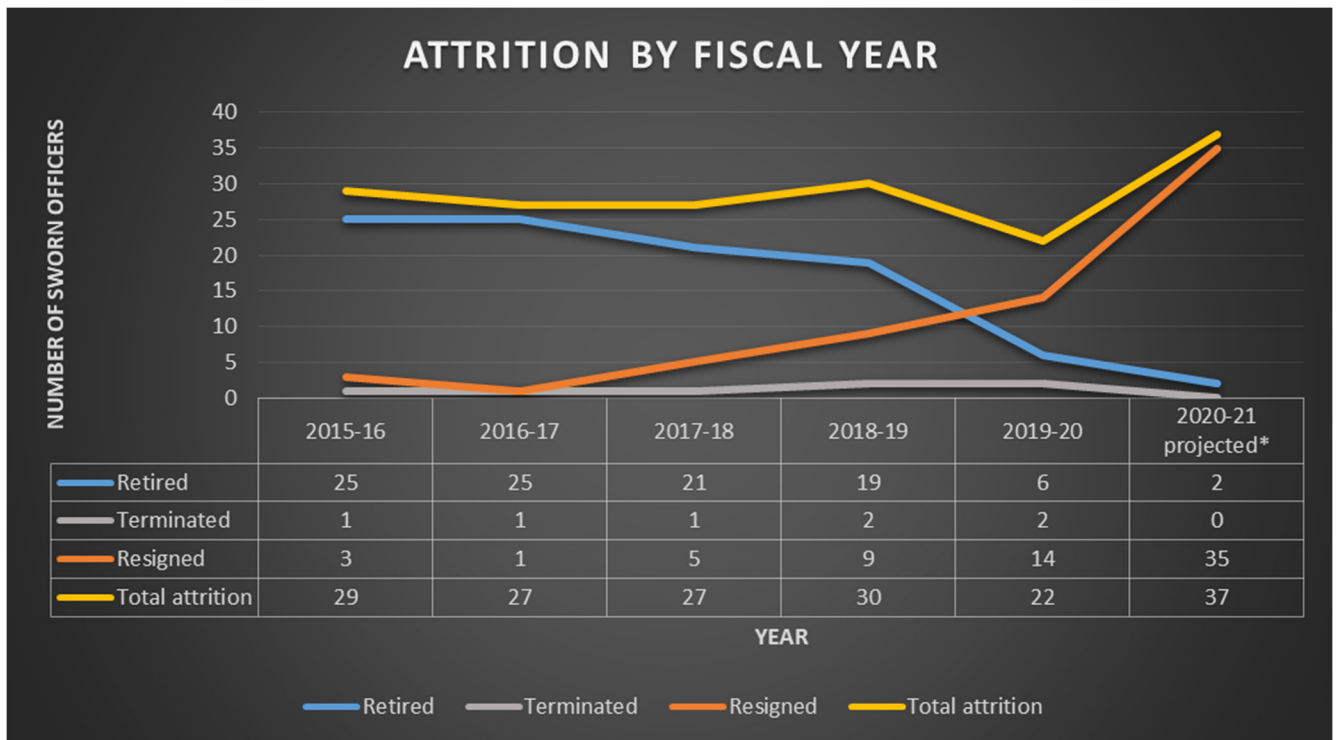
Police Officer Pay - Min/Max FY2020 Comparisons



Attrition Data Past Five Years

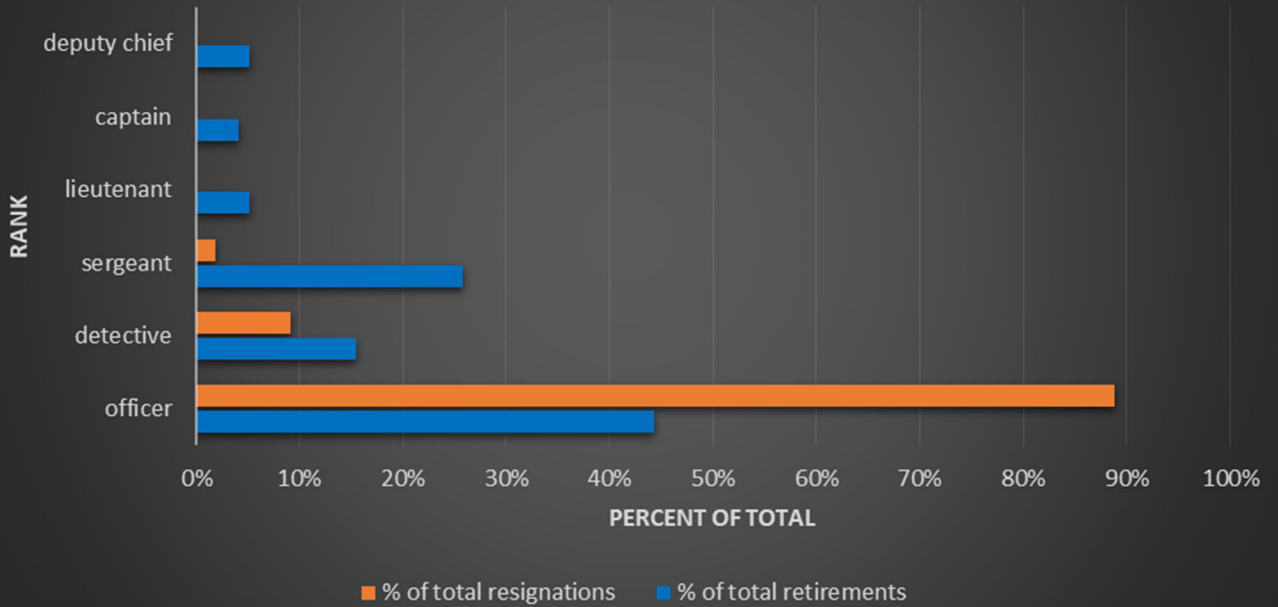
(July 1, 2015 to March 15, 2021)

5 Year Attrition Breakdown						
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 TO DATE
Retired	25	25	21	19	6	2
Resigned	3	1	5	9	14	26
Terminated	1	1	1	2	2	0

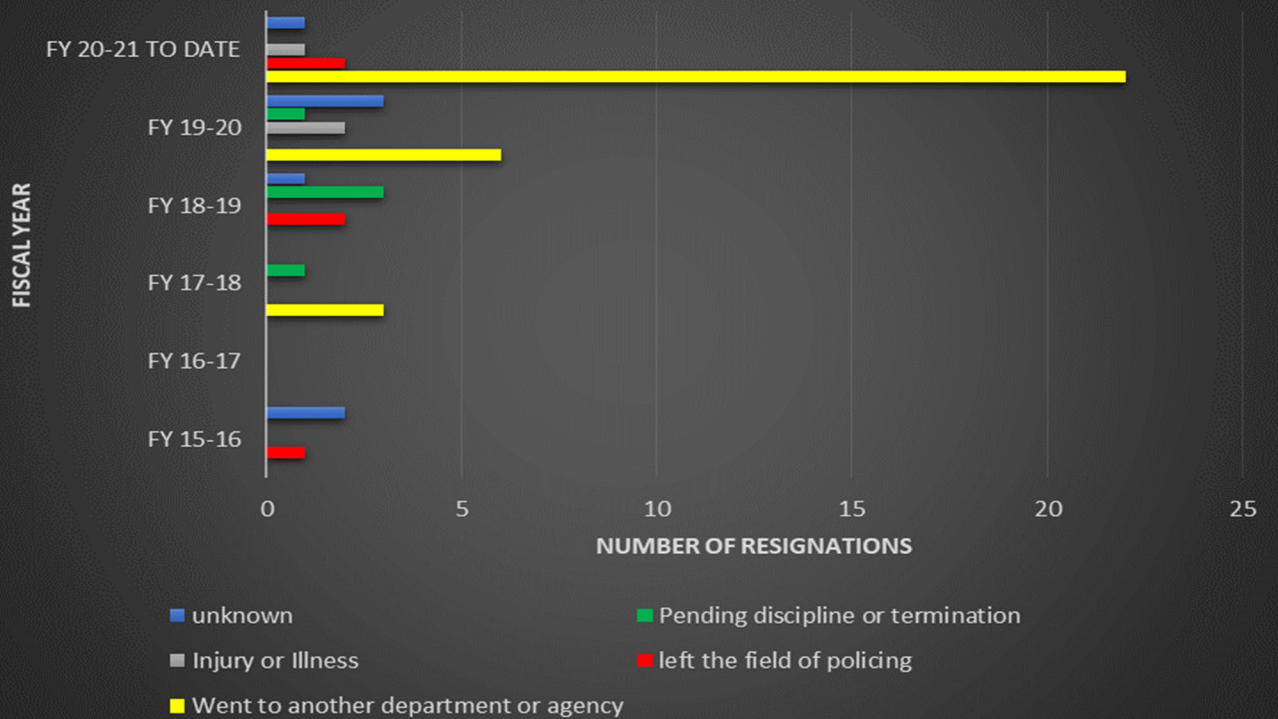


*2020 projection determined by assuming 2.88 resignations per month (the average rate up to this point in FY '21), and assuming no additional retirements (although 3 are eligible to retire at any time).

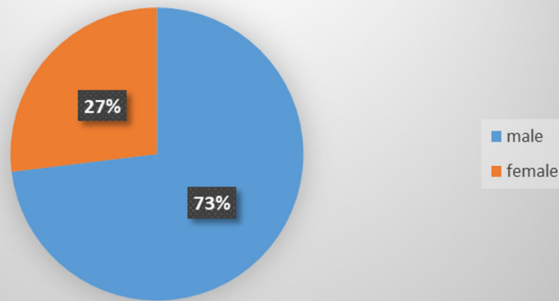
Rank of Employee Upon Retirement or Resignation (2015 to Present, Combined)



Reasons for Resignation by Fiscal Year



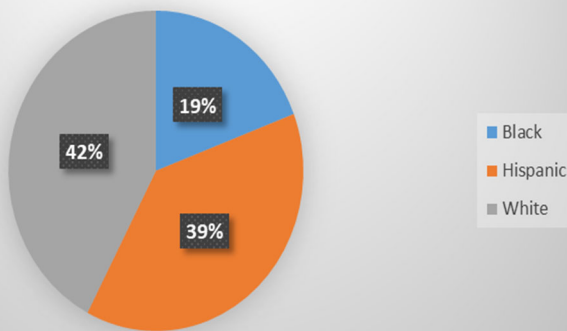
FY '21 Resignations To Date, by Gender



Note that the female representation within this year's resignations is higher than the female makeup of the department. While 27% of those that resigned this fiscal year are female, the current makeup of the department is only 15% female.

This shows we are losing female officers at a higher rate than male.

FY '21 Resignations To Date, by Race Demographic



The current makeup of the department is 21% Hispanic, 10% Black, 66% White and 2% Asian. Note that the percentage of Hispanic officers that resigned this fiscal year is 39%, significantly higher than the makeup of the department; and the percentage of Black officers that resigned this fiscal year is 19%, nearly double the makeup of the department.

This shows we are losing Hispanic and Black officers at a higher rate than any other demographic.

City of Hartford

FY2021

Monthly Financial Report to the Municipal Accountability Review Board



April 2021

(FY2021 P10)

Meeting date: June 10, 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 6/10/2021

Revenue Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (APRIL)	FY2021 ACTUAL (APRIL)	FY2021 PROJECTION	VARIANCE (FAV)/UNFAV
41 General Property Taxes ¹	(279,164,431)	(281,967,014)	(281,967,014)	(274,801,165)	(287,100,289)	(288,749,687)	(6,782,673)
42 Licenses & Permits ²	(6,417,686)	(6,161,581)	(6,161,581)	(5,095,719)	(7,225,246)	(8,154,115)	(1,992,534)
43 Fines Forfeits & Penalties ³	(159,380)	(194,282)	(194,282)	(131,938)	(150,535)	(180,662)	13,620
44 Revenue from Money & Property ⁴	(3,361,237)	(2,478,879)	(2,478,879)	(2,932,081)	(814,112)	(936,983)	1,541,896
45 Intergovernmental Revenues ^{5 16}	(304,169,420)	(258,570,285)	(258,570,285)	(253,252,451)	(249,604,922)	(254,974,006)	3,596,279
46 Charges For Services ⁶	(3,289,713)	(3,087,015)	(3,087,015)	(2,941,659)	(3,056,224)	(3,492,536)	(405,521)
47 Reimbursements ⁷	(108,890)	(121,624)	(121,624)	(81,137)	(78,160)	(105,651)	15,973
48 Other Revenues ⁸	(205,839)	(236,134)	(236,134)	(211,095)	(183,672)	(188,110)	48,024
53 Other Financing Sources ⁹	(9,726,738)	(14,941,496)	(14,941,496)	(5,168,539)	(3,399,506)	(7,759,829)	7,181,667
Total Revenues¹⁹	(606,603,335)	(567,758,310)	(567,758,310)	(544,615,784)	(551,612,666)	(564,541,579)	3,216,731

Expenditure Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (APRIL)	FY2021 ACTUAL (APRIL)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
Payroll ¹⁰	100,457,781	111,531,937	111,947,222	79,885,487	87,268,641	108,998,912	2,948,310
Benefits ¹¹	78,132,921	93,872,044	93,872,044	68,678,630	73,517,558	90,941,009	2,931,035
Debt & Other Capital ^{12 18}	70,570,660	11,697,446	11,697,446	4,834,770	4,863,806	14,697,446	(3,000,000)
Library ¹³	1,534,650	8,335,687	8,335,687	1,278,875	1,390,850	1,669,021	6,666,666
Metro Hartford Innovation Services	3,193,214	3,167,436	3,167,436	2,661,012	2,639,530	3,167,436	-
Utilities ¹⁴	24,847,819	26,291,225	26,428,662	21,127,066	22,673,183	27,173,037	(744,375)
Other Non-Personnel ¹⁵	31,838,956	28,849,261	28,296,539	17,843,084	16,122,235	28,009,914	286,625
Education ¹⁶	279,856,448	284,013,274	284,013,274	267,820,671	265,288,801	281,296,169	2,717,105
Total Expenditures¹⁹	590,432,448	567,758,310	567,758,310	464,129,596	473,764,604	555,952,944	11,805,366

Committed Fund Balance for Board of Education ¹⁷	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)	-	-	(80,486,188)	(77,848,063)	(8,588,635)	
Council Approved Use of Fund Balance				-			
Net Surplus/(Deficit)	8,423,768	-	-	80,486,188	77,848,063	8,588,635	

See footnotes on page 2.

REVENUE FOOTNOTES

- ¹ (1) Cumulative through April, current year tax levy revenues actuals are 3.1% or \$8.18M higher than FY2020 Period 10 (April).
(2) Prior Year Levy collections actuals are tracking favorably by \$2.4M compared to the FY2020 cumulative through April, primarily due to one-time revenues of \$920K in Tax Deed Sales.
(3) Interest and liens collections actuals are higher by \$997K through April compared to 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 as a result of a few properties being refinanced, and additional tax of \$623K due to the City based on abatement agreements.
Overall, a surplus of \$6.8M 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 favorably by 41.8% or \$2.13M compared to the FY2020 cumulative through April, and are projected to be favorable and over the FY2021 budget by \$2.0M.
- 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 10 (April) 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. Decrease in projections of \$2.7M due to an Education Cost Share (ECS) funding reduction for the BOE from the State related to FY2020 funding. Offsetting drop in transfer to the BOE is also projected.
- 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 \$367K is projected for this revenue category due, in part, to a large conveyance tax payment of \$306K received from the sale of 461 Washington Street.
- ⁷ **Reimbursements** (primarily Section 8) largely occur at fiscal year end.
- ⁸ **Other Revenues** will vary year to year based on unanticipated items such as settlements.
- ⁹ Other Financing Sources reflects revenues from Corporate Contribution (1), DoNo Stadium Fund (2), the Parking Authority Fund (3), Special Police Service Fund (4), and other (5).
(1) A Corporate Contribution of \$10M is broken down between the City of Hartford General Fund (\$3.333M) and Hartford Public Library (\$6.667M). A corresponding appropriation reduction has been noted to reflect this arrangement.
(3) The first three-quarters of revenue from Hartford Parking Authority was received and recorded as of March 31st; however, it is projected to be under the FY2021 budget due to loss in the revenues as a result of the COVID-19 health pandemic.
(4) Revenues for the 3rd QTR of FY2021 from Police Private Duty were posted and this revenue line item is projected to meet the budget. As of April 2021, the XL Center outstanding receivable balance related to Police Private Duty and Fire Marshal Services totaled \$2.2M for services performed between FY2017 and FY2020. This balance is not included in the current year's 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 favorable by \$2.95M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 40.6 weeks of actual payroll expenses with 11.6 weeks remaining. Vacancies are assumed to be refilled with 7.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$6.92M is offset by a projected shortfall of \$206K of in Holiday Pay, \$3.43M in OT and \$336K in PT. Payroll will continue to be monitored throughout the fiscal year.
- ¹¹ Benefits and Insurances are projected to be favorable due to health and cashouts, offset by centrally budgeted non-Public Safety attrition 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. This expenditure line item is projected to be \$14.70M due to additional capital needs.
- 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 \$744K unfavorable; \$486K in waste disposal costs, \$555K in tipping fees, offset by favorable variances in electricity, water and heating expenses.
- ¹⁵ Other Non-Personnel is favorable due to copier expenditures, leases, audit services, fees and the Connecticut Conference of Municipalities reducing payments due to COVID-19.
- ¹⁶ Education YTD actuals reflect 10 months of the City's tax supported payment of \$96M and three payments from the State of Connecticut. As of April, the City received the final fiscal year State allocation. Education is projected to have an excess cost reduction of \$2.72M in FY2021 related to a decrease in Education Cost Sharing revenue from FY2020.
- ¹⁷ 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.
- ¹⁸ 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.
- ¹⁹ 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 (APRIL)	FY2021 ACTUAL (APRIL)
41-TAXES	(279,164,431)	(281,967,014)	(281,967,014)	(274,801,165)	(287,100,289)
CURRENT YEAR TAX LEVY	(269,680,607)	(272,347,014)	(272,347,014)	(264,655,237)	(272,831,087)
INTEREST AND LIENS	(4,792,629)	(3,800,000)	(3,800,000)	(4,114,570)	(5,111,251)
PRIOR YEAR LEVIES	(3,940,996)	(5,270,000)	(5,270,000)	(5,270,897)	(8,255,916)
TAX LIEN SALES	(537,555)	(480,000)	(480,000)	-	-
OTHER	(212,645)	(70,000)	(70,000)	(173,461)	(902,035)
42-LICENSES AND PERMITS	(6,417,686)	(6,161,581)	(6,161,581)	(5,095,719)	(7,225,246)
BUILDING PERMITS	(3,608,111)	(3,442,000)	(3,442,000)	(2,887,807)	(4,422,122)
ELECTRICAL PERMITS	(953,593)	(797,665)	(797,665)	(740,533)	(956,332)
FOOD & MILK DEALER LICENSES	(135,904)	(299,727)	(299,727)	(117,804)	(103,994)
MECHANICAL PERMITS	(728,778)	(800,000)	(800,000)	(508,168)	(776,334)
PLUMBING PERMITS	(374,799)	(337,846)	(337,846)	(312,957)	(508,855)
OTHER	(616,501)	(484,343)	(484,343)	(528,450)	(457,609)
43-FINES FORFEITS AND PENALTIES	(159,380)	(194,282)	(194,282)	(131,938)	(150,535)
FALSE ALARM CITATIONS-POL&FIRE	(138,732)	(185,000)	(185,000)	(111,687)	(147,492)
LAPSED LICENSE/LATE FEE	(14,100)	(7,100)	(7,100)	(14,100)	100
OTHER	(6,547)	(2,182)	(2,182)	(6,151)	(3,143)
44-INTEREST AND RENTAL INCOME	(3,361,237)	(2,478,879)	(2,478,879)	(2,932,081)	(814,112)
BILLINGS FORGE	(20,257)	(20,428)	(20,428)	(15,440)	(15,538)
CT CENTER FOR PERFORM ART	(37,500)	(50,000)	(50,000)	(37,500)	(45,833)
INTEREST	(2,417,949)	(1,402,256)	(1,402,256)	(2,276,538)	(210,626)
RENT OF PROP-ALL OTHER	(95,070)	(114,780)	(114,780)	(88,787)	(83,440)
RENTAL OF PARK PROPERTY	(16,163)	(72,565)	(72,565)	(16,163)	(12,800)
RENTAL OF PARKING LOTS	(24,674)	(600)	(600)	(24,674)	-
RENTAL OF PROP-FLOOD COMM	(84,480)	(148,560)	(148,560)	(76,200)	(68,760)
RENTAL-525 MAIN STREET	(18,111)	(21,094)	(21,094)	(18,111)	(31,879)
RENTS FROM TENANTS	(157,448)	(180,500)	(180,500)	(135,538)	(167,487)
SHEPHERD PARK	(234,393)	(118,000)	(118,000)	(1)	(132,996)
THE RICHARDSON BUILDING	(218,124)	(313,952)	(313,952)	(206,061)	(8,609)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
OTHER	(925)	-	-	(925)	-
45-INTERGOVERNMENTAL	(304,169,420)	(258,570,285)	(258,570,285)	(253,252,451)	(249,604,922)
MUNICIPAL AID	(254,097,409)	(254,031,479)	(254,031,479)	(250,632,740)	(247,846,411)
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)	(187,788,684)	(185,256,814)
HIGHWAY GRANT	(1,190,578)	(1,190,578)	(1,190,578)	(1,190,578)	(1,188,254)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(4,091,015)	(4,091,015)
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)	(107,353)	(91,351)
DISTRESSED MUNICIPALITIES	-	-	-	-	(4,582)
JUDICIAL BRANCH REV DISTRIB.	(87,898)	(66,947)	(66,947)	(87,898)	(62,253)
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)	(2,491,808)	(1,663,967)
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)	(152,553)	(112,760)
HEALTH&WELFARE-PRIV SCH	(50,793)	(61,366)	(61,366)	(50,793)	(55,215)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	-	-
PHONE ACCESS LN TAX SH	(474,553)	(481,772)	(481,772)	(324,340)	(219,042)
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)	(343,053)	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(495,227)	(540,247)	(540,247)	(360,165)	-
PILOT HARTFORD MARRIOTT	(603,956)	(552,764)	(552,764)	(603,956)	(624,401)
PILOT TRINITY COLLEGE	(25,000)	(20,000)	(20,000)	(25,000)	(20,000)
OTHER	(20,949)	(3,300)	(3,300)	(20,549)	(3,194)
CONS NETWORK TRANSP	(16,749)	-	-	(16,749)	-
STATE REIMBURSEMENTS	(4,200)	(3,300)	(3,300)	(3,800)	(3,194)
46-CHARGES FOR SERVICES	(3,289,713)	(3,087,015)	(3,087,015)	(2,941,659)	(3,056,224)
CONVEYANCE TAX	(1,245,596)	(1,240,916)	(1,240,916)	(1,094,823)	(1,616,766)
FILING RECORD-CERTIF FEES	(277,024)	(300,000)	(300,000)	(239,685)	(273,461)
TRANSCRIPT OF RECORDS	(706,343)	(821,151)	(821,151)	(627,640)	(655,948)
OTHER	(1,060,750)	(724,948)	(724,948)	(979,511)	(510,050)
47-REIMBURSEMENTS	(108,890)	(121,624)	(121,624)	(81,137)	(78,160)
ADVERTISING LOST DOGS	(415)	(453)	(453)	(345)	(553)
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)	(1,652)	-
REIMB FOR MEDICAID SERVICES	-	(16,056)	(16,056)	-	(12,753)
SECTION 8 MONITORING	(86,101)	(83,890)	(83,890)	(61,097)	(58,560)
OTHER	(18,613)	(14,904)	(14,904)	(17,763)	(6,294)
48-OTHER REVENUES	(205,839)	(236,134)	(236,134)	(211,095)	(183,672)
MISCELLANEOUS REVENUE	(158,326)	(189,124)	(189,124)	(164,934)	(177,696)
OVER & SHORT ACCOUNT	(14)	(737)	(737)	9	(169)
SALE CITY SURPLUS EQUIP	(1,489)	(26,150)	(26,150)	(1,175)	(515)
SALE OF DOGS	(6,563)	(5,993)	(5,993)	(5,786)	(5,215)
SETTLEMENTS - OTHER	(95)	(3,000)	(3,000)	(95)	-
OTHER	(39,353)	(11,130)	(11,130)	(39,114)	(77)
53-OTHER FINANCING SOURCES	(9,726,738)	(14,941,496)	(14,941,496)	(5,168,539)	(3,399,506)
CORPORATE CONTRIBUTION	(3,333,333)	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(1,082,775)	-	-	(732,774)	(23,475)
REVENUE FROM HTFD PKG AUTHY	(2,171,429)	(2,076,496)	(2,076,496)	(1,752,179)	(1,399,888)
SPECIAL POLICE SERVICES	(3,081,144)	(2,750,000)	(2,750,000)	(2,627,133)	(1,976,143)
OTHER	(58,057)	(115,000)	(115,000)	(56,453)	-
Grand Total	(606,603,335)	(567,758,310)	(567,758,310)	(544,615,784)	(551,612,666)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY20 AND FY21
PROPERTY TAX COLLECTION REPORT THROUGH APRIL 30, 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	18,490,419 ⁹	647,294	570,470 ⁹	602,991	304,306 ⁹	-	-	27,265,387	19,365,194
March	2,339,129	7,288,908 ¹⁰	649,408	1,207,018 ¹⁰	421,126	784,851 ¹⁰	-	-	3,409,663	9,280,777 ¹⁰
April	1,091,113	4,035,237 ⁹	287,009	668,671 ⁹	197,530	533,097 ⁹	-	-	1,575,651	5,237,005 ⁹
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	272,831,087	6,747,808	8,255,916	4,800,274	5,111,251	537,555	-	278,810,491	286,198,254
60 Day Collections			135,749		-		-		135,749	-
July -- Year End entries	2,955,753		(2,942,561)		(7,646)		-		5,546	-
Adjusted Total Collections	269,680,607	272,831,087	3,940,996	8,255,916	4,792,629	5,111,251	537,555	-	278,951,787	286,198,254
	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 APRIL	264,655,237	272,831,087	5,857,897	8,255,916	4,114,570	5,111,251	-	-	274,627,704	286,198,254
Outstanding Receivable at 04/30	18,370,956	13,792,805	47,618,672	49,853,754	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjustment from bridging QDS to Munis		6,083,832								
% of Budget Collected	97.22%	100.18%	93.73%	156.66%	91.43%	134.51%	0.00%	0.00%	96.88%	101.53%
% of Adjusted Levy Collected	91.14%	93.21%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	74.29	74.29								
Mill Rate Personal Property	74.29	74.29								
Mill Rate Motor Vehicle	45	45								

¹ 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.

⁹ The due date for tax collections was extended to 4/1/2021 per the Governor's executive order. Anticipate catch up collections in March/April.

¹⁰ Tax collections were strong in March mainly due to the extended due date to pay taxes without interest of 4/1/2021.

Expenditure Summary - Departments

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (APRIL)	FY2021 ACTUAL (APRIL)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	716,367	603,584	603,584	661,506	423,573	561,187	42,397
00112 COURT OF COMMON COUNCIL	488,562	594,815	694,815	390,581	464,125	654,175	40,640
00113 TREASURER	381,744	487,540	487,540	338,846	288,806	423,997	63,543
00114 REGISTRARS OF VOTERS	596,307	472,452	790,688	526,098	600,684	731,283	59,405
00116 CORPORATION COUNSEL	1,264,155	1,829,808	1,629,808	996,985	998,133	1,383,269	246,539
00117 TOWN & CITY CLERK ¹	691,342	793,100	793,100	537,426	582,244	787,466	5,634
00118 INTERNAL AUDIT	509,566	510,567	510,567	400,228	383,436	481,920	28,647
00119 CHIEF OPERATING OFFICER	759,506	1,366,789	1,566,789	554,403	987,921	1,328,423	238,366
00122 METRO HARTFORD INNOVATION SERV	3,193,214	3,167,436	3,167,436	2,661,012	2,639,530	3,167,436	0
00123 FINANCE	3,764,509	3,609,199	3,609,199	2,591,035	2,599,682	3,379,517	229,682
00125 HUMAN RESOURCES	1,193,411	1,459,364	1,459,364	925,435	1,021,255	1,340,937	118,427
00128 OFFICE OF MANAGEMENT & BUDGET	887,664	1,199,258	1,199,258	670,507	890,556	1,154,742	44,516
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,430,201	3,676,785	3,676,785	2,664,249	2,454,286	3,293,816	382,969
00211 FIRE ²	33,251,312	35,345,057	35,345,057	25,904,523	28,308,689	35,453,897	(108,840)
00212 POLICE ³	40,827,056	44,948,288	44,948,288	32,798,394	35,727,021	45,092,513	(144,225)
00213 EMERGENCY SERVICES & TELECOMM.	3,726,686	3,904,021	3,904,021	2,991,999	3,235,033	3,850,584	53,437
00311 PUBLIC WORKS	14,075,953	16,237,382	16,237,382	11,089,873	11,624,566	15,274,474	962,908
00420 DEVELOPMENT SERVICES	3,642,417	4,281,035	4,281,035	2,875,879	3,115,210	3,962,321	318,714
00520 HEALTH AND HUMAN SERVICES	4,713,317	5,263,784	5,263,784	3,627,659	2,123,886	4,866,733	397,051
00711 EDUCATION ⁸	279,856,448	284,013,274	284,013,274	267,820,671	265,288,801	281,296,169	2,717,105
00721 HARTFORD PUBLIC LIBRARY ⁴	1,534,650	8,335,687	8,335,687	1,278,875	1,390,850	1,669,021	6,666,666
00820 BENEFITS & INSURANCES ⁵	78,132,921	93,872,044	93,872,044	68,673,512	73,517,558	90,941,009	2,931,035
00821 DEBT SERVICE ⁶	70,570,660	11,697,446	11,697,446	4,834,770	4,863,806	14,697,446	(3,000,000)
00822 NON OP DEPT EXPENDITURES ⁷	42,224,479	40,089,595	39,671,359	28,315,128	30,234,954	40,160,609	(489,250)
Grand Total	590,432,448	567,758,310	567,758,310	464,129,596	473,764,604	555,952,944	11,805,366

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

⁵ Benefits and Insurances are projected to be favorable due to health and cashouts, offset by centrally budgeted non-Public Safety attrition and Social Security expenditures.

⁶ 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. This expenditure line item is projected to be \$14.70M due to additional capital needs.

⁷ Non-Operating is projected to be net unfavorable \$489K due to tipping fees, other disposal fees and tax refunds, offset by favorable lease payments, electricity, water and piped heat & A/C.

⁸ Education is projected to have an excess cost reduction of \$2.72M in FY2021 related to a decrease in Education Cost Sharing revenue from FY2020.

Expenditure Summary - Major Expenditure Category

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (APRIL)	FY2021 ACTUAL (APRIL)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
PAYROLL	100,457,781	111,531,937	111,947,222	79,885,487	87,268,641	108,998,912	2,948,310
FT ¹	83,197,524	95,394,989	95,462,989	65,633,558	70,270,789	88,540,845	6,922,144
HOL ¹	2,226,941	2,404,357	2,404,357	2,065,350	2,210,299	2,609,948	(205,591)
OT ¹	12,818,729	12,088,532	12,088,532	10,045,444	12,650,698	15,520,505	(3,431,973)
PT ¹	2,214,587	1,644,059	1,991,344	2,141,135	2,136,855	2,327,614	(336,270)
BENEFITS	78,132,921	93,872,044	93,872,044	68,678,630	73,517,558	90,941,009	2,931,035
HEALTH ²	27,512,861	34,702,117	34,702,117	23,498,400	23,547,367	32,402,117	2,300,000
MITIGATION ³	0	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
PENSION ⁴	43,214,724	49,316,611	49,316,611	35,570,332	39,956,674	47,626,760	1,689,851
INSURANCE	3,949,483	4,557,677	4,557,677	4,358,812	4,244,258	4,557,677	0
FRINGE REIMBURSEMENTS	(5,090,455)	(3,800,000)	(3,800,000)	(2,861,228)	(2,582,071)	(3,800,000)	0
LIFE INSURANCE	233,055	315,652	315,652	193,983	196,038	235,622	80,030
OTHER BENEFITS ⁵	4,017,670	4,414,719	4,414,719	3,409,998	3,560,498	4,465,083	(50,364)
WAGE ⁶	0	(88,482)	(88,482)	0	0	0	(88,482)
WORKERS COMP	4,295,584	5,453,750	5,453,750	4,508,333	4,594,794	5,453,750	0
DEBT	70,570,660	11,697,446	11,697,446	4,834,770	4,863,806	14,697,446	(3,000,000)
DEBT ⁷	70,570,660	11,697,446	11,697,446	4,834,770	4,863,806	14,697,446	(3,000,000)
LIBRARY	1,534,650	8,335,687	8,335,687	1,278,875	1,390,850	1,669,021	6,666,666
LIBRARY ⁸	1,534,650	8,335,687	8,335,687	1,278,875	1,390,850	1,669,021	6,666,666
MHIS	3,193,214	3,167,436	3,167,436	2,661,012	2,639,530	3,167,436	0
MHIS	3,193,214	3,167,436	3,167,436	2,661,012	2,639,530	3,167,436	0
UTILITY	24,847,819	26,291,225	26,428,662	21,127,066	22,673,183	27,173,037	(744,375)
UTILITY ⁹	24,847,819	26,291,225	26,428,662	21,127,066	22,673,183	27,173,037	(744,375)
OTHER	31,838,956	28,849,261	28,296,539	17,843,084	16,122,235	28,009,914	286,625
COMMUNITY ACTIVITIES	2,166,896	2,547,699	2,597,699	1,225,327	1,507,006	2,597,699	0
CONTINGENCY	395,655	2,770,935	2,014,502	351,898	239,289	2,014,502	0
CONTRACTED SERVICES ¹⁰	4,001,314	4,255,315	4,476,220	3,011,143	3,255,835	4,433,988	42,232
ELECTIONS	0	297,471	0	0	0	0	0
GOVT AGENCY & OTHER	19,964	19,964	33,404	19,964	33,404	33,404	0
LEASES - OFFICES PARKING COPIER ¹¹	1,810,014	2,066,103	2,066,103	1,384,656	1,448,302	1,904,590	161,513
LEGAL EXPENSES & SETTLEMENTS	1,952,780	2,536,500	2,536,500	1,482,054	1,241,247	2,536,500	0
OTHER ¹²	9,714,466	4,174,777	3,974,777	3,463,136	1,555,871	4,030,793	(56,016)
POSTAGE	200,000	200,000	200,000	200,000	171,679	200,000	0
SUPPLY	3,879,319	4,105,995	4,160,426	2,940,926	2,357,657	4,160,426	0
TECH, PROF & COMM BASED SERVICES ¹³	2,093,531	2,778,218	3,140,624	1,507,891	1,739,779	3,001,728	138,896
VEHICLE & EQUIP	5,605,017	3,096,284	3,096,284	2,256,090	2,572,167	3,096,284	0
EDUCATION	279,856,448	284,013,274	284,013,274	267,820,671	265,288,801	281,296,169	2,717,105
EDUCATION ¹⁴	279,856,448	284,013,274	284,013,274	267,820,671	265,288,801	281,296,169	2,717,105
Grand Total	590,432,448	567,758,310	567,758,310	464,129,596	473,764,604	555,952,944	11,805,366

¹ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$2.95M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 40.6 weeks of actual payroll expenses with 11.6 weeks remaining. Vacancies are assumed to be refilled with 7.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$6.92M is offset by a projected shortfall of \$206K of in Holiday Pay, \$3.43M in OT and \$336K in PT. Payroll will continue to be monitored throughout the fiscal year.

² Health expenditures are favorable due to the trend in health claims and contractual service provider costs.

³ 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.

⁴ Pension is \$1.69M favorable due to cashouts and favorability in closed plans, offset by a recently implemented employer contribution plan for non-union employees.

⁵ Other Benefits is unfavorable due to the trend in Social Security expenditures.

⁶ The FY2021 Adopted Budget includes savings of \$88K for furloughs, which will be realized in payroll throughout the fiscal year.

⁷ The Debt expenditure line is projected to be \$14.70M due to additional capital needs.

⁸ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

⁹ Utilities are projected to be \$744K unfavorable; \$486K in waste disposal costs, \$555K in tipping fees, offset by favorable variances in electricity, water and heating expenses.

¹⁰ Contracted Services is projected to be favorable due to lower document conversion costs.

¹¹ Leases are projected to be \$162K favorable due to favorable rental expenditures, copying expenditures and leasing less parking spaces.

¹² Other expenditures are unfavorable as a result of tax refunds, offset by court fees and the Connecticut Conference of Municipalities reducing payments due to COVID-19.

¹³ Tech, Prof and Comm Based Services are favorable due to technology and audit services.

¹⁴ Education is projected to have an excess cost reduction of \$2.72M in FY2021 related to a decrease in Education Cost Sharing revenue from FY2020.

Appendix

FY2021 Full-time Payroll Projection (through April) as of 4/15/21

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 4/15 (40.6 WEEKS)	PROJECTION (11.6 WEEKS)	YTD THRU 4/15 PLUS PROJECTION (11.6 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	7	567,336	411,034	113,906	524,939	0	524,939	42,397
112-CCC	7	354,519	239,146	74,608	313,754	0	313,754	40,765
113- Treas	9	402,160	249,835	85,566	335,401	3,191	338,592	63,568
114- ROV	7	335,321	239,302	79,499	318,801	493	319,294	16,027
116-Corp Counsel	16	1,496,628	922,659	318,584	1,241,243	0	1,241,243	255,385
117- Clerk	10	655,706	494,909	151,940	646,849	1,209	648,058	7,648
118-Audit	5	505,389	366,427	109,964	476,392	0	476,392	28,997
119-COO	14	1,224,060	674,620	284,121	958,741	653	959,394	264,666
123- FIN	44	3,298,836	2,316,315	742,178	3,058,492	11,012	3,069,504	229,332
125- HR	14	1,015,419	669,473	205,099	874,573	500	875,073	140,346
128-OMBG	13	1,091,178	753,093	245,911	999,004	0	999,004	92,174
132-FCYR	12	871,522	582,076	180,567	762,643	407	763,050	108,472
211- Fire	365	28,190,753	20,473,432	6,438,023	26,911,454	75,271	26,986,725	1,204,028
212- Police	507	37,084,916	25,268,892	7,935,323	33,204,215	116,688	33,320,904	3,764,012
213- EST	51	3,047,638	1,859,590	607,974	2,467,564	8,021	2,475,585	572,053
311- DPW	206	10,571,491	7,277,968	2,319,890	9,597,858	28,385	9,626,243	945,248
420- Devel Serv	56	4,124,396	2,704,911	899,099	3,604,009	12,959	3,616,969	507,427
520- HHS	34	2,177,434	1,159,593	454,081	1,613,674	5,768	1,619,442	557,992
Grand Total	1,377	97,014,702	66,663,275	21,246,332	87,909,607	264,557	88,174,164	8,840,538

FT- Fire Attrition	(450,000)	FT- Fire Attrition	(450,000)
FT- Police Attrition	(1,159,718)	FT- Police Attrition	(1,159,718)
FT- Development Serv. Attrition	(20,000)	FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	78,005	FT- Net other payroll	(288,676)
FT- Total Revised Budget	<u>95,462,989</u>	FT- Subtotal Variance	<u>6,922,144</u>
		Non-Sworn Attrition (in Bene	<u>(1,000,000)</u>
		Total Variance	<u>5,922,144</u>

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 4/15/21, which includes 40.6 pay periods, and projects filled positions for 11.6 future weeks.
- 2) Non-sworn vacancies are projected for 7.6 future weeks, with one Council (CCC) position assumed not to be filled in FY2021.
- 3) A future Police FY2021 class is planned for the summer.
- 4) A future Fire FY2021 class is planned for the summer.
- 5) Adopted head count is 1391 with 14 MHIS positions funded in the MHIS internal service fund.