

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

Meeting Date and Time: Thursday, September 9, 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: 478 816 736

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. July 8, 2021 Regular Meeting

- IV. Town of Sprague
 - a. Subcommittee Update
 - b. Review and discussion: Monthly Financial Report: June 2021 and July 2021

- V. City of Hartford
 - a. Subcommittee Update
 - b. Review, discussion, and possible action: Labor contract
 - i. Hartford Professional Employees Association
 - c. Review and discussion: Monthly Financial Report: June 2021 and July 2021
 - d. Review and discussion: Non-labor contracts
 - i. Ambassador Wheelchair Services, Inc. – Dial-A-Ride
 - ii. Community Renewal Team – McKinney Homeless Shelter

- VI. City of West Haven
 - a. Subcommittee update
 - b. Review and discussion: Monthly Financial Report: June 2021 and July 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, July 8, 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: 498 406 539

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

Municipal Officials in Attendance: Mayor Rossi, Superintendent Cavallaro, Matthew Cavallaro, Mayor Bronin, Jennifer Hockenull, Superintendent Penn, First Selectman Blanchard, 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.

- II. Public Comment Period:
There was no public comment.

- III. Approval of Minutes:
 - a. June 10, 2021 Regular Meeting
Mr. Luciano made a motion to approve the minutes, with a second by Mr. Falcigno. The motion passed 6-0-1 with Mr. Brokman abstaining.

- IV. City of West Haven
 - a. Subcommittee Update
The Subcommittee has not met since the last full MARB meeting. The City is preparing to present an update on the fire districts' progress in implementing recommendations from the ESCI consultants' report at the July Subcommittee meeting. The use of ARPA funds will also be on the July Subcommittee agenda.

b. Review, discussion and possible action: Labor Contract

i. Board of Education and Federation of Nurses

The West Haven Board of Education approved a Tentative Agreement with the Nurses union on June 21. The current contract expires this August 31. The successor contract would cover September 1, 2021 to August 31, 2024. The bargaining unit represents about 14 members. MARB would have until August 4 to take action on the contract.

Superintendent Cavallaro noted that the district has had challenges retaining nurses. The contract provides flexibility on the step at which nurses may be initially hired. The contract provides 1% increases at the top step only in the first two years. Step advancement is also provided in the first two years. The final year provides a general wage increase of 2% at all steps, but with no step advancement. Language is included that codifies the transition to the State Partnership health plan. Employees' share of health insurance premium remains at 20%.

Mr. Hamilton asked about the total base wages and the value of steps as a percentage of base pay. The total cost of the contract inclusive of steps is about 2.6%. He asked whether the increasing the health cost share was discussed during negotiations. The Superintendent replied that the move to the Partnership save the district money.

Mr. Brokman made a motion, with a second by Mr. Luciano, to approve the contract. Mr. Waxenberg noted that the proposed contract does not address legacy costs, such as retiree health benefits. He suggested that future negotiations attempt to address those costs. The motion was passed unanimously.

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

Mayor Rossi reviewed the monthly financial report provided in the meeting materials. The projected General Fund surplus is a bit over \$2 million. A surplus of about \$300,000 is also projected for the Sewer Fund. A surplus of about \$100,000 is projected for the Allingtown Fire Fund. Mr. Hamilton asked whether the Sewer Fund includes all sewer related debt, and if not, whether the City has considered moving all sewer debt to the Sewer Fund and adjusting the sewer use fee. Mayor Rossi will check with the Finance Office to verify whether the Sewer Fund includes all related debt. Mayor Rossi also noted that the City has approved the updated 5-Year Plan.

An RFP has been re-issued for pension investment advisor. The City is considering including the Allingtown Fire Pension Fund within the scope of the resulting contract. Mr. Hamilton noted that best practices suggest investment advisor services should be contracted separate from investment management services. Mr. Waxenberg asked about merging back office operations of the City and Board of Education. Mayor Rossi responded that some items have been consolidated with the Board of Education.

V. City of Hartford

a. Subcommittee Update

A written update was included in the meeting materials distributed. The Subcommittee met on June 24 at which the City presented its template for reporting on budget mitigation efforts.

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

Mayor Bronin reported that the surplus for FY 2021 is currently projected at \$14.46 million, which includes a \$4 million back-tax payment. The City believes that there is additional favorability in health insurance and general insurance. The current plan is to direct some of the surplus to Fund Balance, some to capital reserve and a portion to supplement purposes authorized for ARPA funds. Mayor Bronin provided an outline of the proposed uses of the ARPA funds. A more detailed presentation will be provided at the next Subcommittee meeting. Mr. Waxenberg asked if the City has communicated with the Board of Education regarding their projected end of year balance. Superintendent Penn responded that he has had discussions with the City's budget office and he is preliminarily anticipating a balance of about \$2.7 million.

VI. Town of Sprague

a. Subcommittee update

The Subcommittee has not met since the last full MARB meeting.

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

First Selectman Blanchard reported that total expenditures, at 82% of budget, are comparable with last year. Property tax collections have reached 100% of budgeted collections. Overall revenues have exceeded the budget primarily due to higher than anticipated building permit fees. Michele Demicco reported that the Board of Education anticipates an end of year balance of \$180,000.

VII. Other Business

Subcommittee meetings for each municipality are scheduled for later in July. There are no meetings schedule for the full MARB or Subcommittees in August.

VIII. Adjourn

A motion to adjourn was made by Mr. Luciano, with a second by Mr. Hamilton. The meeting adjourned at 10:59 AM.

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Sprague Subcommittee
Date: September 2, 2021

The Sprague Subcommittee last met on July 22. The Subcommittee was presented information regarding eligible uses and other aspects of the U.S. Treasury’s interim final rule on ARPA funding. The Town is anticipating receiving a total of approximately \$846,000u in ARPA funds. Half of the funds have been made available to the Town. The remaining funds are expected to be distributed in May 2022.

Town’s Allocation	Town’s Share of County Allocation	Total ARPA Funding
\$290,795	\$555,327	\$846,122

The Town has completed very preliminary planning, but has determined that its IT infrastructure and security is in need of upgrading. The Town also has identified needed improvements to its water and sewer infrastructure. The Town was asked to assemble a timeline for identifying its priorities and proceeding through the necessary local approvals for the funding.

As a non-entitlement community, the Town of Sprague will be required to submit annual reports in October of each year.

The school district is receiving ARPA funding directly which, in combination with the ESSER II round of funding, totals about \$1 million. Planned uses of the funding include establishing a school-based health clinic and the provision of behavioral health support.

The Town also updated the Subcommittee on several financial management issues. Two responses to the RFP for audit services were received and the Town plans to make an appointment in August. The consultant hired to draft the Town’s financial policies and procedures expects to complete the project by the end of September. The remaining audit findings were discussed with several expected to be resolved in the upcoming audit.

* The next meeting of the Sprague Subcommittee is September 23

Town of Sprague Budget Status as of June 30, 2021

Summary

As of the end of June 2021, total revenues collected are 101% of the FY 2020/21 budgeted amount. This is lower than total revenues collected for the same period in FY 2019/20 which were 109% of the total budgeted amount. This is due to no MARB funding or lease revenue being received in the current year whereas in FY2019/20, \$500,000 of MRF and \$325,000 of lease monies had been received at this point in time.

Total expenditures as of 6/30/21 are at 97% of budget. This is on par with expenditures for the same period in FY 2019/20 which were at 97% of the budget.

<i>Budget Category</i>	FY 2020/2021		Year to Date %	Same Period Prior Year
	Budget	Year to Date		
Property Taxes	6,110,523	6,131,473	100%	100%
State Education Grants	2,668,094	2,660,052	100%	99%
Other State Grants	597,933	583,550	98%	100%
Other Revenue	215,158	356,099	166%	482%
Total General Fund Revenues	9,591,708	9,731,174	101%	109%
Town/Municipal Expenditures	2,862,267	2,720,777	95%	97%
Board of Education Expenditures	6,688,595	6,568,850	98%	97%
Total General Fund Expenditures	9,550,862	9,289,627	97%	97%

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 June 30, 2021 of the current fiscal year are at 100% of the budgeted amount. This is on par with collections in the prior year.

State Grants make up 34.1% of total budgeted revenues. As of June 30, 2021, the Town received \$3,243,602 of its State grants which resulted in the Town being at 99% of its budgeted State grants revenue received. For the same period last fiscal year, State grants received were comparable with the Town having received 99% 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 \$356,099 and are at 166% of the total budgeted amount. Collections in the prior year, adjusted to exclude the MRF received, were 99% of the budgeted amount. The increased percentage received in the current year is attributable to Building Inspector fees for work being done to the leased property and individual homes, COVID-19 relief reimbursements and larger than anticipated conveyance and recording fees.

Expenditures

Departmental and other operating expenditures as of June 30, 2021 tend to range between 90% and 100% 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 (93% year-to-date) and maintenance contracts (96% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (100% year-to-date) and interest (97% 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 \$6,568,850 or 98% of total budget. For the same period last fiscal year, Board of Education expenditures were 97% of budget. The Town and Board of Education are in the process of its year-end reconciliation which has not yet been fully completed at the time of this report.

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	April 2021	May 2021	June 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	59,912	45,693	35,184	5,669,773	5,711,492	41,719	101%	100%	5,711,492	5,669,773	41,719	101%	
5000-2 - Current Interest & Lien Fees	6,277	4,246	3,534	20,000	25,193	5,193	126%	130%	25,193	20,000	5,193	126%	
5000-3 - Prior Year Tax	6,895	5,196	4,124	125,000	102,456	(22,544)	82%	85%	102,456	125,000	(22,544)	82%	
5000-4 - Prior Year Interest/Lien Fees	1,672	1,848	1,545	35,000	27,392	(7,608)	78%	91%	27,392	35,000	(7,608)	78%	
5000-5 - Current Supp MV Tax	4,652	2,124	1,712	72,000	67,924	(4,076)	94%	124%	67,924	72,000	(4,076)	94%	
5000-6 - Firefighter Tax Abatement	-	-	-	(11,250)	-	11,250	0%	0%	-	(11,250)	11,250	0%	
5000-7 - PILOT Solar Farm	-	-	-	200,000	200,000	-	100%	100%	200,000	200,000	-	100%	
5000-8 - Tax & Applic. Refunds (contra)	(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	79,401	59,107	46,099	6,110,523	6,131,473	20,950	100%	100%	6,131,473	6,110,523	20,950	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	-	-	-	5,221	5,544	323	106%	96%	5,544	5,221	323	106%	
5200-10 - Judicial 10th Circuit Court	240	-	500	1,000	840	(160)	84%	276%	840	1,000	(160)	84%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	2,800	-	(2,800)	0%	99%	-	2,800	(2,800)	0%	
5200-13 - St. Police O/T	-	-	-	15,000	-	(15,000)	0%	103%	-	15,000	(15,000)	0%	
5200-14 - Town Aid Roads	-	-	-	151,738	152,348	610	100%	100%	152,348	151,738	610	100%	
5200-16 - Elderly & Disabled Transp Grant	2,848	-	-	8,543	11,391	2,848	133%	65%	11,391	8,543	2,848	133%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	-	386,528	386,528	386,528	-	100%	100%	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	17,478	(1)	100%	98%	17,478	17,479	(1)	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	3,088	-	392,854	597,933	583,550	(14,383)	98%	100%	583,550	597,934	(14,383)	98%	
5300 - Local Revenues													
5300-1 - Interest Income	68	58	27	3,000	1,231	(1,769)	41%	80%	1,231	3,000	(1,769)	41%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	67	166	136	3,500	2,184	(1,316)	62%	87%	2,184	3,500	(1,316)	62%	
5300-13 - Landfill Receipts	1,691	1,443	1,948	23,000	21,391	(1,609)	93%	77%	21,391	23,000	(1,609)	93%	
5300-14 - Newsletter Ads	21	-	-	2,000	1,452	(548)	73%	51%	1,452	2,000	(548)	73%	
5300-15 - Marriage Licenses	16	-	-	150	160	10	107%	128%	160	150	10	107%	
5300-16 - Sportsmans Licenses	8	6	6	150	103	(47)	69%	56%	103	150	(47)	69%	
5300-17 - Farmland Preservation	72	120	81	950	1,119	169	118%	108%	1,119	950	169	118%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	490	310	140	1,000	3,495	2,495	350%	84%	3,495	1,000	2,495	350%	
5300-3 - Building Inspector Fees	1,610	6,346	4,433	25,000	53,586	28,586	214%	77%	53,586	25,000	28,586	214%	
5300-4 - Dog License Fees	15	-	769	1,500	1,308	(192)	87%	36%	1,308	1,500	(192)	87%	
5300-5 - Sundry Receipts, faxes, etc	-	4	2	400	190	(210)	48%	40%	190	400	(210)	48%	
5300-6 - Recording Land Rec,maps, trade	1,059	2,344	1,406	10,000	19,927	9,927	199%	149%	19,927	10,000	9,927	199%	
5300-8 - Conveyance Tax	11,499	3,661	2,568	17,000	45,825	28,825	270%	131%	45,825	17,000	28,825	270%	
5300-9 - Copies	411	952	1,065	5,000	6,372	1,372	127%	139%	6,372	5,000	1,372	127%	
Total 5300 - Local Revenues	17,027	15,410	12,581	92,650	158,343	65,693	171%	96%	158,343	92,650	65,693	171%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	162%	2,000	2,000	-	100%	
5400-5 - Other Revenues	400	-	15	-	72,289	72,289	100%	100%	72,289	-	72,289	100%	
5400-6 - Waste Management	4,298	4,347	14,861	52,000	56,959	4,959	110%	79%	56,959	52,000	4,959	110%	
Total 5400 - Misc Revenues	4,698	4,347	14,876	54,000	129,248	75,248	239%	1633%	131,248	54,000	77,248	243%	
5500-3 - 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	1,430,218	78,864	466,410	9,591,708	9,731,174	139,466	101%	109%	9,806,894	9,591,708	215,186	102%	
Gross Profit	1,430,218	78,864	466,410	9,591,708	9,731,174	139,466	101%	109%	9,806,894	9,591,708	215,186	102%	
Expense													
6000 - Board of Selectmen													
6000-1 - First Selectman	3,108	3,108	3,104	40,400	40,400	-	100%	100%	40,400	40,400	-	100%	
6000-2 - Selectman 2	100	100	100	1,200	1,200	-	100%	100%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	100	1,200	1,200	-	100%	100%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	-	4	127	1,260	1,260	-	100%	100%	1,260	1,260	-	100%	

Town of Sprague
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6000-5 · Selectman - Mileage	-	-	-	1,500	-	(1,500)	0%	53%	-	1,500	(1,500)	0%
6000-6 · Selectman Executive Assistant	3,513	3,818	4,788	45,667	47,248	1,581	103%	100%	47,248	45,667	1,581	103%
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	43%	-	-	-	0%
Total 6000 · Board of Selectmen	6,821	7,130	8,219	91,227	91,308	81	100%	98%	91,308	91,227	81	100%
6005 · Elections												
6005-1 · Election Salaries	153	149	292	6,100	4,880	(1,220)	80%	61%	4,880	6,100	(1,220)	80%
6005-2 · Election Misc.	112	60	125	16,907	13,121	(3,786)	78%	55%	13,121	16,907	(3,786)	78%
Total 6005 · Elections	265	209	417	23,007	18,001	(5,006)	78%	57%	18,001	23,007	(5,006)	78%
6010 · Board of Finance												
6010-2 · BOF - Town Rpt, Sup.	-	-	188	188	188	-	100%	75%	188	188	-	100%
Total 6010 · Board of Finance	-	-	188	188	188	-	100%	75%	188	188	-	100%
6011 · Auditing												
6011 · Auditing	-	-	-	23,200	19,923	(3,277)	86%	80%	19,923	23,200	(3,277)	86%
6012 · Bookkeeper												
6012-1 · Bookkeeper - Salary	2,104	2,091	2,091	28,492	28,443	(49)	100%	99%	28,443	28,492	(49)	100%
6012-2 · Bookkeeper-Support	160	-	406	900	938	38	104%	123%	938	900	38	104%
Total 6012 · Bookkeeper	2,264	2,091	2,497	29,392	29,381	(11)	100%	100%	29,381	29,392	(11)	100%
6015 · Assessors												
6015-1 · Assessors, Salary	1,705	1,705	1,705	22,165	22,166	1	100%	102%	22,165	22,165	-	100%
6015-4 · Assessors, Travel Expense	-	-	-	300	300	-	100%	14%	300	300	-	100%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	280	-	(280)	0%	0%	-	280	(280)	0%
6015-6 · Assess. Misc. Supplies, Postage	-	413	-	1,680	1,923	243	114%	40%	1,923	1,680	243	114%
6015-7 · Assess. Map updts, Pric.Manuls	-	-	-	1,000	-	(1,000)	0%	0%	-	1,000	(1,000)	0%
Total 6015 · Assessors	1,705	2,118	1,705	25,425	24,389	(1,036)	96%	92%	24,388	25,425	(1,037)	96%
6025 · Tax Collector												
6025-1 · Tax Collector, Salary	2,061	2,061	2,061	26,797	26,794	(3)	100%	100%	26,797	26,797	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	21	-	241	700	486	(214)	69%	73%	486	700	(214)	69%
6025-5 · Tax Collector, Postage	-	668	-	1,410	774	(636)	55%	96%	774	1,410	(636)	55%
Total 6025 · Tax Collector	2,082	2,729	2,302	28,907	28,054	(853)	97%	99%	28,057	28,907	(850)	97%
6030 · Town Treasurer	200	200	200	2,400	2,400	-	100%	100%	2,400	2,400	-	100%
6035 · Town Counsel & Financial Advisr												
6035-1 · Town Counsel	2,646	-	6,133	20,000	17,849	(2,151)	89%	103%	17,849	20,000	(2,151)	89%
6035-2 · Financial Advisor	-	-	-	7,000	1,000	(6,000)	14%	85%	1,000	7,000	(6,000)	14%
Total 6035 · Town Counsel & Financial Advisr	2,646	-	6,133	27,000	18,849	(8,151)	70%	99%	18,849	27,000	(8,151)	70%
6040 · Town Clerk												
6040-1 · Town Clerk, Salary	3,851	3,851	3,850	50,057	50,061	4	100%	100%	50,061	50,057	4	100%
6040-2 · Town Clerk, Office Sup, Misc.	-	-	531	1,463	1,533	70	105%	54%	1,533	1,463	70	105%
6040-3 · Town Clerk, Dog Licenses	-	24	517	350	541	191	155%	63%	541	350	191	155%
6040-4 · Town Clerk, School	-	-	587	900	975	75	108%	83%	975	900	75	108%
6040-5 · Town Clerk, Microfm(Security)	-	-	400	400	400	-	100%	32%	400	400	-	100%
Total 6040 · Town Clerk	3,851	3,875	5,885	53,170	53,510	340	101%	98%	53,510	53,170	340	101%
6045 · Telephone Services/DSL/Website	1,141	1,120	1,486	11,500	12,157	657	106%	101%	12,157	11,500	657	106%
6050 · Pool Secretaries												
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,816	1,816	1,816	23,614	22,130	(1,484)	94%	96%	22,130	23,614	(1,484)	94%
6050-2 · Pool Sec, Salary-Land Use Clerk	2,743	2,719	2,599	35,167	34,968	(199)	99%	101%	34,968	35,167	(199)	99%
Total 6050 · Pool Secretaries	4,559	4,535	4,415	58,781	57,098	(1,683)	97%	99%	57,098	58,781	(1,683)	97%
6055 · Town Off. Bldg.												
6055-1 · Town Off. Bldg.Janitorial Serv	774	774	2,166	9,822	9,822	-	100%	107%	9,822	9,822	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	-	45	895	2,000	2,000	-	100%	108%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	857	407	-	11,500	6,153	(5,347)	54%	74%	6,153	11,500	(5,347)	54%
6055-4 · Town Off Bldg/Sen Ctr - Lights	1,140	1,070	1,540	9,000	10,892	1,892	121%	92%	10,892	9,000	1,892	121%
6055-5 · Town Off. Bldg. rpr & renov.	-	125	410	5,000	4,979	(21)	100%	105%	4,979	5,000	(21)	100%
Total 6055 · Town Off. Bldg.	2,771	2,421	5,011	37,322	33,846	(3,476)	91%	93%	33,846	37,322	(3,476)	91%
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	7,294	(3)	100%	100%	7,297	7,297	-	100%
6100-2 · P & Z Comm. Planner	3,040	-	2,280	13,500	9,168	(4,332)	68%	92%	9,168	13,500	(4,332)	68%

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Total 6100 · P & Z Comm.	3,601	561	2,841	20,797	16,462	(4,335)	79%	95%	16,465	20,797	(4,332)	79%
6111 · Land Use Miscellaneous	-	-	44	800	487	(313)	61%	51%	487	800	(313)	61%
6115 · Ec. Devel.	-	-	-	900	225	(675)	25%	0%	225	900	(675)	25%
6120 · Conservation Commission												
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	-	100	(100)	0%
6120-4 · Miscellaneous	-	126	-	1,000	411	(589)	41%	82%	500	1,000	(500)	50%
Total 6120 · Conservation Commission	-	126	-	1,100	411	(689)	37%	75%	500	1,100	(600)	45%
6150 · Conservation Wetlands Enf Off	800	880	1,260	6,500	7,950	1,450	122%	108%	7,950	6,500	1,450	122%
6200 · Highways												
6200-1 · Highways, General Maintenance	1,149	3,522	21,624	45,000	58,608	13,608	130%	136%	58,608	45,000	13,608	130%
6200-10 · Drug & Alcohol Testing	-	-	-	500	450	(50)	90%	100%	450	500	(50)	90%
6200-2 · Highways, Public Works Salary	14,871	20,358	16,550	203,035	219,635	16,600	108%	91%	219,635	203,035	16,600	108%
6200-3 · Highways, Misc. o/t labor.	341	956	542	26,200	18,947	(7,253)	72%	50%	18,947	26,200	(7,253)	72%
6200-4 · Boots - Highways	32	355	348	1,600	1,462	(138)	91%	85%	1,462	1,600	(138)	91%
6200-5 · Storm Materials	-	-	1,458	27,500	24,021	(3,479)	87%	87%	24,021	27,500	(3,479)	87%
6200-6 · Highways, Roadway Mgmt.	180	431	-	40,000	26,003	(13,997)	65%	90%	26,003	40,000	(13,997)	65%
6200-7 · Highways, Town Garage	217	391	1,053	8,000	8,814	814	110%	66%	8,814	8,000	814	110%
6200-8 · Stormwater Permit Fees(Phasell)	-	-	-	8,500	2,160	(6,340)	25%	98%	2,160	8,500	(6,340)	25%
Total 6200 · Highways	16,790	26,013	41,575	360,335	360,100	(235)	100%	93%	360,100	360,335	(235)	100%
6202 · Tree Maintenance												
6202-1 · Tree Warden	-	-	1,125	2,250	2,250	-	100%	100%	2,250	2,250	-	100%
6202-2 · Tree Warden- Training Seminars	-	-	90	350	285	(65)	81%	51%	285	350	(65)	81%
6202-3 · Tree Pruning, Removal, Replacme	1,600	-	6,350	15,300	14,663	(637)	96%	101%	14,663	15,300	(637)	96%
6202-4 · Tree Warden Mileage	60	-	42	400	286	(114)	72%	95%	286	400	(114)	72%
Total 6202 · Tree Maintenance	1,660	-	7,607	18,300	17,484	(816)	96%	100%	17,484	18,300	(816)	96%
6205 · Street Lighting	1,383	1,248	1,283	17,000	16,029	(971)	94%	110%	16,029	17,000	(971)	94%
6300 · Social Security	3,748	4,283	4,366	56,110	52,024	(4,086)	93%	87%	52,024	56,110	(4,086)	93%
6310 · Deferred Compensation	1,174	1,322	1,360	16,471	16,333	(138)	99%	100%	16,333	16,471	(138)	99%
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%	1,419	1,540	(121)	92%
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%	19,676	19,674	2	100%
6400-6 · Reg. Agency - CCM	-	-	-	2,032	1,016	(1,016)	50%	100%	1,016	2,032	(1,016)	50%
6400-7 · Reg. Agency - Norwich PrbCrt	531	-	-	2,124	1,997	(127)	94%	100%	1,997	2,124	(127)	94%
6400-8 · Council of Small Towns (COST)	-	-	-	725	725	-	100%	100%	725	725	-	100%
6400-9 · Quinebaug Walking Weekends	-	-	-	175	175	-	100%	0%	175	175	-	100%
Total 6400 · Regional Agencies	5,450	-	-	38,861	37,599	(1,262)	97%	99%	37,599	38,861	(1,262)	97%
6500 · Insurance												
6500-1 · Insurance, General Town	-	-	-	29,133	29,130	(3)	100%	97%	29,130	29,133	(3)	100%
6500-2 · Insurance, Fire Department	-	-	(260)	16,690	16,432	(258)	98%	104%	16,432	16,690	(258)	98%
6500-4 · Insurance, Water & Sewer Plants	-	-	-	7,982	7,984	2	100%	100%	7,984	7,982	2	100%
6500-5 · Insurance,CIRMA (Workers Comp)	-	-	-	39,343	36,244	(3,099)	92%	83%	36,244	39,343	(3,099)	92%
6500-6 · Insurance, Empl. Medical Ins.	10,546	10,839	302	139,347	126,606	(12,741)	91%	109%	126,606	139,347	(12,741)	91%
6500-7 · Employee Insurance Waiver	329	329	537	3,950	3,948	(2)	100%	100%	3,948	3,950	(2)	100%
Total 6500 · Insurance	10,875	11,168	579	236,445	220,344	(16,101)	93%	101%	220,344	236,445	(16,101)	93%
6600 · Police Department												
6600-1 · Police Dept. Resident Trooper	-	-	173,313	167,982	153,095	(14,887)	91%	105%	153,095	167,982	(14,887)	91%
6600-2 · Police Dept., O/T 50% contra	-	-	-	5,000	-	(5,000)	0%	304%	-	5,000	(5,000)	0%
6600-3 · Police Dept. DARE Program	-	-	-	300	-	(300)	0%	72%	-	300	(300)	0%
6600-4 · Police Dept., Supplies, Misc.	-	-	-	500	299	(201)	60%	47%	299	500	(201)	60%
6600-5 · Police Dept.- Sch. Crs. Guard	336	480	456	3,883	3,616	(267)	93%	73%	3,616	3,883	(267)	93%
Total 6600 · Police Department	336	480	173,769	177,665	157,010	(20,655)	88%	110%	157,010	177,665	(20,655)	88%
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	3,785	100	100	24,000	26,768	2,768	112%	110%	26,768	24,000	2,768	112%
6605-2 · Fire Dept, Fixed Expenses	1,766	3,121	2,619	36,300	35,204	(1,096)	97%	102%	35,204	36,300	(1,096)	97%
6605-3 · Fire Dept. Truck Supplies	-	1,724	6,907	7,550	8,631	1,081	114%	100%	8,631	7,550	1,081	114%
6605-4 · Fire Dept., Firehouse Maint.	(126)	469	7,887	11,200	12,922	1,722	115%	91%	12,922	11,200	1,722	115%

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6605-5 · Fire Dept., Training	-	-	2,000	14,500	7,700	(6,800)	53%	78%	7,700	14,500	(6,800)	53%
6605-6 · Fire Dept., Business Exp.	210	5,459	6,984	14,140	16,821	2,681	119%	105%	16,821	14,140	2,681	119%
6605-7 · Fire Dept., Equip. Maint.	-	43	4,730	12,600	11,976	(624)	95%	185%	11,976	12,600	(624)	95%
Total 6605 · Fire Dept.	5,635	10,916	31,227	120,290	120,022	(268)	100%	108%	120,022	120,290	(268)	100%
6610 · Emergency												
6610-1 · Salary Director	-	-	2,200	2,200	2,200	-	100%	100%	2,200	2,200	-	100%
6610-5 · Training Expense	-	-	500	500	500	-	100%	100%	500	500	-	100%
6610-6 · Equipment Maintenance	-	-	777	830	777	(53)	94%	91%	777	830	(53)	94%
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	500	500	500	-	100%	100%	500	500	-	100%
Total 6610 · Emergency	-	-	3,977	4,030	3,977	(53)	99%	98%	3,977	4,030	(53)	99%
6615 · Fire Marshal/Burning Official												
6615-1 · Fire Marshal/Salary	667	667	667	8,854	8,430	(424)	95%	100%	8,430	8,854	(424)	95%
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	1,346	-	-	2,250	1,521	(729)	68%	74%	1,521	2,250	(729)	68%
6615-4 · Burning Official - Salary	-	-	312	625	625	-	100%	100%	625	625	-	100%
Total 6615 · Fire Marshal/Burning Official	2,013	667	979	11,729	10,576	(1,153)	90%	95%	10,576	11,729	(1,153)	90%
6620 · Enf. Off-Bldg.Code												
6620-1 · Enf.Off-Bldg Code - Salary	1,513	1,513	1,513	19,666	19,668	2	100%	100%	19,668	19,666	2	100%
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	-	800	-	(800)	0%	33%	-	800	(800)	0%
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	-	-	250	135	(115)	54%	66%	135	250	(115)	54%
6620-6 · Enf.Off-Bldg.Code.- Ed.Training	-	-	-	250	4	(246)	2%	93%	4	250	(246)	2%
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	184	500	184	(316)	37%	0%	184	500	(316)	37%
Total 6620 · Enf. Off-Bldg.Code	1,513	1,513	1,697	21,466	19,991	(1,475)	93%	95%	19,991	21,466	(1,475)	93%
6625 · Blight Enforcement Officer												
6625-1 · Blight Enforce. Officer-Salary	299	299	299	3,591	3,588	(3)	100%	100%	3,588	3,591	(3)	100%
6625-2 · Blight Enforce.Officer-Mileage	-	-	-	150	-	(150)	0%	0%	-	150	(150)	0%
6625-3 · Blight Enforce.Officer-Postage	-	-	150	150	150	-	100%	69%	150	150	-	100%
Total 6625 · Blight Enforcement Officer	299	299	449	3,891	3,738	(153)	96%	95%	3,738	3,891	(153)	96%
6700 · Sanit/Wst Rem.												
6700-2 · Sanit/Wst.Rem,Matls.Misc	287	417	586	5,000	4,663	(337)	93%	99%	5,000	5,000	-	100%
6700-3 · Sanit/Wst.Rem., Recycling	3,919	7,985	7,539	65,000	63,571	(1,429)	98%	117%	65,000	65,000	-	100%
Total 6700 · Sanit/Wst Rem.	4,206	8,402	8,125	70,000	68,234	(1,766)	97%	116%	70,000	70,000	-	100%
6702 · Waste Management Exp. (Waste Management)	5,191	5,863	6,665	63,000	58,186	(4,814)	92%	80%	63,000	63,000	-	100%
6810 · Comm. of Aging												
6810-1 · Comm. on Aging - Salary	2,247	2,262	2,171	31,574	29,819	(1,755)	94%	136%	29,819	31,574	(1,755)	94%
6810-2 · Commission on Aging-Munic Agent	-	-	-	200	30	(170)	15%	24%	30	200	(170)	15%
6810-4 · Comm. on Aging - Off sup/misc.	44	44	89	1,740	1,106	(634)	64%	295%	1,106	1,740	(634)	64%
6810-5 · Comm. of Aging - Elevator Contr	213	213	213	2,515	2,514	(1)	100%	100%	2,515	2,515	-	100%
6810-6 · Comm. of Aging - Programs	-	-	1,192	3,000	1,538	(1,462)	51%	84%	1,538	3,000	(1,462)	51%
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	1,546	1,599	1,614	19,452	20,471	1,019	105%	114%	20,471	19,452	1,019	105%
6810-8 · Comm. on Aging -Senior Ctr Aide	-	-	-	-	-	-	0%	47%	-	-	-	0%
6810-9 · Van Expense, Comm. on Aging	-	211	626	7,000	2,568	(4,432)	37%	146%	2,568	7,000	(4,432)	37%
Total 6810 · Comm. of Aging	4,050	4,329	5,905	79,481	58,046	(21,435)	73%	95%	58,047	79,481	(21,434)	73%
6950 · Capital Project												
6950-1 · Capital Project,Rpr Centr Plnt	1,147	560	38	6,000	5,154	(846)	86%	150%	5,154	6,000	(846)	86%
6950-2 · Engineering Fees, Cap. Proj.	270	135	-	8,700	7,765	(935)	89%	68%	7,765	8,700	(935)	89%
Total 6950 · Capital Project	1,417	695	38	14,700	12,919	(1,781)	88%	113%	12,919	14,700	(1,781)	88%
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	131	284	1,825	1,560	(265)	85%	92%	1,560	1,825	(265)	85%
Total 7003 · Recreation Facilities (BoS)	129	131	284	1,825	1,560	(265)	85%	92%	1,560	1,825	(265)	85%
7004 · Recreation Events(SPARC)												
7004-1 · RecEvent-3 Villages Fall Fest	-	-	-	3,500	-	(3,500)	0%	560%	-	3,500	(3,500)	0%
7004-2 · Rec Event-Earth Day	-	(4)	-	400	(4)	(404)	-1%	0%	-	400	(400)	0%
7004-3 · Rec Event-Youth Yr Lng Activity	-	-	-	500	276	(224)	55%	322%	276	500	(224)	55%
7004-4 · Rec Event-Shetucket River Fest	-	-	-	250	-	(250)	0%	43%	-	250	(250)	0%
7004-8 · Rec Event-Other	-	500	-	500	500	-	100%	52%	500	500	-	100%

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Total 7004 · Recreation Events(SPARC)	-	496	-	5,150	772	(4,378)	15%	69%	776	5,150	(4,374)	15%
7005 · Other Recreation Programs												
7005-1 · Sprague/Franklin/Canterbury LL	-	-	-	1,250	-	(1,250)	0%	0%	-	1,250	(1,250)	0%
Total 7005 · Other Recreation Programs	-	-	-	1,250	-	(1,250)	0%	0%	-	1,250	(1,250)	0%
7010 · Grist Mill												
7010-1 · Grist Mill - Supplies, Maint.	-	-	72	850	189	(661)	22%	39%	189	850	(661)	22%
7010-2 · Grist Mill-Elevator Maintenance	194	194	2,256	7,443	8,493	1,050	114%	100%	8,493	7,443	1,050	114%
7010-3 · Grist Mill - Heat, Light	646	302	708	7,850	7,691	(159)	98%	100%	7,691	7,850	(159)	98%
7010-5 · Grist Mill - Janitor- Salaries	250	250	5,629	7,020	7,439	419	106%	73%	7,439	7,020	419	106%
Total 7010 · Grist Mill	1,090	746	8,665	23,163	23,812	649	103%	79%	23,812	23,163	649	103%
7012 · Historical Museum												
7012-1 · Salary	-	-	-	1,930	-	(1,930)	0%	60%	-	1,930	(1,930)	0%
7012-14 · Sprague Historical Society	50	34	-	200	199	(1)	100%	114%	199	200	(1)	100%
Total 7012 · Historical Museum	50	34	-	2,130	199	(1,931)	9%	62%	199	2,130	(1,931)	9%
7015 · Library												
7015-1 · Library - Librarian Assistant-1	876	816	984	12,996	8,684	(4,312)	67%	54%	8,684	12,996	(4,312)	67%
7015-10 · Library - Director	2,232	2,374	2,434	28,160	29,817	1,657	106%	76%	29,817	28,160	1,657	106%
7015-11 · Library - Programs	486	148	993	2,500	1,765	(735)	71%	116%	1,765	2,500	(735)	71%
7015-12 · Professional Fees	55	-	-	500	225	(275)	45%	18%	225	500	(275)	45%
7015-13 · Library-St Lib CT Membership	-	-	-	550	-	(550)	0%	64%	-	550	(550)	0%
7015-2 · Library - Books	326	12	2,186	4,500	3,608	(892)	80%	124%	3,608	4,500	(892)	80%
7015-3 · Library - Sup./Misc.	-	(37)	222	2,054	1,915	(139)	93%	60%	1,915	2,054	(139)	93%
7015-4 · Library - Library Assistant - 3	894	1,063	-	12,996	8,693	(4,303)	67%	60%	8,693	12,996	(4,303)	67%
7015-5 · Librarian Assistant - 5	480	432	624	5,500	4,848	(652)	88%	36%	4,848	5,500	(652)	88%
7015-6 · Library - Librarian Assistant-2	588	663	994	12,320	5,299	(7,021)	43%	56%	5,299	12,320	(7,021)	43%
Total 7015 · Library	5,937	5,471	8,437	82,076	64,854	(17,222)	79%	65%	64,854	82,076	(17,222)	79%
7100 · Miscellaneous												
7100-10 · Newsletter- Salary	-	-	-	600	50	(550)	8%	100%	50	600	(550)	8%
7100-11 · Bank Fees	-	-	-	-	43	43	100%	100%	43	-	43	100%
7100-12 · Newsletter - Misc.	-	-	-	2,000	234	(1,766)	12%	98%	234	2,000	(1,766)	12%
7100-2 · War Mem./Lords Bridge Gazebo	48	48	94	675	574	(101)	85%	102%	574	675	(101)	85%
7100-3 · Cemeteries, Vets Graves	-	-	700	700	700	-	100%	68%	700	700	-	100%
7100-4 · Contingent Fund	-	293	90	3,000	2,696	(304)	90%	100%	2,696	3,000	(304)	90%
7100-5 · Memorial Day Celebration	-	-	241	1,000	241	(759)	24%	3%	241	1,000	(759)	24%
7100-6 · Legal Ads	1,599	1,109	1,800	13,000	8,547	(4,453)	66%	172%	8,547	13,000	(4,453)	66%
7100-8 · Unemployment Compensation	-	287	-	-	848	848	100%	100%	848	-	848	100%
Total 7100 · Miscellaneous	1,647	1,737	2,925	20,975	13,933	(7,042)	66%	136%	13,933	20,975	(7,042)	66%
7150 · Sewer & Water Dept.												
7150-1 · Water & Sewer Public Services	-	-	1,795	8,500	6,908	(1,592)	81%	95%	6,908	8,500	(1,592)	81%
Total 7150 · Sewer & Water Dept.	-	-	1,795	8,500	6,908	(1,592)	81%	95%	6,908	8,500	(1,592)	81%
7200 · Office Machines/Sup/Mnt.												
7200-1 · Office Mach/Sup/Mnt -Town Clerk	-	-	2,669	9,850	9,850	-	100%	132%	9,850	9,850	-	100%
7200-10 · Fixed Asset Inventory	-	-	-	1,203	1,323	120	110%	116%	1,323	1,203	120	110%
7200-2 · Office Mach/Sup/Mnt.- Tax Coll.	-	-	-	9,031	8,081	(950)	89%	100%	8,081	9,031	(950)	89%
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	246	99	-	1,000	889	(111)	89%	149%	889	1,000	(111)	89%
7200-5 · Office Machines - Equip.Mnt.	87	160	2,143	7,000	5,701	(1,299)	81%	52%	5,701	7,000	(1,299)	81%
7200-6 · Office MachSupp-ServSupp	-	-	-	5,000	5,000	-	100%	100%	5,000	5,000	-	100%
7200-7 · Paychex Services	248	257	348	3,200	3,382	182	106%	89%	3,382	3,200	182	106%
7200-8 · Off.Mach/Sup/Mnt-Library Suppor	-	213	540	4,124	3,858	(266)	94%	94%	3,858	4,124	(266)	94%
7200-9 · Off.Mach/Sup/Mnt.-Mail System	-	-	177	708	708	-	100%	105%	708	708	-	100%
Total 7200 · Office Machines/Sup/Mnt.	581	630	5,976	53,433	51,522	(1,911)	96%	100%	51,522	53,433	(1,911)	96%
7300 · Interest Payments - Bonds												
7300-14 · 2005 Bonds, Land Purchase, Rds	-	-	-	24,750	20,500	(4,250)	83%	100%	20,500	24,750	(4,250)	83%
7300-15 · 2009 Bond-Roads, Roof, Fire App,A	-	8,500	-	19,200	19,200	-	100%	100%	19,200	19,200	-	100%
7300-16 · 2013 Bonds-Variou Purposes	-	-	-	115,675	115,675	1	100%	100%	115,675	115,675	1	100%
7300-17 · 2020 Bonds-Variou Purposes	-	-	-	-	-	-	0%	0%	73,720	-	73,720	100%
Total 7300 · Interest Payments - Bonds	-	8,500	-	159,625	155,376	(4,249)	97%	100%	229,095	159,625	69,470	144%
7305 · Redemption of Debt-Principal												
7305-14 · 2005 Bonds, Land Purchase, Rds	-	-	-	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 June 2021

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	April 2021	May 2021	June 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	-	-	-	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%	100%	22,000	22,000	-	100%
7500 · Board of Education	479,804	582,649	1,079,177	6,688,595	6,568,850	(119,745)	98%	97%	6,568,850	6,688,595	(119,745)	98%
Total Expense	587,684	705,741	1,439,463	9,550,862	9,289,627	(261,235)	97%	97%	9,370,025	9,550,862	(180,837)	98%
Net Ordinary Income	842,534	(626,877)	(973,053)	40,846	441,547	400,701			436,869	40,846	396,023	1070%
Net Income	842,534	(626,877)	(973,053)	40,846	441,547	400,701			436,869	40,846	396,023	1070%
Summary	Prior Three Months Totals			Current Year Totals					Estimated Year-End Totals			
Board of Selectmen Expenditures	\$ 107,880	\$ 123,092	\$ 360,286	\$ 2,862,267	\$ 2,720,777	\$ (141,490)	95%	97%	\$ 2,801,175	\$ 2,862,267	\$ (61,092)	98%
Board of Education Expenditures	\$ 479,804	\$ 582,649	\$ 1,079,177	\$ 6,688,595	\$ 6,568,850	\$ (119,745)	98%	97%	\$ 6,568,850	\$ 6,688,595	\$ (119,745)	98%
Total Expenditures	\$ 587,684	\$ 705,741	\$ 1,439,463	\$ 9,550,862	\$ 9,289,627	\$ (261,235)	97%	97%	\$ 9,370,025	\$ 9,550,862	\$ (180,837)	98%

**BOE Budget v. Actual
7/28/2021**

	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	\$ 1,059,707.58	\$ -	\$ 1,059,707.58	\$ 39,835.42	\$ -	\$ 39,835.42
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 44,531.00	\$ -	\$ -	\$ 44,531.00	\$ 40,227.43	\$ -	\$ 40,227.43	\$ 4,303.57	\$ -	\$ 4,303.57
1000.52100. Group Life Insurance - Regular	\$ 705.00	\$ -	\$ -	\$ 705.00	\$ 733.96	\$ -	\$ 733.96	\$ (28.96)	\$ -	\$ (28.96)
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 20,749.00	\$ -	\$ -	\$ 20,749.00	\$ 19,044.24	\$ -	\$ 19,044.24	\$ 1,704.76	\$ -	\$ 1,704.76
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 2,726.40	\$ -	\$ 2,726.40	\$ 7,273.60	\$ -	\$ 7,273.60
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
1000.54200. Equipment Leasing	\$ 21,064.00	\$ -	\$ -	\$ 21,064.00	\$ 17,305.73	\$ -	\$ 17,305.73	\$ 3,758.27	\$ -	\$ 3,758.27
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ (1,450.00)	\$ -	\$ 5,550.00	\$ 4,425.05	\$ -	\$ 4,425.05	\$ 1,124.95	\$ -	\$ 1,124.95
1000.56110. Instructional Supplies - Regular Education	\$ 3,000.00	\$ 1,100.00	\$ -	\$ 4,100.00	\$ 3,374.07	\$ -	\$ 3,374.07	\$ 725.93	\$ -	\$ 725.93
1000.56400. Workbooks/Disposables	\$ 10,000.00	\$ -	\$ (3,454.91)	\$ 6,545.09	\$ 2,028.94	\$ -	\$ 2,028.94	\$ 4,516.15	\$ -	\$ 4,516.15
1000.56410. Textbooks	\$ 3,000.00	\$ -	\$ 3,454.91	\$ 6,454.91	\$ 48,268.37	\$ 136.60	\$ 48,404.97	\$ (41,950.06)	\$ (136.60)	\$ (41,813.46)
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 6,645.13	\$ -	\$ 6,645.13	\$ 1,354.87	\$ -	\$ 1,354.87
1000.58100. Dues & Fees	\$ 9,553.00	\$ -	\$ -	\$ 9,553.00	\$ 9,954.25	\$ -	\$ 9,954.25	\$ (401.25)	\$ -	\$ (401.25)
Total	\$ 1,519,460.00	\$ (350.00)	\$ -	\$ 1,519,110.00	\$ 1,448,482.75	\$ 136.60	\$ 1,448,619.35	\$ 70,490.65	\$ (136.60)	\$ 70,627.25
1200-Special Education										
1200.51110. Wages Paid to Teachers - SPED	\$ 316,899.00	\$ -	\$ -	\$ 316,899.00	\$ 334,355.56	\$ -	\$ 334,355.56	\$ (17,456.56)	\$ -	\$ (17,456.56)
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 229,662.00	\$ -	\$ -	\$ 229,662.00	\$ 169,404.38	\$ -	\$ 169,404.38	\$ 60,257.62	\$ -	\$ 60,257.62
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 84,549.00	\$ -	\$ -	\$ 84,549.00	\$ 80,861.24	\$ -	\$ 80,861.24	\$ 3,687.76	\$ -	\$ 3,687.76
1200.52100. Group Life Insurance - SPED	\$ 891.00	\$ -	\$ -	\$ 891.00	\$ 787.41	\$ -	\$ 787.41	\$ 103.59	\$ -	\$ 103.59
1200.52200. FICA/Medicare Employer - SPED	\$ 31,891.00	\$ -	\$ -	\$ 31,891.00	\$ 25,614.48	\$ -	\$ 25,614.48	\$ 6,276.52	\$ -	\$ 6,276.52
1200.52300. Pension Contributions	\$ 3,382.00	\$ -	\$ -	\$ 3,382.00	\$ 3,382.04	\$ -	\$ 3,382.04	\$ (0.04)	\$ -	\$ (0.04)
1200.52800. Health Insurance	\$ 228,432.00	\$ (2,533.00)	\$ -	\$ 225,899.00	\$ 196,893.66	\$ -	\$ 196,893.66	\$ 29,005.34	\$ -	\$ 29,005.34
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	\$ 37,947.19	\$ -	\$ 37,947.19	\$ 14,010.20	\$ -	\$ 14,010.20
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	\$ 27.78	\$ -	\$ 27.78	\$ 1,172.22	\$ -	\$ 1,172.22
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 736.39	\$ -	\$ 736.39	\$ 263.61	\$ -	\$ 263.61
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	\$ (2,533.00)	\$ 22,957.39	\$ 962,090.39	\$ 853,695.57	\$ -	\$ 853,695.57	\$ 108,394.82	\$ -	\$ 108,394.82
1300-Adult Education - Cooperative										
1300.55690. Tuition - Adult Cooperative	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ 14,091.00	\$ -	\$ 14,091.00	\$ 1,959.00	\$ -	\$ 1,959.00
Total	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ 14,091.00	\$ -	\$ 14,091.00	\$ 1,959.00	\$ -	\$ 1,959.00
1500-Stipends - Extra Curricular										
1500.51930. Extra Curricular Stipends Paid	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 12,966.00	\$ -	\$ 12,966.00	\$ (1,157.00)	\$ -	\$ (1,157.00)
Total	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 12,966.00	\$ -	\$ 12,966.00	\$ (1,157.00)	\$ -	\$ (1,157.00)
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	\$ -	\$ 4,000.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ 1,023.00	\$ 868.00	\$ 1,891.00	\$ (1,891.00)	\$ (868.00)	\$ (1,023.00)
Total	\$ 18,700.00	\$ -	\$ -	\$ 18,700.00	\$ 1,023.00	\$ 868.00	\$ 1,891.00	\$ 16,809.00	\$ (868.00)	\$ 17,677.00
1800-Stipends - Sports Teams										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ -	\$ -	\$ -	\$ 16,283.00	\$ -	\$ 16,283.00
1800.52200. FICA/Medicare Employer	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00	\$ -	\$ -	\$ -	\$ 1,245.00	\$ -	\$ 1,245.00
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	\$ 41,505.82	\$ -	\$ 41,505.82	\$ (0.21)	\$ -	\$ (0.21)
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 21.69	\$ -	\$ 21.69	\$ 16.31	\$ -	\$ 16.31
2110.52200. FICA/Medicare Employer - Social Worker	\$ 935.00	\$ -	\$ -	\$ 935.00	\$ 592.08	\$ -	\$ 592.08	\$ 342.92	\$ -	\$ 342.92
2110.52800. Health Insurance - Social Worker	\$ 1,410.00	\$ 2,533.00	\$ -	\$ 3,943.00	\$ 2,366.58	\$ -	\$ 2,366.58	\$ 1,576.42	\$ -	\$ 1,576.42
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00
2110.56110. Instructional Supplies	\$ -	\$ 350.00	\$ -	\$ 350.00	\$ 349.78	\$ -	\$ 349.78	\$ 0.22	\$ -	\$ 0.22
Total	\$ 67,046.00	\$ 2,883.00	\$ (22,957.39)	\$ 46,971.61	\$ 44,835.95	\$ -	\$ 44,835.95	\$ 2,135.66	\$ -	\$ 2,135.66
2130-Health Office										
2130.51901. Wages Paid - School Nurse	\$ 76,050.00	\$ -	\$ -	\$ 76,050.00	\$ 77,185.99	\$ -	\$ 77,185.99	\$ (1,135.99)	\$ -	\$ (1,135.99)
2130.51910. Wages Paid - Nurse Substitutes	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
2130.51930. Nursing Stipends Paid	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
2130.52100. Group Life Insurance - Health Office	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 75.60	\$ -	\$ 75.60	\$ 0.40	\$ -	\$ 0.40
2130.52200. FICA/Medicare Employer - Health	\$ 8,078.00	\$ -	\$ -	\$ 8,078.00	\$ 7,955.80	\$ -	\$ 7,955.80	\$ 122.20	\$ -	\$ 122.20
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

**BOE Budget v. Actual
7/28/2021**

	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
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	\$ -	\$ 200.00
2130.55800. Conference/Travel - Health Office	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00
2130.56100. Supplies	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 12,441.60	\$ -	\$ 12,441.60	\$ (10,041.60)	\$ -	\$ (10,041.60)
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	\$ -	\$ 270.00
Total	\$ 105,722.00	\$ -	\$ -	\$ 105,722.00	\$ 111,135.64	\$ -	\$ 111,135.64	\$ (5,413.64)	\$ -	\$ (5,413.64)
2140-Psychological Services										
2140.51900. Wages Paid - School Psychologist	\$ 50,323.00	\$ -	\$ -	\$ 50,323.00	\$ 50,323.02	\$ -	\$ 50,323.02	\$ (0.02)	\$ -	\$ (0.02)
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 37.80	\$ -	\$ 37.80	\$ 0.20	\$ -	\$ 0.20
2140.52200. FICA/Medicare Employer - Psychologist	\$ 730.00	\$ -	\$ -	\$ 730.00	\$ 688.94	\$ -	\$ 688.94	\$ 41.06	\$ -	\$ 41.06
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	\$ 61,617.34	\$ -	\$ 61,617.34	\$ 3,763.66	\$ -	\$ 3,763.66
2150-Speech & Audiology Services										
2150.53230. Purchased Pupil Services	\$ 63,389.00	\$ -	\$ -	\$ 63,389.00	\$ 66,687.30	\$ -	\$ 66,687.30	\$ (3,298.30)	\$ -	\$ (3,298.30)
2150.56100. Supplies	\$ 775.00	\$ -	\$ -	\$ 775.00	\$ 367.36	\$ -	\$ 367.36	\$ 407.64	\$ -	\$ 407.64
Total	\$ 64,164.00	\$ -	\$ -	\$ 64,164.00	\$ 67,054.66	\$ -	\$ 67,054.66	\$ (2,890.66)	\$ -	\$ (2,890.66)
2160-PT/OT Services										
2160.53230. Purchased Pupil Services	\$ -	\$ -	\$ -	\$ -	\$ 22,098.00	\$ -	\$ 22,098.00	\$ (22,098.00)	\$ -	\$ (22,098.00)
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ 123.97	\$ -	\$ 123.97	\$ (123.97)	\$ -	\$ (123.97)
Total	\$ -	\$ -	\$ -	\$ -	\$ 22,221.97	\$ -	\$ 22,221.97	\$ (22,221.97)	\$ -	\$ (22,221.97)
2210-Improvement of Instruction										
2210.53220. In Service	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 80.00	\$ -	\$ 80.00	\$ 3,920.00	\$ -	\$ 3,920.00
2210.55800. Conference/Travel - Professional Development	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
2210.56100. Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
Total	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 80.00	\$ -	\$ 80.00	\$ 11,920.00	\$ -	\$ 11,920.00
2230-Technology										
2230.51901. Wages Paid - Technology Staff	\$ 12,314.00	\$ -	\$ -	\$ 12,314.00	\$ 12,474.82	\$ -	\$ 12,474.82	\$ (160.82)	\$ -	\$ (160.82)
2230.52100. Group Life Insurance - Technology	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 7.56	\$ -	\$ 7.56	\$ 0.44	\$ -	\$ 0.44
2230.52200. FICA/Medicare Employer - Technology	\$ 942.00	\$ -	\$ -	\$ 942.00	\$ 932.28	\$ -	\$ 932.28	\$ 9.72	\$ -	\$ 9.72
2230.52300. Pension Contributions - Technology	\$ 492.00	\$ -	\$ -	\$ 492.00	\$ 492.55	\$ -	\$ 492.55	\$ (0.55)	\$ -	\$ (0.55)
2230.52800. Health Insurance - Technology	\$ 2,187.00	\$ -	\$ -	\$ 2,187.00	\$ 2,103.97	\$ -	\$ 2,103.97	\$ 83.03	\$ -	\$ 83.03
2230.53520. Other Technical Services	\$ 74,160.00	\$ -	\$ -	\$ 74,160.00	\$ 94,139.50	\$ -	\$ 94,139.50	\$ (19,979.50)	\$ -	\$ (19,979.50)
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	\$ (300.00)	\$ 564.06
2230.57340. Technology Hardware - Instructional	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 84,354.82	\$ -	\$ 84,354.82	\$ (83,354.82)	\$ -	\$ (83,354.82)
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 101,098.35	\$ -	\$ 101,098.35	\$ (98,098.35)	\$ -	\$ (98,098.35)
2230.57350. Software - Instructional	\$ 12,725.00	\$ -	\$ -	\$ 12,725.00	\$ 4,073.95	\$ -	\$ 4,073.95	\$ 8,651.05	\$ -	\$ 8,651.05
2230.57351. Software - Non-Instructional	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 34,864.94	\$ -	\$ 34,864.94	\$ (8,944.94)	\$ -	\$ (8,944.94)
Total	\$ 135,248.00	\$ -	\$ -	\$ 135,248.00	\$ 336,238.66	\$ 300.00	\$ 336,538.66	\$ (201,290.66)	\$ (300.00)	\$ (200,990.66)
2310-Board of Education										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 12,049.21	\$ -	\$ 12,049.21	\$ (49.21)	\$ -	\$ (49.21)
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 7.56	\$ -	\$ 7.56	\$ 0.44	\$ -	\$ 0.44
2310.52200. FICA/Medicare Employer - BOE Office	\$ 918.00	\$ -	\$ -	\$ 918.00	\$ 863.71	\$ -	\$ 863.71	\$ 54.29	\$ -	\$ 54.29
2310.52300. Pension Contributions - BOE Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 479.98	\$ -	\$ 479.98	\$ 0.02	\$ -	\$ 0.02
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 507.04	\$ -	\$ 507.04	\$ 2,492.96	\$ -	\$ 2,492.96
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	\$ (5,963.00)	\$ -	\$ 19,862.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ (138.00)	\$ -	\$ (138.00)
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	\$ 5,963.00	\$ -	\$ 6,463.00	\$ 6,463.03	\$ -	\$ 6,463.03	\$ (0.03)	\$ -	\$ (0.03)
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	\$ 1,716.10	\$ -	\$ 1,716.10	\$ (316.10)	\$ -	\$ (316.10)
2310.58100. Dues & Fees - BOE Office	\$ 2,416.00	\$ -	\$ -	\$ 2,416.00	\$ 11,480.25	\$ -	\$ 11,480.25	\$ (9,064.25)	\$ -	\$ (9,064.25)
2310.58900. Graduation Costs - BOE Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 999.31	\$ -	\$ 999.31	\$ 0.69	\$ -	\$ 0.69
Total	\$ 97,417.00	\$ -	\$ -	\$ 97,417.00	\$ 101,400.01	\$ -	\$ 101,400.01	\$ (3,983.01)	\$ -	\$ (3,983.01)
2320-Superintendents Office										
2320.51900. Wages Paid - Superintendent	\$ 75,500.00	\$ -	\$ -	\$ 75,500.00	\$ 76,800.00	\$ -	\$ 76,800.00	\$ (1,300.00)	\$ -	\$ (1,300.00)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 12,049.21	\$ -	\$ 12,049.21	\$ (49.21)	\$ -	\$ (49.21)
2320.52100. Group Life Insurance - Superintendent Office	\$ 134.00	\$ -	\$ -	\$ 134.00	\$ 7.56	\$ -	\$ 7.56	\$ 126.44	\$ -	\$ 126.44
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,049.00	\$ -	\$ -	\$ 2,049.00	\$ 1,977.31	\$ -	\$ 1,977.31	\$ 71.69	\$ -	\$ 71.69
2320.52300. Pension Contributions - Superintendent's Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 479.97	\$ -	\$ 479.97	\$ 0.03	\$ -	\$ 0.03
2320.52800. Health Insurance - Superintendent's Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 5,566.68	\$ -	\$ 5,566.68	\$ 232.32	\$ -	\$ 232.32
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	\$ 78.43	\$ -	\$ 78.43	\$ 221.57	\$ -	\$ 221.57
2320.58100. Dues & Fees - Superintendent's Office	\$ 1,561.00	\$ -	\$ -	\$ 1,561.00	\$ 3,540.00	\$ -	\$ 3,540.00	\$ (1,979.00)	\$ -	\$ (1,979.00)
Total	\$ 98,823.00	\$ -	\$ -	\$ 98,823.00	\$ 100,499.16	\$ -	\$ 100,499.16	\$ (1,676.16)	\$ -	\$ (1,676.16)
2400-School Administration Office										
2400.51900. Wages Paid - Principal	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	\$ 116,245.69	\$ -	\$ 116,245.69	\$ 3,754.31	\$ -	\$ 3,754.31
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 59,839.00	\$ -	\$ -	\$ 59,839.00	\$ 47,993.69	\$ -	\$ 47,993.69	\$ 11,845.31	\$ -	\$ 11,845.31
2400.52100. Group Life Insurance - School Administration Office	\$ 164.00	\$ -	\$ -	\$ 164.00	\$ 165.90	\$ -	\$ 165.90	\$ (1.90)	\$ -	\$ (1.90)

**BOE Budget v. Actual
7/28/2021**

	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
2400.52200. FICA/Medicare Employer - School Administration	\$ 5,137.00	\$ -	\$ -	\$ 5,137.00	\$ 5,224.17	\$ -	\$ 5,224.17	\$ (87.17)	\$ -	\$ (87.17)
2400.52300. Pension Contributions - School Admin Office	\$ 1,811.00	\$ -	\$ -	\$ 1,811.00	\$ 208.95	\$ -	\$ 208.95	\$ 1,602.05	\$ -	\$ 1,602.05
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	\$ 3,464.67	\$ -	\$ 3,464.67	\$ 35.33	\$ -	\$ 35.33
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,534.51	\$ -	\$ 1,534.51	\$ 965.49	\$ -	\$ 965.49
2400.58100. Dues & Fees - School Administration	\$ 1,014.00	\$ -	\$ -	\$ 1,014.00	\$ 1,630.00	\$ -	\$ 1,630.00	\$ (616.00)	\$ -	\$ (616.00)
Total	\$ 228,672.00	\$ -	\$ -	\$ 228,672.00	\$ 201,840.30	\$ -	\$ 201,840.30	\$ 26,831.70	\$ -	\$ 26,831.70
2510-Business Office										
2510.51901. Wages Paid - Non Certified - Business Office	\$ 89,623.00	\$ -	\$ -	\$ 89,623.00	\$ 89,488.53	\$ -	\$ 89,488.53	\$ 134.47	\$ -	\$ 134.47
2510.52100. Group Life Insurance - Business Office	\$ 68.00	\$ -	\$ -	\$ 68.00	\$ 68.04	\$ -	\$ 68.04	\$ (0.04)	\$ -	\$ (0.04)
2510.52200. FICA/Medicare Employer - Business Office	\$ 6,856.00	\$ -	\$ -	\$ 6,856.00	\$ 6,768.98	\$ -	\$ 6,768.98	\$ 87.02	\$ -	\$ 87.02
2510.52300. Pension Contributions - Business Office	\$ 1,970.00	\$ -	\$ -	\$ 1,970.00	\$ 1,970.17	\$ -	\$ 1,970.17	\$ (0.17)	\$ -	\$ (0.17)
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	\$ 13,286.59	\$ -	\$ 13,286.59	\$ 1,713.41	\$ -	\$ 1,713.41
2510.53410. Audit/Accounting Services - Business Office	\$ 25,750.00	\$ -	\$ -	\$ 25,750.00	\$ 18,836.69	\$ -	\$ 18,836.69	\$ 6,913.31	\$ -	\$ 6,913.31
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	\$ 1,084.42	\$ -	\$ 1,084.42	\$ (84.42)	\$ -	\$ (84.42)
Total	\$ 149,313.00	\$ -	\$ -	\$ 149,313.00	\$ 139,919.13	\$ -	\$ 139,919.13	\$ 9,393.87	\$ -	\$ 9,393.87
2600-Building & Grounds										
2600.51901. Wages Paid - Building Maintenance	\$ 110,603.00	\$ -	\$ -	\$ 110,603.00	\$ 99,715.27	\$ -	\$ 99,715.27	\$ 10,887.73	\$ -	\$ 10,887.73
2600.52100. Group Life Insurance - Maintenance Department	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 97.29	\$ -	\$ 97.29	\$ (21.29)	\$ -	\$ (21.29)
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,576.00	\$ -	\$ -	\$ 8,576.00	\$ 7,760.15	\$ -	\$ 7,760.15	\$ 815.85	\$ -	\$ 815.85
2600.52300. Pension Contributions - Maintenance Office	\$ 3,451.00	\$ -	\$ -	\$ 3,451.00	\$ 2,958.25	\$ -	\$ 2,958.25	\$ 492.75	\$ -	\$ 492.75
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	\$ 28,932.46	\$ -	\$ 28,932.46	\$ (5,857.46)	\$ -	\$ (5,857.46)
2600.54101. Rubbish Removal	\$ 7,935.00	\$ -	\$ -	\$ 7,935.00	\$ 7,866.55	\$ -	\$ 7,866.55	\$ 68.45	\$ -	\$ 68.45
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 7,394.42	\$ -	\$ 7,394.42	\$ (2,394.42)	\$ -	\$ (2,394.42)
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 21,270.22	\$ -	\$ 21,270.22	\$ (16,270.22)	\$ -	\$ (16,270.22)
2600.54411. Water	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 2,024.55	\$ -	\$ 2,024.55	\$ 475.45	\$ -	\$ 475.45
2600.54412. Sewer	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 1,263.62	\$ -	\$ 1,263.62	\$ 436.38	\$ -	\$ 436.38
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 15,590.89	\$ -	\$ 15,590.89	\$ (4,590.89)	\$ -	\$ (4,590.89)
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	\$ 9,301.48	\$ -	\$ 9,301.48	\$ 6,698.52	\$ -	\$ 6,698.52
2600.56220. Electricity	\$ 60,550.00	\$ -	\$ -	\$ 60,550.00	\$ 57,317.35	\$ -	\$ 57,317.35	\$ 3,232.65	\$ -	\$ 3,232.65
2600.56230. Liquid Propane	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 12,675.01	\$ -	\$ 12,675.01	\$ (1,675.01)	\$ -	\$ (1,675.01)
2600.56240. Heating Oil	\$ 16,976.00	\$ -	\$ -	\$ 16,976.00	\$ 23,109.13	\$ -	\$ 23,109.13	\$ (6,133.13)	\$ -	\$ (6,133.13)
2600.56260. Gasoline	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 597.24	\$ -	\$ 597.24	\$ (197.24)	\$ -	\$ (197.24)
2600.57300. Equipment	\$ -	\$ -	\$ -	\$ -	\$ 5,830.52	\$ -	\$ 5,830.52	\$ (5,830.52)	\$ -	\$ (5,830.52)
Total	\$ 302,749.00	\$ -	\$ -	\$ 302,749.00	\$ 314,224.05	\$ -	\$ 314,224.05	\$ (11,475.05)	\$ -	\$ (11,475.05)
2700-Student Transportation										
2700.55100. Contracted Pupil Transp Reg	\$ 375,949.00	\$ -	\$ -	\$ 375,949.00	\$ 370,513.21	\$ -	\$ 370,513.21	\$ 5,435.79	\$ -	\$ 5,435.79
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 112,250.00	\$ -	\$ -	\$ 112,250.00	\$ 56,759.00	\$ -	\$ 56,759.00	\$ 55,491.00	\$ -	\$ 55,491.00
2700.55109. Contracted Pupil Transp Spec Ed Elem/Summer School	\$ 55,000.00	\$ -	\$ -	\$ 55,000.00	\$ 34,260.00	\$ -	\$ 34,260.00	\$ 20,740.00	\$ -	\$ 20,740.00
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	\$ 522.00	\$ -	\$ 522.00	\$ 1,978.00	\$ -	\$ 1,978.00
2700.56260. Gasoline	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 17,388.51	\$ -	\$ 17,388.51	\$ 17,611.49	\$ -	\$ 17,611.49
Total	\$ 589,474.00	\$ -	\$ -	\$ 589,474.00	\$ 479,442.72	\$ -	\$ 479,442.72	\$ 110,031.28	\$ -	\$ 110,031.28
6000-HS Tuition										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,297,758.00	\$ -	\$ -	\$ 1,297,758.00	\$ 1,271,400.14	\$ -	\$ 1,271,400.14	\$ 26,357.86	\$ -	\$ 26,357.86
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 572,941.00	\$ -	\$ -	\$ 572,941.00	\$ 457,966.02	\$ -	\$ 457,966.02	\$ 114,974.98	\$ -	\$ 114,974.98
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 175,688.00	\$ -	\$ -	\$ 175,688.00	\$ 175,106.19	\$ -	\$ 175,106.19	\$ 581.81	\$ -	\$ 581.81
Total	\$ 2,046,387.00	\$ -	\$ -	\$ 2,046,387.00	\$ 1,904,472.35	\$ -	\$ 1,904,472.35	\$ 141,914.65	\$ -	\$ 141,914.65
6100-Elementary Tuition										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 147,899.00	\$ -	\$ -	\$ 147,899.00	\$ 137,095.00	\$ -	\$ 137,095.00	\$ 10,804.00	\$ -	\$ 10,804.00
6100.55660. Tuition - Elem Magnet Schools	\$ 45,627.00	\$ -	\$ -	\$ 45,627.00	\$ 116,541.56	\$ -	\$ 116,541.56	\$ (70,914.56)	\$ -	\$ (70,914.56)
Total	\$ 193,526.00	\$ -	\$ -	\$ 193,526.00	\$ 253,636.56	\$ -	\$ 253,636.56	\$ (60,110.56)	\$ -	\$ (60,110.56)
Total Expenditures	\$ 6,688,595.00	\$ -	\$ -	\$ 6,688,595.00	\$ 6,468,876.82	\$ 1,304.60	\$ 6,470,181.42	\$ 218,413.58	\$ (1,304.60)	\$ 219,718.18

Town of Sprague Budget Status as of July 30, 2021

Summary

As of the end of July 2021, total revenues collected are 32% of the FY 2021/22 budgeted amount. This is higher than total revenues collected for the same period in FY 2020/2021 which were 27% of the total budgeted amount. The increased revenue collection in FY2022 is due to the Town not having a deferred tax payment program in place like it did in FY2020/2021.

Total expenditures as of 7/31/21 are at 4% of budget. This is on par with expenditures for the same period in FY 2020/21 which were at 3% of the budget.

<i>Budget Category</i>	FY 2021/2022			Same Period Prior Year
	Budget	Year to Date	Year to Date %	
Property Taxes	6,241,789	3,113,852	50%	42%
State Education Grants	2,668,094	-	0%	0%
Other State Grants	582,822	-	0%	0%
Other Revenue	215,158	7,387	3%	3%
Total General Fund Revenues	9,707,863	3,121,239	32%	27%
Town/Municipal Expenditures	2,846,888	190,774	7%	7%
Board of Education Expenditures	6,787,139	205,181	3%	2%
Total General Fund Expenditures	9,634,027	395,955	4%	3%

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

Revenues

Property Taxes are the largest revenue source to the Town, representing 63.6% of total revenues. Collections on Property Taxes for the period to July 31, 2021 of the current fiscal year are at 50% of the budgeted amount. This is 8% higher than the prior year due to no deferred tax payment program in the current fiscal year.

State Grants make up 33.1% of total budgeted revenues. As of July 31, 2021, the Town has not received any of its State grant revenue, which is comparable to the same period in the prior year.

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise approximately 3.3% of total budgeted revenues. Current year collections on these sources total \$7,387 and are at 3% of the total budgeted amount. Collections in the prior year were 3% of the budgeted amount as well.

Expenditures

Departmental and other operating expenditures as of July 31, 2021 tend to range between 3% and 12% 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 (45% year-to-date), insurance premiums (12% year-to-date) and maintenance contracts (36% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (0% year-to-date) and interest (0% 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 \$205,181 or 3% of total budget. For the same period last fiscal year, Board of Education expenditures were 2% of budget. (Differences between the education expenditures between the Town report and the Board of Education report are due to timing and recording of grant-related expenditures/revenues.)

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

	July 2021	Current Year Totals				Comparison	Estimated Year-End Totals			
		Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
Ordinary Income/Expense										
Income										
5000 - Taxes										
5000-1 - Current Taxes	3,091,414	5,801,039	3,091,414	(2,709,625)	53%	41%	5,801,039	5,801,039	-	100%
5000-2 - Current Interest & Lien Fees	-	20,000	-	(20,000)	0%	0%	20,000	20,000	-	100%
5000-3 - Prior Year Tax	15,934	125,000	15,934	(109,066)	13%	10%	125,000	125,000	-	100%
5000-4 - Prior Year Interest/Lien Fees	4,403	35,000	4,403	(30,597)	13%	10%	35,000	35,000	-	100%
5000-5 - Current Supp MV Tax	2,200	72,000	2,200	(69,800)	3%	3%	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)	0%	100%	200,000	200,000	-	100%
5000-8 - Tax & Applic. Refunds (contra)	(99)	-	(99)	(99)	100%	0%	-	-	-	0%
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	0%	0%	-	-	-	0%
Total 5000 - Taxes	3,113,852	6,241,789	3,113,852	(3,127,937)	50%	42%	6,241,789	6,241,789	-	100%
5100 - State Grants-School										
5100-1 - ECS - Assis. to Towns for Educ.	-	2,668,094	-	(2,668,094)	0%	0%	2,668,094	2,668,094	-	100%
Total 5100 - State Grants-School	-	2,668,094	-	(2,668,094)	0%	0%	2,668,094	2,668,094	-	100%
5200 - State Grants-Local										
5200-1 - Telecomm. Property Tax Grant	-	5,221	-	(5,221)	0%	0%	5,221	5,221	-	100%
5200-10 - Judicial 10th Circuit Court	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
5200-11 - SLA - Emergency Mgmt. Agency	-	2,800	-	(2,800)	0%	0%	2,800	2,800	-	100%
5200-13 - St. Police O/T	-	-	-	-	0%	0%	-	-	-	0%
5200-14 - Town Aid Roads	-	152,349	-	(152,349)	0%	0%	152,349	152,349	-	100%
5200-16 - Elderly & Disabled Transp Grant	-	8,543	-	(8,543)	0%	0%	8,543	8,543	-	100%
5200-2 - Municipal Rev Sharing-Muni Proj	-	386,528	-	(386,528)	0%	0%	386,528	386,528	-	100%
5200-4 - PILOT - State Property	-	6,156	-	(6,156)	0%	0%	6,156	6,156	-	100%
5200-5 - Mashantucket Pequot Grant	-	17,479	-	(17,479)	0%	0%	17,479	17,479	-	100%
5200-6 - Veterans Tax Relief	-	1,876	-	(1,876)	0%	0%	1,876	1,876	-	100%
5200-7 - Disability Exemption Reimb.	-	870	-	(870)	0%	0%	870	870	-	100%
Total 5200 - State Grants-Local	-	582,822	-	(582,822)	0%	0%	582,822	582,822	-	100%
5300 - Local Revenues										
5300-1 - Interest Income	172	3,000	172	(2,828)	6%	4%	3,000	3,000	-	100%
5300-10 - Permit Fees, P&Z, Inland & Wetl	-	3,500	-	(3,500)	0%	0%	3,500	3,500	-	100%
5300-13 - Landfill Receipts	700	23,000	700	(22,300)	3%	6%	23,000	23,000	-	100%
5300-14 - Newsletter Ads	70	2,000	70	(1,930)	4%	0%	2,000	2,000	-	100%
5300-15 - Marriage Licenses	32	150	32	(118)	21%	32%	150	150	-	100%
5300-16 - Sportsmans Licenses	5	150	5	(145)	3%	1%	150	150	-	100%
5300-17 - Farmland Preservation	84	950	84	(866)	9%	11%	950	950	-	100%
5300-2 - Licenses,Burial, Crem, Pis, Liq	250	1,000	250	(750)	25%	11%	1,000	1,000	-	100%
5300-3 - Building Inspector Fees	-	25,000	-	(25,000)	0%	0%	25,000	25,000	-	100%
5300-4 - Dog License Fees	140	1,500	140	(1,360)	9%	17%	1,500	1,500	-	100%
5300-5 - Sundry Receipts, faxes, etc	6	400	6	(394)	2%	1%	400	400	-	100%
5300-6 - Recording Land Rec,maps, trade	1,187	10,000	1,187	(8,813)	12%	19%	10,000	10,000	-	100%
5300-8 - Conveyance Tax	3,797	17,000	3,797	(13,203)	22%	21%	17,000	17,000	-	100%
5300-9 - Copies	929	5,000	929	(4,071)	19%	10%	5,000	5,000	-	100%
Total 5300 - Local Revenues	7,372	92,650	7,372	(85,278)	8%	9%	92,650	92,650	-	100%
5400 - Misc Revenues										
5400-1 - Trans. Subsidy from SCRRRA	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%
5400-5 - Other Revenues	15	-	15	15	100%	100%	-	-	-	0%
5400-6 - Waste Management	-	52,000	-	(52,000)	0%	0%	52,000	52,000	-	100%
Total 5400 - Misc Revenues	15	54,000	15	(53,985)	0%	1%	54,000	54,000	-	100%
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	45,000	-	(45,000)	0%	0%	45,000	45,000	-	100%
5500-4 - Resv. Dam Proj. - Int. W & S	-	23,508	-	(23,508)	0%	0%	23,508	23,508	-	100%
5800 - Transfer in of Capitalized Interest for Bond	-	105,000	-	(105,000)	0%	0%	105,000	105,000	-	100%
Total Income	3,121,239	9,812,863	3,121,239	(6,691,624)	32%	27%	9,812,863	9,812,863	-	100%
Gross Profit	3,121,239	9,812,863	3,121,239	(6,691,624)	32%	27%	9,812,863	9,812,863	-	100%

Town of Sprague
BOF Budget vs. Actual
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	July 2021	Current Year Totals				Comparison	Estimated Year-End Totals						
		Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget		
Expense													
6000 · Board of Selectmen													
6000-1 · First Selectman	4,534	40,804	4,534	(36,270)	11%	12%	40,804	40,804	-	100%			
6000-2 · Selectman 2	100	1,200	100	(1,100)	8%	8%	1,200	1,200	-	100%			
6000-3 · Selectman 3	100	1,200	100	(1,100)	8%	8%	1,200	1,200	-	100%			
6000-4 · Selectman office Sup, Misc.	-	1,260	-	(1,260)	0%	57%	1,260	1,260	-	100%			
6000-5 · Selectman - Mileage	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%			
6000-6 · Selectman Executive Assistant	6,124	36,400	6,124	(30,276)	17%	12%	36,400	36,400	-	100%			
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	0%	0%	-	-	-	0%			
Total 6000 · Board of Selectmen	10,858	81,864	10,858	(71,006)	13%	12%	81,864	81,864	-	100%			
6005 · Elections													
6005-1 · Election Salaries	421	6,409	421	(5,988)	7%	6%	6,409	6,409	-	100%			
6005-2 · Election Misc.	1,144	14,141	1,144	(12,997)	8%	9%	14,141	14,141	-	100%			
Total 6005 · Elections	1,565	20,550	1,565	(18,985)	8%	8%	20,550	20,550	-	100%			
6010 · Board of Finance													
6010-2 · BOF - Town Rpt, Sup.	-	188	-	(188)	0%	0%	188	188	-	100%			
Total 6010 · Board of Finance	-	188	-	(188)	0%	0%	188	188	-	100%			
6011 · Auditing	-	23,200	-	(23,200)	0%	0%	23,200	23,200	-	100%			
6012 · Bookkeeper													
6012-1 · Bookkeeper - Salary	3,361	28,777	3,361	(25,416)	12%	12%	28,777	28,777	-	100%			
6012-2 · Bookkeeper-Support	-	900	-	(900)	0%	0%	900	900	-	100%			
Total 6012 · Bookkeeper	3,361	29,677	3,361	(26,316)	11%	12%	29,677	29,677	-	100%			
6015 · Assessors													
6015-1 · Assessors, Salary	2,487	22,387	2,487	(19,900)	11%	12%	22,387	22,387	-	100%			
6015-4 · Assessors, Travel Expense	-	300	-	(300)	0%	0%	300	300	-	100%			
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	100	-	(100)	0%	0%	100	100	-	100%			
6015-6 · Assess. Misc. Supplies, Postage	250	1,500	250	(1,250)	17%	15%	1,500	1,500	-	100%			
6015-7 · Assess. Map updts, Pric.Manuls	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%			
Total 6015 · Assessors	2,737	25,287	2,737	(22,550)	11%	11%	25,287	25,287	-	100%			
6025 · Tax Collector													
6025-1 · Tax Collector, Salary	3,007	27,065	3,007	(24,058)	11%	12%	27,065	27,065	-	100%			
6025-4 · Tax Collector Misc. Sup. Sch.	-	700	-	(700)	0%	3%	700	700	-	100%			
6025-5 · Tax Collector, Postage	-	200	-	(200)	0%	0%	200	200	-	100%			
Total 6025 · Tax Collector	3,007	27,965	3,007	(24,958)	11%	11%	27,965	27,965	-	100%			
6030 · Town Treasurer	200	2,400	200	(2,200)	8%	8%	2,400	2,400	-	100%			
6035 · Town Counsel & Financial Advisr													
6035-1 · Town Counsel	2,104	20,000	2,104	(17,896)	11%	0%	20,000	20,000	-	100%			
6035-2 · Financial Advisor	-	7,000	-	(7,000)	0%	0%	7,000	7,000	-	100%			
Total 6035 · Town Counsel & Financial Advisr	2,104	27,000	2,104	(24,896)	8%	0%	27,000	27,000	-	100%			
6040 · Town Clerk													
6040-1 · Town Clerk, Salary	5,618	50,558	5,618	(44,940)	11%	12%	50,558	50,558	-	100%			
6040-2 · Town Clerk, Office Sup, Misc.	-	1,463	-	(1,463)	0%	6%	1,463	1,463	-	100%			
6040-3 · Town Clerk, Dog Licenses	-	350	-	(350)	0%	0%	350	350	-	100%			
6040-4 · Town Clerk, School	-	900	-	(900)	0%	0%	900	900	-	100%			
6040-5 · Town Clerk, Microfm(Security)	-	400	-	(400)	0%	0%	400	400	-	100%			
Total 6040 · Town Clerk	5,618	53,671	5,618	(48,053)	10%	11%	53,671	53,671	-	100%			
6045 · Telephone Services/DSL/Website	819	12,056	819	(11,237)	7%	8%	12,056	12,056	-	100%			
6050 · Pool Secretaries													
6050-1 · Pool Sec,Salary-Asst Town Clerk	2,752	23,850	2,752	(21,098)	12%	6%	23,850	23,850	-	100%			
6050-2 · Pool Sec, Salary-Land Use Clerk	3,948	35,519	3,948	(31,571)	11%	12%	35,519	35,519	-	100%			
Total 6050 · Pool Secretaries	6,700	59,369	6,700	(52,669)	11%	10%	59,369	59,369	-	100%			
6055 · Town Off. Bldg.													
6055-1 · Town Off. Bldg.Janitorial Serv	774	9,822	774	(9,048)	8%	8%	9,822	9,822	-	100%			
6055-2 · Town Off. Bldg. Sup. Maint.	184	2,000	184	(1,816)	9%	8%	2,000	2,000	-	100%			
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	-	11,000	-	(11,000)	0%	0%	11,000	11,000	-	100%			
6055-4 · Town Off Bldg/Sen Ctr - Lights	920	9,700	920	(8,780)	9%	6%	9,700	9,700	-	100%			
6055-5 · Town Off. Bldg. rpr & renov.	3,462	5,000	3,462	(1,538)	69%	55%	5,000	5,000	-	100%			
Total 6055 · Town Off. Bldg.	5,340	37,522	5,340	(32,182)	14%	11%	37,522	37,522	-	100%			

Town of Sprague
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July 2021

	July 2021	Current Year Totals				Comparison	Estimated Year-End Totals					
		Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget	
6100 · P & Z Comm.												
6100-1 · P & Z Comm. Enfc. Off.	819	7,370	819	(6,551)	11%	12%	7,370	7,370	-	100%		
6100-2 · P & Z Comm. Planner	-	11,500	-	(11,500)	0%	12%	11,500	11,500	-	100%		
Total 6100 · P & Z Comm.	819	18,870	819	(18,051)	4%	12%	18,870	18,870	-	100%		
6111 · Land Use Miscellaneous	-	500	-	(500)	0%	0%	500	500	-	100%		
6115 · Ec. Devel.	225	225	225	-	100%	25%	225	225	-	100%		
6120 · Conservation Commission												
6120-2 · Training workshop	-	100	-	(100)	0%	0%	100	100	-	100%		
6120-4 · Miscellaneous	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%		
Total 6120 · Conservation Commission	-	1,100	-	(1,100)	0%	0%	1,100	1,100	-	100%		
6150 · Conservation Wetlands Enf Off	-	7,000	-	(7,000)	0%	0%	7,000	7,000	-	100%		
6200 · Highways												
6200-1 · Highways, General Maintenance	1,463	45,000	1,463	(43,537)	3%	6%	45,000	45,000	-	100%		
6200-10 · Drug & Alcohol Testing	200	500	200	(300)	40%	50%	500	500	-	100%		
6200-2 · Highways, Public Works Salary	25,159	229,330	25,159	(204,171)	11%	12%	229,330	229,330	-	100%		
6200-3 · Highways, Misc. o/t labor.	816	26,200	816	(25,384)	3%	3%	26,200	26,200	-	100%		
6200-4 · Boots - Highways	-	2,500	-	(2,500)	0%	0%	2,500	2,500	-	100%		
6200-5 · Storm Materials	-	27,500	-	(27,500)	0%	0%	27,500	27,500	-	100%		
6200-6 · Highways, Roadway Mgmt.	347	40,000	347	(39,653)	1%	0%	40,000	40,000	-	100%		
6200-7 · Highways, Town Garage	267	8,000	267	(7,733)	3%	1%	8,000	8,000	-	100%		
6200-8 · Stormwater Permit Fees(Phasell)	-	8,500	-	(8,500)	0%	0%	8,500	8,500	-	100%		
Total 6200 · Highways	28,252	387,530	28,252	(359,278)	7%	8%	387,530	387,530	-	100%		
6202 · Tree Maintenance												
6202-1 · Tree Warden	-	2,250	-	(2,250)	0%	0%	2,250	2,250	-	100%		
6202-2 · Tree Warden- Training Seminars	-	350	-	(350)	0%	0%	350	350	-	100%		
6202-3 · Tree Pruning, Removal, Replacme	1,760	12,000	1,760	(10,240)	15%	0%	12,000	12,000	-	100%		
6202-4 · Tree Warden Mileage	-	400	-	(400)	0%	0%	400	400	-	100%		
Total 6202 · Tree Maintenance	1,760	15,000	1,760	(13,240)	12%	0%	15,000	15,000	-	100%		
6205 · Street Lighting	1,013	18,500	1,013	(17,487)	5%	6%	18,500	18,500	-	100%		
6300 · Social Security	5,801	56,184	5,801	(50,383)	10%	10%	56,184	56,184	-	100%		
6310 · Deferred Compensation	1,777	15,421	1,777	(13,644)	12%	11%	15,421	15,421	-	100%		
6400 · Regional Agencies												
6400-1 · Reg. Agency - TVCCA	1,000	1,000	1,000	-	100%	100%	1,000	1,000	-	100%		
6400-10 · RegAgency-SSAC of Eastern CT	-	300	-	(300)	0%	0%	300	300	-	100%		
6400-11 · RegAg-SE CT Enterpr Reg	-	1,044	-	(1,044)	0%	24%	1,044	1,044	-	100%		
6400-12 · RegAgcy-Regional Animal Control	9,006	9,006	9,006	-	100%	100%	9,006	9,006	-	100%		
6400-2 · Reg. Agency - Cncl. of Gvnt	-	1,641	-	(1,641)	0%	0%	1,641	1,641	-	100%		
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	300	-	(300)	0%	0%	300	300	-	100%		
6400-4 · Reg. Agency - Women's Center	-	250	-	(250)	0%	0%	250	250	-	100%		
6400-5 · Uncas Health District	4,989	19,956	4,989	(14,967)	25%	25%	19,956	19,956	-	100%		
6400-6 · Reg. Agency - CCM	2,032	2,032	2,032	-	100%	50%	2,032	2,032	-	100%		
6400-7 · Reg. Agency - Norwich PrbCrt	508	2,124	508	(1,616)	24%	19%	2,124	2,124	-	100%		
6400-8 · Council of Small Towns (COST)	-	725	-	(725)	0%	0%	725	725	-	100%		
6400-9 · Quinebaug Walking Weekends	-	175	-	(175)	0%	0%	175	175	-	100%		
Total 6400 · Regional Agencies	17,535	38,553	17,535	(21,018)	45%	43%	38,553	38,553	-	100%		
6500 · Insurance												
6500-1 · Insurance, General Town	8,121	41,002	8,121	(32,881)	20%	3%	41,002	41,002	-	100%		
6500-2 · Insurance, Fire Department	-	17,191	-	(17,191)	0%	25%	17,191	17,191	-	100%		
6500-4 · Insurance, Water & Sewer Plants	2,055	8,222	2,055	(6,167)	25%	25%	8,222	8,222	-	100%		
6500-5 · Insurance,CIRMA (Workers Comp)	1,579	38,205	1,579	(36,626)	4%	17%	38,205	38,205	-	100%		
6500-6 · Insurance, Empl. Medical Ins.	18,964	152,368	18,964	(133,404)	12%	14%	152,368	152,368	-	100%		
6500-7 · Employee Insurance Waiver	329	3,950	329	(3,621)	8%	8%	3,950	3,950	-	100%		
Total 6500 · Insurance	31,048	260,938	31,048	(229,890)	12%	14%	260,938	260,938	-	100%		
6600 · Police Department												
6600-1 · Police Dept. Resident Trooper	-	175,006	-	(175,006)	0%	0%	175,006	175,006	-	100%		
6600-2 · Police Dept., O/T 50% contra	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%		
6600-3 · Police Dept. DARE Program	-	300	-	(300)	0%	0%	300	300	-	100%		
6600-4 · Police Dept., Supplies, Misc.	-	500	-	(500)	0%	0%	500	500	-	100%		
6600-5 · Police Dept.- Sch. Crs. Guard	-	3,961	-	(3,961)	0%	0%	3,961	3,961	-	100%		
Total 6600 · Police Department	-	184,767	-	(184,767)	0%	0%	184,767	184,767	-	100%		

Town of Sprague
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July 2021

	July 2021	Current Year Totals				Comparison	Estimated Year-End Totals					
		Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget	
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	100	24,000	100	(23,900)	0%	45%	24,000	24,000	-	100%		
6605-2 · Fire Dept, Fixed Expenses	11,311	36,300	11,311	(24,989)	31%	18%	36,300	36,300	-	100%		
6605-3 · Fire Dept. Truck Supplies	-	7,550	-	(7,550)	0%	0%	7,550	7,550	-	100%		
6605-4 · Fire Dept., Firehouse Maint.	-	11,200	-	(11,200)	0%	1%	11,200	11,200	-	100%		
6605-5 · Fire Dept., Training	-	14,500	-	(14,500)	0%	30%	14,500	14,500	-	100%		
6605-6 · Fire Dept., Business Exp.	185	14,140	185	(13,955)	1%	1%	14,140	14,140	-	100%		
6605-7 · Fire Dept., Equip. Maint.	113	12,600	113	(12,487)	1%	7%	12,600	12,600	-	100%		
Total 6605 · Fire Dept.	11,709	120,290	11,709	(108,581)	10%	19%	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	8,000	667	(7,333)	8%	8%	8,000	8,000	-	100%		
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	2,250	-	(2,250)	0%	0%	2,250	2,250	-	100%		
6615-4 · Burning Official - Salary	-	625	-	(625)	0%	0%	625	625	-	100%		
Total 6615 · Fire Marshal/Burning Official	667	10,875	667	(10,208)	6%	6%	10,875	10,875	-	100%		
6620 · Enf. Off-Bldg.Code												
6620-1 · Enf.Off-Bldg Code - Salary	2,207	19,862	2,207	(17,655)	11%	12%	19,862	19,862	-	100%		
6620-2 · Enf. Off-Bldg.Code - Mileage	-	800	-	(800)	0%	0%	800	800	-	100%		
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	250	-	(250)	0%	0%	250	250	-	100%		
6620-6 · Enf.Off-Bldg.Code.- Ed.Training	-	250	-	(250)	0%	0%	250	250	-	100%		
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	500	-	(500)	0%	0%	500	500	-	100%		
Total 6620 · Enf. Off-Bldg.Code	2,207	21,662	2,207	(19,455)	10%	11%	21,662	21,662	-	100%		
6625 · Blight Enforcement Officer												
6625-1 · Blight Enforce. Officer-Salary	302	3,627	302	(3,325)	8%	8%	3,627	3,627	-	100%		
6625-2 · Blight Enforce.Officer-Mileage	-	150	-	(150)	0%	0%	150	150	-	100%		
6625-3 · Blight Enforce.Officer-Postage	-	150	-	(150)	0%	0%	150	150	-	100%		
Total 6625 · Blight Enforcement Officer	302	3,927	302	(3,625)	8%	8%	3,927	3,927	-	100%		
6700 · Sanit/Wst Rem.												
6700-2 · Sanit/Wst.Rem.Matls.Misc	316	5,000	316	(4,684)	6%	7%	5,000	5,000	-	100%		
6700-3 · Sanit/Wst.Rem., Recycling	3,856	65,000	3,856	(61,144)	6%	6%	65,000	65,000	-	100%		
Total 6700 · Sanit/Wst Rem.	4,172	70,000	4,172	(65,828)	6%	6%	70,000	70,000	-	100%		
6702 · Waste Management Exp. (Waste Management)	5,577	63,000	5,577	(57,423)	9%	0%	63,000	63,000	-	100%		
6810 · Comm. of Aging												
6810-1 · Comm. on Aging - Salary	3,393	29,764	3,393	(26,371)	11%	11%	29,764	29,764	-	100%		
6810-2 · Commission on Aging-Munic Agent	-	100	-	(100)	0%	15%	100	100	-	100%		
6810-4 · Comm. on Aging - Off sup/misc.	55	1,200	55	(1,145)	5%	14%	1,200	1,200	-	100%		
6810-5 · Comm. of Aging - Elevator Contr	213	2,601	213	(2,388)	8%	8%	2,601	2,601	-	100%		
6810-6 · Comm. of Aging - Programs	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%		
6810-7 · Comm. of Aging - Van Driver	-	3,500	-	(3,500)	0%	0%	3,500	3,500	-	100%		
6810-7a · Comm of Aging-Van Dr	2,418	20,496	2,418	(18,078)	12%	12%	20,496	20,496	-	100%		
6810-9 · Van Expense, Comm. on Aging	173	7,000	173	(6,827)	2%	2%	7,000	7,000	-	100%		
Total 6810 · Comm. of Aging	6,252	66,661	6,252	(60,409)	9%	8%	66,661	66,661	-	100%		
6950 · Capital Project												
6950-1 · Capital Project,Rpr Centrl Plnt	-	6,000	-	(6,000)	0%	4%	6,000	6,000	-	100%		
6950-2 · Engineering Fees, Cap. Proj.	-	8,700	-	(8,700)	0%	0%	8,700	8,700	-	100%		
Total 6950 · Capital Project	-	14,700	-	(14,700)	0%	2%	14,700	14,700	-	100%		
7000 · Parks & Playgrounds												
7003 · Recreation Facilities (BoS)												
7003-2 · Electricity	133	1,825	133	(1,692)	7%	7%	1,825	1,825	-	100%		
Total 7003 · Recreation Facilities (BoS)	133	1,825	133	(1,692)	7%	7%	1,825	1,825	-	100%		

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

	July 2021	Current Year Totals				Comparison	Estimated Year-End Totals					
		Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget	
7004 · Recreation Events(SPARC)												
7004-1 · RecEvent-3 Villages Fall Fest	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%		
7004-2 · Rec Event-Earth Day	-	400	-	(400)	0%	0%	400	400	-	100%		
7004-3 · Rec Event-Youth Yr Lng Activity	-	500	-	(500)	0%	0%	500	500	-	100%		
7004-4 · Rec Event-Shetucket River Fest	-	250	-	(250)	0%	0%	250	250	-	100%		
7004-8 · Rec Event-Other	-	500	-	(500)	0%	0%	500	500	-	100%		
Total 7004 · Recreation Events(SPARC)	-	3,650	-	(3,650)	0%	0%	3,650	3,650	-	100%		
7005 · Other Recreation Programs												
7005-1 · Sprague/Franklin/Canterbury LL	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%		
Total 7005 · Other Recreation Programs	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%		
7010 · Grist Mill												
7010-1 · Grist Mill - Supplies, Maint.	-	850	-	(850)	0%	0%	850	850	-	100%		
7010-2 · Grist Mill-Elevator Maintenance	679	2,372	679	(1,693)	29%	3%	2,372	2,372	-	100%		
7010-3 · Grist Mill - Heat, Light	484	7,850	484	(7,366)	6%	6%	7,850	7,850	-	100%		
7010-5 · Grist Mill - Janitor- Salaries	250	4,500	250	(4,250)	6%	0%	4,500	4,500	-	100%		
Total 7010 · Grist Mill	1,413	15,572	1,413	(14,159)	9%	3%	15,572	15,572	-	100%		
7012 · Historical Museum												
7012-1 · Salary	-	1,930	-	(1,930)	0%	0%	1,930	1,930	-	100%		
7012-14 · Sprague Historical Society	-	200	-	(200)	0%	0%	200	200	-	100%		
Total 7012 · Historical Museum	-	2,130	-	(2,130)	0%	0%	2,130	2,130	-	100%		
7015 · Library												
7015-1 · Library - Librarian Assistant-1	1,384	13,414	1,384	(12,030)	10%	0%	13,414	13,414	-	100%		
7015-10 · Library - Director	3,779	28,441	3,779	(24,662)	13%	12%	28,441	28,441	-	100%		
7015-11 · Library - Programs	-	2,500	-	(2,500)	0%	0%	2,500	2,500	-	100%		
7015-12 · Professional Fees	-	500	-	(500)	0%	0%	500	500	-	100%		
7015-13 · Library-St Lib CT Membership	-	550	-	(550)	0%	0%	550	550	-	100%		
7015-2 · Library - Books	-	4,500	-	(4,500)	0%	0%	4,500	4,500	-	100%		
7015-3 · Library - Sup./Misc.	-	2,054	-	(2,054)	0%	0%	2,054	2,054	-	100%		
7015-4 · Library - Library Assistant - 4	246	13,936	246	(13,690)	2%	0%	13,936	13,936	-	100%		
7015-5 · Librarian Assistant - 5	247	6,707	247	(6,460)	4%	0%	6,707	6,707	-	100%		
7015-6 · Library - Librarian Assistant-6	1,501	10,800	1,501	(9,299)	14%	4%	10,800	10,800	-	100%		
Total 7015 · Library	7,157	83,402	7,157	(76,245)	9%	5%	83,402	83,402	-	100%		
7100 · Miscellaneous												
7100-10 · Newsletter- Salary	74	-	74	74	100%	8%	-	-	-	0%		
7100-11 · Bank Fees	-	-	-	-	0%	100%	-	-	-	0%		
7100-12 · Newsletter - Misc.	-	500	-	(500)	0%	0%	500	500	-	100%		
7100-2 · War Mem./Lords Bridge Gazebo	47	675	47	(628)	7%	7%	675	675	-	100%		
7100-3 · Cemeteries, Vets Graves	-	700	-	(700)	0%	0%	700	700	-	100%		
7100-4 · Contingent Fund	-	3,000	-	(3,000)	0%	2%	3,000	3,000	-	100%		
7100-5 · Memorial Day Celebration	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%		
7100-6 · Legal Ads	-	12,000	-	(12,000)	0%	0%	12,000	12,000	-	100%		
7100-8 · Unemployment Compensation	-	-	-	-	0%	100%	-	-	-	0%		
Total 7100 · Miscellaneous	121	17,875	121	(17,754)	1%	12%	17,875	17,875	-	100%		
7150 · Sewer & Water Dept.												
7150-1 · Water & Sewer Public Services	-	8,500	-	(8,500)	0%	0%	8,500	8,500	-	100%		
Total 7150 · Sewer & Water Dept.	-	8,500	-	(8,500)	0%	0%	8,500	8,500	-	100%		
7200 · Office Machines/Sup/Mnt.												
7200-1 · Office Mach/Sup/Mnt -Town Clerk	-	10,150	-	(10,150)	0%	15%	10,150	10,150	-	100%		
7200-10 · Fixed Asset Inventory	-	1,323	-	(1,323)	0%	0%	1,323	1,323	-	100%		
7200-2 · Office Mach/Sup/Mnt.- Tax Coll.	5,230	9,622	5,230	(4,392)	54%	57%	9,622	9,622	-	100%		
7200-3 · Office Mach/Sup/Mnt.- Assessor	12,920	15,387	12,920	(2,467)	84%	103%	15,387	15,387	-	100%		
7200-4 · Office Mach/Sup/Mnt-Select/Trea	-	1,000	-	(1,000)	0%	8%	1,000	1,000	-	100%		
7200-5 · Office Machines - Equip.Mnt.	-	7,000	-	(7,000)	0%	2%	7,000	7,000	-	100%		
7200-6 · Office MachSupp-ServSupp	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%		
7200-7 · Paychex Services	366	3,225	366	(2,859)	11%	9%	3,225	3,225	-	100%		
7200-8 · Off.Mach/Sup/Mnt-Library Suppor	2,009	4,162	2,009	(2,153)	48%	47%	4,162	4,162	-	100%		
7200-9 · Off.Mach/Sup/Mnt.-Mail System	-	708	-	(708)	0%	0%	708	708	-	100%		
Total 7200 · Office Machines/Sup/Mnt.	20,525	57,577	20,525	(37,052)	36%	41%	57,577	57,577	-	100%		

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

	July 2021	Current Year Totals				Comparison	Estimated Year-End Totals			
		Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
7300 - Interest Payments - Bonds										
7300-14 - 2005 Bonds, Land Purchase, Rds	-	20,500	-	(20,500)	0%	0%	20,500	20,500	-	100%
7300-15 - 2009 Bond-Roads, Roof, Fire App, A	-	14,800	-	(14,800)	0%	0%	14,800	14,800	-	100%
7300-16 - 2013 Bonds-Various Purposes	-	103,675	-	(103,675)	0%	0%	103,675	103,675	-	100%
7300-17 - 2020 Bonds-Various Purposes	-	152,900	-	(152,900)	0%	0%	152,900	152,900	-	100%
Total 7300 - Interest Payments - Bonds	-	291,875	-	(291,875)	0%	0%	291,875	291,875	-	100%
7305 - Redemption of Debt-Principal										
7305-14 - 2005 Bonds, Land Purchase, Rds	-	85,000	-	(85,000)	0%	0%	85,000	85,000	-	100%
7305-15 - 2009 Bond-Roads, Roof, Fire App, AD	-	110,000	-	(110,000)	0%	0%	110,000	110,000	-	100%
7305-16 - 2013 Bonds Various Purposes	-	250,000	-	(250,000)	0%	0%	250,000	250,000	-	100%
7305-17 - 2020 Bonds - Various Purposes	-	115,000	-	(115,000)	0%	0%	115,000	115,000	-	100%
Total 7305 - Redemption of Debt-Principal	-	560,000	-	(560,000)	0%	0%	560,000	560,000	-	100%
7360 - Operating Transfers CNR Fund	-	22,000	-	(22,000)	0%	0%	22,000	22,000	-	100%
7500 - Board of Education	205,181	6,787,139	205,181	(6,581,958)	3%	2%	6,787,139	6,787,139	-	100%
Total Expense	395,955	9,634,027	395,955	(9,238,072)	4%	3%	9,634,027	9,634,027	-	100%
Net Ordinary Income	2,725,284	178,836	2,725,284	2,546,448			178,836	178,836	-	100%
Net Income	2,725,284	178,836	2,725,284	2,546,448			178,836	178,836	-	100%
Summary	July 2021	Current Year Totals					Estimated Year-End Totals			
Board of Selectmen Expenditures	\$ 190,774	\$ 2,846,888	\$ 190,774	\$ (2,656,114)	7%	7%	\$ 2,846,888	\$ 2,846,888	\$ -	100%
Board of Education Expenditures	\$ 205,181	\$ 6,787,139	\$ 205,181	\$ (6,581,958)	3%	2%	\$ 6,787,139	\$ 6,787,139	\$ -	100%
Total Expenditures	\$ 395,955	\$ 9,634,027	\$ 395,955	\$ (9,238,072)	4%	3%	\$ 9,634,027	\$ 9,634,027	\$ -	100%

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Hartford Subcommittee
Date: September 2, 2021

The Hartford Subcommittee last met on July 22. The meeting focused on the City’s plans for use of approximately \$112 million of anticipated ARPA funds. Half of the funds have been made available to the City. The remaining funds are expected to be distributed in May 2022.

City’s Allocation	City’s Share of County Allocation	Total ARPA Funding
\$88,500,760	\$23,717,465	\$112,218,225

The City developed a plan for allocating the funds during the FY 2022 budget process. A mission statement and guiding principles for the use of the funds were established, and stakeholder input was solicited via town hall meetings and surveys. Many of the priorities and conditions to be addressed with the funding had been established well before the pandemic. The funding is broken down among various functional categories as shown below in the excerpt from the City’s presentation.



American Rescue Plan

Proposed Categories of Expenditure:

- Youth Services & Support - \$13,900,000
(in addition to \$127M for HPS)
- Community Safety & Wellness - \$11,250,000
- Business Support & Activation – \$15,300,000
- Housing - \$7,000,000
- Arts & Culture - \$5,850,000
- Econ & Comm'ty Development - \$47,300,000
- Critical Infrastructure - \$9,500,000
- Revenue Replacement - \$6,600,000

(Note: the amounts shown were developed prior to the announcement of the final funding amounts and may be adjusted)

Hartford is among the group of municipalities that was required to submit an interim report to the U.S. Treasury by August 31 and will be required to submit quarterly reporting beginning in October.

The Subcommittee also reviewed the City’s updated budget mitigation reporting tool. With regard to some of the procurement related measures, there may be opportunities for the City to leverage certain procurement programs available through the CT Department of Administrative Services (DAS).

* The next meeting of the Hartford Subcommittee is September 23

MEMORANDUM
Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board
From: Julian Freund, OPM
Subject: Tentative Agreement Between City of Hartford and Professional Employees Association
Date: August 30, 2021

Background

The previous collective bargaining agreement between the City of Hartford and the Professional Employees Association, SEIU Local 2001 CSEA expired June 30, 2020. A Tentative Agreement for a contract term July 1, 2020 through June 30, 2024 was signed on August 10. The agreement has been ratified by and is expected to be reviewed by City Council on September 13.

According to the statute for Tier III municipalities, the MARB will have until September 23 to approve or reject the agreement if it chooses to take action. Absent scheduling a special meeting, the timing requirements and current meeting schedule will not allow for preliminary subcommittee review prior to full MARB consideration of the contract at its September 9 meeting. Therefore, the Tentative Agreement and the full set of supporting documents are being distributed to the MARB ahead of the distribution of the September meeting materials in order to provide additional review time.

This bargaining unit covers professional employees in numerous departments throughout the organization. Forty-four positions are covered by this bargaining unit.

Summary of Major Economic Provisions

Wages

The Tentative Agreement provides for wage adjustments as shown in the table below.

Year	General Wage Increase	Step Advancement
2020/21	2%	Yes
2021/22	1%	Yes
2022/23	0%	Yes
2023/24	0%	Yes

In addition to the general wage increases provided above, the salary schedules for the following three position classifications are adjusted to support the City's recruitment and retention efforts:

- Public Health Nurse
- Crime Analyst
- Cyber Information Forensic Specialist

The changes to the salary schedule for the Public Health Nurse increases the salary at the minimum step by 20.75% while the salary at the maximum step is 16.28% higher. New hires can reach top step in six years according to the new agreement, compared to five years in the current contract.

The change to the salary schedule for the Crime Analyst and Cyber Information Forensic Specialist increases the salary at the minimum step by 10%, while the salary at the maximum step is 5.77% higher. New hires can reach the top step in five years according to the new agreement, compared to six years in the current contract.

The prior contract for the Professional Employees Association provided no general wage increases over the four-year agreement, but did allow for step advancement:

Year	General Wage Increase	Step Advancement
2016/17	0%	Yes
2017/18	0%	Yes
2018/19	0%	Yes
2019/20	0%	Yes

In the attached financial analysis provided by the City, the wage adjustments are projected to add approximately \$85,500 in FY 2022, and \$315,300 over the life of the contract (inclusive of FY 2021 retroactive pay). As noted in the City's summary document, the cost of the wage adjustments was budgeted in the FY 2022 budget.

Overtime

The existing contract provides for compensatory time when members work in excess of their regular hours, and only allows certain employees to earn overtime in limited instances (ex. snow removal) at their straight time hourly rate. The tentative agreement expands eligibility for overtime to all members of the bargaining unit. Members will have the option of earning overtime or compensatory time when working beyond their normal work week. This provision is projected by the City to add about \$23,000 per year in overtime costs.

Health Insurance

The tentative agreement updates language regarding health insurance benefits to reflect the high deductible health plan and health savings account currently available to members.

The employee share of the health insurance premium will increase from the current 18.5% to 19.0% effective July 1, 2022.

In the attached financial analysis, the increase in the employee cost share is projected to save approximately \$2,700 per year beginning in FY 2023.

No changes are made to retiree health benefits.

Other Provisions

The tentative agreement modifies several other sections of the contract which are outlined in the City's summary document. While some are expected to have a modest financial impact, such as the shift differential for the Crime Analyst position and call-back pay, others are language updates that will have no financial impact.

Projected Financial Impact

The City's analysis shows the overall financial impact of the contract changes to be an increase in cost of approximately \$110,000 in FY 2022, and approximately \$388,000 over the life of the contract. The additional cost in FY 2022 is included in the adopted budget. The projected costs for the out-years of the contract are also consistent with assumptions used in the 5-Year Plan.

CITY OF HARTFORD

TO: MARB COMMITTEE MEMBERS

FROM: JENNIFER HOCKENHULL, CFO/DIRECTOR OF MANAGEMENT,
BUDGET AND GRANTS, CITY OF HARTFORD

SUBJECT: CITY OF HARTFORD PROFESSIONAL EMPLOYEE ASSOCIATION, SEIU,
LOCAL 2001 CSEA (“CHPEA”) AND CITY OF HARTFORD TENTATIVE
AGREEMENT AND ANALYSIS

DATE: AUGUST 31, 2021

CC: MAYOR LUKE BRONIN

The City of Hartford wishes to enter into an Agreement with the City of Hartford Professional Employee Association, SEIU, Local 2001 CSEA (“CHPEA”). This agreement will serve to increase the wages of all members, add a step for all members and address overtime considerations. This agreement allows the City to continue to provide competitive wages to our employees. This agreement covers approximately 44 total general fund-funded positions within the City and the analysis assumes no vacancies.

A high-level overview of the significant provisions are as follows:

1. Contract period is July 1, 2020 – June 30, 2024
2. Provides a 3% total GWI over 4 years
 - a. 2% retroactive for FY2021
 - b. 1% for FY2022
3. The total estimated cost of this contract is approximately \$110,000 in FY2022 which is covered by budgeted estimated increases and is included in the 5-year plan.

Attached to this package you will find:

1. Summary of Agreement
2. Tentative Agreement
3. Redline version of the new contract (see separate word document)
4. Financial Impact Analysis and Step Calculation
5. Comparison of the current contract to similar cities in our region

We look forward to discussing this information with you during the MARB meeting on September 9th.

Sincerely,
Jennifer C. Hockenhull
CFO/Director of Management, Budget and Grants

City of Hartford
CHPEA Tentative Agreement Summary
As of August 31, 2021

1. **Duration** Section 8.5 – *no financial implications* – amends contract period to July 1, 2020 – June 30, 2024
2. **Wages** Appendix A – **see separate analysis – attachment #4**
 - a. Retro Pay – effects approx. 31 General Fund-funded employees (at the time of the analysis)
 - b. GWI – effects 44 General Fund-funded positions
 - c. Step Changes – adds one step to the end of each salary band, creating a new max step for each classification, with the exception of #3 below.
3. **Salary Schedules for Public Health Nurse, Crime Analyst and Cyber Information Forensic Specialist** Appendix A
 - a. Cost of this item is approx. \$2,400 in FY2022 and \$12,000 in FY2023 and FY2024 and is included in the financial analysis (due to step increases)
4. **Union Security** Section 1.2 and 1.3 – *no financial implications* – parties agree to revise the language to conform with the Janus Supreme Court decision and recent law
5. **Exclusions – Part Time** Section 1.9
 - a. The City will have the right to hire Per Diem employees in the classifications of: Clinic Nurse (Class Code 3055), Pediatric Nurse (Class Code 3054), and Public Health Nurse (Class Code 3061)
 - b. There is no assumed additional cost to hire per diem employees as this would be in lieu of hiring part time employees
6. **Discharge** Section 2.2 - *no financial implications* – updated language around requirements for discharge removing the requirement to suspend an employee first
7. **Shift Differential** Section 3.2
 - a. Provision increases the shift differential for Crime Analysts
 - b. Cost of this provision is approx. \$1,900 in FY2022 and is included in the total cost of the contract
8. **Personnel** Section 3.4 - *no financial implications* – updated language to reflect most recent date for Personnel Rules and Regulations to December 27, 1993
9. **Insurance – HSA** Section 3.5, Paragraph A – *no financial implications* - Removes references to plans that are no longer available and updates to reference High Deductible Health Plan (HDHP)

10. Insurance – Dental Plan Section 3.5, Paragraph B– *no financial implications* – Removes references to plans that are no longer available and updates to reference High Deductible Health Plan (HDHP)

11. Employee Insurance Contributions Section 3.5, Paragraph C

- a. Savings based on the assumption of 44 employees on a single rate plan
- b. Savings to the City to increase employee contributions by 0.5% is approx. \$2,732 and is included in the total cost of the contract – effective July 1, 2022
- c. No changes to retiree insurance

12. Hours of Work Section 4.1- *no financial implications* – outlines the need for schedule flexibility for Crime Analysts, Tax and Assessor’s Office and Health and Human Services Division employees. This does not change the average total of weekly hours for employees.

13. Overtime Section 4.2

- a. Previous contracts did not allow for overtime pay for most employees; revised provision allows for employees to choose either time and one-half or to earn comp time for hours worked over 40 hours
- b. The estimated cost assumes all employees choose overtime pay and not comp time. This cost is estimated at approximately \$23,049 in FY2022 and is included in the total cost of the contract
- c. Hours worked does not include any paid accrued leave, holidays or unpaid leave.
- d. Requires pre-approval from the appointing authority or their designee

14. Comp Time Section 4.3

- a. Provision revises language to allow for cash out of comp time at time of separation up to 80 hours
- b. Using an average rate of pay of \$27.55, a maximum of 80 hours to be paid out upon separation would cost approx. \$2,200. At this time, it is not possible to calculate the number of comp time hours an employee might have at the time of separation. On average, employees accumulate 17 hours. The new contract allows for overtime to be paid in lieu of comp time. Therefore, the cost of this provision is likely insignificant.

15. Call Back Pay (New) Section 4.4

- a. New provision allows for a minimum of 2 hours pay if called back into work. It is unknown at this time what the effect will be of this provision, however, it is assumed to be insignificant and is not included in the total cost of the contract

16. Timekeeping (Formerly) Section 4.4– *no financial implications* – eliminated section in agreement

17. Vacation Section 5.2

- a. Prior agreement allowed for 320 hours of carryover plus previous year earned and credited on July 1st (up to 200 hours) plus any earned during the current fiscal year in retiring or in good-standing to be paid out upon separation. New agreement allows for

a maximum pay out of up to 480 hours (12 weeks), regardless of the number of hours credited or earned in the current fiscal year

- b. This should be a savings (albeit small), not an additional cost, as we now have a cap on payouts like HMEA

18. Sick, Leave Section 5.3 Paragraph 7- *no financial implications* – ability to convert 5 sick days (previously 4 days; now 5 days) to personal after 6 years

19. Furlough Days Section 5.14- *no financial implications* – removed previous provision; no longer applicable

20. Deferred Comp Section 6.8- *no financial implications* – cleaned up language in previous contract removing reference to plans no longer available

**TENTATIVE AGREEMENT
BETWEEN THE CITY OF HARTFORD
AND
CHPEA, SEIU, LOCAL 2001 CSEA
FOR A SUCCESSOR COLLECTIVE BARGAINING AGREEMENT**

The City of Hartford and the City of Hartford Professional Employee Association, SEIU, Local 2001 CSEA (hereinafter, "CHPEA") tentatively agree to a Collective Bargaining Agreement to be in full force and effect for the period commencing July 1, 2020 through June 30, 2024 subject to the ratification of CHPEA and approval by the City of Hartford Court of Common Council and the Municipal Accountability Review Board (hereinafter, "MARB"). The July 1, 2016 through June 30, 2020 Collective Bargaining Agreement currently in effect shall remain unchanged except as specifically outlined in this Tentative Agreement provided further that the Collective Bargaining Agreement shall be modified to reflect these changes.

*This Tentative Agreement represents concepts and not necessarily final contract language.
Actual contract language will be drafted if the Tentative Agreement is ratified by CHPEA and
approved by the Court of Common Council and MARB.*

CITY OF HARTFORD

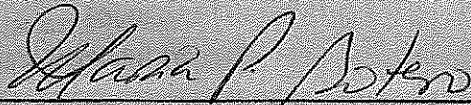


LUKE BRONIN, MAYOR

8/10/21

DATE

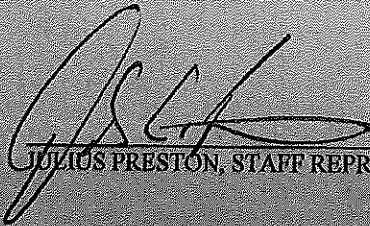
CITY OF HARTFORD PROFESSIONAL EMPLOYEE ASSOCIATION, SEIU, LOCAL 2001 CSEA



MARIA DEL PILAR BOTERO, PRESIDENT

DATE

8/4/2021



JULIUS PRESTON, STAFF REPRESENTATIVE

DATE

8-4-2021

TENTATIVE AGREEMENT BETWEEN THE CITY AND CHPEA

The CITY OF HARTFORD and the CITY OF HARTFORD PROFESSIONAL EMPLOYEES ASSOCIATION, SEIU, LOCAL 2001 CSEA (“CHPEA”) agree that the provisions of the Collective Bargaining Agreement in effect July 1, 2016 through June 30, 2020 shall remain in full force and effect, except as otherwise modified by this Tentative Agreement.

1. DURATION, SECTION 8.5 - Replace with the following language:

The duration of this Agreement shall extend from July 1, 2020 through June 30, 2024 and shall continue in effect thereafter unless amended, modified or terminated in accordance with this Section. Either party wishing to amend, modify or terminate this Agreement must so advise the other party in writing no later than 150 days prior to the expiration of this Agreement.

The Cover Page of the Collective Bargaining Agreement, as well as any and all other references to duration will be changed to July 1, 2020 through June 30, 2024.

2. WAGES (APPENDIX A) – Replace the current language in Appendix A with the following language and update the salary tables accordingly:

Any negotiated percentage increases are applied to the base rounded to the nearest penny.

Effective and retroactive to July 5, 2020, the salaries in effect on July 4, 2020 will be increased by two percent (2%).

Effective and retroactive to July 4, 2021, the salaries in effect on July 3, 2021 will be increased by one percent (1%).

Effective July 3, 2022, the salaries in effect on July 2, 2022 shall remain in effect through June 30, 2024.

Effective July 4, 2021, the salary ranges will be modified to add one step to the end of each salary band, creating a new max step for each classification, with the exception of the Public Health Nurse (Class Code 3061), Crime Analyst (Class Code 5071) and Cyber Information Forensic Specialist (Class Code 0326) classifications. The percentage increase of the new max step will be consistent with current practice. The new max step will be one (1) year from the current max step (e.g., if the current max step is “5 Years,” the new max step will be “6 Years.”) Bargaining unit members who are at the max step of their classification as of July 3, 2021 will not be automatically moved to the new max step upon approval of this Agreement, but rather they will be eligible to receive a growth increment in accordance with this Agreement and the Personnel Rules & Regulations.

3. SALARY SCHEDULES FOR PUBLIC HEALTH NURSE, CRIME ANALYST AND CYBER INFORMATION FORENSIC SPECIALIST – Effective July 4, 2021, the salary ranges for the Public Health Nurse (Class Code 3061), Crime Analyst (Class Code 5071) and Cyber Information Forensic Specialist (Class Code 0326) classifications will be revised as follows:

Public Health Nurse (Class Code 3061)

Eliminate the current “Base,” “Step 1” and “Step 2.” “Step 3” becomes new “Base” with 6 annual steps to max as follows:

Base	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
0	1 year	2 Years	3 Years	4 Years	5 Years	6 Years
\$2,410.26	\$2,530.77	\$2,651.29	\$2,771.80	\$2,892.31	\$3,012.83	\$3,133.34
\$62,666.76	\$65,800.02	\$68,933.54	\$72,066.80	\$75,200.06	\$78,333.58	\$81,466.84

Note: There is no incumbent at this time.

TENTATIVE AGREEMENT BETWEEN THE CITY AND CHPEA

Crime Analyst (Class Code 5071) & Cyber Information Forensic Specialist (Class Code 0326)

Eliminate the current “Base” and “Step 1.” “Step 2” becomes new “Base” with 5 annual steps to max as follows:

Base	Step 1	Step 2	Step 3	Step 4	Step 5
0	1 year	2 Years	3 Years	4 Years	5 Years
\$2,264.12	\$2,377.33	\$2,490.53	\$2,603.74	\$2,716.94	\$2,830.15
\$58,867.12	\$61,810.58	\$64,753.78	\$67,697.24	\$70,640.44	\$73,583.90

Placement of incumbents (Note: The placement of the incumbents will not be incorporated into the language of the successor collective bargaining agreement):

Employee #947582: Currently at Step 3, but eligible for a growth increment in July 2021. Place at new Step 2.

Employee #947711: Currently at Step 3 & not eligible for a growth increment until December 2021. Place at new Step 1.

Employee #948410: Currently at Step 1 & not eligible for a growth increment until March 2022. Place at new Base step.

4. **UNION SECURITY, SECTION 1.2 AND CHECK OFF, SECTION 1.3 – The Parties agree to revise the language to conform with the *Janus* Supreme Court decision and recent law.**
5. **EXCLUSION, SECTION 1.9 – Replace the current language in Section 1.9 with the following language:**

SECTION 1.9 EXCLUSION

Part-time, seasonal, temporary and Per Diem employees are excluded from this Agreement, except as otherwise explicitly provided below.

Part-Time Employees. Part-time employees are included in this Agreement only to the extent that they will be paid in accordance with Appendix A of the Agreement on an hourly basis and provided further that effective December 11, 2017, eligible part-time employees as defined below shall be entitled to the following benefits:

- Part-time employees who work a minimum of six hundred and eighty (680) hours between June 1st and May 31st shall be credited with forty (40) hours (ten (10) half days) of vacation leave in July of each fiscal year for which they are eligible. This accrued vacation leave may be used for sick or vacation leave purposes and must be used in no less than one (1) hour intervals. In addition, eligible part-time employees will be allowed to carry over from one (1) fiscal year to the next fiscal year up to a maximum of forty (40) hours. At no time, can the vacation carryover be more than forty (40) hours.
- Part-time employees who work a minimum of nine hundred and ten (910) hours shall be paid twenty (20) hours of holiday pay (five (5) half days) in July of each fiscal year for which they are eligible.

Said part-time employees shall have the right to grieve any violation of this Section under the grievance procedure in the contract.

TENTATIVE AGREEMENT BETWEEN THE CITY AND CHPEA

Per Diem Employees. Effective upon the approval of the 2020-2024 Agreement, the City will have the right to hire Per Diem employees in the classifications of: Clinic Nurse (Class Code 3055), Pediatric Nurse (Class Code 3054), and Public Health Nurse (Class Code 3061) under the following terms and conditions:

- Per Diem employees are not members of the CHPEA bargaining unit and are included in this Agreement only to the extent that they will be paid in accordance with Appendix A of the Agreement on an hourly basis and any general wage increases afforded to bargaining unit members shall be applied to the rates of pay of the Per Diem classifications.
- The duties and responsibilities of the Per Diem employees will be the same as those performed by full-time employees employed in these classifications.
- Per Diem employees will be utilized only when a permanent full-time employee in the same classification is not available.
- Any premium overtime or benefits afforded to Per Diem employees will be in accordance with applicable state and federal laws only.
- Per Diem employees will be required to satisfy the same minimum qualifications and secure and maintain any job-related certifications necessary to perform their work in the classification for which they were hired.
- The three (3) month limitation set forth in Rule VIII, Paragraph 6 of the City's Personnel Rules & Regulations will not apply to Per Diem employees.

6. DISCHARGE, SECTION 2.2 – Replace the current language in Section 2.2 with the following language.

SECTION 2.2 DISCHARGE

The City may discharge an employee for just cause. In doing so, the City must notify the employee and the Union in writing of the discharge. Any employee who is separated from the service of the City including but not limited to discharge who has completed his or her probationary period shall have the right to appeal his or her discharge and to have union representation provided that such appeal starts at the third step of the grievance procedure and provided further that such appeal must be made in writing within ten (10) working days of the effective date of such discharge.

7. SHIFT DIFFERENTIAL, SECTION 3.2, FIRST PARAGRAPH ONLY – Replace the current language in the first paragraph of Section 3.2 with the language provided below. The second paragraph of Section 3.2 will remain unchanged.

Effective December 29, 2017, bargaining unit members employed in the job classification of Crime Analyst who work 2nd or 3rd shift, as described below, will receive a shift differential of fifty cents (\$.50) per hour for 2nd shift and sixty-five cents (\$.65) per hour for 3rd shift. Notwithstanding anything herein to the contrary, effective the first full pay period following the approval of the 2020-2024 Agreement, bargaining unit members employed in the job classification of Crime Analyst will receive a shift differential of one dollar (\$1.00) per hour for 2nd shift and one dollar and fifty cents (\$1.50) per hour for 3rd shift.

TENTATIVE AGREEMENT BETWEEN THE CITY AND CHPEA

- 8. PERSONNEL, SECTION 3.4 – Replace the current language in Section 3.4 with the following language (Clean up only):**

SECTION 3.4 PERSONNEL

The City and the Union shall adhere to all provisions of ordinances, laws and the Personnel Rules and Regulations in effect December 27, 1993 which apply to collective bargaining matters, which are not otherwise superseded by the terms of this Agreement.

All Department Heads will have on file a copy of the Personnel Rules and Regulations in effect on December 27, 1993. Bargaining unit members in each department shall have reasonable access to the file copy.

The Union President will receive a copy of any proposed change in the Personnel Rules and Regulations prior to the public hearing on any such proposed change.

- 9. INSURANCE, SECTION 3.5, PARAGRAPH A – Replace the current language in Paragraph C of Section 3.5 with the following language (Clean up only):**

A. Medical and Prescription Drug Insurance. The City will provide benefits under the negotiated High Deductible Health (HDHP) plan as outlined in Appendix B.

Any non-standard benefits that were provided under the medical plans outlined in the July 1, 2012 through June 30, 2016 Collective Bargaining Agreement will not be provided under the HDHP.

Health Savings Account. The HDHP will include a Health Savings Account (HSA). The City will contribute fifty percent (50%) of the employee's In-Network deductible to the employee's HSA. The City's HSA contribution will be paid in equal installments on a quarterly basis.

Notwithstanding anything in the contract that may be to the contrary, the City will not contribute to the HSA of any retiring employee who is eligible to purchase retiree health insurance through the City by virtue of other provisions of this Agreement.

Prescription Drugs. If the City moves to the standard CVS formulary, the CHPEA bargaining unit agrees to it without challenge.

- 10. INSURANCE, SECTION 3.5, PARAGRAPH B, THE DENTAL PLAN – Replace the current language in Paragraph B of Section 3.5 with the following language (Clean up only):**

B. The Dental Plan. The City will provide each employee and each employee's enrolled dependents under the full service dental plan outlined in Appendix B-1. Enrolled dependent children will be covered through age twenty-six (26).

Bargaining unit members shall contribute for dental coverage the same employee cost-sharing contributions as for medical coverage as set forth in Paragraph C. below.

- 11. EMPLOYEE INSURANCE CONTRIBUTIONS, SECTION 3.5, PARAGRAPH C – Replace the current language in Paragraph C of Section 3.5 with the following language:**

C. Employee Insurance Contributions. Effective July 1, 2019, each employee enrolled in the health coverage described in this Section shall pay, via payroll deduction, eighteen and one-half percent

TENTATIVE AGREEMENT BETWEEN THE CITY AND CHPEA

(18.5%) of the carrier's determined rates for their health insurance based on single, two person or family coverage under the Plan.

Effective July 1, 2022, each employee enrolled in the health coverage described in this Section shall pay, via payroll deduction, nineteen percent (19%) of the carrier's determined rates for their health insurance based on single, two person or family coverage under the Plan.

The City shall maintain a Section 125 plan for health insurance contributions as approved by the IRS.

12. HOURS OF WORK, SECTION 4.1 – Replace the current language in Section 4.1 with the following language:

SECTION 4.1 HOURS OF WORK

The work week for all bargaining unit employees shall be forty (40) hours per week. Except as provided in Section 3.2 and outlined below, normal hours for employees working a forty (40) hour work week shall be from 8:00 a.m. until 5:00 p.m. with one (1) hour for lunch.

Crime Analysts. Notwithstanding anything herein to the contrary and due to the nature of their work, the City has the flexibility to hire employees in the classification of Crime Analyst to work on first, second or third shift as outlined in this Agreement. If a vacancy occurs in a particular shift, current employees may request that they be reassigned to the vacant shift. All requests will be submitted to the Chief of Police, who will have sole discretion to approve or deny the request. Effective the first full pay period after the approval date of the 2020-2024 Agreement, bargaining unit members employed in the job classification of Crime Analyst will be provided with a thirty (30) minute unpaid lunch.

Finance Department – Tax and Assessor's Offices. The hours of work for all bargaining unit members employed in the Tax and Assessor's Offices of the Finance Department shall be as follows:

Monday: 8 am – 5 pm
Tuesday: 8 am – 5 pm
Wednesday: 8 am – 5 pm
Thursday: 8 am – 7 pm
Friday: 8 am – 2:30 pm

Health and Human Services. Bargaining unit members employed in the Environmental Health and Women, Infants and Children (WIC) Divisions may be required to work one (1) night a week and one (1) weekend a month. Weekend work will be scheduled on a rotational basis. Such hours will be paid as outlined in Section 4.2.

Employees may request, for reasons of hardship, a work schedule at variance with the standard hours. If requested, the Department Head and the employee will mutually agree regarding the variant work schedule. Final approval must be received from the Director of Human Resources; however, approval will not be unreasonably denied. Any dispute shall be subject to the grievance procedures; provided, however, the decision at the third step shall be final and binding.

TENTATIVE AGREEMENT BETWEEN THE CITY AND CHPEA

13. OVERTIME, SECTION 4.2 - Replace the current language in Section 4.2 with the following language:

SECTION 4.2 OVERTIME PAY

A. Effective July 2, 1989 the 5% in lieu of overtime pay increment shall be converted to an additional annual step in Appendix A of this Agreement and employees will receive compensation for overtime work as provided for only in this Section and in Section 4.3 of this Agreement.

In no event will an employee who is employed as a bargaining unit member as of July 1, 1989 suffer a loss of pay as a result of this Section, provided, however, any employee who is appointed or promoted to a position in the bargaining unit on or after July 2, 1989 shall not receive an additional increment in lieu of overtime pay.

B. Bargaining unit employees in the Public Works Department or Health and Human Services Department shall, in lieu of compensatory time as described in Section 4.3, be entitled to their straight time hourly rate of pay for all work performed beyond the normal workday or week for snow or ice removal, emergency shelter coverage, or declared emergency.

C. Employees who participate in the WIC (Special Supplemental Programs for Women, Infants, and Children) Volunteer Program will have the option to receive overtime pay or compensatory time for all hours worked in excess of forty (40) hours in a work week. Overtime pay will be at the rate of time and one half the employee's regularly hourly rate of pay for all work performed in excess of forty (40) hours in any work week. Sick leave will not count towards the forty (40) hour work week for calculation of overtime pay. Compensatory time will be earned and used in accordance with Section 4.3.

D. Notwithstanding anything herein to the contrary, effective the first full pay period after the approval date of the 2020-2024 Agreement, all bargaining unit members will have the option to receive overtime pay or compensatory time for all hours worked in excess of forty (40) hours in any work week. Accrued leave and holiday pay will not count toward the forty (40) hour work week for calculation of overtime pay. Compensatory time will be earned and used in accordance with Section 4.3. All overtime assignments must have pre-approval from the Department Head or his or her designee. Overtime opportunities will be provided on a voluntary basis to the extent possible. In the event that no one signs up for an overtime assignment, then bargaining unit members will be ordered in through rotational assignment based on least seniority. Any stipends that were previously provided in lieu of premium overtime, included, but not limited to the "Special Events Stipend" as set forth in the 2007 Memorandum of Agreement, will no longer be provided.

14. COMPENSATORY TIME, SECTION 4.3 - Replace the current language in Section 4.3 with the following language:

SECTION 4.3 COMPENSATORY TIME

Compensatory time means hours actually worked by a bargaining unit employee above forty hours in a work week, which involves work or assignments in addition to the employee's normal duties or to meet exceptional workload demands of the department which has been authorized by the Department Head or designee. Compensatory time may be scheduled as time off at any time mutually agreeable to the employee and the Department Head. Requests for authorization of compensatory time or the taking of compensatory time may not be unreasonably withheld. Compensatory time may be accumulated in one (1) hour increments up to a maximum of ten (10) days (eighty (80) hours). Thereafter, overtime will be paid in accordance with Section 4.2.

TENTATIVE AGREEMENT BETWEEN THE CITY AND CHPEA

Compensatory time may be carried forward into the next fiscal year to a maximum accumulation of ten (10) days (eighty (80) hours). Compensatory time accumulated shall be cashed out upon separation from City service.

In addition to the aforementioned compensatory time, an employee may request time off during the normal work week upon prior approval of the Department Head. Such approval may not be unreasonably withheld, provided the employee works a forty (40) hour work week, including any paid leave provided under this Agreement.

15. CALL BACK PAY, NEW SECTION 4.4 – Add the following language as NEW Section 4.4:

Effective the first full pay period after the approval date of the 2020-2024 Agreement, a bargaining unit member will be paid a minimum of two (2) hours at the applicable overtime rate when he or she is called in outside of his or her regularly scheduled work hours. This minimum call back pay only applies to mandatory overtime assignments.

16. TIMEKEEPING, CURRENT SECTION 4.4 – The parties agree to delete the current language in Section 4.4 in its entirety. This language will not be incorporated into the successor collective bargaining agreement. (Clean up only).

17. VACATIONS, SECTION 5.2 – Replace the current language in Section 5.2 with the following language:

SECTION 5.2 VACATIONS

Effective the fiscal year following the approval of the 2020-2024 Agreement, each employee in the bargaining unit shall accumulate during and after his or her probationary period vacation leave over a twelve (12) month period (July 1st through June 30th), which shall be credited to the bargaining unit member on July 1st of the fiscal year following the bargaining unit member's appointment and on July 1st of each subsequent year of creditable service in accordance with the following schedule:

A. Employees who have less than one (1) year of service on July 1st shall be entitled to vacation on the following basis:

One and one-quarter (1 1/4) days per month of service up to a maximum of fifteen (15) working days.

B. Employees who have completed one (1) year of service on July 1st shall be entitled to a vacation of three (3) weeks.

C. Employees who have completed five (5) years of service on July 1st shall be entitled to a vacation of four (4) weeks annually.

D. Employees who have completed fifteen (15) years of service on July 1st shall be entitled to a vacation of five (5) weeks annually.

For the purpose of computing vacation leave, the calendar month shall be used, except that a person permanently appointed during the first 15 days of any month shall be considered as having been appointed on the first day of that month, and those appointed after the 15th of any month as having been appointed on the first day of the succeeding month.

TENTATIVE AGREEMENT BETWEEN THE CITY AND CHPEA

Vacation leave is to be taken in units of not less than one (1) hour increments. Employees must take all vacation leave or one week whichever is less during the fiscal year following the July 1st on which it is earned. Additional vacation leave may be carried over from one fiscal year to the next to permit a maximum accumulation of no more than forty (40) days. Any carry over in excess of thirty (30) days must be requested in writing and approved by the employee’s Department Head.

Vacation leave shall be granted by mutual agreement between the employee and the Department Head; provided, however, that no Department Head shall withhold vacation leave of any employee in excess of 12 months.

In computing vacation leave, legal holidays established by these rules are not to be considered as part of vacation allowance.

In the event of death of an employee, the salary equivalent of accrued vacation leave earned by the employee will be paid to the estate of the deceased employee.

Employees who are separated from the City and who have accrued vacation to their credit at the time of separation shall be paid the salary equivalent to the accrued vacation leave. Vacation leave accrued during the fiscal year in which the employee is separated will only be paid if the employee is in good standing at the time of separation. Effective upon the approval of the 2020-2024 Agreement, the pay-out of vacation upon separation will be the salary equivalent of accrued vacation leave up to a maximum of twelve (12) weeks regardless of the number of hours credited or earned at the time of separation, provided the bargaining unit employee was not denied vacation leave within the last six (6) months before separation. In those cases, bargaining unit employees also will be paid for any vacation leave that was denied and above the twelve (12) week maximum.

Employees who separate in good standing or retire after April 22, 2013 (the approval of the 2012-2016 Collective Bargaining Agreement) will not have their accrued vacation leave, if any, run-out beyond their last day of work, and any lump sum payment of accrued leave will not be counted toward years of service or final average pay for purposes of determining any pension benefit. No pension contributions will be deducted from the vacation lump sum payment.

18. SICK LEAVE, SECTION 5.3, PARAGRAPH (7) ONLY – Replace the current language in Paragraph (7) of Section 5.3 with the following language:

(7) In accordance with the schedule below, bargaining unit members may use a certain number of sick days per fiscal year for any purpose not otherwise provided above provided that the request is made in writing and approved by the Appointing Authority. Such time shall not be unreasonably withheld. Any personal days taken shall be deducted from the bargaining unit member’s sick leave accrual balance.

<u>Aggregate Years of Service</u>	<u>Total Number of Personal Days</u>
Up to five (5) years	Up to three (3) days
Six (6) years or more	Up to five (5) days

For purposes of this provision, time spent in the Armed Forces of the United States (i.e., Army, Navy, Air Force, Marine Corps and the Coast Guard) while on approved leave from the City, shall be included in determining the number of aggregate years of service.

TENTATIVE AGREEMENT BETWEEN THE CITY AND CHPEA

- 19. FURLOUGH DAYS, SECTION 5.14 – The parties agree to delete the current language in Section 5.14 in its entirety. This language will not be incorporated into the successor collective bargaining agreement, and there will be no requirement for bargaining unit members to take a furlough day during the term of the 2020-2024 Agreement.**
- 20. DEFERRED COMPENSATION, SECTION 6.8 – Replace the current language in Section 6.8 with the following language (Clean up only):**

SECTION 6.8 DEFERRED COMPENSATION

The City shall continue to offer a deferred compensation plan to all members of the bargaining unit:

- (1) The City will make available to members of the Union, at the individual member's option, a deferred compensation plan.
- (2) The City may, at its option, offer other deferred compensation plans to members of the Union in the future upon giving notice to the Union of such offering.
- (3) The Union agrees that it will take no action against the City of Hartford for any loss or damage arising under the scope of the investment management agreement for all acts performed in good faith, pursuant to a fiduciary's reasonable man standards.

The City and the Union agree that neither the terms of this Section 6.8, nor any deferred compensation plan, shall be subject to the grievance procedure.

Summary of Costs: Agreement Between City of Hartford and the City of Hartford Professional Employee Association, SEIU, Local 2001 CSEA (CHPEA)

GENERAL FUND COSTS ONLY

General Topic	Change	Fiscal Impact			
		FY 20-21	FY 21-22	FY 22-23	FY 23-24
Wages	General Wage Increases %	2% (RETRO)	1%	0%	0%
	Cost of General Wage Increase in \$	\$ 33,261	\$ 59,388	\$ 59,388	\$ 59,388
	Cost of Step Yearly Increment Changes in \$	\$ -	\$ 26,115	\$ 38,239	\$ 45,006
Healthcare	Health Plan Design Change: Cost/(Savings)				
Health Premium Cost Share	Current employee share 18.5%				
	Proposed employee share 19% (effective 7/1/22)				
	Projected Savings (assuming FULL staff at 44 employees at \$12k per EE)	\$ -	\$ -	\$ (2,732)	\$ (2,732)
Pension	Current Contribution ___%	No change	No change	No change	No change
	New Contribution __%				
	Cost/(Savings) in \$				
Net Annual Impact		\$ 33,261	\$ 85,503	\$ 94,895	\$ 101,662
Sick Leave	Current provisions: ____	No change	No change	No change	No change
	New provisions: ____				
	Cost/(Savings)				
Vacation Leave (Pay Out)	Current provisions: No cap	\$ -	\$ -	\$ -	\$ -
	New provisions: Pay out up to 480 hours				
	Cost/(Savings) n/a - average payouts have been \$4,000 for the past (3) years. It is unlikely more than (1) employee would reach this level annually - potential savings, however, amount unknown				
Other Measures to Offset Costs of Contract					
H S A Funding	Cost/(Savings)	No change	No change	No change	No change
Dental Plan	Cost/(Savings)	No change	No change	No change	No change
Shift Differentials	Cost/(Savings)	\$ -	\$ 1,184	\$ 1,314	\$ 2,317
Overtime in Lieu of Comp Time	Cost/(Savings)	\$ -	\$ 23,049	\$ 22,243	\$ 22,809
Total Cost (includes one-time and non-recurring)		\$ 33,261	\$ 109,736	\$ 118,452	\$ 126,788

CHPEA PUBLIC HEALTH NURSE, CRIME ANALYST AND JR. ACCOUNTANT COMPARABILITY

	Duration	GWIs ¹	Hours in a Work Week	Overtime	Public Hlth Nurse (Hrly)	Crime Analyst (Hrly)		Jr. Accountant
HARTFORD Proposed CHPEA	2020-2024	7/5/2020: 2% 7/4/2021: 1% 7/3/2022: 0% 7/2/2023: 0%	40	Time and one-half for hours actually worked above 40 in a week. Paid leave not hrs worked.	Eff 7/4/2021 \$30.1283 - \$39.16675 Current \$24.9510 - \$33.6839	Eff 7/4/2021 \$28.3015 - \$35.3769 Current \$25.7286 - \$33.4473		Eff 7/4/2021 \$18.71-\$25.27

	Duration	GWIs	Hours in a Work Week	Overtime	Public Hlth Nurse (Hrly)	Crime Analyst (Hrly)	Crime Scene Tech (Hrly)	Accountant I
WATERBURY WCEA	2017-2021	7/1/2017: 0% 1/1/2019: 2% 6/30/2019: 2% for employees at top step 7/1/2020: 2%	35	Time and one-half for hours actually worked above 8 in a day or beyond their normal work week. Paid leave, except sick & WC, count as hrs worked.	NA	Eff 7/1/2020 \$24.5417 - \$32.6617	Eff 7/1/2020 \$28.4114-\$37.8128	Eff 7/1/2020 \$19.47-\$25.92
	Duration	GWIs	Hours in a Work Week	Overtime	PH Nurse (Hrly)	Crime Analyst (Hrly)	Crime Scene Tech (Hrly)	
CHCA District 1199	2020-2023	10-Mo. Ees 7/1/2020: 5% GWI/Equity 7/1/2021: 1.25%	35	Time and one-half for hours actually worked above 40 in a week. CBA silent of what constitutes hours worked.	Eff 7/1/2020 \$29.43 - \$35.14 Note: No one in position for years School Nurse (10 Mo) Eff 7/1/2020 \$35.76 - \$42.76 Eff 7/1/2021 \$36.21 - \$43.30	NA	NA	NA

	Duration	GWIs	Hours in a Work Week	Overtime	Public Hlth Nurse (Hrly)	Crime Analyst (Hrly)	Crime Scene Tech (Hrly)	
BRIDGEPORT NEHCE Union District 1199	2012 - 2019	7/1/2017: 2% 7/1/18: 2%	35	CBA silent	Eff 7/1/2018 \$34.5242 - \$38.0236	NA	NA	

	Duration	GWIs	Hours in a Work Week	Overtime	Public Hlth Nurse (Hrly)	Crime Analyst (Hrly)	Crime Scene Tech (Hrly)	
NEW HAVEN PH Nurses Union	2015 - 2020	2017: Varied step placement based on YOS 2018 & 2019: One step advancement	35 200 Days	CBA silent	Contract Term \$32.5007 - \$41.2186	NA	NA	

Miscellaneous					Public Hlth Nurse (Hrly)	Crime Analyst (Hrly)	Crime Scene Tech (Hrly)	
WH Bloomfield Health District (May 2021)					\$30 - \$40	NA	NA	
City of Stamford (May 2021)					\$32.51 - \$45.24	NA	NA	
City of Berkeley Police Department (Aug 2021)					NA	\$55,100 - \$88,300		
ZipRecruiter (Connecticut, August 2021 25% - 75% Range)					\$48,048 - \$87,831 Annually	\$45,297 - \$76,501 Annually		
Salary.com (Hartford Area, May 2021 25% - 75% Range)					\$55,416 - \$73,429 Annually	\$41,912 - \$61,668 Annually		
Indeed.com (July 2021)					\$69,302 Base + \$11,250 OT Annual Avg	\$62,778 Annually		

CCM - June 2021

Average General Wage Increases

General Wage Increase by Fiscal Year: Arbitration Awards

The following are select summary statistics related to all arbitration awards reported to CCM from July 1, 2012. Each month the data below is updated to reflect new settlements received by CCM.

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
Average	2.21%	2.29%	2.52%	2.33%	1.96%	1.75%	1.61%	1.43%
Minimum	1.00%	1.25%	2.25%	2.25%	1.75%	0.00%	0.00%	1.00%
Maximum	3.00%	3.50%	2.90%	2.50%	2.25%	2.25%	2.00%	1.85%
Sample Size	22	17	9	6	6	7	6	2

General Wage Increase by Fiscal Year: Negotiated Settlements

The following are select summary statistics related to all negotiated settlements reported in the Data Reporter from July 1, 2016. Each month the data below will be updated to reflect new settlements received by CCM. For information regarding a particular municipal settlement, please contact CCM.

	FY17-18	FY18-19	FY19-20	FY20-21	FY 21-22	FY22-23	FY 23-24	FY 24-25
Average	2.22%	2.18%	2.21%	2.20%	2.23%	2.34%	2.35%	2.25%
Minimum	0.00%	0.00%	0.00%	0.00%	0.00%	1.25%	2.00%	2.25%
Maximum	3.50%	6.00%	3.50%	3.50%	3.50%	3.50%	3.00%	2.25%
Mode	2.50%	2.00%	2.50%	2.00%	2.25%	2.50%	2.00%	2.25%
Sample Size	351	368	323	251	139	64	18	2

Number of Wage Freezes Achieved: Negotiation Versus Arbitration

The following are the number of wage freezes reported in the Data Reporter from July 1, 2015. It is important to note that for negotiated settlements, the number reflects only those contracts received by CCM and reported in the Data Reporter and corresponds to the sample sizes in the preceding tables. Each month the data below will be updated to reflect new settlements received by CCM. For information regarding a particular municipal settlement, please contact CCM.

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Negotiated	11	13	11	6	1	0	0	0	0
Arbitration	0	0	1	1	1	0	0	0	0

City of Hartford

FY2021

Monthly Financial Report to the Municipal Accountability Review Board



June 2021

(FY2021 P13)

Meeting date: September 9, 2021

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

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City of Hartford - FY2021 General Fund Financial Report & Projection

MARB 9/9/2021

Revenue Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (YTD)	FY2021 ACTUAL (YTD)	FY2021 PROJECTION	VARIANCE (FAV)/UNFAV
41 General Property Taxes ¹	(279,164,431)	(281,967,014)	(281,967,014)	(279,020,798)	(295,798,635)	(295,798,635)	(13,831,621)
42 Licenses & Permits ²	(6,417,686)	(6,161,581)	(6,161,581)	(6,405,875)	(8,289,968)	(8,289,968)	(2,128,387)
43 Fines Forfeits & Penalties ³	(159,380)	(194,282)	(194,282)	(159,380)	(161,003)	(161,003)	33,279
44 Revenue from Money & Property ⁴	(3,361,237)	(2,478,879)	(2,478,879)	(3,361,237)	(934,157)	(934,157)	1,544,722
45 Intergovernmental Revenues ^{5 16}	(304,169,420)	(258,570,285)	(258,570,285)	(304,169,420)	(255,199,478)	(255,199,478)	3,370,807
46 Charges For Services ⁶	(3,289,713)	(3,087,015)	(3,087,015)	(3,288,742)	(3,854,365)	(3,854,365)	(767,350)
47 Reimbursements ⁷	(108,890)	(121,624)	(121,624)	(106,935)	(105,782)	(105,782)	15,842
48 Other Revenues ⁸	(205,839)	(236,134)	(236,134)	(205,839)	(192,483)	(192,433)	43,701
53 Other Financing Sources ⁹	(9,726,738)	(14,941,496)	(14,941,496)	(9,726,738)	(8,103,472)	(10,303,472)	4,638,024
Total Revenues¹⁹	(606,603,335)	(567,758,310)	(567,758,310)	(606,444,966)	(572,639,342)	(574,839,292)	(7,080,982)

Expenditure Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (YTD)	FY2021 ACTUAL (YTD)	FY2021 PROJECTION	VARIANCE (FAV)/UNFAV
Payroll ¹⁰	100,457,781	111,531,937	111,726,238	100,457,781	108,005,666	107,637,916	4,088,322
Benefits ¹¹	78,132,921	93,872,044	90,872,044	78,132,921	85,729,886	85,382,250	5,489,794
Debt & Other Capital ^{12 18}	70,570,660	11,697,446	14,697,446	70,570,660	14,697,445	14,697,446	0
Library ¹³	1,534,650	8,335,687	8,335,687	1,534,650	1,669,020	1,669,021	6,666,666
Metro Hartford Innovation Services	3,193,214	3,167,436	3,167,436	3,193,214	3,167,436	3,167,436	-
Utilities ¹⁴	24,847,819	26,291,225	26,890,649	24,847,819	26,331,659	26,536,159	354,490
Other Non-Personnel ¹⁵	31,838,956	28,849,261	28,055,536	31,838,956	22,876,605	23,439,440	4,616,096
Education ¹⁶	279,856,448	284,013,274	284,013,274	279,856,448	281,295,198	281,295,198	2,718,076
Total Expenditures¹⁹	590,432,448	567,758,310	567,758,310	590,432,448	543,772,915	543,824,865	23,933,445

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)	-	-	(16,012,518)	(28,866,427)	(31,014,427)	
Council Approved Use of Fund Balance							
Net Surplus/(Deficit)	8,423,768	-	-	16,012,518	28,866,427	31,014,427	

See footnotes on page 2.

REVENUE FOOTNOTES

¹ (1) Actuals, current year tax levy revenues actuals are 3.6% or \$9.66M higher than FY2020 actuals.

(2) Prior Year Levy collections actuals are favorable by \$4.35M compared to the FY2020 actuals, primarily due to one-time revenues of \$920K in Tax Deed Sales and a large multifamily building with significant prior year taxes due was sold in June 2021 which provided for a \$3.9M payment in taxes to the City.

(3) Interest and liens collections actuals are higher by \$2.28M compared to FY2020.

(4) Tax lien sales are less than budget due to one organization choosing not to participate in this program any longer.

(5) Other Tax Revenues are projected to be over the budget as a result of a few properties being refinanced, and additional tax of \$748K due to the City based on abatement agreements.

Overall, a surplus of \$13.8M is projected for General Property Taxes. This may change once the year-end adjustments are posted, however, significant changes in the surplus are not anticipated.

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 favorable by 29.4% or \$1.88M compared to the FY2020 actuals, and are projected to be over the FY2021 budget by \$2.1M.

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 lower compared to FY2020 actuals 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 \$767K 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 and PCard rebates.

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) Revenue from Hartford Parking Authority was received and recorded through June 30, 2021; revenue from HPA was approx. \$133K less than budget due to loss in the revenues as a result of the COVID-19 health pandemic.

(4) In August 2021, the XL Center outstanding receivable balance related to Police Private Duty and Fire Marshal Services of \$2.2M for services performed between FY2017 and FY2020 was paid. This receipt will be included in the FY2021 actuals upon entry and increases the projection for FY2021 by this amount.

(5) Other revenues are projected to be \$0.

EXPENDITURE FOOTNOTES

¹⁰ Net favorable variance of \$4.09M in Payroll due to vacancies of \$8.40M and holiday pay of \$5K, offset by unfavorable overtime of \$3.90M and part-time of \$422K. FY2021 journal entries subsequent to currently reported actuals are pending and will occur prior to audit.

¹¹ Benefits and Insurances are favorable due to health, insurance claims and cashouts, offset by centrally budgeted non-Public Safety attrition. FY2021 journal entries subsequent to currently reported actuals are pending and will occur prior to audit.

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. Pay-As-You-Go CapEx of \$14.70M has been expended due to additional capital needs.

¹³ The Library is favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

¹⁴ Utilities are \$354K favorable due to electricity, heat and gasoline, offset by water.

¹⁵ Other Non-Personnel is favorable due to relocation, Dial-A-Ride, contingency expenses, leases, supplies, audit services, fees, community activities and maintenance costs.

¹⁶ Education YTD actuals reflect 12 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 has 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 (JUNE)	FY2021 ACTUAL (JUNE)
41-TAXES	(279,164,431)	(281,967,014)	(281,967,014)	(279,020,798)	(295,798,635)
CURRENT YEAR TAX LEVY	(269,680,607)	(272,347,014)	(272,347,014)	(266,724,855)	(276,386,353)
INTEREST AND LIENS	(4,792,629)	(3,800,000)	(3,800,000)	(4,800,274)	(7,081,886)
PRIOR YEAR LEVIES	(3,940,996)	(5,270,000)	(5,270,000)	(6,747,808)	(11,097,997)
TAX LIEN SALES	(537,555)	(480,000)	(480,000)	(537,555)	(273,643)
OTHER	(212,645)	(70,000)	(70,000)	(210,307)	(958,755)
42-LICENSES AND PERMITS	(6,417,686)	(6,161,581)	(6,161,581)	(6,405,875)	(8,289,968)
BUILDING PERMITS	(3,608,111)	(3,442,000)	(3,442,000)	(3,596,300)	(4,945,087)
ELECTRICAL PERMITS	(953,593)	(797,665)	(797,665)	(953,593)	(1,125,842)
FOOD & MILK DEALER LICENSES	(135,904)	(299,727)	(299,727)	(135,904)	(201,975)
MECHANICAL PERMITS	(728,778)	(800,000)	(800,000)	(728,778)	(860,754)
PLUMBING PERMITS	(374,799)	(337,846)	(337,846)	(374,799)	(571,975)
OTHER	(616,501)	(484,343)	(484,343)	(616,501)	(584,335)
43-FINES FORFEITS AND PENALTIES	(159,380)	(194,282)	(194,282)	(159,380)	(161,003)
FALSE ALARM CITATIONS-POL&FIRE	(138,732)	(185,000)	(185,000)	(138,732)	(157,179)
LAPSED LICENSE/LATE FEE	(14,100)	(7,100)	(7,100)	(14,100)	100
OTHER	(6,547)	(2,182)	(2,182)	(6,547)	(3,924)
44-INTEREST AND RENTAL INCOME	(3,361,237)	(2,478,879)	(2,478,879)	(3,361,237)	(934,157)
BILLINGS FORGE	(20,257)	(20,428)	(20,428)	(20,257)	(15,538)
CT CENTER FOR PERFORM ART	(37,500)	(50,000)	(50,000)	(37,500)	(54,167)
INTEREST	(2,417,949)	(1,402,256)	(1,402,256)	(2,417,949)	(240,486)
RENT OF PROP-ALL OTHER	(95,070)	(114,780)	(114,780)	(95,070)	(92,901)
RENTAL OF PARK PROPERTY	(16,163)	(72,565)	(72,565)	(16,163)	(22,100)
RENTAL OF PARKING LOTS	(24,674)	(600)	(600)	(24,674)	-
RENTAL OF PROP-FLOOD COMM	(84,480)	(148,560)	(148,560)	(84,480)	(85,320)
RENTAL-525 MAIN STREET	(18,111)	(21,094)	(21,094)	(18,111)	(35,605)
RENTS FROM TENANTS	(157,448)	(180,500)	(180,500)	(157,448)	(191,437)
SHEPHERD PARK	(234,393)	(118,000)	(118,000)	(234,393)	(132,996)
THE RICHARDSON BUILDING	(218,124)	(313,952)	(313,952)	(218,124)	(27,463)
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)	(304,169,420)	(255,199,478)
MUNICIPAL AID	(254,097,409)	(254,031,479)	(254,031,479)	(254,097,409)	(251,311,079)
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)	(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 MUNICIPAL AID	(45,666,626)	-	-	(45,666,626)	-
STATE CONTRACT ASSISTANCE	(45,666,626)	-	-	(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)	(4,277,084)	(3,793,853)
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)	(165,714)
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)	(1,500,000)	(1,500,000)
PHONE ACCESS LN TAX SH	(474,553)	(481,772)	(481,772)	(474,553)	(563,470)
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)	(495,227)	(232,505)
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)	(20,949)	(3,194)
CONS NETWORK TRANSP	(16,749)	-	-	(16,749)	-
STATE REIMBURSEMENTS	(4,200)	(3,300)	(3,300)	(4,200)	(3,194)
46-CHARGES FOR SERVICES	(3,289,713)	(3,087,015)	(3,087,015)	(3,288,742)	(3,854,365)
CONVEYANCE TAX	(1,245,596)	(1,240,916)	(1,240,916)	(1,245,596)	(2,023,007)
FILING RECORD-CERTIF FEES	(277,024)	(300,000)	(300,000)	(277,024)	(337,475)
TRANSCRIPT OF RECORDS	(706,343)	(821,151)	(821,151)	(706,343)	(803,438)
OTHER	(1,060,750)	(724,948)	(724,948)	(1,059,779)	(690,445)
47-REIMBURSEMENTS	(108,890)	(121,624)	(121,624)	(106,935)	(105,782)
ADVERTISING LOST DOGS	(415)	(453)	(453)	(415)	(623)
ATM REIMBURSEMENT	(280)	(721)	(721)	(280)	-
DOG ACCT-SALARY OF WARDEN	(1,955)	(2,600)	(2,600)	-	(2,105)
OTHER REIMBURSEMENTS	(1,527)	(3,000)	(3,000)	(1,527)	-
REIMB FOR MEDICAID SERVICES	-	(16,056)	(16,056)	-	(12,753)
SECTION 8 MONITORING	(86,101)	(83,890)	(83,890)	(86,101)	(83,657)
OTHER	(18,613)	(14,904)	(14,904)	(18,613)	(6,644)
48-OTHER REVENUES	(205,839)	(236,134)	(236,134)	(205,839)	(192,483)
MISCELLANEOUS REVENUE	(158,326)	(189,124)	(189,124)	(158,326)	(184,062)
OVER & SHORT ACCOUNT	(14)	(737)	(737)	(14)	(169)
SALE CITY SURPLUS EQUIP	(1,489)	(26,150)	(26,150)	(1,489)	(515)
SALE OF DOGS	(6,563)	(5,993)	(5,993)	(6,563)	(6,351)
SETTLEMENTS - OTHER	(95)	(3,000)	(3,000)	(95)	-
OTHER	(39,353)	(11,130)	(11,130)	(39,353)	(1,386)
53-OTHER FINANCING SOURCES	(9,726,738)	(14,941,496)	(14,941,496)	(9,726,738)	(8,103,472)
CORPORATE CONTRIBUTION	(3,333,333)	(10,000,000)	(10,000,000)	(3,333,333)	(3,333,333)
DOWNTOWN NORTH (DONO)	(1,082,775)	-	-	(1,082,775)	(446,710)
REVENUE FROM HTFD PKG AUTHY	(2,171,429)	(2,076,496)	(2,076,496)	(2,171,429)	(1,942,610)
SPECIAL POLICE SERVICES	(3,081,144)	(2,750,000)	(2,750,000)	(3,081,144)	(2,380,820)
OTHER	(58,057)	(115,000)	(115,000)	(58,057)	-
Grand Total	(606,603,335)	(567,758,310)	(567,758,310)	(606,444,966)	(572,639,342)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY20 AND FY21
PROPERTY TAX COLLECTION REPORT THROUGH JUNE 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 ¹⁰
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	1,415,861 ⁸	394,647	501,771	333,316	352,426	298,122	-	2,032,089	2,270,058
June	1,063,613	2,139,405 ¹¹	495,263	2,340,309 ¹¹	352,388	1,618,210 ¹¹	239,433	273,643	2,150,698	6,371,567 ¹¹
Total Collections	266,724,855	276,386,353	6,747,808	11,097,997	4,800,274	7,081,886	537,555	273,643	278,810,491	294,839,879
60 Day Collections			135,749		-		-		135,749	-
July -- Year End entries	2,955,753	⁵	(2,942,561)	⁵	(7,646)	⁵	-		5,546	- ⁵
Adjusted Total Collections	269,680,607	276,386,353	3,940,996	11,097,997	4,792,629	7,081,886	537,555	273,643	278,951,787	294,839,879
	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 JUNE	266,724,855	276,386,353	6,747,808	11,097,997	4,800,274	7,081,886	537,555	273,643	278,810,491	294,839,879
Outstanding Receivable at 06/30	16,065,707	8,939,106	46,359,624	45,636,315	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjustment from bridging QDS to Munis		7,382,265								
% of Budget Collected	97.98%	101.48%	107.96%	210.59%	106.67%	186.37%	107.51%	57.01%	98.36%	104.59%
% of Adjusted Levy Collected	91.85%	94.42%	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.

¹¹ Increase is due to \$3.9M collected from 50 Morgan Street which has been delinquent for years and was sold in June 2021.

Expenditure Summary - Departments

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (YTD)	FY2021 ACTUAL (YTD)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	716,367	603,584	603,584	716,367	508,824	508,824	94,760
00112 COURT OF COMMON COUNCIL	488,562	594,815	694,815	488,562	625,715	625,715	69,100
00113 TREASURER	381,744	487,540	487,540	381,744	401,919	401,919	85,621
00114 REGISTRARS OF VOTERS	596,307	472,452	790,688	596,307	665,592	665,592	125,097
00116 CORPORATION COUNSEL	1,264,155	1,829,808	1,629,808	1,264,155	1,229,586	1,229,586	400,222
00117 TOWN & CITY CLERK	691,342	793,100	793,100	691,342	757,987	757,987	35,113
00118 INTERNAL AUDIT	509,566	510,567	510,567	509,566	472,445	472,445	38,122
00119 CHIEF OPERATING OFFICER	759,506	1,366,789	1,566,789	759,506	1,236,739	1,245,060	321,729
00122 METRO HARTFORD INNOVATION SERV	3,193,214	3,167,436	3,167,436	3,193,214	3,167,436	3,167,436	0
00123 FINANCE	3,764,509	3,609,199	3,609,199	3,764,509	3,248,198	3,248,198	361,001
00125 HUMAN RESOURCES	1,193,411	1,459,364	1,459,364	1,193,411	1,397,749	1,397,749	61,615
00128 OFFICE OF MANAGEMENT & BUDGET	887,664	1,199,258	1,199,258	887,664	1,086,146	1,086,146	113,112
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,430,201	3,676,785	3,676,785	3,430,201	3,256,317	3,256,317	420,468
00211 FIRE	33,251,312	35,345,057	35,345,057	33,251,312	35,285,896	35,285,896	59,161
00212 POLICE	40,827,056	44,948,288	44,948,288	40,827,056	44,454,108	44,086,358	861,930
00213 EMERGENCY SERVICES & TELECOMM.	3,726,686	3,904,021	3,904,021	3,726,686	3,759,888	3,759,888	144,133
00311 PUBLIC WORKS	14,075,953	16,237,382	16,237,382	14,075,953	14,917,915	14,917,915	1,319,467
00420 DEVELOPMENT SERVICES	3,642,417	4,281,035	4,281,035	3,642,417	3,856,096	3,856,096	424,939
00520 HEALTH AND HUMAN SERVICES	4,713,317	5,263,784	5,263,784	4,713,317	3,464,594	3,464,594	1,799,190
00711 EDUCATION ¹	279,856,448	284,013,274	284,013,274	279,856,448	281,295,198	281,295,198	2,718,076
00721 HARTFORD PUBLIC LIBRARY ²	1,534,650	8,335,687	8,335,687	1,534,650	1,669,020	1,669,021	6,666,666
00820 BENEFITS & INSURANCES	78,132,921	93,872,044	90,872,044	78,132,921	85,729,886	85,382,250	5,489,794
00821 DEBT SERVICE ³	70,570,660	11,697,446	14,697,446	70,570,660	14,697,445	14,697,446	0
00822 NON OP DEPT EXPENDITURES	42,224,479	40,089,595	39,671,359	42,224,479	36,588,219	37,347,232	2,324,127
Grand Total	590,432,448	567,758,310	567,758,310	590,432,448	543,772,915	543,824,865	23,933,445

¹ Education has an excess cost reduction of \$2.72M in FY2021 related to a decrease in Education Cost Sharing revenue from FY2020.

² The Library is favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

³ 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. Pay-As-You-Go CapEx of \$14.70M has been expended due to additional capital needs.

Expenditure Summary - Major Expenditure Category

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (YTD)	FY2021 ACTUAL (YTD)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
PAYROLL	100,457,781	111,531,937	111,726,238	100,457,781	108,005,666	107,637,916	4,088,322
FT ¹	83,197,524	95,394,989	95,362,005	83,197,524	86,964,623	86,964,623	8,397,382
HOL ¹	2,226,941	2,404,357	2,404,357	2,226,941	2,399,436	2,399,436	4,921
OT ¹	12,818,729	12,088,532	12,088,532	12,818,729	15,980,244	15,980,244	(3,891,712)
PT ¹	2,214,587	1,644,059	1,871,344	2,214,587	2,661,362	2,293,612	(422,268)
BENEFITS	78,132,921	93,872,044	90,872,044	78,132,921	85,729,886	85,382,250	5,489,794
HEALTH ²	27,512,861	34,702,117	32,702,117	27,512,861	28,978,201	28,978,201	3,723,916
MITIGATION ³	0	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
PENSION ⁴	43,214,724	49,316,611	48,316,611	43,214,724	46,952,383	46,952,383	1,364,228
INSURANCE ¹⁷	3,949,483	4,557,677	4,557,677	3,949,483	4,192,055	4,192,055	365,622
FRINGE REIMBURSEMENTS	(5,090,455)	(3,800,000)	(3,800,000)	(5,090,455)	(3,483,821)	(3,831,457)	31,457
LIFE INSURANCE ¹⁸	233,055	315,652	315,652	233,055	225,568	225,568	90,084
OTHER BENEFITS ⁵	4,017,670	4,414,719	4,414,719	4,017,670	4,256,234	4,256,234	158,485
WAGE ⁶	0	(88,482)	(88,482)	0	0	0	(88,482)
WORKERS COMP ¹⁹	4,295,584	5,453,750	5,453,750	4,295,584	4,609,265	4,609,265	844,485
DEBT	70,570,660	11,697,446	14,697,446	70,570,660	14,697,445	14,697,446	0
DEBT ⁷	70,570,660	11,697,446	14,697,446	70,570,660	14,697,445	14,697,446	0
LIBRARY	1,534,650	8,335,687	8,335,687	1,534,650	1,669,020	1,669,021	6,666,666
LIBRARY ⁸	1,534,650	8,335,687	8,335,687	1,534,650	1,669,020	1,669,021	6,666,666
MHIS	3,193,214	3,167,436	3,167,436	3,193,214	3,167,436	3,167,436	0
MHIS	3,193,214	3,167,436	3,167,436	3,193,214	3,167,436	3,167,436	0
UTILITY	24,847,819	26,291,225	26,890,649	24,847,819	26,331,659	26,536,159	354,490
UTILITY ⁹	24,847,819	26,291,225	26,890,649	24,847,819	26,331,659	26,536,159	354,490
OTHER	31,838,956	28,849,261	28,055,536	31,838,956	22,876,605	23,439,440	4,616,096
COMMUNITY ACTIVITIES ¹⁵	2,166,896	2,547,699	2,683,929	2,166,896	2,375,711	2,375,711	308,218
CONTINGENCY ¹⁶	395,655	2,770,935	1,588,678	395,655	274,423	274,423	1,314,255
CONTRACTED SERVICES ¹⁰	4,001,314	4,255,315	5,011,464	4,001,314	4,503,316	4,703,769	307,695
ELECTIONS	0	297,471	0	0	0	0	0
GOVT AGENCY & OTHER	19,964	19,964	46,683	19,964	46,683	46,683	0
LEASES - OFFICES PARKING COPIER ¹¹	1,810,014	2,066,103	1,807,923	1,810,014	1,544,001	1,544,001	263,922
LEGAL EXPENSES & SETTLEMENTS ²⁰	1,952,780	2,536,500	2,536,500	1,952,780	2,431,199	2,431,199	105,301
OTHER ¹²	9,714,466	4,174,777	3,993,234	9,714,466	2,465,183	2,785,884	1,207,350
POSTAGE	200,000	200,000	200,000	200,000	180,975	189,296	10,704
SUPPLY ²¹	3,879,319	4,105,995	4,027,663	3,879,319	3,400,867	3,400,867	626,796
TECH, PROF & COMM BASED SERVICES ¹³	2,093,531	2,778,218	2,922,504	2,093,531	2,450,653	2,450,653	471,851
VEHICLE & EQUIP	5,605,017	3,096,284	3,236,958	5,605,017	3,203,594	3,236,954	4
EDUCATION	279,856,448	284,013,274	284,013,274	279,856,448	281,295,198	281,295,198	2,718,076
EDUCATION ¹⁴	279,856,448	284,013,274	284,013,274	279,856,448	281,295,198	281,295,198	2,718,076
Grand Total	590,432,448	567,758,310	567,758,310	590,432,448	543,772,915	543,824,865	23,933,445

¹ Net favorable variance of \$4.09M in Payroll due to vacancies of \$8.40M and holiday pay of \$5K, offset by unfavorable overtime of \$3.90M and part-time of \$422K.

² Health expenditures are favorable by \$3.72M, which include an IBNR adjustment, due to lower health claims.

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 \$1.36M 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 favorable due to Social Security and unemployment expenditures.

⁶ The FY2021 Adopted Budget includes savings of \$88K for furloughs, which is realized in payroll.

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

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

⁹ Utilities are \$354K favorable due to electricity, heat and gasoline, offset by water.

¹⁰ Contracted Services are favorable primarily due to lower maintenance expenditures along with favorable contract services throughout the City.

¹¹ Leases are \$264K favorable due to favorable rental expenditures, copying expenditures and leasing less parking spaces.

¹² Other expenditures are favorable due to relocation and Dial-A-Ride expenditures.

¹³ Tech, Prof & Comm Based Services are favorable due to lower expenditures for audit services and city-wide technical services.

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

¹⁵ Community Activities are favorable due COVID 19 reducing expenditures.

¹⁶ Contingency expenditures are favorable for FY2021.

¹⁷ Insurance is favorable due to a decrease in loss funding claims. The projected does not yet include an estimate for IBNR, which will be available in October.

¹⁸ Life Insurance is favorable in Group Life Insurance Actives due to hiring new employees at lower salaries.

¹⁹ Worker's Compensation is favorable due to resolution of claims.

²⁰ Legal Expenses and Settlements are favorable due to settlement expenditures.

²¹ Supply is favorable due to reduced expenditures for motor vehicle repair, Police helmets and uniforms.

Appendix

FY2021 Full-time Payroll Account Actuals (as of 8/16/21)

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD ACTUALS	VARIANCE (BUDGETED ANNUAL AMOUNT (REV) - YTD ACTUALS)
111-Mayor	7	567,336	502,743	64,593
112-CCC	7	354,519	326,018	28,501
113- Treas	9	402,160	323,327	78,833
114- ROV	7	335,321	314,430	20,891
116-Corp Counsel	16	1,496,628	1,191,406	305,222
117- Clerk	10	655,706	636,881	18,825
118-Audit	5	505,389	469,569	35,820
119-COO	14	1,224,060	904,043	320,017
123- FIN	44	3,298,836	3,015,718	283,118
125- HR	14	914,435	843,111	71,324
128-OMBG	13	1,091,178	973,974	117,204
132-FCYR	12	871,522	739,370	132,152
211- Fire	365	28,190,753	26,774,782	1,415,971
212- Police	507	37,084,916	32,742,689	4,342,227
213- EST	51	3,047,638	2,409,891	637,747
311- DPW	206	10,571,491	9,444,922	1,126,569
420- Devel Serv	56	4,124,396	3,526,337	598,059
520- HHS	34	2,177,434	1,506,477	670,957
Grand Total	1,377	96,913,718	86,645,689	10,268,029

FT- Fire Attrition	(450,000)	FT- Fire Attrition	(450,000)
FT- Police Attrition	(1,159,718)	FT- Police Attrition	(1,159,718)
FT- Development Services Attrition	(20,000)	FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	78,005	FT- Net other payroll	(240,929)
FT- Total Revised Budget	95,362,005	FT- Subtotal Variance	8,397,382
		Non-Sworn Attrition (in Benefits)	(1,000,000)
		Total Variance (favorable)	7,397,382

Assumptions

1) Adopted head count is 1391 with 14 MHIS positions funded in the MHIS internal service fund.



General Fund Budget
 Financial Position Report as of 9/3/2021
 For: 7/1/2019 to 6/30/2020 Period: 1 to 13



Description	Series	FY 2019-20 Adopted Budget	FY 2019-20 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commitment	Balance
Certified Salaries	100	93,112,919	84,060,608	82,158,033	-	1,902,575
Severance/Other	199	1,215,000	1,215,000	903,442	-	311,558
Certified Salaries Total		94,327,919	85,275,608	83,061,475	-	2,214,133
Non Cert Salaries	200	37,774,635	36,579,032	36,126,762	-	452,269
Severance/Other	299	383,498	383,498	639,066	-	(255,568)
Non Certified Salaries Total		38,158,133	36,962,530	36,765,829	-	196,701
Instructional Improvements	322	(296,085)	853,398	2,014,581	-	(1,161,183)
Professional Services	333	1,050,137	1,059,052	881,101	-	177,951
MHIS/IT Services	335	2,278,990	2,278,990	2,275,838	-	3,152
Professional Contracts & Svs		3,033,042	4,191,440	5,171,519	-	(980,079)
Maint Supplies & Services	442	382,000	274,599	270,963	-	3,636
Maintenance Contracts	443	3,284,262	3,517,822	3,275,853	-	241,969
Rental - Equip & Facilities	444	2,713,043	1,875,717	1,672,884	-	202,832
Building Improvements	445	612,900	129,217	121,688	-	7,529
Purchased Property Services		6,992,205	5,797,354	5,341,388	-	455,966
Transportation	551	20,969,178	20,885,216	18,312,199	-	2,573,017
Communications	553	260,370	256,327	285,842	-	(29,515)
Advertising	554	16,606	21,828	19,765	-	2,063
Printing & Binding	555	67,950	15,619	(425)	-	16,044
Tuition	556	82,373,803	82,373,803	82,350,902	-	22,901
Travel & Conferences	558	109,840	70,604	36,102	-	34,502
Misc Services	559	1,415,233	314,462	294,986	-	19,476
Systemwide Purchased Svs Total		105,212,980	103,937,859	101,299,371	-	2,638,488
Instructional & Other Supplies	610	1,844,551	1,936,870	1,785,157	-	151,712
Utilities	620	7,100,776	7,175,648	6,540,589	-	635,059
Text & Library Books	640	21,300	9,333	9,685	-	(352)
Misc Supplies	690	443,249	846,059	798,413	-	47,646
Supplies & Materials Total		9,409,876	9,967,910	9,133,844	-	834,065
Equipment	730	810,634	1,472,620	1,362,681	-	109,939
Outlay Total		810,634	1,472,620	1,362,681	-	109,939
Organization Dues	810	132,570	104,840	108,831	-	(3,991)
Legal Judgments	820	220,000	206,000	68,745	-	137,255
Other Operating Expenses	899	(11,992,559)	556,514	184,131	-	372,383
Other Misc Expend Total		(11,639,989)	867,354	361,706	-	505,648
Fringe Benefits/Insurances	990	45,188,130	37,315,008	32,477,531	-	4,837,476
Contingency	998	-	-	-	-	-
Indirect	999	(1,799,493)	(1,774,408)	(1,282,109)	-	(492,299)
Sundry Total		43,388,637	35,540,600	31,195,422	-	4,345,178
General Fund Budget Total		289,693,437	284,013,274	273,693,236	-	10,320,038



All Funds Budget
Financial Position Report as of 9/3/2021
For: 7/1/2020 to 6/30/2021 Period: 1 to 13



Description	Series	FY 2019-20 Adopted Budget	FY 2019-20 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commntment	Balance
Certified Salaries	100	151,534,683	151,241,584	141,531,723	-	9,709,862
Severance/Other	199	1,215,000	1,215,000	903,442	-	311,558
Certified Salaries Total		152,749,683	152,456,584	142,435,165	-	10,021,420
Non Cert Salaries	200	59,481,961	59,395,372	60,307,502	-	(912,130)
Severance/Other	299	383,498	383,498	639,066	-	(255,568)
Non Certified Salaries Total		59,865,459	59,778,870	60,946,569	-	(1,167,699)
Instructional Improvements	322	2,594,686	5,948,943	5,200,113	-	748,829
Professional Services	333	3,133,920	4,390,894	3,280,779	-	1,110,115
MHIS/IT Services	335	3,075,236	3,075,394	3,075,236	-	158
Professional Contracts & Svs		8,803,842	13,415,231	11,556,128	-	1,859,102
Maint Supplies & Services	442	384,500	365,564	352,128	-	13,436
Maintenance Contracts	443	3,448,308	3,664,753	3,365,528	-	299,224
Rental - Equip & Facilities	444	3,017,396	2,132,025	1,925,956	-	206,068
Building Improvements	445	612,900	3,415,973	3,037,643	-	378,330
Purchased Property Services		7,463,104	9,578,315	8,681,255	-	897,059
Transportation	551	21,513,932	21,843,283	18,494,280	-	3,349,003
Communications	553	1,324,882	3,212,268	2,881,396	-	330,872
Advertising	554	254,106	379,262	256,346	-	122,916
Printing & Binding	555	110,450	55,541	6,837	-	48,704
Tuition	556	95,347,115	94,104,600	93,475,373	-	629,226
Travel & Conferences	558	189,039	106,002	46,051	-	59,951
Misc Services	559	1,819,359	1,012,796	723,861	-	288,935
Systemwide Purchased Svs Total		120,558,883	120,713,753	115,884,145	-	4,829,608
Instructional & Other Supplies	610	5,079,360	8,198,057	7,202,839	-	995,217
Utilities	620	9,243,567	9,273,275	8,540,066	-	733,209
Text & Library Books	640	113,879	51,787	35,089	-	16,698
Misc Supplies	690	837,928	6,458,789	3,233,436	-	3,225,352
Supplies & Materials Total		15,274,734	23,981,907	19,011,431	-	4,970,476
Equipment	730	1,019,576	9,463,506	8,374,159	-	1,089,347
Outlay Total		1,019,576	9,463,506	8,374,159	-	1,089,347
Organization Dues	810	207,220	178,609	158,692	-	19,917
Legal Judgments	820	220,000	206,000	68,745	-	137,255
Other Operating Expenses	899	(11,635,473)	780,349	351,962	-	428,386
Other Misc Expend Total		(11,208,253)	1,164,958	579,399	-	585,559
Fringe Benefits/Insurances	990	71,850,708	63,236,958	55,700,014	-	7,536,945
Contingency	998	-	-	-	-	-
Indirect	999	552,298	-	-	-	-
Sundry Total		72,403,006	63,236,958	55,700,014	-	7,536,945
All Funds Budget Total		426,930,034	453,790,081	423,168,264	-	30,621,817

City of Hartford

FY2022

Monthly Financial Report to the Municipal Accountability Review Board



July 2021
(FY2022 P1)

Meeting date: September 9, 2021

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

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City of Hartford - FY2022 General Fund Financial Report & Projection

MARB 9/9/21

Revenue Category	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (JULY)	FY2022 ACTUAL (JULY)	FY2022 PROJECTION	VARIANCE (FAV)/UNFAV
41 General Property Taxes ¹	(288,722,169)	(288,722,169)	(91,889,233)	(102,074,526)	(288,722,169)	-
42 Licenses & Permits ²	(6,166,426)	(6,166,426)	(739,875)	(460,117)	(6,166,426)	-
43 Fines Forfeits & Penalties ³	(147,282)	(147,282)	(21,141)	(32,459)	(147,282)	-
44 Revenue from Money & Property ⁴	(1,222,188)	(1,222,188)	(73,094)	(70,287)	(1,222,188)	-
45 Intergovernmental Revenues ^{5,16}	(269,161,247)	(269,161,247)	(11,412,563)	(11,702,888)	(269,161,247)	-
46 Charges For Services ⁶	(3,061,155)	(3,061,155)	(245,981)	(375,416)	(3,061,155)	-
47 Reimbursements ⁷	(91,869)	(91,869)	(70)	(50)	(91,869)	-
48 Other Revenues ⁸	(193,822)	(193,822)	(2,089)	(10,261)	(193,822)	-
53 Other Financing Sources ⁹	(15,193,000)	(15,193,000)	-	-	(15,193,000)	-
Total Revenues¹⁴	(583,959,158)	(583,959,158)	(104,384,045)	(114,726,005)	(583,959,158)	-

Expenditure Category	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (JULY)	FY2022 ACTUAL (JULY)	FY2022 PROJECTION	VARIANCE FAV/(UNFAV)
Payroll ¹⁰	118,818,274	118,818,274	6,270,895	6,744,515	118,818,274	-
Benefits	97,663,761	97,663,761	7,205,374	10,318,480	97,663,761	-
Debt & Other Capital ^{11,13}	11,299,875	11,299,875	1,492,107	1,450,904	11,299,875	-
Library	8,460,590	8,460,590	139,085	149,494	8,460,590	-
Metro Hartford Innovation Services	4,190,683	4,190,683	263,953	349,230	4,190,683	-
Utilities	27,831,450	27,831,450	3,427,864	3,396,432	27,831,450	-
Other Non-Personnel	31,681,251	31,681,251	325,399	1,122,214	31,681,251	-
Education ¹²	284,013,274	284,013,274	8,003,199	8,003,199	284,013,274	-
Total Expenditures¹⁴	583,959,158	583,959,158	27,127,875	31,534,467	583,959,158	-

Committed Fund Balance for Board of Education						
Assigned Fund Balance for economic uncertainty						
Total Expenditures incl. Committed and Assigned Fund Balance						
Revenues and Expenditures incl. Committed and Assigned, Net	-	-	(77,256,170)	(83,191,538)	-	
Council Approved Use of Fund Balance			-			

REVENUE FOOTNOTES

- ¹ (1) Cumulative through July, current year tax levy revenues actuals are 10.4% or \$9.51M higher than FY2021 Period 1 (July).
- (2) Prior Year Levy collections actuals are tracking favorably by \$849k compared to the FY2021 cumulative through July, primarily due several tax appeals recorded in July 2020.
- (3) Interest and liens collections actuals are lower by \$204k through July compared to FY2021.
- (4) Revenues from subsequent tax lien sales are not recorded until the 4th quarter of the fiscal year.
- ² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking unfavorably by 37.8% or \$280K compared to the FY2021 cumulative through July due to July 2020 coming in significantly higher than prior years, and are projected to be at budget.
- ³ The Fines, Forfeits and Penalties revenue line item is primarily comprised of false alarms fines and projected to be at the FY2022 budget.
- ⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2022 actuals are tracking similar to July FY2021 due to a low interest rate environment for short-term investment income. This revenue category is projected to be at the FY2022 budget.
- ⁵ FY2022 Intergovernmental Revenues YTD primarily reflect the receipts of \$155M in Municipal Aid revenues from the State.
- ⁶ Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records, and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$4.2M.
- 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).
 - (3) The revenue from Hartford Parking Authority is received quarterly; therefore, no revenue will be recognized until September 2021.
 - (4) Revenues for from Police Private Duty are posted quarterly and are projected to meet the budget.
 - (5) Other revenues are projected to be \$0.

EXPENDITURE FOOTNOTES

- ¹⁰ Payroll will be monitored throughout the fiscal year for the impacts of attrition and overtime.
- ¹¹ The FY2022 Adopted Budget for Debt & Other Capital are comprised of \$4.65M for Downtown North principal and interest, \$107K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$6.43M for Pay-As-You-Go CapEx for a total of \$11.30M.
- ¹² Education YTD actuals reflect 1 month of the City's tax supported payment of \$96M. The \$188M ECS will be recorded as the State allocation is received.
- ¹³ Under the executed Contract Assistance agreement, \$54.68M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2022. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue, together of which nets to zero.
- ¹⁴ 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

	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (JULY)	FY2022 ACTUAL (JULY)
41-TAXES	(288,722,169)	(288,722,169)	(91,889,233)	(102,074,526)
CURRENT YEAR TAX LEVY	(279,792,169)	(279,792,169)	(91,265,549)	(100,781,340)
INTEREST AND LIENS	(3,800,000)	(3,800,000)	(496,088)	(292,231)
PRIOR YEAR LEVIES	(4,580,000)	(4,580,000)	(113,251)	(962,504)
TAX LIEN SALES	(450,000)	(450,000)	-	-
OTHER	(100,000)	(100,000)	(14,344)	(38,452)
42-LICENSES AND PERMITS	(6,166,426)	(6,166,426)	(739,875)	(460,117)
BUILDING PERMITS	(3,614,100)	(3,614,100)	(533,163)	(193,880)
ELECTRICAL PERMITS	(797,665)	(797,665)	(79,580)	(96,870)
FOOD & MILK DEALER LICENSES	(135,000)	(135,000)	(24,450)	(57,675)
MECHANICAL PERMITS	(800,000)	(800,000)	(13,240)	(49,850)
PLUMBING PERMITS	(337,846)	(337,846)	(39,590)	(17,900)
OTHER	(481,815)	(481,815)	(49,852)	(43,942)
43-FINES FORFEITS AND PENALTIES	(147,282)	(147,282)	(21,141)	(32,459)
FALSE ALARM CITATIONS-POL&FIRE	(138,000)	(138,000)	(20,844)	(31,165)
LAPSED LICENSE/LATE FEE	(7,100)	(7,100)	-	(600)
OTHER	(2,182)	(2,182)	(297)	(694)
44-INTEREST AND RENTAL INCOME	(1,222,188)	(1,222,188)	(73,094)	(70,287)
BILLINGS FORGE	(20,428)	(20,428)	(5,476)	(5,921)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	-	(4,167)
INTEREST	(248,000)	(248,000)	(31,705)	(19,723)
RENT OF PROP-ALL OTHER	(118,108)	(118,108)	(4,350)	(6,711)
RENTAL OF PARK PROPERTY	(72,565)	(72,565)	(2,575)	(2,825)
RENTAL OF PARKING LOTS	(600)	(600)	-	-
RENTAL OF PROP-FLOOD COMM	(148,560)	(148,560)	-	(15,720)
RENTAL-525 MAIN STREET	(21,094)	(21,094)	(526)	(1,863)
RENTS FROM TENANTS	(115,320)	(115,320)	(10,390)	(13,357)
SHEPHERD PARK	(234,393)	(234,393)	-	-
THE RICHARDSON BUILDING	(156,976)	(156,976)	-	-
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(18,072)	-
OTHER	-	-	-	-
45-INTERGOVERNMENTAL	(269,161,247)	(269,161,247)	(11,412,563)	(11,702,888)
MUNICIPAL AID	(254,029,155)	(254,029,155)	(11,344,948)	(11,344,984)
CAR TAX SUPPL MRSF REV SHARING	(11,344,984)	(11,344,984)	(11,344,948)	(11,344,984)
EDUCATION COST SHARING	(187,974,890)	(187,974,890)	-	-
HIGHWAY GRANT	(1,188,254)	(1,188,254)	-	-
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	-	-
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(12,422,113)	(12,422,113)	-	-
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	-	-
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	-	-
STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	-	-
OTHER MUNICIPAL AID	-	-	-	-
STATE CONTRACT ASSISTANCE	-	-	-	-
OTHER STATE REVENUES	(11,210,168)	(11,210,168)	(4,550)	-
DISTRESSED MUNICIPALITIES	(11,114,995)	(11,114,995)	-	-
JUDICIAL BRANCH REV DISTRIB.	(66,947)	(66,947)	(4,550)	-
VETERANS EXEMPTIONS	(28,226)	(28,226)	-	-
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(3,918,624)	(3,918,624)	(63,066)	(357,904)
CRRA - PILOT	(1,500,000)	(1,500,000)	-	-
DISABIL EXEMPT-SOC SEC	(9,881)	(9,881)	-	-
GR REC TAX-PARI MUTUEL	(227,868)	(227,868)	-	(15,643)
HEALTH&WELFARE-PRIV SCH	(61,366)	(61,366)	-	-
MATERIALS INNOVATION RECYCLING	-	-	-	-
PHONE ACCESS LN TAX SH	(562,817)	(562,817)	-	-
PILOT CHURCH HOMES INC	(126,872)	(126,872)	(63,066)	(63,256)
PILOT FOR CT CTR FOR PERP	(357,056)	(357,056)	-	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	-	-
PILOT HARTFORD HILTON	-	-	-	(279,006)
PILOT HARTFORD MARRIOTT	(552,764)	(552,764)	-	-
PILOT TRINITY COLLEGE	(20,000)	(20,000)	-	-
OTHER	(3,300)	(3,300)	-	-
CONS NETWORK TRANSP	-	-	-	-
STATE REIMBURSEMENTS	(3,300)	(3,300)	-	-
46-CHARGES FOR SERVICES	(3,061,155)	(3,061,155)	(245,981)	(375,416)
CONVEYANCE TAX	(1,240,916)	(1,240,916)	(121,800)	(192,756)
FILING RECORD-CERTIF FEES	(300,000)	(300,000)	(21,154)	(31,979)
TRANSCRIPT OF RECORDS	(821,151)	(821,151)	(52,191)	(79,142)
OTHER	(699,088)	(699,088)	(50,836)	(71,540)
47-REIMBURSEMENTS	(91,869)	(91,869)	(70)	(50)
ADVERTISING LOST DOGS	(453)	(453)	(70)	(50)
ATM REIMBURSEMENT	(721)	(721)	-	-
DOG ACCT-SALARY OF WARDEN	(2,600)	(2,600)	-	-
OTHER REIMBURSEMENTS	(1,000)	(1,000)	-	-
REIMB FOR MEDICAID SERVICES	-	-	-	-
SECTION 8 MONITORING	(83,890)	(83,890)	-	-
OTHER	(3,205)	(3,205)	-	-
48-OTHER REVENUES	(193,822)	(193,822)	(2,089)	(10,261)
MISCELLANEOUS REVENUE	(170,962)	(170,962)	(1,334)	(9,288)
OVER & SHORT ACCOUNT	(737)	(737)	-	(19)
SALE CITY SURPLUS EQUIP	-	-	(179)	-
SALE OF DOGS	(5,993)	(5,993)	(649)	(787)
SETTLEMENTS - OTHER	(3,000)	(3,000)	-	-
OTHER	(13,130)	(13,130)	74	(167)
53-OTHER FINANCING SOURCES	(15,193,000)	(15,193,000)	-	-
CORPORATE CONTRIBUTION	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(395,000)	(395,000)	-	-
REVENUE FROM HTFD PKG AUTHY	(2,048,000)	(2,048,000)	-	-
SPECIAL POLICE SERVICES	(2,750,000)	(2,750,000)	-	-
OTHER	-	-	-	-
Grand Total	(583,959,158)	(583,959,158)	(104,384,045)	(114,726,005)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY20 AND FY22
PROPERTY TAX COLLECTION REPORT THROUGH JULY 31, 2021

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 21	Actual FY 22	Actual FY 21	Actual FY 22	Actual FY 21	Actual FY 22	Actual FY 21	Actual FY 22	FY 21	FY 22
July	91,265,549	100,781,340 ¹	113,251	962,504 ²	496,088	292,231 ¹	-	-	91,874,888	102,036,074 ¹
August	47,619,102		1,035,620		492,040		-	-	49,146,762	-
September	3,597,283		1,035,675		461,078		-	-	5,094,036	-
October	2,548,895		1,130,119		490,655		-	-	4,169,669	-
November	1,301,195		1,438,745		891,410		13,090	-	3,644,440	-
December	14,009,256		440,158		305,344		(13,090)	-	14,741,667	-
January	82,675,244		616,190		352,382		-	-	83,643,816	-
February	18,490,419		570,470		304,306		-	-	19,365,194	-
March	7,288,908		1,207,018		784,851		-	-	9,280,777	-
April	4,035,237		668,671		533,097		-	-	5,237,005	-
May	1,415,861		501,771		352,426		-	-	2,270,058	-
June	2,139,405		2,340,309		1,618,210		273,643	-	6,371,567	-
Total Collections	276,386,353	100,781,340	11,097,997	962,504	7,081,886	292,231	273,643	-	294,839,879	102,036,074
60 Day Collections					-		-		-	-
July -- Year End entries									-	-
Adjusted Total Collections	276,386,353	100,781,340	11,097,997	962,504	7,081,886	292,231	273,643	-	294,839,879	102,036,074
	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 21	FY 22	FY 21	FY 22	FY 21	FY 22	FY 21	FY 22	FY 21	FY 22
Total Budget	272,220,266	279,792,169	6,250,000	4,580,000	4,500,000	3,800,000	500,000	450,000	283,470,266	288,622,169
Total current levy (GL 2020) new bills	292,707,724	296,633,160	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through JULY	91,265,549	100,781,340	113,251	962,504	496,088	292,231	-	-	91,874,888	102,036,074
Outstanding Receivable at 07/31	194,899,548	191,934,182	59,416,676	54,013,420	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjustment from bridging QDS to Munis		3,917,639								
% of Budget Collected	33.53%	36.02%	1.81%	21.02%	11.02%	7.69%	0.00%	0.00%	32.41%	35.35%
% of Adjusted Levy Collected	31.18%	33.98%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	74.29	74.29								
Mill Rate Personal Property	74.29	74.29								
Mill Rate Motor Vehicle	45	45								

¹ FY22 P1- Current Year Tax collections exceeds prior year due to timing. Several top payers paid in July this year but in August last year.

² A low record of FY21 Prior Year's Tax collections was a result of \$1.376M credit adjustments from tax appeals (Walmart, Capital dist, West Service LLC) that net to the actual collections in July 2020.

Expenditure Summary - Departments

	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (JULY)	FY2022 ACTUAL (JULY)	FY2022 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	743,420	743,420	34,827	24,314	743,420	0
00112 COURT OF COMMON COUNCIL	820,068	820,068	28,192	34,460	820,068	0
00113 TREASURER	465,316	465,316	18,703	14,468	465,316	0
00114 REGISTRARS OF VOTERS	475,065	475,065	19,904	42,335	475,065	0
00116 CORPORATION COUNSEL	1,558,048	1,558,048	60,512	54,644	1,558,048	0
00117 TOWN & CITY CLERK	842,154	842,154	39,584	36,570	842,154	0
00118 INTERNAL AUDIT	510,567	510,567	25,058	22,189	510,567	0
00119 CHIEF OPERATING OFFICER	1,646,987	1,646,987	36,956	63,056	1,646,987	0
00122 METRO HARTFORD INNOVATION SERV	4,190,683	4,190,683	263,953	349,230	4,190,683	0
00123 FINANCE	3,758,757	3,758,757	149,850	136,549	3,758,757	0
00125 HUMAN RESOURCES	1,730,419	1,730,419	52,241	46,805	1,730,419	0
00128 OFFICE OF MANAGEMENT & BUDGET	1,252,452	1,252,452	54,169	45,557	1,252,452	0
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,690,893	3,690,893	123,288	209,114	3,690,893	0
00211 FIRE	37,658,924	37,658,924	1,654,763	1,851,413	37,658,924	0
00212 POLICE	48,274,513	48,274,513	2,841,235	3,028,493	48,274,513	0
00213 EMERGENCY SERVICES & TELECOMM.	4,027,832	4,027,832	228,677	210,463	4,027,832	0
00311 PUBLIC WORKS	17,933,864	17,933,864	760,899	782,187	17,933,864	0
00420 DEVELOPMENT SERVICES	5,975,888	5,975,888	187,346	177,913	5,975,888	0
00520 HEALTH AND HUMAN SERVICES	5,587,795	5,587,795	75,314	377,801	5,587,795	0
00711 EDUCATION	284,013,274	284,013,274	8,003,199	8,003,199	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY	8,460,590	8,460,590	139,085	149,494	8,460,590	0
00820 BENEFITS & INSURANCES	97,663,761	97,663,761	7,205,374	10,318,480	97,663,761	0
00821 DEBT SERVICE	11,299,875	11,299,875	1,492,107	1,450,904	11,299,875	0
00822 NON OP DEPT EXPENDITURES	41,378,013	41,378,013	3,632,640	4,104,833	41,378,013	0
Grand Total	583,959,158	583,959,158	27,127,875	31,534,467	583,959,158	0

Expenditure Summary - Major Expenditure Category

	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (JULY)	FY2022 ACTUAL (JULY)	FY2022 PROJECTION	VARIANCE FAV/(UNFAV)
PAYROLL	118,818,274	118,818,274	6,270,895	6,744,515	118,818,274	0
FT	102,082,659	102,082,659	4,927,653	5,012,052	102,082,659	0
HOL	2,494,938	2,494,938	175,774	172,689	2,494,938	0
OT	12,751,927	12,751,927	1,013,011	1,311,771	12,751,927	0
PT	1,488,750	1,488,750	154,457	248,004	1,488,750	0
BENEFITS	97,663,761	97,663,761	7,205,374	10,318,480	97,663,761	0
HEALTH	35,436,437	35,436,437	2,470,937	3,024,798	35,436,437	0
MITIGATION	(1,000,000)	(1,000,000)	0	0	(1,000,000)	0
PENSION	51,406,956	51,406,956	3,741,963	3,856,933	51,406,956	0
INSURANCE	4,595,305	4,595,305	170,367	2,553,907	4,595,305	0
FRINGE REIMBURSEMENTS	(3,236,631)	(3,236,631)	(55,724)	0	(3,236,631)	0
LIFE INSURANCE	164,970	164,970	19,540	19,400	164,970	0
OTHER BENEFITS	4,741,536	4,741,536	353,800	402,298	4,741,536	0
WAGE	521,438	521,438	0	0	521,438	0
WORKERS COMP	5,033,750	5,033,750	504,492	461,144	5,033,750	0
DEBT	11,299,875	11,299,875	1,492,107	1,450,904	11,299,875	0
DEBT	11,299,875	11,299,875	1,492,107	1,450,904	11,299,875	0
LIBRARY	8,460,590	8,460,590	139,085	149,494	8,460,590	0
LIBRARY	8,460,590	8,460,590	139,085	149,494	8,460,590	0
MHIS	4,190,683	4,190,683	263,953	349,230	4,190,683	0
MHIS	4,190,683	4,190,683	263,953	349,230	4,190,683	0
UTILITY	27,831,450	27,831,450	3,427,864	3,396,432	27,831,450	0
UTILITY	27,831,450	27,831,450	3,427,864	3,396,432	27,831,450	0
OTHER	31,681,251	31,681,251	325,399	1,122,214	31,681,251	0
COMMUNITY ACTIVITIES	2,681,989	2,681,989	923	7,370	2,681,989	0
CONTINGENCY	2,426,847	2,426,847	0	1,012	2,426,847	0
CONTRACTED SERVICES	5,543,031	5,543,031	50,448	48,613	5,543,031	0
ELECTIONS	334,389	334,389	0	0	334,389	0
GOVT AGENCY & OTHER	29,145	29,145	0	19,964	29,145	0
LEASES - OFFICES PARKING COPIER	2,010,368	2,010,368	102,588	180,833	2,010,368	0
LEGAL EXPENSES & SETTLEMENTS	2,474,557	2,474,557	0	214,999	2,474,557	0
OTHER	5,271,759	5,271,759	71,568	533,355	5,271,759	0
POSTAGE	200,000	200,000	0	8,321	200,000	0
SUPPLY	4,185,888	4,185,888	53,457	61,032	4,185,888	0
TECH, PROF & COMM BASED SERVICES	3,307,818	3,307,818	46,415	46,716	3,307,818	0
VEHICLE & EQUIP	3,115,460	3,115,460	0	0	3,115,460	0
EDUCATION	284,013,274	284,013,274	8,003,199	8,003,199	284,013,274	0
EDUCATION	284,013,274	284,013,274	8,003,199	8,003,199	284,013,274	0
Grand Total	583,959,158	583,959,158	27,127,875	31,534,467	583,959,158	0

Appendix

FY2022 Full-time (FT) Payroll Actuals (July)

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT (REV) - YTD ACTUALS)
111-Mayor	8	707,172	707,172	0
112-CCC	9	472,811	472,811	0
113- Treas	9	379,361	379,361	0
114- ROV	7	341,446	341,446	0
116-Corp Counsel	15	1,424,868	1,424,868	0
117- Clerk	11	704,760	704,760	0
118-Audit	5	485,894	485,894	0
119-COO	17	1,304,258	1,304,258	0
123- FIN	45	3,448,394	3,448,394	0
125- HR	16	1,135,124	1,135,124	0
128-OMBG	13	1,144,372	1,144,372	0
132-FCYR	15	1,053,394	1,053,394	0
211- Fire	366	30,386,038	30,386,038	0
212- Police	512	41,412,614	41,412,614	0
213- EST	51	3,157,864	3,157,864	0
311- DPW	211	10,941,073	10,941,073	0
420- Devel Serv	61	4,436,749	4,436,749	0
520- HHS	37	2,455,695	2,455,695	0
Grand Total	1,408	105,391,887	105,391,887	0

FT- Fire Attrition	(595,684)
FT- Police Attrition	(2,781,839)
FT- Development Services Attrition	(20,000)
FT- Net other payroll	88,295
FT- Total Revised Budget	102,082,659

Assumptions

1) Adopted head count is 1425 with 17 MHIS positions funded in the MHIS internal service fund.



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



Description	Series	FY 2020-21 Adopted Budget	FY 2020-21 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commntment	Balance
Certified Salaries	100	87,382,326	87,385,491	649,713	-	86,735,778
Severance/Other	199	1,215,000	1,215,000	995	-	1,214,005
Certified Salaries Total		88,597,326	88,600,491	650,708	-	87,949,783
Non Cert Salaries	200	37,589,890	37,573,418	1,279,816	-	36,293,602
Severance/Other	299	383,498	383,498	26,328	-	357,170
Non Certified Salaries Total		37,973,388	37,956,916	1,306,144	-	36,650,772
Instructional Improvements	322	310,149	308,196	-	-	308,196
Professional Services	333	1,222,010	1,225,667	80,279	1,701	1,161,991
MHIS/IT Services	335	2,278,990	2,278,990	-	-	2,278,990
Professional Contracts & Svs		3,811,149	3,812,853	80,279	1,701	3,749,177
Maint Supplies & Services	442	382,000	382,000	-	125,000	257,000
Maintenance Contracts	443	3,284,086	3,296,236	-	1,184,450	2,128,441
Rental - Equip & Facilities	444	1,764,113	1,763,693	145,190	313,028	1,305,475
Building Improvements	445	612,900	612,450	-	-	612,450
Purchased Property Services		6,043,099	6,054,379	145,190	1,622,478	4,303,366
Transportation	551	20,958,487	20,958,487	-	30,000	20,928,487
Communications	553	164,170	207,634	42,831	17,462	147,340
Advertising	554	19,106	14,606	-	5,000	9,606
Printing & Binding	555	49,450	49,450	-	-	49,450
Tuition	556	88,024,708	88,024,708	-	-	91,290,127
Travel & Conferences	558	65,989	65,989	1,520	-	64,469
Misc Services	559	1,415,233	1,415,053	-	153,212	1,261,841
Systemwide Purchased Svs Total		110,697,143	110,735,927	44,351	205,675	113,751,320
Instructional & Other Supplies	610	1,938,834	1,889,398	2,050	345,849	1,569,399
Utilities	620	6,363,149	6,363,149	232,911	6,162,581	(32,343)
Text & Library Books	640	21,300	23,863	-	-	23,863
Misc Supplies	690	418,799	404,256	509	9,044	403,608
Supplies & Materials Total		8,742,082	8,680,666	235,470	6,517,474	1,964,526
Equipment	730	821,134	777,737	345	18,504	758,887
Outlay Total		821,134	777,737	345	18,504	758,887
Organization Dues	810	130,370	136,815	10,101	8,520	118,194
Legal Judgments	820	220,000	220,000	-	-	220,000
Other Operating Expenses	899	(5,391,446)	(5,321,580)	1,093	4,104	(5,326,777)
Other Misc Expend Total		(5,041,076)	(4,964,765)	11,194	12,624	(4,988,583)
Fringe Benefits/Insurances	990	34,848,040	34,838,082	6,541,662	173,053	28,123,367
Contingency	998	-	-	-	-	-
Indirect	999	(2,479,011)	(2,479,011)	-	-	(2,479,011)
Sundry Total		32,369,029	32,359,071	6,541,662	173,053	25,644,356
General Fund Budget Total		284,013,274	284,013,274	9,015,343	8,551,510	266,446,421



All Funds Budget
 Financial Position Report as of 8/31/2021
 For: 7/1/2021 to 7/31/2021 Period: 1 to 1



Description	Series	FY 2020-21 Adopted Budget	FY 2020-21 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commntment	Balance
Certified Salaries	100	151,494,542	151,602,739	1,452,251	-	150,150,489
Severance/Other	199	1,215,000	1,215,000	995	-	1,214,005
Certified Salaries Total		152,709,542	152,817,739	1,453,246	-	151,364,493
Non Cert Salaries	200	60,090,162	60,089,051	2,251,181	-	57,837,870
Severance/Other	299	383,498	383,498	26,328	-	357,170
Non Certified Salaries Total		60,473,660	60,472,549	2,277,510	-	58,195,040
Instructional Improvements	322	3,491,938	3,646,311	-	152,335	3,493,976
Professional Services	333	3,032,915	3,817,020	225,289	135,433	3,474,602
MHIS/IT Services	335	3,075,236	3,075,236	-	-	3,075,236
Professional Contracts & Svs		9,600,089	10,538,566	225,289	287,768	10,043,814
Maint Supplies & Services	442	384,500	384,500	-	125,000	259,500
Maintenance Contracts	443	3,455,670	3,467,820	-	1,184,450	2,300,025
Rental - Equip & Facilities	444	2,232,613	2,256,943	250,014	456,101	1,550,828
Building Improvements	445	612,900	768,310	-	155,600	925,032
Purchased Property Services		6,685,683	6,877,573	250,014	1,921,151	5,035,385
Transportation	551	21,513,932	21,513,932	-	34,500	21,479,432
Communications	553	1,342,435	1,908,727	51,181	26,462	1,831,083
Advertising	554	256,606	255,106	-	15,000	240,106
Printing & Binding	555	91,950	91,950	-	-	91,950
Tuition	556	100,998,020	101,002,139	-	-	104,267,558
Travel & Conferences	558	171,239	161,088	1,760	-	159,328
Misc Services	559	1,819,359	1,837,929	-	171,962	1,665,967
Systemwide Purchased Svs Total		126,193,541	126,770,871	52,941	247,925	129,735,424
Instructional & Other Supplies	610	5,075,451	5,195,070	2,050	348,109	4,872,811
Utilities	620	8,246,853	8,246,853	339,793	7,800,125	106,935
Text & Library Books	640	113,879	134,702	-	-	134,702
Misc Supplies	690	836,668	856,468	(4,491)	16,007	853,857
Supplies & Materials Total		14,272,851	14,433,092	337,352	8,164,241	5,968,304
Equipment	730	1,382,609	1,368,993	345	22,206	1,346,441
Outlay Total		1,382,609	1,368,993	345	22,206	1,346,441
Organization Dues	810	206,520	212,415	10,988	8,520	192,907
Legal Judgments	820	220,000	220,000	-	-	220,000
Other Operating Expenses	899	(5,030,360)	(4,954,844)	1,743	4,104	(4,960,691)
Other Misc Expend Total		(4,603,840)	(4,522,429)	12,731	12,624	(4,547,784)
Fringe Benefits/Insurances	990	57,232,079	57,250,037	6,992,363	173,053	50,084,620
Contingency	998	-	-	-	-	-
Indirect	999	-	-	-	-	-
Sundry Total		57,232,079	57,250,037	6,992,363	173,053	50,084,620
All Funds Budget Total		423,946,213	426,006,991	11,601,790	10,828,969	403,576,232

CITY OF HARTFORD: Ambassador Wheelchair Services, Inc. FY22



- **Client Profile:** Ambassador Wheelchair Services, Inc. participated in a competitive RFP process and has secured the Dial A Ride contract to serve the elderly (60+) population of Hartford by providing them transportation to the City's Senior Centers, medical appointments, and grocery stores.
- **Scope and Cost of Contract:** Ambassador Wheelchair Services, Inc. will provide ADA bus transportation through the City's Dial-A-Ride program to Hartford's elderly community, five days a week, 6.5 hours a day, using a total of six vans (and 1 backup vehicle) Monday through Friday. The contract for FY2022 is \$761,618 for services from September 1, 2021 through August 31, 2022. \$531,877 of the contract is funded by the City's general fund and \$229,741 is grant funded.
- **Demographics:** Residents over the age of 60 years old, primarily African American and Latinos.

CITY OF HARTFORD: Ambassador Wheelchair Services, Inc. FY22



- **RFP History:** Ambassador Wheelchair Services, Inc. was awarded a one-year grant with an option for renewal for three additional years after undergoing a competitive Request for Proposals (RFP) process.
 - In FY21, the City of Hartford/HHS released a competitive Request for Proposals (RFP) for its Dial-A-Ride service. Ambassador submitted the lower of the two bids, and was judged by a panel of City of Hartford employees to meet the requirements set out by the RFP.
 - The award was for the time period of September 1, 2021 to August 31, 2022, with the option to renew annually for three additional years, contingent upon performance and funding.
- **Program Goals** for the upcoming fiscal year will be as follows:
 - Increase the social connectivity of the City's seniors
 - Provide access to health care
 - Ensure access to healthy foods

CITY OF HARTFORD: Ambassador Wheelchair Services, Inc FY22 Metrics



OUTCOME 1: Increase the social connectivity of the City's seniors

- Biannual survey with seniors to determine satisfaction with Dial-A-Ride services
- Increased membership at Senior Centers

OUTCOME 2: Provide access to health care

- Data on annual trips
- Number of unduplicated riders for medical trips

OUTCOME 3: Ensure access to healthy foods

- Biannual survey with seniors to determine access to healthy foods in their neighborhood and as a result of DAR services
- Number of seniors riding shuttle

CITY OF HARTFORD: CRT Contract for FY22



- **Client Profile:** The Community Renewal Team (CRT) has managed the operations of the McKinney Homeless Shelter for many years. Historically, the shelter has operated out of a City owned building located at 34 Huyshope Ave., #2815, Hartford, CT 06106. Over the past year, CRT has been operating the shelter out of a motel (Days Inn) in order to allow clients to remain socially distanced by having their own rooms assigned to them. It provides them with access to medical and mental health services, job training, and housing resources.
- **Scope and Cost of Contract:** CRT will manage homeless population in the Days Inn for the City, seven days a week, 24 hours a day, Monday through Sunday. The General Fund portion of the contract for FY2022 is \$305,250 for services from July 1, 2021 through June 30, 2022.
- **Demographics:** Homeless men ages 18+, primarily African American, Latino, and Caucasian.

CITY OF HARTFORD: CRT Contract for FY22



- **RFP History:** CRT was retained on a Sole Source for FY22 with an option for renewal for three additional years.
 - CRT has been the only vendor for the City's homeless shelter operations.
 - CRT has purchased the Days Inn through assistance from the City and the State. Therefore, since this will be the permanent new location for McKinney Shelter, the Sole Source Agreement was set in place.
- **Program Goals** for the upcoming fiscal year will be as follows:
 - Provide emergency and temporary shelter
 - Increase access to medical and behavioral services
 - Increase access to other social support services

CITY OF HARTFORD: CRT FY22 Metrics



OUTCOME 1: Increase the social connectivity of the City's seniors	OUTCOME 2: Provide access to health care	OUTCOME 3: Ensure access to healthy foods
<ul style="list-style-type: none">• Annual data from program	<ul style="list-style-type: none">• Number of men enrolled in health insurance• Number of men in behavioral health services	<ul style="list-style-type: none">• Number of men referred to social service agencies• Number of men enrolled in other agency programs

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on West Haven Subcommittee
Date: September 2, 2021

The West Haven Subcommittee last met on July 20. The three fire district chiefs, with support from Michael Milone, presented an update on steps that have been taken to implement recommendations from the ESCI consultant report. Among the accomplishments of the districts have been the formation of the Tri-District Commission, the creation of multi-year financial forecasts for each district, increasing funding to address long-term liabilities, and planning for a joint purchase of apparatus.

The districts will provide a follow-up report at the next Subcommittee meeting. Subcommittee members requested detailed plans for consolidating pension investment management, finalizing plans for improving the funded status of pension and OPEB funds, and linking those plans to the districts' multi-year financial plans.

The Subcommittee was also presented information regarding eligible uses and other aspects of the U.S. Treasury's interim final rule on ARPA funding. The City is anticipating receiving a total of approximately \$29 million in ARPA funds. Half of the funds have been made available to the City. The remaining funds are expected to be distributed in May 2022.

City's Allocation	City's Share of County Allocation	Total ARPA Funding
\$18,399,281	\$10,609,295	\$29,008,576

The City has been working on calculating its loss of revenue under the guidelines. West Haven is among the group of municipalities that was required to submit an interim report to the U.S. Treasury by August 31 and will be required to submit quarterly reporting beginning in October.

* The next meeting of the Hartford Subcommittee is September 21

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
June 2021

Variances favorable/(unfavorable)

	ACTUAL						FORECAST		
	FY21 Budget	Jun YTD Actual	FY20 Actual	Jun YTD FY20	Jun YTD % Budget	FY20 YTD % Actual	Projected FY21	Jun YTD % Fcst	Δ to Budget
REVENUE									
41 Property Taxes	102,420,883	102,800,591	98,769,515	98,769,515	100.4%	100.0%	102,600,561	100.2%	179,678
42 Licenses & Permits	1,594,150	1,533,536	1,423,277	1,423,277	96.2%	100.0%	1,533,536	100.0%	(60,614)
43 Fines And Penalties	252,100	374,849	243,204	243,204	148.7%	100.0%	374,849	100.0%	122,749
44 Revenue From Use Of Money	117,700	136,263	373,110	373,110	115.8%	100.0%	155,265	87.8%	37,565
45 Fed/State Grants - Non MARB	53,132,054	52,470,538	53,005,594	53,005,594	98.8%	100.0%	52,470,538	100.0%	(661,516)
46 Charges For Services	1,135,450	1,198,777	992,695	992,695	105.6%	100.0%	1,198,777	100.0%	63,327
47 Other Revenues	1,826,912	1,978,180	1,797,796	1,797,796	108.3%	100.0%	1,978,180	100.0%	151,268
48 Other Financing Sources	963,643	713,643	1,284,122	1,284,122	74.1%	100.0%	713,643	100.0%	(250,000)
Total Operational Revenues	161,442,892	161,206,377	157,889,312	157,889,312	99.9%	100.0%	161,025,348	100.1%	(417,544)
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	3,115,000	2.5%	100.0%	4,000,000	2.5%	-
Total Revenue	165,442,892	162,518,849	161,004,312	161,004,312	98.2%	100.0%	166,237,820	97.8%	794,928
EXPENDITURES									
Central Government	3,286,301	2,761,508	2,657,788	2,657,788	84.0%	100.0%	2,830,090	97.6%	456,211
Finance	2,615,252	2,826,353	2,560,423	2,560,423	108.1%	100.0%	2,844,544	99.4%	(229,292)
Public Service	15,881,227	15,873,816	15,546,388	15,546,388	100.0%	100.0%	15,916,274	99.7%	(35,047)
Public Works	10,854,358	11,076,053	10,325,393	10,325,393	102.0%	100.0%	11,316,577	97.9%	(462,219)
Health & Human Services	2,026,361	1,402,614	1,832,675	1,832,675	69.2%	100.0%	1,414,501	99.2%	611,860
City Insurance	800,977	844,130	759,221	759,221	105.4%	100.0%	844,130	100.0%	(43,153)
Employee Benefits	17,930,685	16,116,523	15,486,615	15,486,615	89.9%	100.0%	16,794,219	96.0%	1,136,466
Debt Service	18,643,292	18,132,932	18,498,827	18,498,827	97.3%	100.0%	18,132,932	100.0%	510,360
Library / Other	1,263,179	1,359,593	1,460,088	1,460,088	107.6%	100.0%	1,359,593	100.0%	(96,414)
Contingency Services	150,000	115,000	158,587	158,587	76.7%	100.0%	115,000	100.0%	35,000
COVID Expenses	-	2,040,511	-	-			2,090,511	97.6%	(2,090,511)
Contingency / Other	2,030,839	343,032	386,643	386,643	16.9%	100.0%	1,279,888	26.8%	750,951
Total City Departments	75,482,471	72,892,067	69,672,648	69,672,648	96.6%	100.0%	74,938,262	97.3%	544,210
Board of Education	89,960,421	80,547,632	89,156,482	89,156,482	89.5%	100.0%	89,815,421	89.7%	145,000
Total Expenditures	165,442,892	153,439,700	158,829,130	158,829,130	92.7%	100.0%	164,753,683	93.1%	689,210
Surplus / (Deficit)	-	9,079,149	2,175,182	2,175,182			1,484,138		1,484,138

ALLINGTOWN FIRE DEPARTMENT
Summary of Revenues and Expenditures
June 2021

Variances favorable/(unfavorable)

	ACTUAL						FORECAST			
	FY21	Budget	Jun YTD Actual	FY20 Actual	Jun YTD FY20	Jun YTD % Budget	FY20 YTD % Actual	Projected FY21	Jun YTD % Fcst	Δ to Budget
REVENUE										
41 Property Taxes	7,436,508		7,475,485	7,233,501	7,233,501	100.5%	100.0%	7,475,485	100.0%	38,977
42 Licenses & Permits	75,000		23,716	118,095	118,095	31.6%	100.0%	23,716	100.0%	(51,284)
44 Revenue From Use Of Money	-		-	-	-			-		-
45 Fed/State Grants - Non MARB	956,000		1,041,444	241,514	241,514	108.9%	100.0%	1,041,444	100.0%	85,444
46 Charges For Services	6,000		420	10,555	10,555	7.0%	100.0%	420	100.0%	(5,580)
47 Other Revenues	131,600		24,587	158,002	158,002	18.7%	100.0%	24,587	100.0%	(107,013)
Total Revenue	8,605,108		8,565,652	7,761,667	7,761,667	99.5%	100.0%	8,565,652	100.0%	(39,456)
EXPENDITURES										
Personnel Services	2,127,989		2,196,389	2,032,898	2,032,898	103.2%	100.0%	2,216,602	99.1%	(88,613)
Electricity/Gas/Water	215,325		203,251	197,470	197,470	94.4%	100.0%	203,251	100.0%	12,074
Other Contractual Services	133,800		143,258	142,820	142,820	107.1%	100.0%	143,258	100.0%	(9,458)
Supplies & Materials	96,000		141,088	40,669	40,669	147.0%	100.0%	134,133	105.2%	(38,133)
Health & General Liability Insurance	1,713,467		1,319,537	1,623,696	1,623,696	77.0%	100.0%	1,409,477	93.6%	303,990
Pension	3,220,196		3,161,386	2,255,235	2,255,235	98.2%	100.0%	3,144,865	100.5%	75,331
Other Fixed Charges	182,768		76,684	361,689	361,689	42.0%	100.0%	58,248	131.7%	124,520
Capital Outlay	309,000		55,395	97,340	97,340	17.9%	100.0%	55,395	100.0%	253,605
Other Contingency	305,125		82,637	13,269	13,269	27.1%	100.0%	43,669	189.2%	261,456
Fuel	14,000		13,586	11,920	11,920	97.0%	100.0%	13,586		
Telephone	287,438		249,668	284,872	284,872	86.9%	100.0%	232,557	107.4%	54,881
Deficit Reduction	-		-	5,436	5,436		100.0%	-		-
Total Expenditures	8,605,108		7,642,880	7,067,314	7,067,314	88.8%	100.0%	7,655,042	99.8%	949,653
Surplus / (Deficit)	-		922,772	694,352	694,352		100.0%	910,610		

WEST HAVEN SEWER
Summary of Revenues and Expenditures
June 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY21	Budget	Jun YTD Actual	FY20 Actual	Jun YTD FY20	Jun YTD % Budget	FY20 YTD % Actual	Projected FY21	Jun 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		11,428,099	11,700,602	11,700,602	98.8%	100.0%	11,428,099	100.0%	(143,408)
47 Other Revenues	226,425		243,104	386,484	386,484	107.4%	100.0%	243,104	100.0%	16,679
Total Revenue	11,797,932		11,671,203	12,087,086	12,087,086	98.9%	100.0%	11,671,203	100.0%	(126,729)
EXPENDITURES										
Personnel Services	2,556,047		2,305,210	2,345,011	2,345,011	90.2%	100.0%	2,324,216	99.2%	231,831
Electricity/Gas/Water	1,456,000		1,219,713	1,365,668	1,365,668	83.8%	100.0%	1,387,883	87.9%	68,117
Other Contractual Services	1,044,166		1,212,416	1,008,954	1,008,954	116.1%	100.0%	1,212,416	100.0%	(168,250)
Supplies & Materials	1,298,000		1,219,944	1,081,779	1,081,779	94.0%	100.0%	1,213,726	100.5%	84,274
Health & General Liability Insurance	200,000		109,325	67,429	67,429	54.7%	100.0%	109,325	100.0%	90,675
Debt Service	361,228		361,128	658,875	658,875	100.0%	100.0%	361,128	100.0%	100
Other Fixed Charges	907,504		692,909	867,033	867,033	76.4%	100.0%	883,439	78.4%	24,065
Capital Outlay	2,937,987		2,684,825	2,496,491	2,496,491	91.4%	100.0%	2,684,465	100.0%	253,522
Other Contingency	1,000,000		447,845	530,709	530,709	44.8%	100.0%	447,845	100.0%	552,155
Fuel	25,000		20,151	28,710	28,710	80.6%	100.0%	20,151		
Telephone	12,000		8,000	2,282	2,282	66.7%	100.0%	2,612	306.3%	9,388
Total Expenditures	11,797,932		10,321,997	10,452,942	10,452,942	87.5%	100.0%	10,647,207	96.9%	1,145,876
Surplus / (Deficit)	-		1,349,206	1,634,144	1,634,144		100.0%	1,023,996		

City of West Haven

FY2022 1Mos Monthly Financial Report to
the Municipal Accountability Review Board



September 09, 2021

D) West Haven General Fund

GENERAL FUND : Revenue Comparisons FY19-FY22

\$ Millions Revenue Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	36.966	38.15%	41.410	41.93%	32.920	32.09%	43.318	41.45%
Licenses & Permits	0.130	6.64%	0.090	6.29%	0.111	7.21%	0.168	9.55%
Fines And Penalties	0.036	12.56%	0.030	12.21%	0.048	12.68%	0.009	3.26%
Revenue From Use Of Money	0.013	3.14%	0.015	3.97%	0.004	2.70%	0.007	10.16%
Fed/State Grants - Non MARB	0.030	0.06%	0.030	0.06%	0.202	0.38%	0.043	0.08%
Charges For Services	0.045	3.71%	0.066	6.63%	0.036	2.99%	0.193	12.07%
Other Revenues	(0.104)	-4.91%	0.094	5.23%	(0.028)	-1.43%	0.067	3.56%
Other Financing Sources	-	0.00%	1.110	100.00%	0.714	97.41%	0.549	73.29%
	37.116	23.55%	42.844	27.17%	34.005	20.96%	44.354	26.79%

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

GENERAL FUND : Cost Comparisons FY19-FY22

\$ Millions Expense Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	1.909	7.89%	1.902	7.76%	2.178	8.81%	2.874	10.90%
Debt Service	8.312	43.91%	6.661	36.01%	5.529	30.49%	5.393	30.13%
Health Ins. & Pension	0.218	1.59%	1.164	8.79%	1.631	12.04%	1.428	9.15%
Other Fixed Charges	0.118	4.12%	0.202	5.85%	0.239	6.90%	0.782	23.31%
Solid Waste & Recycling	0.179	5.64%	0.144	4.14%	0.011	0.31%	0.042	1.18%
Other Contractual Svcs	0.167	5.44%	0.181	5.84%	0.206	5.71%	0.277	7.65%
Electricity/Gas	-	0.00%	(0.160)	-14.65%	-	0.00%	0.059	3.79%
Supplies & Materials	0.015	2.69%	0.030	4.83%	0.018	2.56%	0.013	1.98%
Capital Outlay	0.004	8.39%	0.015	17.08%	0.000	0.31%	0.000	0.37%
Other/Contingency	0.003	0.68%	0.048	5.91%	0.054	1.93%	0.042	2.71%
Fuel	-	0.00%	(0.001)	-0.44%	(0.004)	-1.02%	(0.005)	-1.02%
Telephone	-	0.00%	0.006	1.13%	-	0.00%	0.002	0.38%
Total City Expend.	10.926	15.72%	10.190	14.63%	9.862	13.53%	10.908	14.49%
Salaries	0.674	1.31%	1.375	2.63%	0.681	1.54%	6.935	13.00%
Tuition	0.484	5.21%	(2.450)	-26.35%	-	0.00%	(0.014)	-0.17%
Student Transportation	0.309	5.23%	(0.650)	-13.18%	-	0.00%	-	0.00%
Operation of Plant	0.266	7.24%	(0.373)	-9.93%	0.009	0.23%	0.002	0.07%
Health Insurance	0.420	3.23%	0.960	7.23%	1.286	9.39%	1.010	7.23%
Other Fixed Costs	0.112	3.02%	0.647	19.78%	0.560	18.59%	0.827	24.51%
Purchased Services	0.183	12.40%	(0.069)	-6.30%	0.027	2.00%	0.042	3.63%
Instruction	0.059	4.53%	0.144	10.80%	0.063	4.76%	0.175	13.24%
Total Board of Ed.	2.508	2.79%	(0.417)	-0.47%	2.625	3.26%	8.978	9.98%

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

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

Variances favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY22	Jul YTD	Jul YTD FY21	Jul YTD %	FY21 YTD %	Projected	Jul YTD %	Δ to Budget
	Budget	Actual		Budget	Actual	FY22	Fcst	
Tax Levy - Current Year	101,896,440	43,206,091	32,772,933	42.4%	33.0%	101,896,440	42.4%	-
Motor Vehicle Supplement	1,261,000	21,116	37,882	1.7%	3.0%	1,261,000	1.7%	-
Tax Levy - Prior Years	412,000	25,855	32,997	6.3%	3.2%	412,000	6.3%	-
Tax Levy - Suspense	100,000	18,997	18,095	19.0%	10.4%	100,000	19.0%	-
Tax Interest - Current Year	476,100	19,222	23,612	4.0%	5.0%	476,100	4.0%	-
Tax Interest - Prior Years	220,500	11,485	16,060	5.2%	5.2%	220,500	5.2%	-
Tax Interest - Suspense	128,000	15,107	18,223	11.8%	11.6%	128,000	11.8%	-
41 Property Taxes	104,494,040	43,317,871	32,919,802	41.5%	32.1%	104,494,040	41.5%	-
Building Permits	1,210,017	118,818	92,650	9.8%	8.2%	1,210,017	9.8%	-
Electrical Permits	189,324	19,881	7,428	10.5%	7.9%	189,324	10.5%	-
Zoning Permits	126,641	8,250	4,100	6.5%	4.1%	126,641	6.5%	-
Health Licenses	80,300	6,020	(845)	7.5%	-0.9%	80,300	7.5%	-
Plumbing & Heating Permits	95,168	2,705	4,230	2.8%	8.3%	95,168	2.8%	-
Police & Protection Licenses	22,900	2,515	575	11.0%	1.2%	22,900	11.0%	-
Animal Licenses	15,400	4,205	915	27.3%	10.0%	15,400	27.3%	-
Excavation Permits	10,496	900	195	8.6%	9.3%	10,496	8.6%	-
City Clerk Fees	6,200	699	273	11.3%	5.0%	6,200	11.3%	-
Dog Pound Releases	300	370	-	123.3%	0.0%	370	100.0%	70
Marriage Licenses	3,800	3,750	850	98.7%	22.8%	3,800	98.7%	-
Sporting Licenses	250	61	120	24.4%	64.5%	250	24.4%	-
Alcoholic Beverage License	600	80	60	13.3%	7.0%	600	13.3%	-
42 Licenses & Permits	1,761,396	168,254	110,551	9.6%	7.2%	1,761,466	9.6%	70
Bldg Code Violations	13,600	693	(45)	5.1%	-1.7%	13,600	5.1%	-
Fines And Penalties	42,315	3,146	5,664	7.4%	6.4%	42,315	7.4%	-
Parking Tags	220,932	5,200	41,917	2.4%	14.8%	220,932	2.4%	-
43 Fines And Penalties	276,847	9,039	47,536	3.3%	12.7%	276,847	3.3%	-
Investment Income	50,000	3,377	2,773	6.8%	6.6%	50,000	6.8%	-
Rent from City Facilities	17,700	3,500	910	19.8%	0.8%	17,700	19.8%	-
44 Revenue From Use Of Money	67,700	6,877	3,683	10.2%	2.4%	67,700	10.2%	-
Educational Cost Sharing	45,140,487	-	-	0.0%	0.0%	45,140,487	0.0%	-
Health Services	60,000	-	-	0.0%	0.0%	60,000	0.0%	-
Pilot-Colleges & Hospitals	5,527,988	-	-	0.0%	0.0%	5,527,988	0.0%	-
Muni Revenue Sharing	147,516	-	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	-	-	n/a	n/a	-	n/a	-
Prop Tax Relief - Total Disab	5,000	-	-	0.0%	0.0%	5,000	0.0%	-
Prop Tax Relief - Veterans	127,400	-	-	0.0%	0.0%	127,400	0.0%	-
Pilot-State Owned Property	181,198	-	-	0.0%	0.0%	181,198	0.0%	-
Mashentucket Pequot Grant	807,097	-	-	0.0%	0.0%	807,097	0.0%	-
Town Aid Road	617,268	-	-	0.0%	0.0%	617,268	0.0%	-
Fed/State Miscellaneous Grants	1,697,000	43,142	45,949	2.5%	25.0%	1,697,000	2.5%	-
Telephone Access Grant	95,000	-	-	0.0%	0.0%	95,000	0.0%	-
SCCRWA-Pilot Grant	301,100	-	156,117	0.0%	50.0%	301,100	0.0%	-
45 Fed/State Grants	54,707,054	43,142	202,066	0.1%	0.4%	54,707,054	0.1%	-
Record Legal Instrument Fees	1,150,000	187,775	33,464	16.3%	3.4%	1,150,000	16.3%	-
Miscellaneous - Parks & Recreation	340,000	(770)	948	-0.2%	0.8%	340,000	-0.2%	-
Miscellaneous - General Gov't	56,000	4,730	400	8.4%	0.9%	55,930	8.5%	(70)
Miscellaneous - Public Works	37,900	-	5	0.0%	12.5%	37,900	0.0%	-
Police Charges	13,500	1,400	218	10.4%	2.5%	13,500	10.4%	-
All Other Public Works	3,000	85	779	2.8%	3.3%	3,000	2.8%	-
46 Charges For Services	1,600,400	193,220	35,814	12.1%	3.0%	1,600,330	12.1%	(70)
Fire Dept Share of ERS	901,774	-	(110,272)	0.0%	-13.3%	901,774	0.0%	-
Yale Contribution	445,000	-	-	0.0%	0.0%	445,000	0.0%	-
Sale of Property	-	-	-	n/a	0.0%	-	n/a	-
Miscellaneous Revenue	195,300	3,246	1,629	1.7%	4.1%	195,300	1.7%	-
Pilot - Housing Authority	146,600	-	-	0.0%	0.0%	146,600	0.0%	-
Parking Meter Revenue	62,000	8,266	8,013	13.3%	12.4%	62,000	13.3%	-
Sewer Fee Collection Expenses	55,200	55,166	55,166	99.9%	100.0%	55,200	99.9%	-
Quigley/Yale Parking	43,603	-	3,634	0.0%	9.1%	43,603	0.0%	-
Insurance Reimbursement	26,400	-	12,884	0.0%	35.4%	26,400	0.0%	-
Organic Recycling Compost	10,600	570	700	5.4%	8.1%	10,600	5.4%	-
47 Other Revenues	1,886,477	67,248	(28,246)	3.6%	-1.4%	1,886,477	3.6%	-
Residual Equity Transfers In	200,000	-	-	0.0%	n/a	200,000	0.0%	-
Transfer From Sewer Oper Fund	548,785	548,785	713,643	100.0%	100.0%	548,785	100.0%	-
48 Other Financing Sources	748,785	548,785	713,643	73.3%	100.0%	748,785	73.3%	-
Total Operational Revenue	165,542,699	44,354,435	34,004,848	26.8%	21.1%	165,542,699	26.8%	-
COVID Relief Funds	-	-	-	n/a	0.0%	-	n/a	-
MARB	-	-	-	n/a	0.0%	-	n/a	-
Total General Fund Revenues	165,542,699	44,354,435	34,004,848	26.8%	20.5%	165,542,699	26.8%	-

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

	FY17	FY18	FY19	FY20	FY21	FY22
July	39,787,303	40,636,486	36,896,969	41,337,588	32,810,815	43,227,207
August	6,573,519	5,192,803	11,343,112	7,817,042	-	-
September	476,553	568,217	883,587	904,547	-	-
October	815,955	822,118	493,826	532,280	-	-
November	837,197	558,796	548,481	875,040	-	-
December	8,140,855	9,739,833	5,353,068	9,221,956	-	-
January	26,044,887	24,813,164	28,991,624	26,502,343	-	-
February	5,509,758	6,497,672	6,655,587	6,558,742	-	-
March	1,656,917	1,418,868	1,695,458	1,143,833	-	-
April	421,858	875,085	991,489	306,974	-	-
May	133,560	263,825	332,013	846,497	-	-
June	284,729	(224,895)	620,562	1,279,516	67,650,338	-
Total / Fcst	90,683,090	91,161,973	94,805,777	97,326,360	100,461,153	103,157,440
Jul YTD	39,787,303	40,636,486	36,896,969	41,337,588	32,810,815	43,227,207
% Total	43.88%	44.58%	38.92%	42.47%	32.66%	41.90%
				Jul YTD 5 Year Avg FY17-FY21		40.50%

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

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES
July 2021

Variences favorable/(unfavorable)

Department	ACTUAL					FORECAST		
	FY22 Budget	Jul YTD Actual	Jul YTD FY21	Jul YTD % Budget	FY21 YTD % Actual	FY22 Projected	Jul YTD % Fcst	Δ to Budget
100 City Council	103,492	8,227	6,951	7.9%	6.0%	103,492	7.9%	-
105 Mayor	331,810	22,996	20,428	6.9%	7.1%	331,810	6.9%	-
110 Corporation Counsel	695,869	40,905	22,029	5.9%	3.5%	695,869	5.9%	-
115 Personnel Department	287,387	85,629	12,993	29.8%	5.0%	287,387	29.8%	-
120 Telephone Administration	336,336	-	-	0.0%	0.0%	336,336	0.0%	-
125 City Clerk	318,702	20,960	15,588	6.6%	4.8%	318,702	6.6%	-
130 Registrar Of Voters	147,640	14,240	7,427	9.6%	5.5%	147,640	9.6%	-
165 Probate Court	8,800	-	-	0.0%	0.0%	8,800	0.0%	-
190 Planning & Development	1,126,953	72,869	45,949	6.5%	6.3%	1,126,953	6.5%	-
Central Government Total	3,356,989	265,827	131,364	7.9%	4.6%	3,356,989	7.9%	-
200 Treasurer	7,600	633	633	8.3%	8.3%	7,600	8.3%	-
210 Comptroller	1,014,064	492,851	46,895	43.4%	4.9%	1,014,064	48.6%	-
220 Central Services	740,881	53,986	31,925	7.2%	3.1%	740,881	7.3%	-
230 Assessment	456,112	41,181	27,930	9.2%	6.3%	456,112	9.0%	-
240 Tax Collector	445,732	36,923	25,081	8.6%	6.4%	445,732	8.3%	-
Finance Total	2,664,389	625,575	132,463	22.6%	4.7%	2,664,389	23.5%	-
300 Emergency Report System C	2,125,943	183,950	137,251	9.6%	6.8%	2,125,943	8.7%	-
310 Police Department	13,883,176	1,602,055	1,358,610	11.9%	10.0%	13,883,176	11.5%	-
320 Animal Control	284,450	28,080	21,921	9.9%	8.5%	284,450	9.9%	-
330 Civil Preparedness	14,198	3,035	996	21.4%	7.7%	14,198	21.4%	-
Public Service Total	16,307,767	1,817,120	1,518,778	11.6%	9.5%	16,307,767	11.1%	-
400 Public Works Administration	555,182	44,202	28,940	7.3%	5.2%	555,182	8.0%	-
410 Engineering	440,466	11,195	7,616	3.3%	2.1%	440,466	2.5%	-
440 Central Garage	1,286,935	31,076	30,061	2.3%	2.2%	1,286,935	2.4%	-
450 Solid Waste	3,575,924	41,872	11,116	1.3%	0.3%	3,575,924	1.2%	-
460 Building & Ground Maintena	1,302,814	95,007	41,498	7.6%	3.1%	1,302,814	7.3%	-
470 Highways & Parks	4,206,441	304,495	193,934	7.5%	4.7%	4,206,441	7.2%	-
Public Works Total	11,367,762	527,848	313,166	4.9%	2.8%	11,367,762	4.6%	-
500 Human Resources	444,222	44,390	54,641	15.9%	21.7%	444,222	10.0%	-
510 Elderly Services	460,989	26,787	10,827	6.1%	5.9%	460,989	5.8%	-
520 Parks & Recreation	980,889	196,171	134,820	22.3%	21.4%	980,889	20.0%	-
530 Health Department	374,678	36,373	23,904	10.6%	6.8%	374,678	9.7%	-
Health & Human Services Total	2,260,778	303,721	224,191	15.6%	15.8%	2,260,778	13.4%	-
600 Library	1,521,544	118,417	101,750	8.3%	7.7%	1,521,544	7.8%	-
800 City Insurance	800,977	463,904	404,376	57.9%	47.9%	800,977	57.9%	-
810 Employee Benefits	17,870,947	1,350,907	1,452,978	7.5%	8.7%	17,870,947	7.6%	-
820 Debt Service	17,900,579	5,392,664	5,529,023	28.6%	30.5%	17,900,579	30.1%	-
830 C-Med	42,179	-	-	0.0%	0.0%	42,179	0.0%	-
900 Unallocated Expenses	1,488,367	42,336	53,670	-25.1%	1.5%	1,488,367	2.8%	-
Other Total	39,624,593	7,368,228	7,541,796	18.9%	18.6%	39,624,593	18.6%	-
Total City Departments	75,582,278	10,908,318	9,861,758	14.8%	13.2%	75,582,278	14.4%	-
Board of Education	89,960,421	8,977,519	2,625,411	10.0%	2.9%	89,960,421	10.0%	-
Total General Fund Expenses	165,542,699	19,885,837	12,487,169	12.2%	7.6%	165,542,699	12.0%	-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
July 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY22	Jul YTD	Jul YTD	Jul YTD %	FY21 YTD	FY22	Jul YTD %	
	Budget	Actual	FY21	Budget	% Actual	Projected	Fcst	Δ to Budget
Regular Wages	21,220,545	2,128,838	1,555,280	10.0%	8.0%	21,220,545	10.0%	-
Part Time	1,016,323	144,499	163,931	14.2%	18.4%	1,016,323	14.2%	-
Overtime	1,865,050	349,650	247,010	18.7%	10.6%	1,865,050	18.7%	-
Longevity	638,830	86,218	85,663	13.5%	12.3%	638,830	13.5%	-
Fringe Reimbursements	1,275,157	98,520	99,594	7.7%	9.3%	1,275,157	7.7%	-
Other Personnel Services	356,070	66,197	26,507	18.6%	36.4%	356,070	18.6%	-
51 Personnel Services	26,371,975	2,873,923	2,177,985	10.9%	8.9%	26,371,975	10.9%	-
Advertising	65,375	(588)	360	-0.9%	0.5%	65,375	-0.9%	-
Building Maintenance	62,732	2,482	3,681	4.0%	7.7%	62,732	4.0%	-
Copier Machine & Rental	45,880	-	123	0.0%	0.2%	45,880	0.0%	-
Electricity	1,378,336	17,149	-	1.2%	0.0%	1,378,336	1.2%	-
Equipment Repair and Maintenance	87,350	7,968	-	9.1%	0.0%	87,350	9.1%	-
Financial Services	232,500	38,000	-	16.3%	0.0%	232,500	16.3%	-
Legal Services	200,000	7,500	-	3.8%	0.0%	200,000	3.8%	-
Maintenance Services	808,813	43,268	4,209	5.3%	0.4%	808,813	5.3%	-
Town Aid Road & Tree Manintenance	433,000	184	4,633	0.0%	1.0%	433,000	0.0%	-
Training	49,630	1,207	150	2.4%	0.3%	49,630	2.4%	-
Trash Pickup, Tip Fees & Recycling	3,555,724	41,872	11,116	1.2%	0.3%	3,555,724	1.2%	-
Water	53,900	-	-	0.0%	0.0%	53,900	0.0%	-
Uniforms	196,932	141,497	135,619	71.9%	69.8%	196,932	71.9%	-
Other Contractual Services	1,444,269	35,900	57,170	2.5%	5.2%	1,444,269	2.5%	-
52 Contractual Services	8,614,441	336,439	217,062	3.9%	2.6%	8,614,441	3.9%	-
Motor Vehicle Parts	257,000	(469)	2,317	-0.2%	0.8%	257,000	-0.2%	-
Construction Supplies	72,000	-	-	0.0%	0.0%	72,000	0.0%	-
Office Supplies	73,870	183	-	0.2%	0.0%	73,870	0.2%	-
Other Supplies & Materials	267,395	13,562	15,477	5.1%	5.9%	267,395	5.1%	-
53 Supplies & Materials	670,265	13,276	17,794	2.0%	2.6%	670,265	2.0%	-
Health & General Liability Insurance	11,924,136	1,301,226	1,508,991	10.9%	13.9%	11,924,136	10.9%	-
FICA	1,499,100	172,128	169,424	11.5%	11.4%	1,499,100	11.5%	-
Pension	3,679,300	126,952	121,713	3.5%	3.4%	3,679,300	3.5%	-
Workers Compensation	1,606,200	221,173	57,857	13.8%	3.8%	1,606,200	13.8%	-
Debt Service	17,695,899	5,375,568	5,477,544	30.4%	30.8%	17,695,899	30.4%	-
Debt Service (Water Purification)	204,680	17,096	51,479	8.4%	14.3%	204,680	8.4%	-
Other Fixed Charges	248,929	388,450	12,000	156.0%	2.7%	248,929	156.0%	-
54 Fixed Charges	36,858,244	7,602,591	7,399,008	20.6%	20.5%	36,858,244	20.6%	-
Capital Outlay	100,600	375	295	0.4%	0.3%	100,600	0.4%	-
55 Capital Outlay	100,600	375	295	0.4%	0.3%	100,600	0.4%	-
Contingency Services	100,000	-	-	0.0%	0.0%	100,000	0.0%	-
Other Contingency	1,461,967	42,336	53,670	2.9%	1.5%	1,461,967	2.9%	-
56 Other/Contingency	1,561,967	42,336	53,670	2.7%	1.4%	1,561,967	2.7%	-
Fuel	455,000	(4,628)	(4,056)	-1.0%	-0.8%	455,000	-1.0%	-
Telephone	520,486	2,003	-	0.4%	0.0%	520,486	0.4%	-
Gas Heat	129,300	42,002	-	32.5%	0.0%	129,300	32.5%	-
Total City Departments	75,582,278	10,908,318	9,861,758	14.4%	13.2%	75,582,278	14.4%	-
Salaries	53,342,106	6,934,644	681,338	13.0%	1.3%	53,342,106	13.0%	-
Health Insurance	13,980,252	1,010,265	1,285,873	7.2%	8.7%	13,980,252	7.2%	-
Benefits & Fixed Charges	3,375,000	827,210	559,951	24.5%	14.1%	3,375,000	24.5%	-
Tuition	8,246,037	(13,807)	-	-0.2%	0.0%	8,246,037	-0.2%	-
Student Transportation	5,359,511	-	-	0.0%	0.0%	5,359,511	0.0%	-
Operation of Plant	3,175,756	2,263	9,179	0.1%	0.3%	3,175,756	0.1%	-
Purchased Services	1,161,159	42,146	26,505	3.6%	2.8%	1,161,159	3.6%	-
Instruction	1,320,600	174,799	62,565	13.2%	4.4%	1,320,600	13.2%	-
Board of Education	89,960,421	8,977,519	2,625,411	10.0%	2.9%	89,960,421	10.0%	-
Total General Fund Expenses	165,542,699	19,885,837	12,487,169	12.0%	7.6%	165,542,699	12.0%	-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
BOARD OF EDUCATION EXPENDITURE REPORT
July 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST			
	FY22	Jul YTD	Jul YTD	Jul YTD %	FY21 YTD	FY22	Jul YTD %		
	Budget	Actual	FY21	Budget	% Actual	Projected	Fcst	Δ to	Budget
Superintendent / Principals / Asst.	2,350,120	258,924	62,530	11.0%	2.7%	2,350,120	11.0%		-
Teachers - Classroom	28,184,637	3,835,906	114,610	13.6%	0.4%	28,184,637	13.6%		-
Teachers - Special Education	6,003,621	849,886	9,346	14.2%	0.2%	6,003,621	14.2%		-
Teachers - Special Area	3,429,966	450,704	37,755	13.1%	1.1%	3,429,966	13.1%		-
Teachers - Substitutes/Interns	689,815	51,899	-	7.5%	0.0%	689,815	7.5%		-
Teacher Aides	3,044,326	385,785	6,464	12.7%	0.2%	3,044,326	12.7%		-
Pupil Services	1,573,205	233,024	-	14.8%	0.0%	1,573,205	14.8%		-
Clerical	1,551,638	214,372	144,463	13.8%	9.3%	1,551,638	13.8%		-
School Nurses	1,039,846	111,408	-	10.7%	0.0%	1,039,846	10.7%		-
Coordinators/Directors	1,114,632	135,103	28,101	12.1%	2.5%	1,114,632	12.1%		-
Custodial / Maintenance	3,006,539	315,150	275,339	10.5%	9.2%	3,006,539	10.5%		-
Lunch Aides	300,000	13,441	-	4.5%	0.0%	300,000	4.5%		-
Para Subs-Instructional Aides	105,000	61,624	-	58.7%	0.0%	105,000	58.7%		-
Homebound	125,000	1,725	-	1.4%	0.0%	125,000	1.4%		-
Detached Worker	98,261	10,383	-	10.6%	0.0%	98,261	10.6%		-
Athletic Coaches	175,500	4,038	2,692	2.3%	1.5%	175,500	2.3%		-
Adult Education	150,000	688	38	0.5%	0.0%	150,000	0.5%		-
Severance Pay	300,000	-	-	0.0%	0.0%	300,000	0.0%		-
Student Activity Advisors	100,000	582	-	0.6%	0.0%	100,000	0.6%		-
Salaries	53,342,106	6,934,644	681,338	13.0%	1.3%	53,342,106	13.0%		-
Health Insurance	13,980,252	1,010,265	1,285,873	7.2%	8.7%	13,980,252	7.2%		-
Medicare Only - Taxes	825,000	102,790	9,552	12.5%	1.1%	825,000	12.5%		-
Social Security	697,300	87,411	25,089	12.5%	3.3%	697,300	12.5%		-
Property & Liability Insurance	525,000	463,200	405,575	88.2%	77.3%	525,000	88.2%		-
Worker's Compensation	662,100	115,621	19,025	17.5%	2.5%	662,100	17.5%		-
Retirement Contributions	384,100	46,173	22,227	12.0%	4.7%	384,100	12.0%		-
Life Insurance	172,200	-	-	0.0%	0.0%	172,200	0.0%		-
Travel / Convention / Dues	56,700	9,616	75,782	17.0%	51.5%	56,700	17.0%		-
Other Benefits & Fixed Charges	52,600	2,400	2,700	4.6%	1.1%	52,600	4.6%		-
Benefits & Fixed Charges	17,355,252	1,837,474	1,845,824	10.6%	9.8%	17,355,252	10.6%		-
Tuition	8,246,037	(13,807)	-	-0.2%	0.0%	8,246,037	-0.2%		-
Bus Service	3,388,909	-	-	0.0%	0.0%	3,388,909	0.0%		-
Transportation - Phys. Handicapped	1,546,671	-	-	0.0%	0.0%	1,546,671	0.0%		-
Transportation - Regional VOC	314,214	-	-	0.0%	0.0%	314,214	0.0%		-
Transportation - Student Activities	109,717	-	-	0.0%	0.0%	109,717	0.0%		-
Student Transportation	5,359,511	-	-	0.0%	0.0%	5,359,511	0.0%		-
Site Repairs & Improvements	627,800	900	8,167	0.1%	1.1%	627,800	0.1%		-
Electricity	1,058,716	-	-	0.0%	0.0%	1,058,716	0.0%		-
Heating	431,000	-	-	0.0%	0.0%	431,000	0.0%		-
Water	84,800	-	-	0.0%	0.0%	84,800	0.0%		-
Telephone & Communications	246,300	-	-	0.0%	0.0%	246,300	0.0%		-
Building Security	388,740	-	-	0.0%	0.0%	388,740	0.0%		-
Solid Waste / Recycling	215,600	-	-	0.0%	0.0%	215,600	0.0%		-
Supplies & Equipment	107,100	1,363	-	1.3%	0.0%	107,100	1.3%		-
Other Expenses	15,700	-	1,012	0.0%	2.1%	15,700	0.0%		-
Operation of Plant	3,175,756	2,263	9,179	0.1%	0.3%	3,175,756	0.1%		-
Photocopy Services	269,809	-	-	0.0%	0.0%	269,809	0.0%		-
Consultant Services	260,000	75	-	0.0%	0.0%	260,000	0.0%		-
Police And Fire	75,000	-	-	0.0%	0.0%	75,000	0.0%		-
Printing / Postage / Supplies	119,300	22,692	26,505	19.0%	27.1%	119,300	19.0%		-
Other Services	437,050	19,379	-	4.4%	0.0%	437,050	4.4%		-
Purchased Services	1,161,159	42,146	26,505	3.6%	2.8%	1,161,159	3.6%		-
Instruction	1,320,600	174,799	62,565	13.2%	4.4%	1,320,600	13.2%		-
Board of Education	89,960,421	8,977,519	2,625,411	10.0%	2.9%	89,960,421	10.0%		-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
July 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY22 Budget	Jul YTD Actual	FY21 Prelim	Jul YTD FY21	Jul YTD % Budget	FY21 YTD % Actual	Projected FY22	Jul YTD % Fcst	Δ to Budget	
REVENUE										
41 Property Taxes	104,494,040	43,317,871	102,600,561	32,919,802	41.5%	32.1%	104,494,040	41.5%	-	
42 Licenses & Permits	1,761,396	168,254	1,533,536	110,551	9.6%	7.2%	1,761,466	9.6%	70	
43 Fines And Penalties	276,847	9,039	374,849	47,536	3.3%	12.7%	276,847	3.3%	-	
44 Revenue From Use Of Money	67,700	6,877	155,265	3,683	10.2%	2.4%	67,700	10.2%	-	
45 Fed/State Grants - Non MARB	54,707,054	43,142	52,470,538	202,066	0.1%	0.4%	54,707,054	0.1%	-	
46 Charges For Services	1,600,400	193,220	1,198,777	35,814	12.1%	3.0%	1,600,330	12.1%	(70)	
47 Other Revenues	1,886,477	67,248	1,978,180	(28,246)	3.6%	-1.4%	1,886,477	3.6%	-	
48 Other Financing Sources	748,785	548,785	713,643	713,643	73.3%	100.0%	748,785	73.3%	-	
Total Operational Revenues	165,542,699	44,354,435	161,025,348	34,004,848	26.8%	21.1%	165,542,699	26.8%	-	
COVID Relief Funds	-	-	1,212,472	-		0.0%	-		-	
45 Fed/State Grants - MARB	-	-	4,000,000	-		0.0%	-		-	
Total Revenue	165,542,699	44,354,435	166,237,820	34,004,848	26.8%	20.5%	165,542,699	26.8%	-	
EXPENDITURES										
Central Government	3,356,989	265,827	2,830,090	131,364	7.9%	4.6%	3,356,989	7.9%	-	
Finance	2,664,389	625,575	2,844,544	132,463	23.5%	4.7%	2,664,389	23.5%	-	
Public Service	16,307,767	1,817,120	15,916,274	1,518,778	11.1%	9.5%	16,307,767	11.1%	-	
Public Works	11,367,762	527,848	11,316,577	313,166	4.6%	2.8%	11,367,762	4.6%	-	
Health & Human Services	2,260,778	303,721	1,414,501	224,191	13.4%	15.8%	2,260,778	13.4%	-	
City Insurance	800,977	463,904	844,130	404,376	57.9%	47.9%	800,977	57.9%	-	
Employee Benefits	17,870,947	1,350,907	16,794,219	1,452,978	7.6%	8.7%	17,870,947	7.6%	-	
Debt Service	17,900,579	5,392,664	18,132,932	5,529,023	30.1%	30.5%	17,900,579	30.1%	-	
Library / Other	1,563,723	118,417	1,359,593	101,750	7.6%	7.5%	1,563,723	7.6%	-	
Contingency Services	100,000	-	115,000	-	0.0%	0.0%	100,000	0.0%	-	
COVID Expenses	-	-	-	-			-		-	
Contingency / Other	1,088,367	42,336	3,370,399	53,670	3.9%	1.6%	1,088,367	3.9%	-	
Total City Departments	75,582,278	10,908,318	74,938,262	9,861,758	14.4%	13.2%	75,582,278	14.4%	-	
Board of Education	89,960,421	8,977,519	89,815,421	2,625,411	10.0%	2.9%	89,960,421	10.0%	-	
Total Expenditures	165,542,699	19,885,837	164,753,683	12,487,169	12.0%	7.6%	165,542,699	12.0%	-	
Surplus / (Deficit)	-	24,468,598	1,484,138	21,517,679			-		-	

II) West Haven Sewer Fund

SEWER FUND : Revenue Comparisons FY19-FY22

\$ Millions Revenue Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Charges For Services	4.422	37.93%	4.457	38.04%	3.468	30.35%	4.538	39.25%
Fed/State Grants - Non MARB	-	0.00%	-		-		-	
Other Revenues	-	0.00%	-	0.00%	-	0.00%	0.039	14.69%
	4.422	37.18%	4.457	36.82%	3.468	29.72%	4.577	38.70%

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

SEWER FUND : Cost Comparisons FY19-FY22

\$ Millions Cost Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	0.128	5.80%	0.137	5.70%	0.152	6.60%	0.227	8.82%
Capital Outlay	0.299	12.71%	0.300	12.00%	0.300	11.16%	0.326	10.87%
Electricity/Gas/Water	-	0.00%	-	0.00%	(0.102)	-8.37%	-	0.00%
Debt Service	-	0.00%	0.659	100.00%	0.361	100.00%	0.205	100.00%
Contractual Services	0.001	0.06%	0.055	5.25%	0.055	4.55%	0.063	5.31%
Other Fixed Charges	0.014	1.28%	0.059	6.99%	0.048	6.53%	0.068	7.43%
Supplies & Materials	0.002	0.18%	-	0.00%	0.001	0.04%	0.013	0.96%
Health Ins. & Pension	-	0.00%	0.000	0.46%	-	0.00%	-	0.00%
Other/Contingency	-	0.00%	0.451	84.92%	0.353	78.71%	0.348	35.34%
Fuel	-	0.00%	-	0.00%	-	0.00%	0.002	8.17%
Telephone	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	0.443	4.23%	1.661	16.08%	1.167	11.31%	1.252	10.58%

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

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

	FY22 Budget	Forecast	Jul YTD Actual	% Fcst	FY21 Prelim	Jul YTD Actual	% Actual
Regular Wages	1,976,471	1,976,471	155,944	7.9%	1,665,581	109,774	6.6%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	547,431	547,431	71,308	13.0%	652,890	42,403	6.5%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	50,000	50,000	-	0.0%	5,746	-	0.0%
Other Personnel Services	1,545	1,545	-	0.0%	-	-	0.0%
51 Personnel Services	2,575,447	2,575,447	227,252	8.8%	2,324,216	152,177	6.5%
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	-	0.0%	1,200,000	(102,057)	-8.5%
Equipment Repair and Maintenance	275,000	275,000	-	0.0%	452,995	-	0.0%
Financial Services	55,166	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	80,000	-	0.0%	25,005	-	0.0%
Town Aid Road & Tree Manintenance	-	-	-	0.0%	-	-	0.0%
Training	-	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	15,000	-	0.0%	15,000	-	0.0%
Water	171,000	171,000	-	0.0%	165,517	-	0.0%
Uniforms	-	-	-	0.0%	-	-	0.0%
Other Contractual Services	769,000	769,000	8,267	1.1%	664,251	-	0.0%
52 Contractual Services	2,565,166	2,565,166	63,433	2.5%	2,577,933	(46,891)	-1.8%
Motor Vehicle Parts	-	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,315,000	1,315,000	12,621	1.0%	1,213,726	524	0.0%
53 Supplies & Materials	1,315,000	1,315,000	12,621	1.0%	1,213,726	524	0.0%
Health & General Liability Insurance	175,000	175,000	-	0.0%	109,325	-	0.0%
FICA	183,932	183,932	17,135	9.3%	165,036	12,996	7.9%
Pension	-	-	12,642	0.0%	40,530	-	0.0%
Workers Compensation	50,000	50,000	6,793	13.6%	171,320	773	0.5%
Debt Service	-	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	204,680	204,680	204,680	100.0%	361,128	361,128	100.0%
Other Fixed Charges	678,624	678,624	31,190	4.6%	506,553	34,152	6.7%
54 Fixed Charges	1,292,236	1,292,236	272,440	21.1%	1,353,893	409,050	30.2%
Capital Outlay	2,997,987	2,997,987	325,996	10.9%	2,684,465	299,664	11.2%
55 Capital Outlay	2,997,987	2,997,987	325,996	10.9%	2,684,465	299,664	11.2%
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	985,000	985,000	348,107	35.3%	447,845	352,515	78.7%
56 Other/Contingency	985,000	985,000	348,107	35.3%	447,845	352,515	78.7%
Fuel	25,000	25,000	2,041	8.2%	20,151	-	0.0%
Telephone	6,000	6,000	-	0.0%	2,612	-	0.0%
Gas Heat	66,000	66,000	-	0.0%	22,366	-	0.0%
Deficit Reduction	-	-	-	0.0%	-	-	0.0%
Total City Departments	11,827,836	11,827,836	1,251,891	10.6%	10,647,207	1,167,039	11.0%

Note : YTD actuals exclude encumbrances

WEST HAVEN SEWER
Summary of Revenues and Expenditures
July 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST			
	FY22 Budget	Jul YTD Actual	FY21 Prelim	Jul YTD FY21	Jul YTD % Budget	FY21 YTD % Actual	Projected FY22	Jul 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	11,561,636	4,538,126	11,428,099	3,468,484	39.3%	30.4%	11,561,636	39.3%	-
47 Other Revenues	266,200	39,106	243,104	-	14.7%	0.0%	266,200	14.7%	-
Total Revenue	11,827,836	4,577,232	11,671,203	3,468,484	38.7%	29.7%	11,827,836	38.7%	-
EXPENDITURES									
Personnel Services	2,575,447	227,252	2,324,216	152,177	8.8%	6.5%	2,575,447	8.8%	-
Electricity/Gas/Water	1,437,000	-	1,387,883	(102,057)	0.0%	-7.4%	1,437,000	0.0%	-
Other Contractual Services	1,194,166	63,433	1,212,416	55,166	5.3%	4.6%	1,194,166	5.3%	-
Supplies & Materials	1,315,000	12,621	1,213,726	524	1.0%	0.0%	1,315,000	1.0%	-
Health & General Liability Insurance	175,000	-	109,325	-	0.0%	0.0%	175,000	0.0%	-
Debt Service	204,680	204,680	361,128	361,128	100.0%	100.0%	204,680	100.0%	-
Other Fixed Charges	912,556	55,118	842,909	47,922	6.0%	5.7%	912,556	6.0%	-
Capital Outlay	2,997,987	325,996	2,684,465	299,664	10.9%	11.2%	2,997,987	10.9%	-
Other Contingency	985,000	348,107	447,845	352,515	35.3%	78.7%	985,000	35.3%	-
Fuel	25,000	2,041	20,151	-	8.2%	0.0%	25,000		-
Telephone	6,000	-	2,612	-	0.0%	0.0%	6,000	0.0%	-
Total Expenditures	11,827,836	1,251,891	10,647,207	1,167,039	10.6%	11.0%	11,827,836	10.6%	-
Surplus / (Deficit)	-	3,325,341	1,023,996	2,301,445		224.8%	-		-

III) Allingtown Fire Department

AFD : Revenue Comparisons FY19-FY22

\$ Millions Revenue Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	2.537	35.80%	2.996	41.37%	2.385	31.91%	3.015	42.34%
Licenses & Permits	0.001	0.39%	-	0.00%	0.001	4.87%	0.029	47.57%
Revenue From Use Of Money	-	0.00%	-		-		-	
Fed/State Grants - Non MARB	0.022	10.88%	-	0.00%	0.961	92.23%	0.961	72.96%
Charges For Services	0.001	11.64%	-	0.00%	-	0.00%	-	0.00%
Other Revenues	-	0.00%	(0.005)	-3.24%	0.005	21.02%	0.000	0.31%
	2.560	33.02%	2.991	38.48%	3.352	39.13%	4.005	46.26%

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

AFD : Cost Comparisons FY19-FY22

\$ Millions Cost Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	0.117	5.84%	0.126	6.05%	0.156	7.09%	0.197	8.74%
Health Ins. & Pension	0.603	17.04%	0.626	16.74%	0.659	14.70%	0.771	16.41%
Telephone	-	0.00%	-	0.00%	0.000	0.18%	-	0.00%
Other Fixed Charges	0.004	2.67%	0.041	11.20%	0.005	6.31%	0.008	4.40%
Electricity/Gas/Water	-	0.00%	-	0.00%	-	0.00%	0.001	0.37%
Other/Contingency	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Other Contractual Svcs	0.007	6.57%	0.008	5.30%	0.007	4.97%	0.008	5.19%
Capital Outlay	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Supplies & Materials	-	0.00%	-	0.00%	(0.003)	-2.41%	-	0.00%
Fuel	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	0.731	11.30%	0.800	11.40%	0.823	10.77%	0.985	11.37%

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

ALLINGTOWN FIRE DEPARTMENT
SUB CATEGORY EXPENDITURE REPORT
July 2021

	FY22 Budget	Forecast	Jul YTD Actual	% Fcst	FY21 Prelim	Jul YTD Actual	% Actual
Regular Wages	1,827,643	1,827,643	157,008	8.6%	1,679,436	114,656	6.8%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	400,000	400,000	39,840	10.0%	527,145	40,375	7.7%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	25,000	25,000	-	0.0%	10,020	660	6.6%
Other Personnel Services	-	-	-	0.0%	-	-	0.0%
51 Personnel Services	2,252,643	2,252,643	196,848	8.7%	2,216,602	155,691	7.0%
Advertising	-	-	-	0.0%	-	-	0.0%
Building Maintenance	20,000	20,000	-	0.0%	19,043	57	0.3%
Copier Machine & Rental	-	-	-	0.0%	-	-	0.0%
Electricity	23,140	23,140	858	3.7%	15,430	-	0.0%
Equipment Repair and Maintenance	39,000	39,000	-	0.0%	45,175	258	0.6%
Financial Services	13,000	13,000	-	0.0%	21,048	-	0.0%
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	-	0.0%	31,000	-	0.0%
Trash Pickup, Tip Fees & Recycling	-	-	-	0.0%	-	-	0.0%
Water	195,400	195,400	-	0.0%	177,827	-	0.0%
Uniforms	28,000	28,000	8,000	28.6%	13,911	6,800	48.9%
Other Contractual Services	22,000	22,000	-	0.0%	13,081	-	0.0%
52 Contractual Services	372,540	372,540	8,858	2.4%	336,515	7,116	2.1%
Motor Vehicle Parts	-	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	6,000	-	0.0%	4,648	-	0.0%
Other Supplies & Materials	118,850	118,850	-	0.0%	129,485	(3,407)	-2.6%
53 Supplies & Materials	124,850	124,850	-	0.0%	134,133	(3,407)	-2.5%
Health & General Liability Insurance	1,809,033	1,809,033	130,868	7.2%	1,409,477	36,454	2.6%
FICA	58,400	58,400	7,201	12.3%	49,598	4,837	9.8%
Pension	2,890,196	2,890,196	640,103	22.1%	3,144,865	622,217	19.8%
Workers Compensation	125,000	125,000	878	0.7%	8,650	-	0.0%
Debt Service	-	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	-	0.0%	-	-	0.0%
54 Fixed Charges	4,882,629	4,882,629	779,050	16.0%	4,612,591	663,507	14.4%
Capital Outlay	366,000	366,000	-	0.0%	55,395	-	0.0%
55 Capital Outlay	366,000	366,000	-	0.0%	55,395	-	0.0%
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	320,125	320,125	-	0.0%	43,669	-	0.0%
56 Other/Contingency	320,125	320,125	-	0.0%	43,669	-	0.0%
Fuel	16,000	16,000	-	0.0%	13,586	-	0.0%
Telephone	310,034	310,034	-	0.0%	232,557	453	0.2%
Gas Heat	13,000	13,000	-	0.0%	9,994	-	0.0%
Deficit Reduction	-	-	-	0.0%	-	-	0.0%
Total City Departments	8,657,821	8,657,821	984,756	11.4%	7,655,042	823,360	10.8%

Note : YTD actuals exclude encumbrances

ALLINGTOWN FIRE DEPARTMENT
Summary of Revenues and Expenditures
July 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST			
	FY22 Budget	Jul YTD Actual	FY21 Prelim	Jul YTD FY21	Jul YTD % Budget	FY21 YTD % Actual	Projected FY22	Jul YTD % Fcst	Δ to Budget
REVENUE									
41 Property Taxes	7,121,696	3,015,281	7,475,485	2,385,198	42.3%	31.9%	7,121,696	42.3%	-
42 Licenses & Permits	60,000	28,544	23,716	1,155	47.6%	4.9%	60,000	47.6%	-
44 Revenue From Use Of Money	-	-	-	-			-		-
45 Fed/State Grants - Non MARB	1,316,525	960,525	1,041,444	960,525	73.0%	92.2%	1,316,525	73.0%	-
46 Charges For Services	6,000	-	420	-	0.0%	0.0%	6,000	0.0%	-
47 Other Revenues	153,600	479	24,587	5,167	0.3%	21.0%	153,600	0.3%	-
Total Revenue	8,657,821	4,004,829	8,565,652	3,352,045	46.3%	39.1%	8,657,821	46.3%	-
EXPENDITURES									
Personnel Services	2,252,643	196,848	2,216,602	155,691	8.7%	7.0%	2,252,643	8.7%	-
Electricity/Gas/Water	231,540	858	203,251	-	0.4%	0.0%	231,540	0.4%	-
Other Contractual Services	154,000	8,000	143,258	7,116	5.2%	5.0%	154,000	5.2%	-
Supplies & Materials	124,850	-	134,133	(3,407)	0.0%	-2.5%	124,850	0.0%	-
Health & General Liability Insurance	1,809,033	130,868	1,409,477	36,454	7.2%	2.6%	1,809,033	7.2%	-
Pension	2,890,196	640,103	3,144,865	622,217	22.1%	19.8%	2,890,196	22.1%	-
Other Fixed Charges	183,400	8,079	58,248	4,837	4.4%	8.3%	183,400	4.4%	-
Capital Outlay	366,000	-	55,395	-	0.0%	0.0%	366,000	0.0%	-
Other Contingency	320,125	-	43,669	-	0.0%	0.0%	320,125	0.0%	-
Fuel	16,000	-	13,586	-	0.0%	0.0%	16,000		-
Telephone	310,034	-	232,557	453	0.0%	0.2%	310,034	0.0%	-
Deficit Reduction	-	-	-	-			-		-
Total Expenditures	8,657,821	984,756	7,655,042	823,360	11.4%	10.8%	8,657,821	11.4%	-
Surplus / (Deficit)	-	3,020,073	910,610	2,528,685		277.7%	-		