

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

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

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

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

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. December 3, 2020 Regular Meeting
 - b. December 10, 2020 Special Meeting

- IV. Town of Sprague
 - a. Subcommittee Update
 - b. Review and Discussion: Monthly Financial Report: November 2020

- V. City of West Haven
 - a. Subcommittee update
 - b. Review and discussion: Monthly Financial Report: November 2020

- VI. City of Hartford
 - a. Subcommittee update
 - b. Review and discussion: Monthly Financial Report: November 2020

VII. Other Business

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

VIII. Adjourn

DRAFT
STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
REGULAR MEETING MINUTES

Meeting Date and Time: Thursday, December 3, 2020 10:00 AM –12:00 PM

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

Telephonic Meeting: Telephone 1 860-840-2075
Meeting ID: 704 470 701

Members in Attendance:

Municipal Officials in Attendance:

OPM Staff in Attendance:

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 were no public comments.

III. Approval of Minutes:

a. November 5, 2020 Regular Meeting

A motion was made by Sal Luciano, with a second by Mr. Hamilton, to approve the minutes. The minutes were approved with Mr. Egan abstaining.

IV. City of West Haven

a. Subcommittee Update

Mr. Freund reviewed the written Subcommittee update that was distributed with the meeting materials.

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

Mr. Cieplinski provided an overview of the City's budget status. Some additional revenue from Building Permits is expected as the Building Department works through a backlog of permit applications. Tax collections are consistent with collections for the same period in prior years. Police employee costs are

higher than the prior year for the same period, but was not unexpected because of recent hiring efforts. Mr. Cieplinski noted that overall expenditures appear to be several percentage points below expenditures for the same period in prior years. He will be investigating whether that is due to payment timing issues, or if significant savings at year-end can be expected.

Mayor Rossi reported that the Charter Revision proposals were not approved at referendum.

Mr. White asked about the next steps for the Fire Districts. Ms. Kennison explained that the districts will be developing multi-year plans and are expected to be following up with the Subcommittee at a future meeting.

Mr. Cieplinski updated the board on the ADP project. A temporary employee has been hired to help with the project. The projected go-live date has been moved to February 1 due to some data transfer concerns. Time clocks have been delivered and one has gone online for testing purposes.

V. City of Hartford

a. Subcommittee update

The Subcommittee had not met since the last MARB meeting. A special meeting is expected to be scheduled to consider a labor contract.

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

Mayor Bronin reported that the projected deficit for the current fiscal year has been revised downward since the prior meeting. The current projection is a deficit of about \$730,000 which the City believes will be mitigated. The City completed a tax deed sale which netted about \$1.25 million. Mr. Hamilton asked about the City's FY 2020 results and status of audit completion. Mayor Bronin reported that the audit is on track. A resolution has been submitted to the City Council to allow the Board of Education to carry a 2% reserve consisting of funds dedicated from FY 2019 plus additional surplus from FY 2020. The City experienced a surplus in FY 2020, some of which was allocated to capital reserve. The ending Unassigned fund balance is projected to be approximately \$20 million, plus another \$10 million in Committed or Assigned fund balance.

Mayor Bronin also provided a preview of the Firefighters' tentative agreement which was signed earlier in the week. The agreement is for a 4 and a half year contract which includes 1.5% pay increases in January 2021 and in July 2021, with no increases in the remaining years. Members' contributions to health insurance premiums increase by one percent in FY 2022 and FY 2023. The City is seeking to have the contract approved in time to implement the salary provisions that are scheduled to take effect in January. Special meetings of the Subcommittee and the full MARB will be scheduled within the next one to two weeks.

VI. Town of Sprague

a. Subcommittee update

A written update was provided in the meeting materials. The Subcommittee met in November and approved recommendations to the full MARB to approve the updated 5-Year Plan and the teachers' contract.

b. Review, discussion and possible action: Labor Contracts

i. Sprague Teachers' League

Superintendent Hull described the highlights of the proposed three-year contract. Detailed analysis of the contract is included in the meeting materials. The contract provides an aggregate 8.5% wage increase over 3 years. Mr. Luciano reported that the Subcommittee voted favorably on the contract.

Mr. Luciano made a motion, with a second by Mr. Egan, to approve the contract. The motion passed unanimously.

c. Review, discussion and possible action: FY 2021-2025 5-Year Plan

First Selectman Cheryl Blanchard described the assumptions that went into the updated 5-Year Plan. The complete plan, the assumptions used and projected fund balances were included in the meeting materials. Achieving balance required additional increases in the mill rate. Further work is still needed to achieve efficiencies. The Plan was presented at a joint meeting of the Board of Selectmen, Board of Education and Board of Finance, and was subsequently approved by each of those boards. Mr. Hamilton asked whether the Plan incorporates the provisions of the teachers' contract. Ms. Blanchard explained that the Plan does include those changes. Ms. Shaw asked how the Town would use any revenues from unanticipated growth. Ms. Blanchard explained that the additional revenue would go toward increasing fund balance.

Mr. Luciano made a motion to approve the Plan, with a second by Ms. Shaw. The motion passed unanimously.

d. Review and discussion: Monthly Financial Report: October 2020

The First Selectman reported that overall revenues are about 5% lower than the same period in the prior year due primarily to the timing of a payment from the Sewer Fund. Property taxes are consistent with the prior year for the same period. Expenditures are approximately 5% less than the same period in the prior year. Mr. Hull reported that the Board of Education is forecasting a surplus for the end of year. He also updated the board on the impact of the coronavirus. Students are currently distance learning with a tentative return to in-school learning on January 4th.

VII. Other Business

a. Review, discussion and possible action: 2021 Subcommittee membership

Ms. Kennison reviewed the current membership of the Subcommittees and asked if any members wished to change subcommittees or drop off of any Subcommittees. Achieving quorum for West Haven Subcommittee meetings has been the most problematic. All members present indicated an interest on

staying on their current committees. Mr. Luciano expressed a willingness to serve as an alternate on another Subcommittee if desired.

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

Members reviewed the proposed calendar for 2021. Regular meetings of the Sprague Subcommittee have been scheduled on an every-other-month basis on days that also have Hartford Subcommittee meetings scheduled. Some members on both the Hartford and Sprague Subcommittees would be scheduled for two meetings on the same day. Those members were asked if back to back meetings would be preferred over a morning and afternoon meeting. Ms. Shaw and Mr. Brokman both indicated that back to back meetings would likely be preferable. The possibility of starting Subcommittee meetings at an earlier time was raised. The schedule will be revisited with the Secretary and brought back to the board at the January meeting.

VIII. Adjourn

A motion was made by Mr. Luciano, with a second by Mr. Egan to adjourn. The meeting adjourned at 11:22 AM.

DRAFT

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)
SPECIAL MEETING MINUTES

Meeting Date and Time: Thursday, December 10, 2020 10:30 AM – 11:00 AM

Meeting Location: This was a telephonic meeting. Meeting materials may be accessed at the following website:
<https://portal.ct.gov/OPM/Marb/West-Haven-Committee-Meetings-and-Materials>

Call-In Instructions:

Telephone Number: (860) 840-2075

Meeting ID: 353 738 685

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

City Officials in Attendance: Mayor Bronin, Jolita Lazauskas, Mike Lupkus, Leigh Ann Ralls

OPM Staff in Attendance: Julian Freund

I. Call to Order & Opening Remarks

The meeting was called to order at 10:27 AM.

II. Review, Discussion and Possible Action: Labor Contract

a. Hartford Firefighters Association, Local 760

Ms. Kennison explained that the Hartford Subcommittee reviewed the Firefighters' contract and recommended that the full MARB approve the contract. The members in attendance also attended the Subcommittee meeting and heard the presentation and discussion of the contract.

Mr. Luciano made a motion to approve the contract with a second by Mr. Brokman. The motion was approved 7-0-0.

III. Non-Labor Contract:

a. Salvation Army – Overnight Warming Center

The Salvation Army contract is a renewal contract which was reviewed by the MARB in the prior year. The contract provides for additional overnight warming space. Mr. White asked if the City has pursued funding from neighboring communities since many non-Hartford residents use the Center. Mayor Bronin responded that the City has not launched a campaign to secure funds from other communities. Those who are facing homelessness tend to go to where services are available, which tends to be Hartford. Mr. Waxenberg asked about efforts regionally to address homelessness and homeless services. The Mayor described the Coordinated Access Network which is chaired by Journey Home. An effort to open a new warming center in

Manchester was not successful. For the most part, regional efforts have foundered due when local opposition arises.

IV. Adjourn

A motion to adjourn was made by Mr. Luciano with a second by Mr. Falcigno. The meeting adjourned at 10:44 AM.

Town of Sprague Budget Status as of November 30, 2020

Summary

As of the end of November 2020, total revenues collected are 46% of the FY 2020/21 budgeted amount. This is 5% lower than total revenues collected for the same period in FY 2019/20 which were 51% of the total budgeted amount. This is due to no MARB funding being received in the current year whereas in FY2019/20, \$500,000 of MRF had been received at this point in time.

Total expenditures as of 11/30/20 are at 34% of budget. This is 4% lower than expenditures for the same period in FY 2019/20.

<i>Budget Category</i>	FY 2020/2021			Same Period Prior Year
	Budget	Year to Date	Year to Date %	
Property Taxes	6,110,523	3,542,416	58%	58%
State Education Grants	2,668,094	667,024	25%	25%
Other State Grants	597,933	82,430	14%	4%
Other Revenue	215,158	151,382	70%	298%
Total General Fund Revenues	9,591,708	4,443,252	46%	51%
Town/Municipal Expenditures	2,862,267	1,423,603	50%	51%
Board of Education Expenditures	6,688,595	1,827,126	27%	32%
Total General Fund Expenditures	9,550,862	3,250,729	34%	38%

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 November 30, 2020 of the current fiscal year are at 58% of the budgeted amount. This is on par for property tax collections for the same period in last fiscal year which were 58% of budget.

State Grants make up 34.1% of total budgeted revenues. The Town received its first installment of ECS (\$667,024) and the PILOT – State Property grant (\$6,156) in October with an additional \$100 in judicial revenues in November, which results in the Town being at 23% of its budgeted State grants revenue received. For the same period last fiscal year, State grants received were comparable with the Town having received 21% of its State grant revenue.

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise approximately 2.2% of total budgeted revenues. Current year collections on these sources total \$151,382 and are at 70% of the total budgeted amount. Collections in the prior year, adjusted to exclude the MRF received, were 55% 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.

Expenditures

Departmental and other operating expenditures as of November 30, 2020 tend to range between 36% and 42% 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 (67% year-to-date), insurance premiums (42% year-to-date) and maintenance contracts (73% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (89% year-to-date) and interest (52% year-to-date) are scheduled payments that do not necessarily occur evenly throughout the fiscal year.

Year to date expenditures by the Board of Education total \$1,827,126 or 27% of total budget. For the same period last fiscal year, Board of Education expenditures were 32% of budget.

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Sept 2020	Oct 2020	Nov 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Ordinary Income/Expense													
Income													
5000 - Taxes													
5000-1 - Current Taxes	600,399	56,292	36,338	5,669,773	3,261,191	(2,408,582)	58%	58%	5,669,773	5,669,773	-	100%	
5000-2 - Current Interest & Lien Fees	53	2,211	2,000	20,000	4,264	(15,736)	21%	38%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	18,031	4,464	11,744	125,000	57,688	(67,312)	46%	43%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	3,766	1,126	3,525	35,000	14,428	(20,572)	41%	41%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	-	1,185	1,067	72,000	5,366	(66,634)	7%	8%	72,000	72,000	-	100%	
5000-6 - Firefighter Tax Abatement	-	-	-	(11,250)	-	11,250	0%	0%	(11,250)	(11,250)	-	100%	
5000-7 - PILOT Solar Farm	-	-	-	200,000	200,000	-	100%	100%	200,000	200,000	-	100%	
5000-8 - Tax & Applic. Refunds (contra)	(125)	(226)	-	-	(431)	(431)	100%	100%	(431)	-	(431)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	(90)	-	-	(90)	(90)	100%	100%	(90)	-	(90)	100%	
Total 5000 - Taxes	622,124	64,962	54,674	6,110,523	3,542,416	(2,568,107)	58%	58%	6,110,002	6,110,523	(521)	100%	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	-	667,024	-	2,668,094	667,024	(2,001,070)	25%	25%	2,668,094	2,668,094	-	100%	
Total 5100 - State Grants-School	-	667,024	-	2,668,094	667,024	(2,001,070)	25%	25%	2,668,094	2,668,094	-	100%	
5200 - State Grants-Local													
5200-1 - Telecomm. Property Tax Grant	-	-	-	5,221	-	(5,221)	0%	0%	5,221	5,221	-	100%	
5200-10 - Judicial 10th Circuit Court	-	-	100	1,000	100	(900)	10%	144%	1,000	1,000	-	100%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	2,800	-	(2,800)	0%	0%	2,800	2,800	-	100%	
5200-13 - St. Police O/T	-	-	-	15,000	-	(15,000)	0%	103%	15,000	15,000	-	100%	
5200-14 - Town Aid Roads	-	-	-	151,738	76,174	(75,564)	50%	0%	151,738	151,738	-	100%	
5200-16 - Elderly & Disabled Transp Grant	-	-	-	8,543	-	(8,543)	0%	0%	8,543	8,543	-	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	-	-	386,528	-	(386,528)	0%	0%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	-	6,156	-	6,156	6,156	-	100%	100%	6,156	6,156	-	100%	
5200-5 - Mashantucket Pequot Grant	-	-	-	17,479	-	(17,479)	0%	0%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	-	-	-	2,574	-	(2,574)	0%	0%	2,574	2,574	-	100%	
5200-7 - Disability Exemption Reimb.	-	-	-	894	-	(894)	0%	0%	894	894	-	100%	
Total 5200 - State Grants-Local	-	6,156	100	597,933	82,430	(515,503)	14%	4%	597,933	597,933	-	100%	
5300 - Local Revenues													
5300-1 - Interest Income	114	89	54	3,000	594	(2,406)	20%	11%	3,000	3,000	-	100%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	42	671	22	3,500	849	(2,651)	24%	8%	3,500	3,500	-	100%	
5300-13 - Landfill Receipts	1,717	1,716	253	23,000	6,510	(16,490)	28%	36%	23,000	23,000	-	100%	
5300-14 - Newsletter Ads	1,100	-	200	2,000	1,361	(639)	68%	11%	2,000	2,000	-	100%	
5300-15 - Marriage Licenses	16	16	-	150	80	(70)	53%	75%	150	150	-	100%	
5300-16 - Sportsmans Licenses	7	6	9	150	26	(124)	17%	18%	150	150	-	100%	
5300-17 - Farmland Preservation	105	99	105	950	501	(449)	53%	53%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	70	210	140	1,000	800	(200)	80%	26%	1,000	1,000	-	100%	
5300-3 - Building Inspector Fees	505	21,901	1,970	25,000	25,941	941	104%	27%	25,941	25,000	941	104%	
5300-4 - Dog License Fees	59	35	4	1,500	479	(1,021)	32%	12%	1,500	1,500	-	100%	
5300-5 - Sundry Receipts, faxes, etc	62	2	2	400	80	(320)	20%	16%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	2,264	1,242	1,232	10,000	7,819	(2,181)	78%	71%	10,000	10,000	-	100%	
5300-8 - Conveyance Tax	4,661	2,044	1,188	17,000	14,232	(2,768)	84%	78%	17,000	17,000	-	100%	
5300-9 - Copies	396	441	521	5,000	2,361	(2,639)	47%	53%	5,000	5,000	-	100%	
Total 5300 - Local Revenues	11,118	28,472	5,700	92,650	61,633	(31,017)	67%	42%	93,591	92,650	941	101%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	6,037	5	-	-	8,071	8,071	100%	100%	8,071	-	8,071	100%	
5400-6 - Waste Management	2,387	7,966	2,817	52,000	13,170	(38,830)	25%	21%	52,000	52,000	-	100%	
Total 5400 - Misc Revenues	8,424	7,971	2,817	54,000	21,241	(32,759)	39%	948%	62,071	54,000	8,071	115%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	45,000	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	23,508	23,508	23,508	-	100%	100%	23,508	23,508	-	100%	
Total Income	641,666	774,585	131,799	9,591,708	4,443,252	(5,148,456)	46%	51%	9,600,199	9,591,708	8,491	100%	
Gross Profit	641,666	774,585	131,799	9,591,708	4,443,252	(5,148,456)	46%	51%	9,600,199	9,591,708	8,491	100%	
Expense													
6000 - Board of Selectmen													
6000-1 - First Selectman	3,108	3,108	3,108	40,400	17,094	(23,306)	42%	36%	40,400	40,400	-	100%	
6000-2 - Selectman 2	100	100	100	1,200	500	(700)	42%	42%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	100	1,200	500	(700)	42%	130%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	62	11	101	1,260	1,063	(197)	84%	72%	1,260	1,260	-	100%	
6000-5 - Selectman - Mileage	-	-	-	1,500	-	(1,500)	0%	39%	1,500	1,500	-	100%	

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Sept 2020	Oct 2020	Nov 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6000-6 · Selectman Executive Assistant	3,513	3,513	3,513	45,667	19,321	(26,346)	42%	42%	45,667	45,667	-	100%
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	40%	-	-	-	0%
Total 6000 · Board of Selectmen	6,883	6,832	6,922	91,227	38,478	(52,749)	42%	41%	91,227	91,227	-	100%
6005 · Elections												
6005-1 · Election Salaries	444	474	1,210	6,100	3,348	(2,752)	55%	39%	6,100	6,100	-	100%
6005-2 · Election Misc.	1,578	1,754	2,760	16,907	10,229	(6,678)	61%	40%	16,907	16,907	-	100%
Total 6005 · Elections	2,022	2,228	3,970	23,007	13,577	(9,430)	59%	39%	23,007	23,007	-	100%
6010 · Board of Finance												
6010-2 · BOF - Town Rpt, Sup.	-	-	-	188	-	(188)	0%	0%	188	188	-	100%
Total 6010 · Board of Finance	-	-	-	188	-	(188)	0%	0%	188	188	-	100%
6011 · Auditing												
6011 · Auditing	-	-	-	23,200	-	(23,200)	0%	0%	23,200	23,200	-	100%
6012 · Bookkeeper												
6012-1 · Bookkeeper - Salary	2,229	2,209	2,143	28,492	12,459	(16,033)	44%	41%	28,492	28,492	-	100%
6012-2 · Bookkeeper-Support	12	6	-	900	18	(882)	2%	0%	900	900	-	100%
Total 6012 · Bookkeeper	2,241	2,215	2,143	29,392	12,477	(16,915)	42%	40%	29,392	29,392	-	100%
6015 · Assessors												
6015-1 · Assessors, Salary	1,705	1,705	1,705	22,165	9,378	(12,787)	42%	42%	22,165	22,165	-	100%
6015-4 · Assessors, Travel Expense	-	-	-	300	-	(300)	0%	14%	300	300	-	100%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	280	-	(280)	0%	0%	280	280	-	100%
6015-6 · Assess. Misc. Supplies, Postage	45	-	244	1,680	602	(1,078)	36%	4%	1,680	1,680	-	100%
6015-7 · Assess. Map updts, Pric.Manuls	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
Total 6015 · Assessors	1,750	1,705	1,949	25,425	9,980	(15,445)	39%	37%	25,425	25,425	-	100%
6025 · Tax Collector												
6025-1 · Tax Collector, Salary	2,061	2,061	2,061	26,797	11,336	(15,461)	42%	42%	26,797	26,797	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	7	-	30	700	57	(643)	8%	6%	700	700	-	100%
6025-5 · Tax Collector, Postage	-	-	-	1,410	106	(1,304)	8%	0%	1,410	1,410	-	100%
Total 6025 · Tax Collector	2,068	2,061	2,091	28,907	11,499	(17,408)	40%	37%	28,907	28,907	-	100%
6030 · Town Treasurer	200	200	200	2,400	1,000	(1,400)	42%	42%	2,400	2,400	-	100%
6035 · Town Counsel & Financial Advisr												
6035-1 · Town Counsel	-	5,975	516	20,000	6,991	(13,009)	35%	27%	20,000	20,000	-	100%
6035-2 · Financial Advisor	-	-	-	7,000	-	(7,000)	0%	52%	7,000	7,000	-	100%
Total 6035 · Town Counsel & Financial Advisr	-	5,975	516	27,000	6,991	(20,009)	26%	33%	27,000	27,000	-	100%
6040 · Town Clerk												
6040-1 · Town Clerk, Salary	3,851	3,851	3,851	50,057	21,180	(28,877)	42%	42%	50,057	50,057	-	100%
6040-2 · Town Clerk, Office Sup, Misc.	-	26	333	1,463	453	(1,010)	31%	7%	1,463	1,463	-	100%
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	0%	350	350	-	100%
6040-4 · Town Clerk, School	103	-	-	900	103	(797)	11%	61%	900	900	-	100%
6040-5 · Town Clerk, Microfm(Security)	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
Total 6040 · Town Clerk	3,954	3,877	4,184	53,170	21,736	(31,434)	41%	41%	53,170	53,170	-	100%
6045 · Telephone Services/DSL/Website	1,398	626	1,446	11,500	4,854	(6,646)	42%	41%	11,500	11,500	-	100%
6050 · Pool Secretaries												
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,922	2,444	1,855	23,614	9,254	(14,360)	39%	40%	23,614	23,614	-	100%
6050-2 · Pool Sec, Salary-Land Use Clerk	2,705	2,014	2,705	35,167	14,562	(20,605)	41%	43%	35,167	35,167	-	100%
Total 6050 · Pool Secretaries	4,627	4,458	4,560	58,781	23,816	(34,965)	41%	42%	58,781	58,781	-	100%
6055 · Town Off. Bldg.												
6055-1 · Town Off. Bldg.Janitorial Serv	760	760	760	9,822	3,040	(6,782)	31%	42%	9,822	9,822	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	101	138	165	2,000	613	(1,387)	31%	28%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	-	-	1,213	11,500	1,213	(10,287)	11%	13%	11,500	11,500	-	100%
6055-4 · Town Off Bldg/Sen Ctr - Lights	706	48	831	9,000	2,857	(6,143)	32%	30%	9,000	9,000	-	100%
6055-5 · Town Off. Bldg. rpr & renov.	-	-	-	5,000	3,458	(1,542)	69%	86%	5,000	5,000	-	100%
Total 6055 · Town Off. Bldg.	1,567	946	2,969	37,322	11,181	(26,141)	30%	35%	37,322	37,322	-	100%
6060 · Grants/Contracts Manager												
6060-1 · Grants/Cont Mgr-Salary	-	-	-	-	-	-	0%	30%	-	-	-	0%
6060-2 · Grants/Co Mg-Workshops,Seminars	-	-	-	-	-	-	0%	21%	-	-	-	0%
6060-3 · Grants/ConMgr-Supp,Subs,Postage	-	-	-	-	-	-	0%	23%	-	-	-	0%
6060-4 · Grants/Contracts Mgr-Mileage	-	-	-	-	-	-	0%	17%	-	-	-	0%
Total 6060 · Grants/Contracts Manager	-	-	-	-	-	-	0%	29%	-	-	-	0%
6100 · P & Z Comm.												
6100-1 · P & Z Comm. Enfc. Off.	561	561	561	7,297	3,086	(4,211)	42%	42%	7,297	7,297	-	100%
6100-2 · P & Z Comm. Planner	(1,641)	1,520	-	13,500	1,520	(11,980)	11%	19%	13,500	13,500	-	100%
Total 6100 · P & Z Comm.	(1,080)	2,081	561	20,797	4,606	(16,191)	22%	28%	20,797	20,797	-	100%

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6111 · Land Use Miscellaneous	168	26	14	800	215	(585)	27%	13%	800	800	-	100%
6115 · Ec. Devel.	-	-	-	900	225	(675)	25%	0%	900	900	-	100%
6120 · Conservation Commission												
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	100	100	-	100%
6120-4 · Miscellaneous	203	-	-	1,000	203	(797)	20%	65%	1,000	1,000	-	100%
Total 6120 · Conservation Commission	203	-	-	1,100	203	(897)	18%	59%	1,100	1,100	-	100%
6150 · Conservation Wetlands Enf Off	560	800	720	6,500	2,570	(3,930)	40%	31%	6,500	6,500	-	100%
6200 · Highways												
6200-1 · Highways, General Maintenance	1,688	8,027	2,404	45,000	15,968	(29,032)	35%	48%	45,000	45,000	-	100%
6200-10 · Drug & Alcohol Testing	-	-	-	500	250	(250)	50%	50%	500	500	-	100%
6200-2 · Highways, Public Works Salary	16,871	17,133	17,719	203,035	92,363	(110,672)	45%	41%	203,035	203,035	-	100%
6200-3 · Highways, Misc. o/t labor.	556	341	619	26,200	3,559	(22,641)	14%	5%	26,200	26,200	-	100%
6200-4 · Boots - Highways	133	159	(118)	1,600	303	(1,297)	19%	46%	1,600	1,600	-	100%
6200-5 · Storm Materials	6,588	-	13,740	27,500	20,328	(7,172)	74%	53%	27,500	27,500	-	100%
6200-6 · Highways, Roadway Mgmt.	(65)	14,270	589	40,000	24,578	(15,422)	61%	77%	40,000	40,000	-	100%
6200-7 · Highways, Town Garage	711	739	697	8,000	2,349	(5,651)	29%	19%	8,000	8,000	-	100%
6200-8 · Stormwater Permit Fees(Phasell)	-	-	-	8,500	-	(8,500)	0%	72%	8,500	8,500	-	100%
Total 6200 · Highways	26,482	40,669	35,650	360,335	159,698	(200,637)	44%	44%	360,335	360,335	-	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	3,700	1,785	-	15,300	5,487	(9,813)	36%	94%	15,300	15,300	-	100%
6202-4 · Tree Warden Mileage	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
Total 6202 · Tree Maintenance	3,700	1,785	-	18,300	5,487	(12,813)	30%	76%	18,300	18,300	-	100%
6205 · Street Lighting	1,269	1,162	1,448	17,000	6,066	(10,934)	36%	39%	17,000	17,000	-	100%
6300 · Social Security	3,892	4,029	4,078	56,110	21,222	(34,888)	38%	40%	56,110	56,110	-	100%
6310 · Deferred Compensation	1,255	1,255	1,255	16,471	6,910	(9,561)	42%	42%	16,471	16,471	-	100%
6400 · Regional Agencies												
6400-1 · Reg. Agency - TVCCA	-	-	-	1,000	1,000	-	100%	100%	1,000	1,000	-	100%
6400-10 · RegAgency-SSAC of Eastern CT	300	-	-	300	300	-	100%	100%	300	300	-	100%
6400-11 · RegAg-SE CT Enterpr Reg	1,044	-	-	1,540	1,419	(121)	92%	92%	1,540	1,540	-	100%
6400-12 · RegAgcy-Regional Animal Control	-	-	-	9,100	9,100	-	100%	100%	9,100	9,100	-	100%
6400-2 · Reg. Agency - Cncl. of Gvnt	1,641	-	-	1,641	1,641	-	100%	100%	1,641	1,641	-	100%
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	-	-	300	-	(300)	0%	0%	300	300	-	100%
6400-4 · Reg. Agency - Women's Center	-	-	-	250	-	(250)	0%	0%	250	250	-	100%
6400-5 · Uncas Health District	-	4,919	-	19,674	9,838	(9,836)	50%	50%	19,674	19,674	-	100%
6400-6 · Reg. Agency - CCM	-	-	-	2,032	1,016	(1,016)	50%	100%	2,032	2,032	-	100%
6400-7 · Reg. Agency - Norwich PrbCrt	-	531	-	2,124	935	(1,189)	44%	50%	2,124	2,124	-	100%
6400-8 · Council of Small Towns (COST)	725	-	-	725	725	-	100%	100%	725	725	-	100%
6400-9 · Quinebaug Walking Weekends	-	-	-	175	-	(175)	0%	0%	175	175	-	100%
Total 6400 · Regional Agencies	3,710	5,450	-	38,861	25,974	(12,887)	67%	70%	38,861	38,861	-	100%
6500 · Insurance												
6500-1 · Insurance, General Town	7,074	-	-	29,133	14,982	(14,151)	51%	50%	29,133	29,133	-	100%
6500-2 · Insurance, Fire Department	4,173	-	219	16,690	8,565	(8,125)	51%	52%	16,690	16,690	-	100%
6500-4 · Insurance, Water & Sewer Plants	1,996	-	-	7,982	3,992	(3,990)	50%	50%	7,982	7,982	-	100%
6500-5 · Insurance,CIRMA (Workers Comp)	9,834	-	-	39,343	16,576	(22,767)	42%	34%	39,343	39,343	-	100%
6500-6 · Insurance, Empl. Medical Ins.	964	20,420	964	139,347	52,727	(86,620)	38%	42%	139,347	139,347	-	100%
6500-7 · Employee Insurance Waiver	329	329	329	3,950	1,645	(2,305)	42%	81%	3,950	3,950	-	100%
Total 6500 · Insurance	24,379	20,749	1,512	236,445	98,487	(137,958)	42%	44%	236,445	236,445	-	100%
6600 · Police Department												
6600-1 · Police Dept. Resident Trooper	-	-	-	167,982	-	(167,982)	0%	0%	167,982	167,982	-	100%
6600-2 · Police Dept., O/T 50% contra	-	-	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%
6600-3 · Police Dept. DARE Program	-	-	-	300	-	(300)	0%	72%	300	300	-	100%
6600-4 · Police Dept., Supplies, Misc.	-	-	-	500	299	(201)	60%	0%	500	500	-	100%
6600-5 · Police Dept. - Sch. Crs. Guard	334	456	216	3,883	1,006	(2,877)	26%	31%	3,883	3,883	-	100%
Total 6600 · Police Department	334	456	216	177,665	1,305	(176,360)	1%	1%	177,665	177,665	-	100%
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	1,950	1,918	5,085	24,000	12,782	(11,218)	53%	42%	24,000	24,000	-	100%
6605-2 · Fire Dept, Fixed Expenses	1,554	2,861	1,620	36,300	14,575	(21,725)	40%	44%	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.	499	189	467	11,200	1,513	(9,687)	14%	29%	11,200	11,200	-	100%
6605-5 · Fire Dept., Training	200	585	-	14,500	5,113	(9,387)	35%	50%	14,500	14,500	-	100%

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6605-6 · Fire Dept., Business Exp.	276	346	(64)	14,140	807	(13,333)	6%	16%	14,140	14,140	-	100%
6605-7 · Fire Dept., Equip. Maint.	409	122	195	12,600	1,954	(10,646)	16%	21%	12,600	12,600	-	100%
Total 6605 · Fire Dept.	4,888	6,021	7,303	120,290	36,744	(83,546)	31%	35%	120,290	120,290	-	100%
6610 · Emergency												
6610-1 · Salary Director	-	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%
6610-5 · Training Expense	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
6610-6 · Equipment Maintenance	-	-	-	830	-	(830)	0%	0%	830	830	-	100%
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 6610 · Emergency	-	-	-	4,030	-	(4,030)	0%	0%	4,030	4,030	-	100%
6615 · Fire Marshal/Burning Official												
6615-1 · Fire Marshal/Salary	738	738	738	8,854	3,690	(5,164)	42%	42%	8,854	8,854	-	100%
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	-	-	2,250	-	(2,250)	0%	0%	2,250	2,250	-	100%
6615-4 · Burning Official - Salary	-	-	-	625	-	(625)	0%	0%	625	625	-	100%
Total 6615 · Fire Marshal/Burning Official	738	738	738	11,729	3,690	(8,039)	31%	32%	11,729	11,729	-	100%
6620 · Enf. Off-Bldg.Code												
6620-1 · Enf.Off-Bldg Code - Salary	1,513	1,513	1,513	19,666	8,321	(11,345)	42%	42%	19,666	19,666	-	100%
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	-	800	-	(800)	0%	1%	800	800	-	100%
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	-	135	250	135	(115)	54%	0%	250	250	-	100%
6620-6 · Enf.Off-Bldg.Code.- Ed.Training	-	-	-	250	-	(250)	0%	8%	250	250	-	100%
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 6620 · Enf. Off-Bldg.Code	1,513	1,513	1,648	21,466	8,456	(13,010)	39%	39%	21,466	21,466	-	100%
6625 · Blight Enforcement Officer												
6625-1 · Blight Enforce. Officer-Salary	299	299	299	3,591	1,495	(2,096)	42%	42%	3,591	3,591	-	100%
6625-2 · Blight Enforce.Officer-Mileage	-	-	-	150	-	(150)	0%	0%	150	150	-	100%
6625-3 · Blight Enforce.Officer-Postage	-	-	-	150	-	(150)	0%	17%	150	150	-	100%
Total 6625 · Blight Enforcement Officer	299	299	299	3,891	1,495	(2,396)	38%	39%	3,891	3,891	-	100%
6700 · Sanit/Wst Rem.												
6700-2 · Sanit/Wst.Rem,Matls.Misc	294	64	301	5,000	1,351	(3,649)	27%	50%	5,000	5,000	-	100%
6700-3 · Sanit/Wst.Rem., Recycling	4,519	4,872	6,538	65,000	25,389	(39,611)	39%	48%	65,000	65,000	-	100%
Total 6700 · Sanit/Wst Rem.	4,813	4,936	6,839	70,000	26,740	(43,260)	38%	48%	70,000	70,000	-	100%
6702 · Waste Management Exp. (Waste Management)	4,002	4,496	5,862	63,000	20,593	(42,407)	33%	26%	63,000	63,000	-	100%
6810 · Comm. of Aging												
6810-1 · Comm. on Aging - Salary	2,398	2,409	2,343	31,574	13,100	(18,474)	41%	50%	31,574	31,574	-	100%
6810-2 · Commission on Aging-Munic Agent	-	-	-	200	30	(170)	15%	4%	200	200	-	100%
6810-4 · Comm. on Aging - Off sup/misc.	42	43	43	1,740	411	(1,329)	24%	28%	1,740	1,740	-	100%
6810-5 · Comm. of Aging - Elevator Contr	206	206	206	2,515	1,030	(1,485)	41%	41%	2,515	2,515	-	100%
6810-6 · Comm. of Aging - Programs	55	96	96	3,000	268	(2,732)	9%	47%	3,000	3,000	-	100%
6810-7 · Comm. of Aging - Van Driver	-	-	-	14,000	-	(14,000)	0%	33%	14,000	14,000	-	100%
6810-7a · Comm of Aging-Van Dr	1,554	1,561	1,561	19,452	8,536	(10,916)	44%	46%	19,452	19,452	-	100%
6810-8 · Comm. on Aging -Senior Ctr Aide	-	-	-	-	-	-	0%	29%	-	-	-	0%
6810-9 · Van Expense, Comm. on Aging	-	456	68	7,000	791	(6,209)	11%	20%	7,000	7,000	-	100%
Total 6810 · Comm. of Aging	4,255	4,771	4,317	79,481	24,166	(55,315)	30%	38%	79,481	79,481	-	100%
6950 · Capital Project												
6950-1 · Capital Project,Rpr Centr Plnt	-	-	-	6,000	1,183	(4,817)	20%	11%	6,000	6,000	-	100%
6950-2 · Engineering Fees, Cap. Proj.	-	-	-	8,700	7,360	(1,340)	85%	0%	8,700	8,700	-	100%
Total 6950 · Capital Project	-	-	-	14,700	8,543	(6,157)	58%	6%	14,700	14,700	-	100%
7000 · Parks & Playgrounds	158	-	90	750	314	(436)	42%	36%	750	750	-	100%
7002 · Summer Recreation(SPARC)												
7002-1 · Summer Recreation Salaries	-	-	-	-	-	-	0%	93%	-	-	-	0%
7002-2 · Summer Recreation Supplies	-	-	-	-	-	-	0%	0%	-	-	-	0%
Total 7002 · Summer Recreation(SPARC)	-	-	-	-	-	-	0%	84%	-	-	-	0%
7003 · Recreation Facilities (BoS)												
7003-2 · Electricity	160	57	129	1,825	511	(1,314)	28%	33%	1,825	1,825	-	100%
Total 7003 · Recreation Facilities (BoS)	160	57	129	1,825	511	(1,314)	28%	33%	1,825	1,825	-	100%
7004 · Recreation Events(SPARC)												
7004-1 · RecEvent-3 Villages Fall Fest	-	-	-	3,500	-	(3,500)	0%	45%	3,500	3,500	-	100%
7004-2 · Rec Event-Earth Day	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
7004-3 · Rec Event-Youth Yr Lng Activity	276	-	-	500	276	(224)	55%	0%	500	500	-	100%
7004-4 · Rec Event-Shetucket River Fest	-	-	-	250	-	(250)	0%	43%	250	250	-	100%
7004-8 · Rec Event-Other	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 7004 · Recreation Events(SPARC)	276	-	-	5,150	276	(4,874)	5%	37%	5,150	5,150	-	100%

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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.	20	-	97	850	117	(733)	14%	6%	850	850	-	100%	
7010-2 - Grist Mill-Elevator Maintenance	4,327	188	188	7,443	5,079	(2,364)	68%	41%	7,443	7,443	-	100%	
7010-3 - Grist Mill - Heat, Light	443	35	360	7,850	1,818	(6,032)	23%	28%	7,850	7,850	-	100%	
7010-5 - Grist Mill - Janitor- Salaries	-	60	250	7,020	310	(6,710)	4%	42%	7,020	7,020	-	100%	
Total 7010 - Grist Mill	4,790	283	895	23,163	7,324	(15,839)	32%	34%	23,163	23,163	-	100%	
7012 - Historical Museum													
7012-1 - Salary	-	-	-	1,930	-	(1,930)	0%	32%	1,930	1,930	-	100%	
7012-14 - Sprague Historical Society	-	-	20	200	20	(180)	10%	0%	200	200	-	100%	
Total 7012 - Historical Museum	-	-	20	2,130	20	(2,110)	1%	31%	2,130	2,130	-	100%	
7015 - Library													
7015-1 - Library - Librarian Assistant-1	222	1,138	850	12,996	2,210	(10,786)	17%	29%	12,996	12,996	-	100%	
7015-10 - Library - Director	2,637	2,358	2,412	28,160	12,702	(15,458)	45%	39%	28,160	28,160	-	100%	
7015-11 - Library - Programs	-	-	(343)	2,500	(343)	(2,843)	-14%	18%	2,500	2,500	-	100%	
7015-12 - Professional Fees	-	-	170	500	170	(330)	34%	11%	500	500	-	100%	
7015-13 - Library-St Lib CT Membership	-	-	-	550	-	(550)	0%	64%	550	550	-	100%	
7015-2 - Library - Books	338	112	(554)	4,500	(49)	(4,549)	-1%	41%	4,500	4,500	-	100%	
7015-3 - Library - Sup./Misc.	406	285	(100)	2,054	591	(1,463)	29%	4%	2,054	2,054	-	100%	
7015-4 - Library - Library Assistant - 3	475	1,213	847	12,996	2,723	(10,273)	21%	28%	12,996	12,996	-	100%	
7015-5 - Librarian Assistant - 5	132	468	480	5,500	1,080	(4,420)	20%	16%	5,500	5,500	-	100%	
7015-6 - Library - Librarian Assistant-2	488	(394)	438	12,320	1,347	(10,973)	11%	50%	12,320	12,320	-	100%	
Total 7015 - Library	4,698	5,180	4,200	82,076	20,431	(61,645)	25%	33%	82,076	82,076	-	100%	
7100 - Miscellaneous													
7100-10 - Newsletter- Salary	-	-	-	600	50	(550)	8%	42%	600	600	-	100%	
7100-11 - Bank Fees	-	-	-	-	43	43	100%	100%	43	-	43	100%	
7100-12 - Newsletter - Misc.	24	-	-	2,000	24	(1,976)	1%	41%	2,000	2,000	-	100%	
7100-2 - War Mem./Lords Bridge Gazebo	47	-	48	675	190	(485)	28%	34%	675	675	-	100%	
7100-3 - Cemeteries, Vets Graves	-	-	-	700	-	(700)	0%	0%	700	700	-	100%	
7100-4 - Contingent Fund	1,000	325	357	3,000	1,735	(1,265)	58%	32%	3,000	3,000	-	100%	
7100-5 - Memorial Day Celebration	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%	
7100-6 - Legal Ads	1,664	1,234	188	13,000	3,598	(9,402)	28%	11%	13,000	13,000	-	100%	
7100-8 - Unemployment Compensation	3,108	(5,179)	-	-	315	315	100%	100%	315	-	315	100%	
Total 7100 - Miscellaneous	5,843	(3,620)	593	20,975	5,955	(15,020)	28%	68%	21,333	20,975	358	102%	
7150 - Sewer & Water Dept.													
7150-1 - Water & Sewer Public Services	1,723	-	-	8,500	1,723	(6,777)	20%	30%	8,500	8,500	-	100%	
Total 7150 - Sewer & Water Dept.	1,723	-	-	8,500	1,723	(6,777)	20%	30%	8,500	8,500	-	100%	
7200 - Office Machines/Sup/Mnt.													
7200-1 - Office Mach/Sup/Mnt -Town Clerk	-	1,308	-	9,850	4,315	(5,535)	44%	48%	9,850	9,850	-	100%	
7200-10 - Fixed Asset Inventory	-	-	-	1,203	1,323	120	110%	116%	1,323	1,203	120	110%	
7200-2 - Office Mach/Sup/Mnt.- Tax Coll.	-	-	-	9,031	7,497	(1,534)	83%	96%	9,031	9,031	-	100%	
7200-3 - Office Mach/Sup/Mnt.- Assessor	-	-	-	12,317	12,730	413	103%	100%	12,730	12,317	413	103%	
7200-4 - Office Mach/Sup/Mnt-Select/Trea	55	77	105	1,000	312	(688)	31%	23%	1,000	1,000	-	100%	
7200-5 - Office Machines - Equip.Mnt.	16	1,813	-	7,000	3,311	(3,689)	47%	44%	7,000	7,000	-	100%	
7200-6 - Office MachSupp-ServSupp	-	-	-	5,000	5,000	-	100%	100%	5,000	5,000	-	100%	
7200-7 - Paychex Services	223	231	229	3,200	1,168	(2,032)	37%	33%	3,200	3,200	-	100%	
7200-8 - Off.Mach/Sup/Mnt-Library Suppor	-	289	540	4,124	3,105	(1,019)	75%	64%	4,124	4,124	-	100%	
7200-9 - Off.Mach/Sup/Mnt.-Mail System	-	177	-	708	177	(531)	25%	30%	708	708	-	100%	
Total 7200 - Office Machines/Sup/Mnt.	294	3,895	874	53,433	38,938	(14,495)	73%	73%	53,966	53,433	533	101%	
7300 - Interest Payments - Bonds													
7300-14 - 2005 Bonds, Land Purchase, Rds	12,375	-	(2,125)	24,750	10,250	(14,500)	41%	50%	24,750	24,750	-	100%	
7300-15 - 2009 Bond-Roads, Roof, Fire App,A	-	-	10,700	19,200	10,700	(8,500)	56%	55%	19,200	19,200	-	100%	
7300-16 - 2013 Bonds-Variou Purposes	-	-	-	115,675	61,338	(54,337)	53%	53%	115,675	115,675	-	100%	
Total 7300 - Interest Payments - Bonds	12,375	-	8,575	159,625	82,288	(77,337)	52%	53%	159,625	159,625	-	100%	
7305 - Redemption of Debt-Principal													
7305-14 - 2005 Bonds, Land Purchase, Rds	-	-	-	85,000	-	(85,000)	0%	0%	85,000	85,000	-	100%	
7305-15 - 2009 Bond-Roads, Roof, FireApp,AD	-	-	110,000	110,000	110,000	-	100%	100%	110,000	110,000	-	100%	
7305-16 - 2013 Bonds Various Purposes	-	-	-	350,000	350,000	-	100%	100%	350,000	350,000	-	100%	
7305-17 - Note Payment	186,839	-	-	185,000	186,839	1,839	101%	100%	186,839	185,000	1,839	101%	

**BOE Budget v. Actual
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	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
1000-Regular Instruction										
1000.51110. Wages Paid to Teachers - Regular Ed	\$ 1,099,543.00	\$ -	\$ -	\$ 1,099,543.00	\$ 347,833.57	\$ -	\$ 347,833.57	\$ 751,709.43	\$ 695,676.19	\$ 56,033.24
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 44,531.00	\$ -	\$ -	\$ 44,531.00	\$ 14,819.68	\$ -	\$ 14,819.68	\$ 29,711.32	\$ 29,711.32	\$ -
1000.52100. Group Life Insurance - Regular	\$ 705.00	\$ -	\$ -	\$ 705.00	\$ 355.96	\$ -	\$ 355.96	\$ 349.04	\$ 394.67	\$ (45.63)
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 20,749.00	\$ -	\$ -	\$ 20,749.00	\$ 6,125.07	\$ -	\$ 6,125.07	\$ 14,623.93	\$ 13,631.30	\$ 992.63
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 2,044.80	\$ -	\$ 2,044.80	\$ 7,955.20	\$ 3,977.60	\$ 3,977.60
1000.52800. Health Insurance - Regular	\$ 269,065.00	\$ -	\$ -	\$ 269,065.00	\$ 121,560.55	\$ -	\$ 121,560.55	\$ 147,504.45	\$ 124,557.40	\$ 22,947.05
1000.53200. Substitutes - Regular Education	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00		\$ 12,000.00
1000.53230. Purchased Pupil Services	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 1,125.00	\$ 125.00
1000.54420. Equipment Leasing	\$ 21,064.00	\$ -	\$ -	\$ 21,064.00	\$ 5,760.57	\$ 12,248.71	\$ 18,009.28	\$ 3,054.72		\$ 3,054.72
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 328.30	\$ -	\$ 328.30	\$ 6,671.70	\$ 6,004.53	\$ 667.17
1000.56110. Instructional Supplies - Regular Education	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 935.51	\$ -	\$ 935.51	\$ 2,064.49	\$ 1,858.04	\$ 206.45
1000.56400. Workbooks/Disposables	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 958.66	\$ -	\$ 958.66	\$ 9,041.34	\$ 8,137.21	\$ 904.13
1000.56410. Textbooks	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,766.37	\$ -	\$ 1,766.37	\$ 1,233.63	\$ 1,110.27	\$ 123.36
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 488.12	\$ -	\$ 488.12	\$ 7,511.88	\$ 6,760.69	\$ 751.19
1000.58100. Dues & Fees	\$ 9,553.00	\$ -	\$ -	\$ 9,553.00	\$ -	\$ -	\$ -	\$ 9,553.00	\$ 9,553.00	\$ -
Total	\$ 1,519,460.00	\$ -	\$ -	\$ 1,519,460.00	\$ 502,977.16	\$ 12,248.71	\$ 515,225.87	\$ 1,004,234.13	\$ 902,497.22	\$ 101,736.91
1200-Special Education										
1200.51110. Wages Paid to Teachers - SPED	\$ 316,899.00	\$ -	\$ -	\$ 316,899.00	\$ 116,670.76	\$ -	\$ 116,670.76	\$ 200,228.24	\$ 206,507.24	\$ (6,279.00)
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 229,662.00	\$ -	\$ -	\$ 229,662.00	\$ 69,947.07	\$ -	\$ 69,947.07	\$ 159,714.93	\$ 151,079.43	\$ 8,635.50
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 84,549.00	\$ -	\$ -	\$ 84,549.00	\$ 29,893.06	\$ -	\$ 29,893.06	\$ 54,655.94	\$ 53,023.14	\$ 1,632.80
1200.52100. Group Life Insurance - SPED	\$ 891.00	\$ -	\$ -	\$ 891.00	\$ 401.58	\$ -	\$ 401.58	\$ 489.42	\$ 470.88	\$ 18.54
1200.52200. FICA/Medicare Employer - SPED	\$ 31,891.00	\$ -	\$ -	\$ 31,891.00	\$ 8,972.82	\$ -	\$ 8,972.82	\$ 22,918.18	\$ 21,945.07	\$ 973.11
1200.52300. Pension Contributions	\$ 3,382.00	\$ -	\$ -	\$ 3,382.00	\$ 1,821.08	\$ -	\$ 1,821.08	\$ 1,560.92	\$ 2,060.90	\$ (499.98)
1200.52800. Health Insurance	\$ 228,432.00	\$ -	\$ -	\$ 228,432.00	\$ 86,897.18	\$ -	\$ 86,897.18	\$ 141,534.82	\$ 114,194.70	\$ 27,340.12
1200.53200. Substitutes - SPED	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00		\$ 10,000.00
1200.53230. Purchased Pupil Services	\$ 29,000.00	\$ -	\$ -	\$ 29,000.00	\$ 501.45	\$ 3,787.60	\$ 4,289.05	\$ 24,710.95	\$ 22,239.86	\$ 2,471.10
1200.53300. Other Prof/Tech Services	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 660.00	\$ -	\$ 660.00	\$ 1,840.00	\$ 1,656.00	\$ 184.00
1200.55800. Travel Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ 1,080.00	\$ 120.00
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 900.00	\$ 100.00
1200.56110. Instructional Supplies - SPED	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,684.69	\$ -	\$ 1,684.69	\$ (684.69)		\$ (684.69)
1200.56400. Workbooks/Disposables	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 544.54	\$ -	\$ 544.54	\$ (44.54)		\$ (44.54)
1200.58100. Dues & Fees	\$ 760.00	\$ -	\$ -	\$ 760.00	\$ 550.00	\$ -	\$ 550.00	\$ 210.00	\$ 210.00	\$ -
Total	\$ 941,666.00	\$ -	\$ -	\$ 941,666.00	\$ 318,544.23	\$ 3,787.60	\$ 322,331.83	\$ 619,334.17	\$ 575,367.22	\$ 43,966.96
1300-Adult Education - Cooperative										
1300.55690. Tuition - Adult Cooperative	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ (11,305.00)	\$ -	\$ (11,305.00)	\$ 27,355.00	\$ 27,355.00	\$ -
Total	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ (11,305.00)	\$ -	\$ (11,305.00)	\$ 27,355.00	\$ 27,355.00	\$ -

**BOE Budget v. Actual
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	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
1500-Stipends - Extra Curricular										
1500.51930. Extra Curricular Stipends Paid	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 4,648.00	\$ -	\$ 4,648.00	\$ 7,161.00	\$ 7,161.00	\$ -
Total	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 4,648.00	\$ -	\$ 4,648.00	\$ 7,161.00	\$ 7,161.00	\$ -
1600-Summer School										
1600.51110. Wages Paid to Teachers - Summer School	\$ 1,310.00	\$ -	\$ -	\$ 1,310.00	\$ -	\$ -	\$ -	\$ 1,310.00		\$ 1,310.00
1600.51120. Wages Paid to Inst Aides - Summer School	\$ 950.00	\$ -	\$ -	\$ 950.00	\$ -	\$ -	\$ -	\$ 950.00		\$ 950.00
1600.51901. Wages Paid - Other Non-Cert - Summer School	\$ 1,430.00	\$ -	\$ -	\$ 1,430.00	\$ -	\$ -	\$ -	\$ 1,430.00		\$ 1,430.00
1600.52200. FICA/Medicare Employer - Summer School	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00		\$ 200.00
Total	\$ 3,890.00	\$ -	\$ -	\$ 3,890.00	\$ -	\$ -	\$ -	\$ 3,890.00	\$ -	\$ 3,890.00
1700-Tutoring										
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ 350.00	\$ 350.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ 1,023.00	\$ -	\$ 1,023.00	\$ (1,023.00)		\$ (1,023.00)
Total	\$ 18,700.00	\$ -	\$ -	\$ 18,700.00	\$ 1,023.00	\$ -	\$ 1,023.00	\$ 17,677.00	\$ 9,350.00	\$ 8,327.00
1800-Stipends - Sports Teams										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ -	\$ -	\$ -	\$ 16,283.00	\$ 13,396.00	\$ 2,887.00
1800.52200. FICA/Medicare Employer	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00	\$ -	\$ -	\$ -	\$ 1,245.00	\$ 1,024.80	\$ 220.20
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ -	\$ -	\$ -	\$ 3,570.00	\$ 2,677.50	\$ 892.50
Total	\$ 21,098.00	\$ -	\$ -	\$ 21,098.00	\$ -	\$ -	\$ -	\$ 21,098.00	\$ 17,098.30	\$ 3,999.70
2110-Social Work Services										
2110.51900. Wages Paid - Social Worker	\$ 64,463.00	\$ -	\$ -	\$ 64,463.00	\$ 20,511.25	\$ -	\$ 20,511.25	\$ 43,951.75	\$ 43,952.15	\$ (0.40)
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 12.24	\$ -	\$ 12.24	\$ 25.76	\$ 25.56	\$ 0.20
2110.52200. FICA/Medicare Employer - Social Worker	\$ 935.00	\$ -	\$ -	\$ 935.00	\$ 297.43	\$ -	\$ 297.43	\$ 637.57	\$ 637.29	\$ 0.28
2110.52800. Health Insurance - Social Worker	\$ 1,410.00	\$ -	\$ -	\$ 1,410.00	\$ -	\$ -	\$ -	\$ 1,410.00	\$ 1,410.00	\$ -
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 180.00	\$ 20.00
Total	\$ 67,046.00	\$ -	\$ -	\$ 67,046.00	\$ 20,820.92	\$ -	\$ 20,820.92	\$ 46,225.08	\$ 46,205.00	\$ 20.08
2130-Health Office										
2130.51901. Wages Paid - School Nurse	\$ 76,050.00	\$ -	\$ -	\$ 76,050.00	\$ 34,540.95	\$ -	\$ 34,540.95	\$ 41,509.05	\$ 41,509.22	\$ (0.17)
2130.51910. Wages Paid - Nurse Substitutes	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00
2130.51930. Nursing Stipends Paid	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
2130.52100. Group Life Insurance - Health Office	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 37.80	\$ -	\$ 37.80	\$ 38.20	\$ 37.80	\$ 0.40
2130.52200. FICA/Medicare Employer - Health	\$ 8,078.00	\$ -	\$ -	\$ 8,078.00	\$ 2,762.26	\$ -	\$ 2,762.26	\$ 5,315.74	\$ 5,316.08	\$ (0.34)
2130.52800. Health Insurance - Health Office	\$ 10,933.00	\$ -	\$ -	\$ 10,933.00	\$ 5,154.57	\$ -	\$ 5,154.57	\$ 5,778.43	\$ 5,408.76	\$ 369.67
2130.53230. Purchased Pupil Services	\$ 585.00	\$ -	\$ -	\$ 585.00	\$ -	\$ 439.50	\$ 439.50	\$ 145.50	\$ 130.95	\$ 14.55
2130.53300. Other Prof/Tech Services	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ -	\$ 600.00	\$ (600.00)	\$ -	\$ (600.00)

**BOE Budget v. Actual
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	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2130.54300. Repairs & Maint Equipment	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 180.00	\$ 20.00
2130.55800. Conference/Travel - Health Office	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ 630.00	\$ 70.00
2130.56100. Supplies	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 445.00	\$ -	\$ 445.00	\$ 1,955.00	\$ 1,759.50	\$ 195.50
2130.56430. Professional Periodicals	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 27.00	\$ -	\$ 27.00	\$ 73.00	\$ 65.70	\$ 7.30
2130.58100. Dues & Fees	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 220.00	\$ -	\$ 220.00	\$ 380.00	\$ 380.00	\$ -
Total	\$ 105,722.00	\$ -	\$ -	\$ 105,722.00	\$ 45,787.58	\$ 439.50	\$ 46,227.08	\$ 59,494.92	\$ 57,418.01	\$ 2,076.91
2140-Psychological Services										
2140.51900. Wages Paid - School Psychologist	\$ 50,323.00	\$ -	\$ -	\$ 50,323.00	\$ 16,011.87	\$ -	\$ 16,011.87	\$ 34,311.13	\$ 34,311.13	\$ -
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 18.90	\$ -	\$ 18.90	\$ 19.10	\$ 18.90	\$ 0.20
2140.52200. FICA/Medicare Employer - Psychologist	\$ 730.00	\$ -	\$ -	\$ 730.00	\$ 219.95	\$ -	\$ 219.95	\$ 510.05	\$ 509.73	\$ 0.32
2140.52800. Health Insurance	\$ 10,090.00	\$ -	\$ -	\$ 10,090.00	\$ 4,706.88	\$ -	\$ 4,706.88	\$ 5,383.12	\$ 5,244.84	\$ 138.28
2140.53230. Purchased Pupil Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,800.00	\$ 200.00
2140.56100. Assessment Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 819.00	\$ -	\$ 819.00	\$ 1,181.00	\$ 1,062.90	\$ 118.10
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 180.00	\$ 20.00
Total	\$ 65,381.00	\$ -	\$ -	\$ 65,381.00	\$ 21,776.60	\$ -	\$ 21,776.60	\$ 43,604.40	\$ 43,127.50	\$ 476.90
2150-Speech & Audiology Services										
2150.53230. Purchased Pupil Services	\$ 63,389.00	\$ -	\$ -	\$ 63,389.00	\$ 26,876.83	\$ 36,511.93	\$ 63,388.76	\$ 0.24		\$ 0.24
2150.56100. Supplies	\$ 775.00	\$ -	\$ -	\$ 775.00	\$ -	\$ -	\$ -	\$ 775.00	\$ 697.50	\$ 77.50
Total	\$ 64,164.00	\$ -	\$ -	\$ 64,164.00	\$ 26,876.83	\$ 36,511.93	\$ 63,388.76	\$ 775.24	\$ 697.50	\$ 77.74
2160-PT/OT Services										
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ 28.13	\$ -	\$ 28.13	\$ (28.13)	\$ (28.13)	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 28.13	\$ -	\$ 28.13	\$ (28.13)	\$ (28.13)	\$ -
2210-Improvement of Instruction										
2210.53220. In Service	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 890.00	\$ -	\$ 890.00	\$ 3,110.00	\$ 2,799.00	\$ 311.00
2210.55800. Conference/Travel - Professional Development	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ 704.00	\$ 210.00	\$ 914.00	\$ 5,086.00	\$ 4,577.40	\$ 508.60
2210.56100. Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,800.00	\$ 200.00
Total	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 1,594.00	\$ 210.00	\$ 1,804.00	\$ 10,196.00	\$ 9,176.40	\$ 1,019.60
2230-Technology										
2230.51901. Wages Paid - Technology Staff	\$ 12,314.00	\$ -	\$ -	\$ 12,314.00	\$ 4,714.21	\$ -	\$ 4,714.21	\$ 7,599.79	\$ 7,600.00	\$ (0.21)
2230.52100. Group Life Insurance - Technology	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 3.78	\$ -	\$ 3.78	\$ 4.22	\$ 3.78	\$ 0.44
2230.52200. FICA/Medicare Employer - Technology	\$ 942.00	\$ -	\$ -	\$ 942.00	\$ 354.02	\$ -	\$ 354.02	\$ 587.98	\$ 588.02	\$ (0.04)
2230.52300. Pension Contributions - Technology	\$ 492.00	\$ -	\$ -	\$ 492.00	\$ 265.21	\$ -	\$ 265.21	\$ 226.79	\$ 227.36	\$ (0.57)
2230.52800. Health Insurance - Technology	\$ 2,187.00	\$ -	\$ -	\$ 2,187.00	\$ 1,030.93	\$ -	\$ 1,030.93	\$ 1,156.07	\$ 1,081.74	\$ 74.33
2230.53520. Other Technical Services	\$ 74,160.00	\$ -	\$ -	\$ 74,160.00	\$ 45,540.75	\$ 28,619.25	\$ 74,160.00	\$ -	\$ -	\$ -
2230.56100. Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 450.00	\$ 50.00
2230.56500. Technology Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 657.00	\$ -	\$ 657.00	\$ 1,343.00	\$ 1,208.70	\$ 134.30
2230.57340. Technology Hardware - Instructional	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 9,799.80	\$ -	\$ 9,799.80	\$ (8,799.80)	\$ (8,899.80)	\$ 100.00
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 964.96	\$ -	\$ 964.96	\$ 2,035.04	\$ 1,831.54	\$ 203.50

**BOE Budget v. Actual
11/30/2020**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2230.57350. Software - Instructional	\$ 12,725.00	\$ -	\$ -	\$ 12,725.00	\$ 815.86	\$ -	\$ 815.86	\$ 11,909.14	\$ 10,366.00	\$ 1,543.14
2230.57351. Software - Non-Instructional	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 1,450.00	\$ -	\$ 1,450.00	\$ 24,470.00	\$ 10,544.82	\$ 13,925.18
Total	\$ 135,248.00	\$ -	\$ -	\$ 135,248.00	\$ 65,596.52	\$ 28,619.25	\$ 94,215.77	\$ 41,032.23	\$ 25,002.16	\$ 16,030.07
2310-Board of Education										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 4,522.24	\$ -	\$ 4,522.24	\$ 7,477.76	\$ 7,478.32	\$ (0.56)
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 3.78	\$ -	\$ 3.78	\$ 4.22	\$ 3.78	\$ 0.44
2310.52200. FICA/Medicare Employer - BOE Office	\$ 918.00	\$ -	\$ -	\$ 918.00	\$ 328.55	\$ -	\$ 328.55	\$ 589.45	\$ 589.49	\$ (0.04)
2310.52300. Pension Contributions - BOE Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 258.46	\$ -	\$ 258.46	\$ 221.54	\$ 221.56	\$ (0.02)
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
2310.52700. Workers' Compensation - BOE Office	\$ 23,527.00	\$ -	\$ -	\$ 23,527.00	\$ 10,765.17	\$ 10,765.50	\$ 21,530.67	\$ 1,996.33	\$ -	\$ 1,996.33
2310.52800. Health Insurance - BOE Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 2,733.12	\$ -	\$ 2,733.12	\$ 3,065.88	\$ 2,850.30	\$ 215.58
2310.53020. Legal Services - BOE Office	\$ 25,825.00	\$ -	\$ -	\$ 25,825.00	\$ -	\$ -	\$ -	\$ 25,825.00	\$ 23,242.50	\$ 2,582.50
2310.55200. Property/Liability Insurance - BOE Office	\$ 20,244.00	\$ -	\$ -	\$ 20,244.00	\$ 10,319.00	\$ 9,071.00	\$ 19,390.00	\$ 854.00	\$ -	\$ 854.00
2310.55400. Advertising - BOE Office	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 3,275.08	\$ -	\$ 3,275.08	\$ (2,775.08)	\$ -	\$ (2,775.08)
2310.55800. Conference/Travel - BOE Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 25.00	\$ -	\$ 25.00	\$ 275.00	\$ 247.50	\$ 27.50
2310.56100. Supplies - BOE Office	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00	\$ 891.24	\$ 19.50	\$ 910.74	\$ 489.26	\$ 440.33	\$ 48.93
2310.58100. Dues & Fees - BOE Office	\$ 2,416.00	\$ -	\$ -	\$ 2,416.00	\$ 13.25	\$ -	\$ 13.25	\$ 2,402.75	\$ 2,402.75	\$ -
2310.58900. Graduation Costs - BOE Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
Total	\$ 97,417.00	\$ -	\$ -	\$ 97,417.00	\$ 33,134.89	\$ 19,856.00	\$ 52,990.89	\$ 44,426.11	\$ 41,476.53	\$ 2,949.58
2320-Superintendents Office										
2320.51900. Wages Paid - Superintendent	\$ 75,500.00	\$ -	\$ -	\$ 75,500.00	\$ 35,400.00	\$ -	\$ 35,400.00	\$ 40,100.00	\$ 42,600.00	\$ (2,500.00)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 4,522.24	\$ -	\$ 4,522.24	\$ 7,477.76	\$ 7,478.32	\$ (0.56)
2320.52100. Group Life Insurance - Superintendent Office	\$ 134.00	\$ -	\$ -	\$ 134.00	\$ 3.78	\$ -	\$ 3.78	\$ 130.22	\$ 129.78	\$ 0.44
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,049.00	\$ -	\$ -	\$ 2,049.00	\$ 841.85	\$ -	\$ 841.85	\$ 1,207.15	\$ 1,207.19	\$ (0.04)
2320.52300. Pension Contributions - Superintendent's Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 258.45	\$ -	\$ 258.45	\$ 221.55	\$ 221.57	\$ (0.02)
2320.52800. Health Insurance - Superintendent's Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 2,733.12	\$ -	\$ 2,733.12	\$ 3,065.88	\$ 2,850.30	\$ 215.58
2320.55800. Conference/Travel - Superintendent's Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 900.00	\$ 100.00
2320.56100. Supplies - Superintendent's Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 47.79	\$ -	\$ 47.79	\$ 252.21	\$ 226.99	\$ 25.22
2320.58100. Dues & Fees - Superintendent's Office	\$ 1,561.00	\$ -	\$ -	\$ 1,561.00	\$ 450.00	\$ -	\$ 450.00	\$ 1,111.00	\$ 1,111.00	\$ -
Total	\$ 98,823.00	\$ -	\$ -	\$ 98,823.00	\$ 44,257.23	\$ -	\$ 44,257.23	\$ 54,565.77	\$ 56,725.15	\$ (2,159.38)
2400-School Administration Office										
2400.51900. Wages Paid - Principal	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	\$ 43,719.04	\$ -	\$ 43,719.04	\$ 76,280.96	\$ 72,526.63	\$ 3,754.33
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 59,839.00	\$ -	\$ -	\$ 59,839.00	\$ 20,246.00	\$ -	\$ 20,246.00	\$ 39,593.00	\$ 30,419.49	\$ 9,173.51
2400.52100. Group Life Insurance - School Administration Office	\$ 164.00	\$ -	\$ -	\$ 164.00	\$ 84.00	\$ -	\$ 84.00	\$ 80.00	\$ 107.10	\$ (27.10)
2400.52200. FICA/Medicare Employer - School Administration	\$ 5,137.00	\$ -	\$ -	\$ 5,137.00	\$ 2,108.90	\$ -	\$ 2,108.90	\$ 3,028.10	\$ 4,363.18	\$ (1,335.08)
2400.52300. Pension Contributions - School Admin Office	\$ 1,811.00	\$ -	\$ -	\$ 1,811.00	\$ 208.95	\$ -	\$ 208.95	\$ 1,602.05	\$ 1,726.40	\$ (124.35)
2400.52800. Health Insurance - School Administration Office	\$ 31,957.00	\$ -	\$ -	\$ 31,957.00	\$ 12,791.14	\$ -	\$ 12,791.14	\$ 19,165.86	\$ 12,482.27	\$ 6,683.59
2400.53300. Other Prof/Tech Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,800.00	\$ 200.00

**BOE Budget v. Actual
11/30/2020**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2400.55301. Postage	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 450.93	\$ -	\$ 450.93	\$ 3,049.07	\$ 2,744.16	\$ 304.91
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ 675.00	\$ 75.00
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 278.60	\$ 455.11	\$ 733.71	\$ 1,766.29	\$ 1,589.66	\$ 176.63
2400.58100. Dues & Fees - School Administration	\$ 1,014.00	\$ -	\$ -	\$ 1,014.00	\$ 955.00	\$ -	\$ 955.00	\$ 59.00	\$ 59.00	\$ -
Total	\$ 228,672.00	\$ -	\$ -	\$ 228,672.00	\$ 80,842.56	\$ 455.11	\$ 81,297.67	\$ 147,374.33	\$ 128,492.89	\$ 18,881.44
2510-Business Office										
2510.51901. Wages Paid - Non Certified - Business Office	\$ 89,623.00	\$ -	\$ -	\$ 89,623.00	\$ 35,934.58	\$ -	\$ 35,934.58	\$ 53,688.42	\$ 53,687.78	\$ 0.64
2510.52100. Group Life Insurance - Business Office	\$ 68.00	\$ -	\$ -	\$ 68.00	\$ 34.02	\$ -	\$ 34.02	\$ 33.98	\$ 34.02	\$ (0.04)
2510.52200. FICA/Medicare Employer - Business Office	\$ 6,856.00	\$ -	\$ -	\$ 6,856.00	\$ 2,722.58	\$ -	\$ 2,722.58	\$ 4,133.42	\$ 4,133.53	\$ (0.11)
2510.52300. Pension Contributions - Business Office	\$ 1,970.00	\$ -	\$ -	\$ 1,970.00	\$ 1,060.87	\$ -	\$ 1,060.87	\$ 909.13	\$ 909.40	\$ (0.27)
2510.52800. Health Insurance - Business Office	\$ 8,746.00	\$ -	\$ -	\$ 8,746.00	\$ 4,123.67	\$ -	\$ 4,123.67	\$ 4,622.33	\$ 4,326.99	\$ 295.34
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 4,716.90	\$ -	\$ 4,716.90	\$ 10,283.10	\$ 10,283.10	\$ -
2510.53410. Audit/Accounting Services - Business Office	\$ 25,750.00	\$ -	\$ -	\$ 25,750.00	\$ 3,460.80	\$ -	\$ 3,460.80	\$ 22,289.20	\$ 22,070.00	\$ 219.20
2510.55800. Conference/Travel - Business Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ 270.00	\$ 30.00
2510.56100. Supplies - Business Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 216.98	\$ 14.50	\$ 231.48	\$ 768.52	\$ 691.67	\$ 76.85
Total	\$ 149,313.00	\$ -	\$ -	\$ 149,313.00	\$ 52,270.40	\$ 14.50	\$ 52,284.90	\$ 97,028.10	\$ 96,406.49	\$ 621.61
2600-Building & Grounds										
2600.51901. Wages Paid - Building Maintenance	\$ 110,603.00	\$ -	\$ -	\$ 110,603.00	\$ 45,487.12	\$ -	\$ 45,487.12	\$ 65,115.88	\$ 54,962.66	\$ 10,153.22
2600.52100. Group Life Insurance - Maintenance Department	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 50.04	\$ -	\$ 50.04	\$ 25.96	\$ 50.04	\$ (24.08)
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,576.00	\$ -	\$ -	\$ 8,576.00	\$ 3,446.69	\$ -	\$ 3,446.69	\$ 5,129.31	\$ 4,216.18	\$ 913.13
2600.52300. Pension Contributions - Maintenance Office	\$ 3,451.00	\$ -	\$ -	\$ 3,451.00	\$ 1,853.20	\$ -	\$ 1,853.20	\$ 1,597.80	\$ 1,588.31	\$ 9.49
2600.52800. Health Insurance - Maintenance	\$ 18,807.00	\$ -	\$ -	\$ 18,807.00	\$ 5,154.57	\$ -	\$ 5,154.57	\$ 13,652.43	\$ 5,408.76	\$ 8,243.67
2600.54010. Purchased Property Services	\$ 23,075.00	\$ -	\$ -	\$ 23,075.00	\$ 18,791.78	\$ 11,466.16	\$ 30,257.94	\$ (7,182.94)	\$	\$ (7,182.94)
2600.54101. Rubbish Removal	\$ 7,935.00	\$ -	\$ -	\$ 7,935.00	\$ 3,645.70	\$ 3,967.36	\$ 7,613.06	\$ 321.94	\$	\$ 321.94
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 766.30	\$ -	\$ 766.30	\$ 4,233.70	\$ 3,810.33	\$ 423.37
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 2,546.63	\$ 1,266.00	\$ 3,812.63	\$ 1,187.37	\$ 1,068.63	\$ 118.74
2600.54411. Water	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 317.02	\$ 1,875.00	\$ 2,192.02	\$ 307.98	\$	\$ 307.98
2600.54412. Sewer	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 132.80	\$ 1,275.00	\$ 1,407.80	\$ 292.20	\$	\$ 292.20
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 7,816.34	\$ 4,906.00	\$ 12,722.34	\$ (1,722.34)	\$	\$ (1,722.34)
2600.55800. Conference/Travel - Building Maintenance	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 90.00	\$ 10.00
2600.56100. General Supplies - Maintenance Department	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 5,350.56	\$ -	\$ 5,350.56	\$ 10,649.44	\$ 10,649.44	\$ -
2600.56220. Electricity	\$ 60,550.00	\$ -	\$ -	\$ 60,550.00	\$ 22,995.18	\$ 35,320.85	\$ 58,316.03	\$ 2,233.97	\$ 2,010.57	\$ 223.40
2600.56230. Liquid Propane	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 1,255.68	\$ -	\$ 1,255.68	\$ 9,744.32	\$ 9,744.32	\$ -
2600.56240. Heating Oil	\$ 16,976.00	\$ -	\$ -	\$ 16,976.00	\$ 4,941.56	\$ 6,605.80	\$ 11,547.36	\$ 5,428.64	\$ 5,428.64	\$ -
2600.56260. Gasoline	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 504.19	\$ -	\$ 504.19	\$ (104.19)	\$	\$ (104.19)
2600.57300. Equipment	\$ -	\$ -	\$ -	\$ -	\$ 179.00	\$ -	\$ 179.00	\$ (179.00)	\$ (179.00)	\$ -
Total	\$ 302,749.00	\$ -	\$ -	\$ 302,749.00	\$ 125,234.36	\$ 66,682.17	\$ 191,916.53	\$ 110,832.47	\$ 98,848.89	\$ 11,983.58
2700-Student Transportation										

**BOE Budget v. Actual
11/30/2020**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2700.55100. Contracted Pupil Transp Reg	\$ 375,949.00	\$ -	\$ -	\$ 375,949.00	\$ 146,154.90	\$ 265,317.76	\$ 411,472.66	\$ (35,523.66)	\$ (15,000.00)	\$ (20,523.66)
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 112,250.00	\$ -	\$ -	\$ 112,250.00	\$ 4,589.00	\$ 85,096.00	\$ 89,685.00	\$ 22,565.00	\$ 11,282.50	\$ 11,282.50
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 55,000.00	\$ -	\$ -	\$ 55,000.00	\$ 2,780.00	\$ 35,500.00	\$ 38,280.00	\$ 16,720.00	\$ 8,360.00	\$ 8,360.00
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ -	\$ -	\$ -	\$ 8,775.00	\$ 4,387.50	\$ 4,387.50
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 1,250.00	\$ 1,250.00
2700.56260. Gasoline	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 4,676.64	\$ -	\$ 4,676.64	\$ 30,323.36	\$ 30,323.36	\$ -
Total	\$ 589,474.00	\$ -	\$ -	\$ 589,474.00	\$ 158,200.54	\$ 385,913.76	\$ 544,114.30	\$ 45,359.70	\$ 40,603.36	\$ 4,756.34
6000-HS Tuition										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,297,758.00	\$ -	\$ -	\$ 1,297,758.00	\$ 714,638.14	\$ 560,415.80	\$ 1,275,053.94	\$ 22,704.06	\$ 17,028.05	\$ 5,676.01
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 572,941.00	\$ -	\$ -	\$ 572,941.00	\$ 285,304.02	\$ 198,792.28	\$ 484,096.30	\$ 88,844.70	\$ 66,633.53	\$ 22,211.18
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 175,688.00	\$ -	\$ -	\$ 175,688.00	\$ 93,852.34	\$ 181,665.20	\$ 275,517.54	\$ (99,829.54)	\$ (75,000.00)	\$ (24,829.54)
Total	\$ 2,046,387.00	\$ -	\$ -	\$ 2,046,387.00	\$ 1,093,794.50	\$ 940,873.28	\$ 2,034,667.78	\$ 11,719.22	\$ 8,661.57	\$ 3,057.65
6100-Elementary Tuition										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 147,899.00	\$ -	\$ -	\$ 147,899.00	\$ 37,263.00	\$ 99,832.00	\$ 137,095.00	\$ 10,804.00	\$ 8,103.00	\$ 2,701.00
6100.55660. Tuition - Elem Magnet Schools	\$ 45,627.00	\$ -	\$ -	\$ 45,627.00	\$ 64,319.20	\$ 44,017.80	\$ 108,337.00	\$ (62,710.00)	\$ 6,430.00	\$ (69,140.00)
Total	\$ 193,526.00	\$ -	\$ -	\$ 193,526.00	\$ 101,582.20	\$ 143,849.80	\$ 245,432.00	\$ (51,906.00)	\$ 14,533.00	\$ (66,439.00)
Total Expenditures	\$ 6,688,595.00	\$ -	\$ -	\$ 6,688,595.00	\$ 2,687,684.65	\$ 1,639,461.61	\$ 4,327,146.26	\$ 2,361,448.74	\$ 2,206,175.05	\$ 155,273.69

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

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

The West Haven Subcommittee last met on December 15, 2020. A detailed analysis of the projected financial impact of transitioning Board of Education employees to the State Partnership health plan was discussed. The Subcommittee was also provided updates on the status of the ADP project, FY 2019 audit findings and the preparation of the FY 2020 audit.

Partnership Analysis: The results of an analysis of a potential transition of Board of Education employees to the State Partnership health plan were presented and discussed. The analysis focused on approximately 670 active employees and retirees currently covered by the Anthem self-insured plan. While the impact of transitioning active employees to the Partnership is projected to yield annual savings in excess of \$1 million, transitioning the retiree groups would result in some additional cost. Further analysis is underway to estimate the impact on self-insured Anthem rates if retirees were to remain in that plan while active employees moved to the Partnership. That information is expected to be available by the January subcommittee meeting. The analysis has not included retirees receiving Medicare supplemental benefits through the Zenith plan. Additional review of the Zenith and Partnership plans is needed to determine if that group could be moved.

ADP Project: The launch of the payroll system has been moved to February. The City and BOE are in the process of data testing. An updated status report from ADP is anticipated within the next couple days. Interviews to fill a payroll/benefits position have been scheduled.

FY 2019 Audit Findings: The outstanding findings covered in the corrective action plan were reviewed. The City anticipated several items will remain as findings in the upcoming audit, including findings regarding fire department fixed assets and the Student Activities fund. The City was asked to provide a timeline for addressing any open items as part of the next Subcommittee report.

FY 2020 Audit: The City reported it anticipated filing the FY 2020 audit before the statutory deadline. The audit was filed 12/31/2020. Review of the City's FY 2020 audit and financial results will be on the January Subcommittee agenda.

City of West Haven

FY2021 5Mos Monthly Financial Report to
the Municipal Accountability Review Board



January 11, 2021



To: Municipal Accountability Review Board
 From: Frank M. Cieplinski
 Date: 1/7/2021
 Subject: City of West Haven Monthly Financial Report YTD November FY21

I) West Haven General Fund

A. Revenues

YTD operational revenues of \$73.289M are \$2.3M higher than the same period last year as higher tax revenues more than offset a fall in permits and investment income. To date collections of the current year tax levy are at 53.01% of the year compared to 52.88% in FY20 and a 5 year average of 53.04%.

Using the past three years as a baseline it would suggest that statistically at November the City should be at 44.85% of the annual operating revenues (excluding restructuring funds). Statistically this would infer that overall revenues would be higher than currently forecasted but given the current economic volatility it is prudent to be conservative.

Current revenue expectations are to be slightly below the annual budget.

GENERAL FUND : Revenue Comparisons FY18-FY21

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	49.471	52.06%	50.564	52.18%	51.873	52.52%	54.326	53.02%
Licenses & Permits	0.619	31.09%	0.935	47.67%	0.643	45.17%	0.623	46.70%
Fines And Penalties	0.117	36.71%	0.140	48.65%	0.127	52.41%	0.209	62.17%
Revenue From Use Of Money	0.033	15.82%	0.115	28.51%	0.204	54.78%	0.061	51.81%
Fed/State Grants - Non MARB	16.513	31.19%	16.591	31.16%	16.273	30.70%	16.654	31.34%
Charges For Services	0.372	32.55%	0.443	36.79%	0.430	43.27%	0.397	34.72%
Other Revenues	0.754	39.29%	1.038	49.02%	0.299	16.62%	0.305	16.67%
Other Financing Sources	1.171	87.19%	1.064	69.74%	1.110	100.00%	0.714	74.06%
	69.050	44.58%	70.891	44.97%	70.958	44.99%	73.289	45.43%

*Note : Does not reflect any MARB restructuring funds.

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

Variences favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY21	Nov YTD	Nov YTD	Nov YTD %	FY20 YTD %	Projected	Nov YTD %	Δ to Budget
	Budget	Actual	FY20	Budget	Actual	FY21	Fcst	
Tax Levy - Current Year	99,826,283	53,550,727	51,401,849	53.6%	53.6%	99,858,994	53.6%	32,711
Motor Vehicle Supplement	1,261,000	37,670	64,649	3.0%	4.3%	1,228,289	3.1%	(32,711)
Tax Levy - Prior Years	412,000	417,217	25,820	101.3%	6.7%	417,217	100.0%	5,217
Tax Levy - Suspense	100,000	67,096	82,639	67.1%	52.8%	153,988	43.6%	53,988
Tax Interest - Current Year	476,100	85,242	144,633	17.9%	28.2%	344,815	24.7%	(131,285)
Tax Interest - Prior Years	220,500	107,329	60,273	48.7%	27.3%	329,432	32.6%	108,932
Tax Interest - Suspense	125,000	60,459	93,152	48.4%	55.3%	137,299	44.0%	12,299
41 Property Taxes	102,420,883	54,325,739	51,873,015	53.0%	52.5%	102,470,034	53.0%	49,151
Building Permits	1,075,000	447,184	395,381	41.6%	40.7%	993,786	45.0%	(81,214)
Electrical Permits	177,000	43,457	71,430	24.6%	45.9%	81,205	53.5%	(95,795)
Zoning Permits	100,000	29,855	44,755	29.9%	43.1%	80,355	37.2%	(19,645)
Health Licenses	80,300	62,908	41,973	78.3%	99.2%	90,542	69.5%	10,242
Plumbing & Heating Permits	105,300	20,992	54,340	19.9%	56.0%	44,803	46.9%	(60,497)
Police & Protection Licenses	22,900	6,525	19,285	28.5%	75.9%	13,304	49.0%	(9,596)
Animal Licenses	15,400	3,509	2,650	22.8%	30.8%	11,789	29.8%	(3,611)
Excavation Permits	7,100	1,005	7,960	14.2%	81.1%	1,496	67.2%	(5,604)
City Clerk Fees	6,200	1,869	2,494	30.1%	43.6%	4,578	40.8%	(1,622)
Dog Pound Releases	300	-	35	0.0%	-13.6%	-	n/a	(300)
Marriage Licenses	3,800	5,010	2,022	131.8%	54.8%	10,749	46.6%	6,949
Sporting Licenses	250	223	19	89.2%	90.5%	310	71.9%	60
Alcoholic Beverage License	600	320	542	53.3%	47.8%	768	41.7%	168
42 Licenses & Permits	1,594,150	622,857	642,886	39.1%	45.2%	1,333,685	46.7%	(260,465)
Bldg Code Violations	-	191	2,221	n/a	46.8%	433	44.0%	433
Fines And Penalties	32,500	33,158	6,887	102.0%	14.6%	33,158	100.0%	658
Parking Tags	219,600	175,935	118,349	80.1%	61.8%	303,062	58.1%	83,462
43 Fines And Penalties	252,100	209,284	127,458	83.0%	52.4%	336,653	62.2%	84,553
Investment Income	100,000	14,630	185,952	14.6%	53.4%	71,354	20.5%	(28,646)
Rent from City Facilities	17,700	46,346	18,450	261.8%	74.0%	46,346	100.0%	28,646
44 Revenue From Use Of Money	117,700	60,976	204,402	51.8%	54.8%	117,700	51.8%	-
Educational Cost Sharing	45,140,487	10,349,826	10,349,826	22.9%	23.0%	45,140,487	22.9%	-
Health Services	60,000	-	-	0.0%	0.0%	60,000	0.0%	-
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	100.0%	100.0%	5,527,988	100.0%	-
Muni Revenue Sharing	147,516	-	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	-	2,000	n/a	100.0%	-	n/a	-
Prop Tax Relief - Total Disab	5,000	-	-	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	181,198	181,198	100.0%	100.0%	181,198	100.0%	-
Mashentucket Pequot Grant	807,097	-	-	0.0%	0.0%	807,097	0.0%	-
Town Aid Road	617,268	309,787	-	50.2%	0.0%	617,268	50.2%	-
Fed/State Miscellaneous Grants	122,000	129,113	60,629	105.8%	40.2%	129,113	100.0%	7,113
Telephone Access Grant	95,000	-	-	0.0%	0.0%	95,000	0.0%	-
SCCRWA-Pilot Grant	301,100	156,117	151,031	51.8%	50.0%	301,100	51.8%	-
45 Fed/State Grants	53,132,054	16,654,029	16,272,672	31.3%	30.7%	53,139,167	31.3%	7,113
Record Legal Instrument Fees	656,250	373,633	303,530	56.9%	42.2%	656,250	56.9%	-
Miscellaneous - Parks & Recreation	340,000	7,627	98,795	2.2%	59.2%	340,000	2.2%	-
Miscellaneous - General Gov't	84,800	1,292	12,900	1.5%	24.6%	84,800	1.5%	-
Miscellaneous - Public Works	37,900	40	425	0.1%	1.3%	37,900	0.1%	-
Police Charges	13,500	3,144	13,249	23.3%	71.9%	13,500	23.3%	-
All Other Public Works	3,000	11,346	654	378.2%	26.5%	11,346	100.0%	8,346
46 Charges For Services	1,135,450	397,081	429,552	35.0%	43.3%	1,143,796	34.7%	8,346
Fire Dept Share of ERS	864,558	167,959	111,964	19.4%	14.6%	864,558	19.4%	-
Yale Contribution	422,651	-	-	0.0%	0.0%	422,651	0.0%	-
Sale of Property	-	3,000	12,000	n/a	100.0%	3,000	100.0%	3,000
Miscellaneous Revenue	195,300	18,571	15,775	9.5%	7.7%	243,708	7.6%	48,408
Pilot - Housing Authority	146,600	-	-	0.0%	0.0%	146,600	0.0%	-
Parking Meter Revenue	62,000	22,137	61,846	35.7%	84.0%	30,077	73.6%	(31,923)
Sewer Fee Collection Expenses	55,200	55,166	55,166	99.9%	100.0%	55,166	100.0%	(34)
Quigley/Yale Parking	43,603	18,168	18,168	41.7%	41.7%	43,603	41.7%	-
Insurance Reimbursement	26,400	12,884	23,808	48.8%	73.8%	12,884	100.0%	(13,516)
Organic Recycling Compost	10,600	7,092	100	66.9%	0.5%	7,092	100.0%	(3,508)
47 Other Revenues	1,826,912	304,977	298,827	16.7%	16.6%	1,829,339	16.7%	2,427
Residual Equity Transfers In	250,000	-	-	0.0%	n/a	250,000	0.0%	-
Transfer From Sewer Oper Fund	713,643	713,643	1,109,575	100.0%	100.0%	713,643	100.0%	-
48 Other Financing Sources	963,643	713,643	1,109,575	74.1%	100.0%	963,643	74.1%	-
Total Operational Revenue	161,442,892	73,288,586	70,958,386	45.4%	45.0%	161,334,017	45.4%	(108,875)
MARB	4,000,000	-	-	0.0%	0.0%	4,000,000	0.0%	-
Total General Fund Revenues	165,442,892	73,288,586	70,958,386	44.3%	44.1%	165,334,017	44.3%	(108,875)

CITY OF WEST HAVEN
CURRENT YEAR TAX LEVY / MV
November 2020

	FY16	FY17	FY18	FY19	FY20	FY21
July	40,906,558	39,787,303	40,636,486	36,896,969	41,337,588	32,810,815
August	3,311,366	6,573,519	5,192,803	11,343,112	7,817,042	18,217,098
September	652,710	476,553	568,217	883,587	904,547	1,035,740
October	1,004,568	815,955	822,118	493,826	532,280	593,125
November	607,654	837,197	558,796	548,481	875,040	931,618
December	7,808,428	8,140,855	9,739,833	5,353,068	9,221,956	-
January	26,199,708	26,044,887	24,813,164	28,991,624	26,502,343	-
February	4,317,898	5,509,758	6,497,672	6,655,587	6,558,742	-
March	1,331,065	1,656,917	1,418,868	1,695,458	1,143,833	-
April	411,871	421,858	875,085	991,489	306,974	-
May	117,543	133,560	263,825	332,013	846,497	-
June	168,034	284,729	(224,895)	620,562	1,279,516	-
Total / Fcst	86,837,404	90,683,090	91,161,973	94,805,777	97,326,360	101,087,283
Nov YTD	46,482,856	48,490,526	47,778,420	50,165,976	51,466,498	53,588,396
% Total	53.53%	53.47%	52.41%	52.91%	52.88%	53.01%
				Nov YTD 5 Year Avg FY16-FY20		53.04%

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

B. Expenditures

YTD city expenses of \$30.775M are \$1.169M below last year being driven by lower Debt Service amounts (\$1.263M). Increases in Police Department wages (\$205k), overtime (\$53k), and separation pay (\$66k) are offset by cost reductions in most other departments.

Using the past three years as a baseline, at November the City should be at 37.1%% of the annual operating costs (excluding Healthcare/Debt/Contingency). Statistically this would infer that overall department costs would be lower than currently forecasted, however, a conservative approach is warranted to accommodate any YOY timing issues.

GENERAL FUND : Cost Comparisons FY18-FY21

\$ Millions Expense Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	10.935	43.21%	10.170	39.39%	10.281	42.37%	10.364	40.80%
Debt Service	9.294	55.55%	11.135	65.07%	10.865	57.41%	9.545	51.83%
Health Ins. & Pension	5.565	42.72%	5.696	40.10%	6.101	44.83%	6.199	39.26%
Other Fixed Charges	1.467	41.32%	1.277	38.76%	1.368	47.99%	1.411	43.64%
Solid Waste & Recycling	2.990	98.05%	1.343	44.96%	1.200	37.74%	1.045	31.48%
Other Contractual Svcs	1.455	50.00%	0.909	31.77%	1.192	38.96%	1.032	29.93%
Electricity/Gas	0.585	33.43%	0.630	40.58%	0.271	15.53%	0.412	27.07%
Supplies & Materials	0.260	40.70%	0.154	27.38%	0.216	37.67%	0.165	26.76%
Capital Outlay	0.023	35.02%	0.013	16.14%	0.030	57.28%	0.030	31.68%
Other/Contingency	0.478	204.91%	0.125	21.44%	0.172	27.60%	0.350	13.44%
Fuel	0.130	39.29%	0.102	29.20%	0.077	22.46%	0.146	36.12%
Telephone	0.090	19.53%	0.073	9.96%	0.170	28.66%	0.076	14.55%
Total City Expend.	33.272	48.89%	31.628	45.09%	31.943	45.75%	30.775	40.83%
Salaries	14.995	29.00%	15.065	29.11%	15.504	30.05%	14.680	27.76%
Tuition	3.688	46.41%	3.575	42.34%	0.986	10.62%	1.659	19.38%
Student Transportation	1.498	28.49%	2.100	36.25%	0.828	14.01%	0.800	14.15%
Operation of Plant	1.743	50.95%	2.311	59.93%	0.918	25.04%	1.354	42.64%
Health Insurance	6.496	48.52%	5.761	43.03%	5.576	42.95%	6.185	44.24%
Other Fixed Costs	1.261	39.38%	1.530	44.61%	1.373	37.01%	1.545	45.77%
Purchased Services	0.606	40.34%	0.549	35.53%	0.280	18.98%	0.367	34.83%
Instruction	1.005	62.44%	0.901	64.87%	1.072	81.98%	1.392	109.41%
Total Board of Ed.	31.291	35.55%	31.791	35.48%	26.538	29.51%	27.982	31.11%

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

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES
November 2020

Variences favorable/(unfavorable)

Department	ACTUAL				FORECAST			
	FY21 Budget	Nov YTD Actual	Nov YTD FY20	Nov YTD % Budget	FY20 YTD % Actual	FY21 Projected	Nov YTD % Fcst	Δ to Budget
100 City Council	199,686	51,182	45,039	25.6%	24.5%	205,143	24.9%	(5,457)
105 Mayor	322,211	138,069	162,625	42.9%	52.8%	320,534	43.1%	1,677
110 Corporation Counsel	681,602	141,094	133,464	20.7%	29.6%	643,459	21.9%	38,143
115 Personnel Department	239,362	75,758	69,037	31.7%	40.2%	216,053	35.1%	23,309
120 Telephone Administration	336,336	16,332	106,900	4.9%	34.6%	336,336	4.9%	-
125 City Clerk	298,538	107,871	106,810	36.1%	33.3%	300,528	35.9%	(1,990)
130 Registrar Of Voters	145,502	42,437	65,923	29.2%	54.4%	146,547	29.0%	(1,045)
165 Probate Court	8,520	636	2,870	7.5%	34.4%	8,520	7.5%	-
190 Planning & Development	1,054,544	255,046	320,159	24.2%	40.8%	905,221	28.2%	149,323
Central Government Total	3,286,301	828,427	1,012,826	25.2%	38.1%	3,082,342	26.9%	203,959
200 Treasurer	7,600	3,167	3,167	41.7%	41.7%	7,600	41.7%	-
210 Comptroller	975,956	323,720	444,738	28.5%	43.0%	972,657	33.3%	3,299
220 Central Services	741,492	427,879	362,222	57.0%	56.6%	748,892	57.1%	(7,400)
230 Assessment	452,500	173,981	177,724	38.8%	40.4%	436,711	39.8%	15,789
240 Tax Collector	437,704	143,542	162,707	33.5%	37.1%	415,950	34.5%	21,754
Finance Total	2,615,252	1,072,288	1,150,558	38.7%	44.9%	2,581,809	41.5%	33,443
300 Emergency Report System C	2,043,241	632,172	589,490	33.2%	32.3%	2,023,158	31.2%	20,083
310 Police Department	13,542,122	5,853,191	5,563,782	43.4%	41.3%	13,783,893	42.5%	(241,771)
320 Animal Control	281,666	96,841	95,895	34.2%	42.6%	267,795	36.2%	13,871
330 Civil Preparedness	14,198	9,803	6,000	69.0%	40.1%	18,794	52.2%	(4,596)
Public Service Total	15,881,227	6,592,007	6,255,167	42.0%	40.2%	16,093,640	41.0%	(212,413)
400 Public Works Administration	550,209	160,297	139,920	26.5%	30.0%	546,419	29.3%	3,790
410 Engineering	439,311	131,634	46,651	38.8%	14.7%	405,678	32.4%	33,633
440 Central Garage	1,182,281	477,394	422,852	36.1%	38.9%	1,237,923	38.6%	(55,642)
450 Solid Waste	3,336,684	1,050,452	1,211,589	32.7%	34.6%	3,336,684	31.5%	-
460 Building & Ground Maintena	1,253,237	424,495	293,701	34.1%	28.1%	1,257,506	33.8%	(4,269)
470 Highways & Parks	4,092,636	1,473,647	1,628,283	36.5%	41.7%	4,145,737	35.5%	(53,101)
Public Works Total	10,854,358	3,717,919	3,742,996	34.5%	36.3%	10,929,948	34.0%	(75,590)
500 Human Resources	308,637	81,100	109,926	29.0%	37.6%	262,128	30.9%	46,509
510 Elderly Services	458,493	78,454	68,645	17.8%	15.5%	452,915	17.3%	5,578
520 Parks & Recreation	906,786	367,236	396,571	41.8%	52.2%	935,232	39.3%	(28,446)
530 Health Department	352,445	142,568	121,546	41.4%	35.8%	348,995	40.9%	3,450
Health & Human Services Total	2,026,361	669,358	696,687	34.4%	38.0%	1,999,270	33.5%	27,091
600 Library	1,221,000	508,750	633,750	35.8%	44.6%	1,221,000	41.7%	-
800 City Insurance	800,977	502,529	559,352	62.7%	73.7%	800,977	62.7%	-
810 Employee Benefits	17,930,685	7,086,888	6,876,388	39.4%	44.4%	17,930,685	39.5%	-
820 Debt Service	18,643,292	9,545,374	10,865,384	50.6%	58.7%	18,415,639	51.8%	227,653
830 C-Med	42,179	-	-	0.0%	0.0%	42,179	0.0%	-
900 Unallocated Expenses	2,180,839	251,136	150,104	-149.1%	27.5%	2,276,107	11.0%	(95,268)
Other Total	40,818,972	17,894,677	19,084,978	45.9%	51.9%	40,686,587	44.0%	132,385
Total City Departments	75,482,471	30,774,675	31,943,212	41.9%	45.8%	75,373,596	40.8%	108,875
Board of Education	89,960,421	27,979,613	26,540,230	31.1%	29.8%	89,960,421	31.1%	-
Total General Fund Expenses	165,442,892	58,754,289	58,483,441	36.0%	36.8%	165,334,017	35.5%	108,875

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
November 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Nov YTD	Nov YTD	Nov YTD	FY20 YTD	FY21	Nov YTD	
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Regular Wages	20,463,385	7,884,759	8,023,040	38.5%	40.6%	19,698,385	40.0%	765,000
Part Time	971,057	483,217	435,422	49.8%	55.9%	1,089,936	44.3%	(118,879)
Overtime	1,840,212	1,187,617	1,090,141	64.5%	52.0%	2,515,977	47.2%	(675,765)
Longevity	653,400	178,798	182,854	27.4%	25.1%	632,197	28.3%	21,203
Fringe Reimbursements	1,239,400	572,303	422,598	46.2%	44.5%	1,160,250	49.3%	79,150
Other Personnel Services	311,281	56,970	126,511	18.3%	68.3%	307,124	18.5%	4,157
51 Personnel Services	25,478,735	10,363,664	10,280,565	40.7%	41.9%	25,403,870	40.8%	74,865
Advertising	54,848	10,991	21,699	20.0%	45.0%	56,028	19.6%	(1,180)
Building Maintenance	58,294	21,329	16,385	36.6%	11.4%	58,294	36.6%	-
Copier Machine & Rental	46,000	17,101	11,058	37.2%	26.6%	46,000	37.2%	-
Electricity	1,349,136	382,820	338,636	28.4%	36.0%	1,349,136	28.4%	-
Equipment Repair and Maintenance	84,800	12,896	36,527	15.2%	36.1%	84,800	15.2%	-
Financial Services	217,500	40,939	108,360	18.8%	55.3%	217,500	18.8%	-
Legal Services	200,000	3,871	10,824	1.9%	7.9%	200,000	1.9%	-
Maintenance Services	801,097	392,734	287,602	49.0%	44.2%	819,181	47.9%	(18,084)
Town Aid Road & Tree Manintenance	433,000	51,809	105,132	12.0%	26.6%	433,000	12.0%	-
Training	37,930	9,943	14,509	26.2%	25.2%	37,930	26.2%	-
Trash Pickup, Tip Fees & Recycling	3,315,284	1,044,607	1,200,437	31.5%	34.6%	3,318,517	31.5%	(3,233)
Water	48,200	10,616	12,297	22.0%	44.0%	48,200	22.0%	-
Uniforms	184,432	152,401	152,071	82.6%	72.3%	193,828	78.6%	(9,396)
Other Contractual Services	1,287,061	317,790	334,807	24.7%	30.0%	1,301,339	24.4%	(14,278)
52 Contractual Services	8,117,582	2,469,846	2,650,343	30.4%	35.2%	8,163,752	30.3%	(46,170)
Motor Vehicle Parts	230,700	88,668	88,125	38.4%	36.4%	230,700	38.4%	-
Construction Supplies	68,593	5,627	31,045	8.2%	39.3%	68,593	8.2%	-
Office Supplies	71,500	21,559	27,202	30.2%	40.4%	71,500	30.2%	-
Other Supplies & Materials	236,788	49,439	70,036	20.9%	29.7%	246,942	20.0%	(10,154)
53 Supplies & Materials	607,581	165,293	216,408	27.2%	34.7%	617,735	26.8%	(10,154)
Health & General Liability Insurance	12,198,966	4,465,356	4,502,610	36.6%	44.7%	12,198,966	36.6%	-
FICA	1,432,900	644,790	595,240	45.0%	43.0%	1,432,900	45.0%	-
Pension	3,593,278	1,733,906	1,598,031	48.3%	50.2%	3,593,278	48.3%	-
Workers Compensation	1,500,000	608,791	709,069	40.6%	40.1%	1,500,000	40.6%	-
Debt Service	18,282,165	9,304,118	10,567,062	50.9%	59.2%	18,054,512	51.5%	227,653
Debt Service (Water Purification)	361,127	241,256	298,322	66.8%	45.3%	361,127	66.8%	-
Other Fixed Charges	248,929	157,532	63,542	63.3%	21.3%	300,612	52.4%	(51,683)
54 Fixed Charges	37,617,365	17,155,749	18,333,874	45.6%	52.1%	37,441,395	45.8%	175,970
Capital Outlay	93,075	29,506	29,969	31.7%	35.1%	93,135	31.7%	(60)
55 Capital Outlay	93,075	29,506	29,969	31.7%	35.1%	93,135	31.7%	(60)
Contingency Services	150,000	-	17,726	0.0%	11.2%	150,000	0.0%	-
Other Contingency	2,357,647	349,816	153,974	14.8%	23.9%	2,452,915	14.3%	(95,268)
56 Other/Contingency	2,507,647	349,816	171,701	13.9%	21.4%	2,602,915	13.4%	(95,268)
Fuel	415,000	146,286	76,647	35.2%	26.9%	405,000	36.1%	10,000
Telephone	520,486	75,733	170,184	14.6%	34.1%	520,486	14.6%	-
Gas Heat	125,000	18,783	13,520	15.0%	11.1%	125,307	15.0%	(307)
Total City Departments	75,482,471	30,774,675	31,943,212	40.8%	45.8%	75,373,596	40.8%	108,875
Salaries	52,888,187	14,676,935	15,506,353	27.8%	29.7%	52,888,187	27.8%	-
Health Insurance	13,980,252	6,184,933	5,576,040	44.2%	42.0%	13,980,252	44.2%	-
Benefits & Fixed Charges	3,375,000	1,544,776	1,372,999	45.8%	42.0%	3,375,000	45.8%	-
Tuition	8,560,500	1,659,397	986,391	19.4%	10.6%	8,560,500	19.4%	-
Student Transportation	5,653,600	799,813	828,284	14.1%	16.8%	5,653,600	14.1%	-
Operation of Plant	3,175,773	1,354,219	918,203	42.6%	24.4%	3,175,773	42.6%	-
Purchased Services	1,054,709	367,362	280,267	34.8%	25.6%	1,054,709	34.8%	-
Instruction	1,272,400	1,392,177	1,071,694	109.4%	80.6%	1,272,400	109.4%	-
Board of Education	89,960,421	27,979,613	26,540,230	31.1%	29.8%	89,960,421	31.1%	-
Total General Fund Expenses	165,442,892	58,754,289	58,483,441	35.5%	36.8%	165,334,017	35.5%	108,875

Note : YTD actuals exclude encumbrances

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

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Nov YTD	Nov YTD	Nov YTD	FY20 YTD	FY21	Nov YTD	Δ to Budget
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	
Superintendent / Principals / Asst.	2,350,120	675,482	677,624	28.7%	30.2%	2,350,120	28.7%	-
Teachers - Classroom	27,641,017	7,677,036	7,966,690	27.8%	29.1%	27,641,017	27.8%	-
Teachers - Special Education	6,003,419	1,650,056	1,667,605	27.5%	28.2%	6,003,419	27.5%	-
Teachers - Special Area	3,461,446	974,721	940,385	28.2%	27.6%	3,461,446	28.2%	-
Teachers - Substitutes/Interns	689,815	96,100	106,160	13.9%	15.2%	689,815	13.9%	-
Teacher Aides	2,992,839	821,630	884,023	27.5%	29.5%	2,992,839	27.5%	-
Pupil Services	1,603,220	456,780	489,109	28.5%	31.2%	1,603,220	28.5%	-
Clerical	1,551,638	576,562	572,519	37.2%	37.6%	1,551,638	37.2%	-
School Nurses	1,039,846	253,261	239,116	24.4%	23.3%	1,039,846	24.4%	-
Coordinators/Directors	1,114,632	345,556	313,600	31.0%	29.5%	1,114,632	31.0%	-
Custodial / Maintenance	3,006,539	1,027,810	1,012,012	34.2%	33.6%	3,006,539	34.2%	-
Lunch Aides	300,000	24,923	85,933	8.3%	28.6%	300,000	8.3%	-
Para Subs-Instructional Aides	105,000	37,132	66,627	35.4%	63.5%	105,000	35.4%	-
Homebound	125,000	2,775	14,613	2.2%	11.7%	125,000	2.2%	-
Detached Worker	98,261	21,054	21,980	21.4%	22.4%	98,261	21.4%	-
Athletic Coaches	200,417	12,115	9,423	6.0%	7.1%	200,417	6.0%	-
Adult Education	150,000	23,220	33,705	15.5%	22.5%	150,000	15.5%	-
Severance Pay	300,000	-	405,230	0.0%	100.0%	300,000	0.0%	-
Student Activity Advisors	154,978	720	-	0.5%	0.0%	154,978	0.5%	-
Salaries	52,888,187	14,676,935	15,506,353	27.8%	29.7%	52,888,187	27.8%	-
Health Insurance	13,980,252	6,184,933	5,576,040	44.2%	42.0%	13,980,252	44.2%	-
Medicare Only - Taxes	825,000	229,144	239,162	27.8%	29.8%	825,000	27.8%	-
Social Security	697,300	198,861	228,112	28.5%	33.1%	697,300	28.5%	-
Property & Liability Insurance	525,000	441,095	487,606	84.0%	97.1%	525,000	84.0%	-
Worker's Compensation	662,100	252,078	139,428	38.1%	25.2%	662,100	38.1%	-
Retirement Contributions	384,100	113,799	115,133	29.6%	35.5%	384,100	29.6%	-
Life Insurance	172,200	65,933	65,499	38.3%	30.8%	172,200	38.3%	-
Travel / Convention / Dues	56,700	115,980	73,646	204.6%	63.5%	56,700	204.6%	-
Other Benefits & Fixed Charges	52,600	127,886	24,414	243.1%	35.4%	52,600	243.1%	-
Benefits & Fixed Charges	17,355,252	7,729,709	6,949,039	44.5%	42.0%	17,355,252	44.5%	-
Tuition	8,560,500	1,659,397	986,391	19.4%	10.6%	8,560,500	19.4%	-
Bus Service	3,434,400	676,243	606,278	19.7%	19.8%	3,434,400	19.7%	-
Transportation - Phys. Handicapped	1,823,200	66,087	49,690	3.6%	3.3%	1,823,200	3.6%	-
Transportation - Regional VOC	283,900	52,605	115,362	18.5%	45.4%	283,900	18.5%	-
Transportation - Student Activities	112,100	4,878	56,954	4.4%	52.2%	112,100	4.4%	-
Student Transportation	5,653,600	799,813	828,284	14.1%	16.8%	5,653,600	14.1%	-
Site Repairs & Improvements	627,800	744,256	126,382	118.5%	17.6%	627,800	118.5%	-
Electricity	1,058,733	323,003	269,041	30.5%	25.4%	1,058,733	30.5%	-
Heating	431,000	54,747	81,290	12.7%	15.5%	431,000	12.7%	-
Water	84,800	15,233	42,159	18.0%	31.4%	84,800	18.0%	-
Telephone & Communications	246,300	29,128	83,031	11.8%	25.7%	246,300	11.8%	-
Building Security	388,740	114,407	85,872	29.4%	22.2%	388,740	29.4%	-
Solid Waste / Recycling	215,600	64,232	86,521	29.8%	44.1%	215,600	29.8%	-
Supplies & Equipment	107,100	7,550	142,797	7.0%	38.8%	107,100	7.0%	-
Other Expenses	15,700	1,665	1,110	10.6%	2.2%	15,700	10.6%	-
Operation of Plant	3,175,773	1,354,219	918,203	42.6%	24.4%	3,175,773	42.6%	-
Photocopy Services	269,809	98,896	161,640	36.7%	59.9%	269,809	36.7%	-
Consultant Services	260,000	174,012	70,935	66.9%	27.3%	260,000	66.9%	-
Police And Fire	361,000	-	277	0.0%	0.4%	361,000	0.0%	-
Printing / Postage / Supplies	68,400	31,095	15,788	45.5%	21.7%	68,400	45.5%	-
Other Services	95,500	63,360	31,627	66.3%	7.6%	95,500	66.3%	-
Purchased Services	1,054,709	367,362	280,267	34.8%	25.6%	1,054,709	34.8%	-
Instruction	1,272,400	1,392,177	1,071,694	109.4%	80.6%	1,272,400	109.4%	-
Board of Education	89,960,421	27,979,613	26,540,230	31.1%	29.8%	89,960,421	31.1%	-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
November 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY21	Budget	Nov YTD Actual	FY20 Projected	Nov YTD FY20	Nov YTD % Budget	FY20 YTD % Actual	Projected FY21	Nov YTD % Fcst	Δ to Budget
REVENUE										
41 Property Taxes	102,420,883		54,325,739	98,769,515	51,873,015	53.0%	52.5%	102,470,034	53.0%	49,151
42 Licenses & Permits	1,594,150		622,857	1,423,277	642,886	39.1%	45.2%	1,333,685	46.7%	(260,465)
43 Fines And Penalties	252,100		209,284	243,204	127,458	83.0%	52.4%	336,653	62.2%	84,553
44 Revenue From Use Of Money	117,700		60,976	373,110	204,402	51.8%	54.8%	117,700	51.8%	-
45 Fed/State Grants - Non MARB	53,132,054		16,654,029	53,005,594	16,272,672	31.3%	30.7%	53,139,167	31.3%	7,113
46 Charges For Services	1,135,450		397,081	992,695	429,552	35.0%	43.3%	1,143,796	34.7%	8,346
47 Other Revenues	1,826,912		304,977	1,797,796	298,827	16.7%	16.6%	1,829,339	16.7%	2,427
48 Other Financing Sources	963,643		713,643	1,109,575	1,109,575	74.1%	100.0%	963,643	74.1%	-
Total Operational Revenues	161,442,892		73,288,586	157,714,765	70,958,386	45.4%	45.0%	161,334,017	45.4%	(108,875)
45 Fed/State Grants - MARB	4,000,000		-	3,115,000	-	0.0%	0.0%	4,000,000	0.0%	-
Total Revenue	165,442,892		73,288,586	160,829,765	70,958,386	44.3%	44.1%	165,334,017	44.3%	(108,875)
EXPENDITURES										
Central Government	3,286,301		828,427	2,657,788	1,012,826	25.2%	38.1%	3,082,342	26.9%	203,959
Finance	2,615,252		1,072,288	2,560,423	1,150,558	41.0%	44.9%	2,581,809	41.5%	33,443
Public Service	15,881,227		6,592,007	15,546,388	6,255,167	41.5%	40.2%	16,093,640	41.0%	(212,413)
Public Works	10,854,358		3,717,919	10,325,393	3,742,996	34.3%	36.3%	10,929,948	34.0%	(75,590)
Health & Human Services	2,026,361		669,358	1,832,675	696,687	33.0%	38.0%	1,999,270	33.5%	27,091
City Insurance	800,977		502,529	759,221	559,352	62.7%	73.7%	800,977	62.7%	-
Employee Benefits	17,930,685		7,086,888	15,486,615	6,876,388	39.5%	44.4%	17,930,685	39.5%	-
Debt Service	18,643,292		9,545,374	18,498,827	10,865,384	51.2%	58.7%	18,415,639	51.8%	227,653
Library / Other	1,263,179		508,750	1,460,088	633,750	40.3%	43.4%	1,263,179	40.3%	-
Contingency Services	150,000		-	158,587	17,726	0.0%	11.2%	150,000	0.0%	-
Other Contingency	2,030,839		251,136	386,643	132,377	12.4%	34.2%	2,126,107	11.8%	(95,268)
Total City Departments	75,482,471		30,774,675	69,672,648	31,943,212	40.8%	45.8%	75,373,596	40.8%	108,875
Board of Education	89,960,421		27,979,613	89,156,482	26,540,230	31.1%	29.8%	89,960,421	31.1%	-
Total Expenditures	165,442,892		58,754,289	158,829,130	58,483,441	35.5%	36.8%	165,334,017	35.5%	108,875
Surplus / (Deficit)		-	14,534,298	2,000,635	12,474,944			0		0

II) West Haven Sewer Fund

SEWER FUND : Revenue Comparisons FY18-FY21

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Charges For Services	6.309	52.61%	6.171	52.94%	5.990	51.11%	5.999	51.84%
Fed/State Grants - Non MARB	0.092	65.80%	-	0.00%	-		-	
Other Revenues	0.170	68.48%	0.070	31.01%	0.230	59.53%	0.126	44.57%
	6.571	53.08%	6.242	52.48%	6.220	51.38%	6.125	51.67%

SEWER FUND : Cost Comparisons FY18-FY21

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	0.863	39.50%	0.885	40.21%	0.938	39.14%	0.906	36.26%
Capital Outlay	1.029	42.57%	1.039	44.11%	1.185	47.48%	1.155	39.30%
Electricity/Gas/Water	0.437	32.57%	0.348	26.14%	0.316	27.12%	0.452	31.01%
Debt Service	0.815	100.00%	0.717	100.00%	0.659	100.00%	0.361	99.97%
Contractual Services	0.505	43.12%	0.228	26.11%	0.251	23.87%	0.184	17.61%
Other Fixed Charges	0.324	32.78%	0.258	24.14%	0.355	41.80%	0.282	29.79%
Supplies & Materials	0.382	40.90%	0.248	25.46%	0.305	28.23%	0.407	31.35%
Health Ins. & Pension	0.048	42.67%	0.074	35.87%	0.004	5.81%	-	0.00%
Other/Contingency	0.401	71.84%	0.426	59.62%	0.485	91.32%	0.369	36.92%
Fuel	0.006	32.35%	0.009	40.24%	0.004	15.07%	-	0.00%
Telephone	0.004	49.36%	0.001	34.75%	0.001	32.88%	0.001	6.51%
	4.813	45.63%	4.232	40.44%	4.503	43.60%	4.116	34.94%

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

Overall Revenues are \$96k below prior year due to a smaller Nitrogen Credit compared to last year.

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

Current projections are reflecting a small surplus for the year.

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

	Nov YTD			Nov YTD		
	FY21 Budget	Actual	% Budget	FY20 Actual	Actual	% Actual
Regular Wages	1,957,086	663,448	33.9%	1,710,360	696,752	40.7%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	547,431	242,319	44.3%	633,600	240,590	38.0%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	50,000	-	0.0%	-	-	0.0%
Other Personnel Services	1,530	-	0.0%	1,050	450	42.9%
51 Personnel Services	2,556,047	905,767	35.4%	2,345,011	937,792	40.0%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	400,109	33.3%	1,220,505	283,506	23.2%
Equipment Repair and Maintenance	220,000	18,356	8.3%	293,597	19,820	6.8%
Financial Services	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	8,700	10.9%	46,795	16,019	34.2%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	6,484	43.2%	12,998	3,600	27.7%
Water	190,000	48,424	25.5%	114,693	28,164	24.6%
Uniforms	-	-	0.0%	-	-	0.0%
Other Contractual Services	674,000	95,183	14.1%	600,398	156,319	26.0%
52 Contractual Services	2,434,166	632,421	26.0%	2,344,153	562,594	24.0%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,298,000	406,880	31.3%	1,081,779	304,702	28.2%
53 Supplies & Materials	1,298,000	406,880	31.3%	1,081,779	304,702	28.2%
Health & General Liability Insurance	200,000	-	0.0%	67,429	3,920	5.8%
FICA	178,880	58,800	32.9%	165,035	64,447	39.1%
Pension	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	90,318	180.6%	26,005	13,239	50.9%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	361,228	361,128	100.0%	658,875	658,875	100.0%
Other Fixed Charges	678,624	133,250	19.6%	675,993	277,273	41.0%
54 Fixed Charges	1,468,732	643,497	43.8%	1,593,337	1,017,754	63.9%
Capital Outlay	2,937,987	1,154,668	39.3%	2,496,491	1,185,416	47.5%
55 Capital Outlay	2,937,987	1,154,668	39.3%	2,496,491	1,185,416	47.5%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	1,000,000	369,229	36.9%	530,709	484,650	91.3%
56 Other/Contingency	1,000,000	369,229	36.9%	530,709	484,650	91.3%
Fuel	25,000	-	0.0%	28,710	4,325	15.1%
Telephone	12,000	781	6.5%	2,282	751	32.9%
Gas Heat	66,000	2,987	4.5%	30,469	4,637	15.2%
Deficit Reduction	-	-	0.0%	-	-	0.0%
Total City Departments	11,797,932	4,116,231	34.9%	10,452,942	4,502,621	43.1%

Note : YTD actuals exclude encumbrances

WEST HAVEN SEWER
Summary of Revenues and Expenditures
November 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY21	Budget	Nov YTD Actual	FY20 Actual	Nov YTD FY20	Nov YTD % Budget	FY20 YTD % Actual	Projected FY21	Nov 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		5,998,830	11,700,602	5,990,062	51.8%	51.2%	11,571,507	51.8%	-
47 Other Revenues	226,425		125,785	386,484	230,059	55.6%	59.5%	282,210	44.6%	55,785
Total Revenue	11,797,932		6,124,615	12,087,086	6,220,121	51.9%	51.5%	11,853,717	51.7%	55,785
EXPENDITURES										
Personnel Services	2,556,047		905,767	2,345,011	937,792	35.4%	40.0%	2,497,686	36.3%	58,361
Electricity/Gas/Water	1,456,000		451,520	1,365,668	316,308	31.0%	23.2%	1,456,000	31.0%	-
Other Contractual Services	1,044,166		183,889	1,008,954	250,924	17.6%	24.9%	1,044,166	17.6%	-
Supplies & Materials	1,298,000		406,880	1,081,779	304,702	31.3%	28.2%	1,298,000	31.3%	-
Health & General Liability Insurance	200,000		-	67,429	3,920	0.0%	5.8%	200,000	0.0%	-
Debt Service	361,228		361,128	658,875	658,875	100.0%	100.0%	361,228	100.0%	-
Other Fixed Charges	907,504		282,369	867,033	354,959	31.1%	40.9%	947,822	29.8%	(40,318)
Capital Outlay	2,937,987		1,154,668	2,496,491	1,185,416	39.3%	47.5%	2,937,987	39.3%	-
Other Contingency	1,000,000		369,229	530,709	484,650	36.9%	91.3%	1,000,000	36.9%	-
Fuel	25,000		-	28,710	4,325	0.0%	15.1%	25,000		-
Telephone	12,000		781	2,282	751	6.5%	32.9%	12,000	6.5%	-
Total Expenditures	11,797,932		4,116,231	10,452,942	4,502,621	34.9%	43.1%	11,779,889	34.9%	18,043
Surplus / (Deficit)	-		2,008,384	1,634,144	1,717,500		105.1%	73,828		

III) Allingtown Fire Department

AFD : Revenue Comparisons FY18-FY21

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	3.242	54.18%	3.487	49.21%	3.812	52.70%	3.989	53.64%
Licenses & Permits	0.005	2.57%	0.106	78.99%	0.071	60.18%	0.014	18.93%
Revenue From Use Of Money	0.004	100.00%	-	0.00%	-		-	
Fed/State Grants - Non MARB	0.027	6.15%	0.170	85.81%	0.190	78.71%	0.990	97.41%
Charges For Services	(0.001)	-8.49%	0.002	18.37%	0.007	62.96%	0.000	7.00%
Other Revenues	0.018	12.44%	0.017	5.30%	0.013	7.96%	0.110	83.56%
	3.295	48.57%	3.782	48.78%	4.093	52.73%	5.104	58.90%

AFD : Cost Comparisons FY18-FY21

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	0.910	40.27%	0.819	40.83%	0.838	40.27%	0.867	41.72%
Health Ins. & Pension	1.151	37.11%	1.622	45.86%	1.955	52.28%	2.258	45.21%
Telephone	0.070	27.28%	0.059	22.72%	0.065	20.19%	0.065	22.65%
Other Fixed Charges	0.149	112.86%	0.096	60.61%	0.062	17.17%	0.031	16.86%
Electricity/Gas/Water	0.090	47.47%	0.092	47.05%	0.090	45.79%	0.096	44.39%
Other/Contingency	0.005	9.93%	0.023	37.14%	0.000	0.57%	0.000	0.06%
Other Contractual Svcs	0.046	45.23%	0.031	27.98%	0.073	50.80%	0.040	29.85%
Capital Outlay	0.006	6.12%	0.004	3.74%	0.005	5.18%	0.012	4.03%
Supplies & Materials	0.021	57.86%	0.011	31.09%	0.014	36.68%	0.051	52.94%
Fuel	0.002	12.80%	0.003	23.93%	0.004	28.63%	0.000	0.04%
	2.450	39.24%	2.759	42.62%	3.107	44.29%	3.420	39.69%

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

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

The YOY increase in expenses relates to the additional pension contribution made (and planned for in the budget) using the monies secured from the aforementioned pilot funds. It should be noted that the additional \$60k from the State pilot funds in excess of budget have been set aside to cover any cost overruns. If there are no operational overruns that \$60k will be an additional contribution to the pension fund.

Current projections are reflecting a small surplus for the year.

ALLINGTOWN FIRE DEPARTMENT
SUB CATEGORY EXPENDITURE REPORT
November 2020

	Nov YTD			Nov YTD		
	FY21 Budget	Actual	% Budget	FY20 Actual	Actual	% Actual
Regular Wages	1,742,989	636,567	36.5%	1,597,039	633,908	39.7%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	360,000	229,861	63.9%	418,256	190,936	45.7%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	25,000	660	2.6%	17,604	13,117	74.5%
Other Personnel Services	-	-	0.0%	-	-	0.0%
51 Personnel Services	2,127,989	867,088	40.7%	2,032,898	837,960	41.2%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	19,600	908	4.6%	45,738	27,498	60.1%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	16,300	5,952	36.5%	16,300	6,364	39.0%
Equipment Repair and Maintenance	34,200	14,044	41.1%	54,415	24,169	44.4%
Financial Services	13,000	148	1.1%	9,000	9,000	100.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	-	-	0.0%	-	-	0.0%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	32,000	9,388	29.3%	9,770	2,295	23.5%
Trash Pickup, Tip Fees & Recycling	-	-	0.0%	-	-	0.0%
Water	188,025	88,568	47.1%	172,544	83,192	48.2%
Uniforms	16,000	8,167	51.0%	10,690	7,913	74.0%
Other Contractual Services	19,000	7,289	38.4%	13,207	1,965	14.9%
52 Contractual Services	338,125	134,464	39.8%	331,664	162,396	49.0%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	890	14.8%	3,719	93	2.5%
Other Supplies & Materials	90,000	49,933	55.5%	36,950	14,156	38.3%
53 Supplies & Materials	96,000	50,823	52.9%	40,669	14,249	35.0%
Health & General Liability Insurance	1,713,467	362,278	21.1%	1,623,696	829,593	51.1%
FICA	57,768	26,190	45.3%	57,660	24,387	42.3%
Pension	3,220,196	1,895,652	58.9%	2,255,235	1,125,369	49.9%
Workers Compensation	125,000	4,619	3.7%	304,030	37,719	12.4%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	0.0%	-	-	0.0%
54 Fixed Charges	5,116,431	2,288,739	44.7%	4,240,620	2,017,069	47.6%
Capital Outlay	309,000	12,466	4.0%	97,340	5,040	5.2%
55 Capital Outlay	309,000	12,466	4.0%	97,340	5,040	5.2%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	305,125	197	0.1%	13,269	106	0.8%
56 Other/Contingency	305,125	197	0.1%	13,269	106	0.8%
Fuel	14,000	5	0.0%	11,920	3,959	33.2%
Telephone	287,438	65,098	22.6%	284,872	65,492	23.0%
Gas Heat	11,000	1,057	9.6%	8,626	722	8.4%
Deficit Reduction	-	-	0.0%	5,436	-	0.0%
Total City Departments	8,605,108	3,419,937	39.7%	7,067,314	3,106,993	44.0%

Note : YTD actuals exclude encumbrances

ALLINGTOWN FIRE DEPARTMENT
Summary of Revenues and Expenditures
November 2020

Variances favorable/(unfavorable)

	ACTUAL						FORECAST			
	FY21	Budget	Nov YTD Actual	FY20 Actual	Nov YTD FY20	Nov YTD % Budget	FY20 YTD % Actual	Projected FY21	Nov YTD % Fcst	Δ to Budget
REVENUE										
41 Property Taxes	7,436,508		3,988,898	7,233,501	3,812,306	53.6%	52.7%	7,436,508	53.6%	-
42 Licenses & Permits	75,000		14,195	118,095	71,065	18.9%	60.2%	75,000	18.9%	-
44 Revenue From Use Of Money	-		-	-	-			-		-
45 Fed/State Grants - Non MARB	956,000		990,227	241,514	190,085	103.6%	78.7%	1,016,525	97.4%	60,525
46 Charges For Services	6,000		420	10,555	6,645	7.0%	63.0%	6,000	7.0%	-
47 Other Revenues	131,600		109,959	158,002	12,581	83.6%	8.0%	131,600	83.6%	-
Total Revenue	8,605,108		5,103,698	7,761,667	4,092,682	59.3%	52.7%	8,665,633	58.9%	60,525
EXPENDITURES										
Personnel Services	2,127,989		867,088	2,032,898	837,960	40.7%	41.2%	2,078,538	41.7%	49,451
Electricity/Gas/Water	215,325		95,578	197,470	90,277	44.4%	45.7%	215,325	44.4%	-
Other Contractual Services	133,800		39,944	142,820	72,840	29.9%	51.0%	133,800	29.9%	-
Supplies & Materials	96,000		50,823	40,669	14,249	52.9%	35.0%	96,000	52.9%	-
Health & General Liability Insurance	1,713,467		362,278	1,623,696	829,593	21.1%	51.1%	1,713,467	21.1%	-
Pension	3,220,196		1,895,652	2,255,235	1,125,369	58.9%	49.9%	3,280,721	57.8%	(60,525)
Other Fixed Charges	182,768		30,809	361,689	62,107	16.9%	17.2%	182,768	16.9%	-
Capital Outlay	309,000		12,466	97,340	5,040	4.0%	5.2%	309,000	4.0%	-
Other Contingency	305,125		197	13,269	106	0.1%	0.8%	305,125	0.1%	-
Fuel	14,000		5	11,920	3,959	0.0%	33.2%	14,000		-
Telephone	287,438		65,098	284,872	65,492	22.6%	23.0%	287,438	22.6%	-
Deficit Reduction	-		-	5,436	-		0.0%	-		-
Total Expenditures	8,605,108		3,419,937	7,067,314	3,106,993	39.7%	44.0%	8,616,182	39.7%	(11,074)
Surplus / (Deficit)	-		1,683,761	694,352	985,689		142.0%	49,451		

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Hartford Subcommittee
Date: January 4, 2020

The Hartford Subcommittee last met on December 10, 2020 to review and consider the tentative agreement with the Firefighters' union.

Firefighters' Contract: The contract is a successor to the contract that expired June 30, 2020. The term of the new contract is July 1, 2020 to December 31, 2024. The Subcommittee reviewed the agreement and voted to recommend approval by the full MARB. The MARB subsequently met and approved the contract.

Note on FY 2020 Audit: The City filed its FY 2020 audit on 12/30/20. The audit and the City's FY 2020 financial results will be on the January Subcommittee agenda.

City of Hartford

FY2021

Monthly Financial Report to the Municipal Accountability Review Board



November 2020

(FY2021 P5)

Meeting date: January 14, 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 1/14/2021

Revenue Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (NOVEMBER)	FY2021 ACTUAL (NOVEMBER)	FY2021 PROJECTION	VARIANCE
41 General Property Taxes ¹	(279,164,431)	(281,967,014)	(281,967,014)	(145,232,635)	(154,045,296)	(287,282,276)	(5,315,262)
42 Licenses & Permits ²	(6,417,686)	(6,161,581)	(6,161,581)	(2,783,291)	(3,178,897)	(6,582,269)	(420,688)
43 Fines Forfeits & Penalties ³	(159,380)	(194,282)	(194,282)	(92,757)	(82,362)	(198,019)	(3,737)
44 Revenue from Money & Property ⁴	(3,361,237)	(2,478,879)	(2,478,879)	(1,583,999)	(315,124)	(1,048,116)	1,430,763
45 Intergovernmental Revenues ^{5 17}	(304,169,420)	(258,570,285)	(258,570,285)	(105,495,313)	(105,025,716)	(258,399,629)	170,656
46 Charges For Services ⁶	(3,289,713)	(3,087,015)	(3,087,015)	(1,514,344)	(1,099,907)	(2,791,418)	295,597
47 Reimbursements ⁷	(108,890)	(121,624)	(121,624)	(35,919)	(21,456)	(121,624)	-
48 Other Revenues ⁸	(205,839)	(236,134)	(236,134)	(132,772)	(37,241)	(89,379)	146,755
53 Other Financing Sources ⁹	(9,726,738)	(14,941,496)	(14,941,496)	(1,638,651)	(1,164,307)	(7,759,829)	7,181,667
Total Revenues²⁰	(606,603,334)	(567,758,310)	(567,758,310)	(258,509,680)	(264,970,306)	(564,272,559)	3,485,751

MARB 1/14/2021

Expenditure Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (NOVEMBER)	FY2021 ACTUAL (NOVEMBER)	FY2021 PROJECTION	VARIANCE
Payroll ¹⁰	100,457,781	111,531,937	111,747,222	41,048,213	42,556,799	112,808,144	(1,060,922)
Benefits ¹¹	78,132,921	93,872,044	93,872,044	36,014,286	37,995,015	95,472,776	(1,600,732)
Debt & Other Capital ^{12 19}	70,570,660	11,697,446	11,697,446	1,569,832	1,530,635	11,697,446	-
Library ¹³	1,534,650	8,335,687	8,335,687	639,438	695,425	1,669,021	6,666,666
Metro Hartford Innovation Services	3,193,214	3,167,436	3,167,436	1,330,506	1,319,765	3,167,436	-
Utilities ^{14, 15}	24,847,819	26,291,225	26,291,225	10,793,989	11,305,850	27,013,600	(722,375)
Other Non-Personnel ¹⁶	31,838,956	28,849,261	28,633,976	7,796,317	7,268,221	28,636,687	(2,711)
Education ¹⁷	279,856,448	284,013,274	284,013,274	87,009,716	87,009,716	284,013,274	-
Total Expenditures²⁰	590,432,448	567,758,310	567,758,310	186,202,296	189,681,426	564,478,384	3,279,926
Committed Fund Balance for Board of Education ¹⁸	2,747,119						
Assigned Fund Balance for economic uncertainty	5,000,000						
Total Expenditures incl. Committed and Assigned Fund Balance	598,179,567						
Revenues and Expenditures incl. Committed and Assigned, Net	(8,423,767)	-	-	(72,307,384)	(75,288,880)	205,824	
Council Approved Use of Fund Balance							
Net Surplus/(Deficit)	8,423,767	-	-	72,307,384	75,288,880	(205,824)	

See footnotes on page 2.

REVENUE FOOTNOTES

- ¹ (1) Cumulative through November current year tax levy revenues actuals are 4% or \$5.3M higher than FY2020 Period 5 (November).
(2) Prior Year Levy collections actuals are tracking favorable by \$2.1M comparing to the FY2020 cumulative through November primarily due to one-time revenues of \$920K in Tax Deed Sales.
(3) Interest and liens collections actuals are higher by \$1.3M through November comparing to the FY2020.
(4) Revenues from subsequent tax lien sales are not recorded until the 4th quarter of the fiscal year.
Overall a surplus of \$5.3M is projected for **General Property Taxes** and will continue to be monitored through the fiscal year.
- ² The **Licenses and Permits** revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking favorable by 14% or \$396K comparing to the FY2020 cumulative through November and projected to be favorable and over the FY2021 budget by \$421K.
- ³ The **Fines, Forfeits and Penalties** revenue line item is primarily comprised of false alarms fines and projected to be slightly under the FY2021 budget.
- ⁴ **Revenue from Money and Property** contains lease/rental and short-term investment income. FY2021 actuals are tracking lower compared to FY2020 Period 5 (November) due to a low interest rate environment for short-term investment income. This revenue category is projected to be under the FY2021 budget by \$1.4M.
- ⁵ FY2021 **Intergovernmental Revenues** YTD primarily reflect the receipts of \$104M in Municipal Aid revenues from the State.
- ⁶ **Charges for Services** contains revenues associated with the conveyance tax, transcript/filing of records and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$4.2M. A shortfall of \$296K is recorded for this revenue category.
- ⁷ **Reimbursements** (primarily Section 8) primarily occur at fiscal year end.
- ⁸ **Other Revenues** will vary year to year based on unanticipated items such as settlements.
- ⁹ **Other Financing Sources** reflects revenues from Corporate Contribution (1), DoNo Stadium Fund(2), the Parking Authority Fund(3), Special Police Service Fund(4) and other (interest from CIP Investment account)(5).
(1) Corporate Contribution of \$10M, of which \$3.333M will be provided directly to the City of Hartford General Fund and \$6.667M has been provided directly to the Hartford Public Library. A corresponding appropriation reduction has been noted to reflect this arrangement.
(3) The first quarter of revenue from Hartford Parking Authority was received and recorded in September, however its projected to be under the FY2021 budget due to loss in the revenues due to COVID-19 health pandemic.
(5) Other revenues are projected to be \$0.

EXPENDITURE FOOTNOTES

- ¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$1.06M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 18.6 weeks of actual payroll expenses with 33.6 weeks remaining. Vacancies are assumed to be refilled with 29.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$2.94M and \$96K of favorability in Holiday Pay is offset by a projected shortfall of \$4.02M in OT and \$84K in PT. Payroll will continue to be monitored throughout the fiscal year.
- ¹¹ Benefits is projected to be net unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide and Social Security expenditures.
- ¹² The FY2021 Adopted Budget for Debt & Other Capital is comprised of \$4.65M for Downtown North principal and interest, \$97K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$6.84M for Pay-As-You-Go CapEx for a total of \$11.70M.
- ¹³ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.
- ¹⁴ Utilities are projected to be \$384K unfavorable due to the trend in waste disposal costs.
- ¹⁵ As identified in FY2021 P3, Utilities are projected to be \$355K unfavorable due to the trend in tipping fees.
- ¹⁶ Other Non-Personnel is unfavorable due to cyber security services, tax refunds and Microsoft 365 services, offset by favorable dues, copier expenditures and parking leases.
- ¹⁷ Education YTD actuals reflect 5 months of the City's tax supported payment of \$96M and one payment from the State of Connecticut. The \$188M ECS will be recorded as the State allocation is received.
- ¹⁸ For FY2020 the Board of Education had an operating surplus of \$3,978,033.88, on December 14, 2020 Council Resolution Number 16 approved \$2,747,118.63 of surplus funds to be "Committed Fund Balance". This resolution included the continuation of the previous Committed Funds (\$2,933,146.85) for a total of \$5,680,265.48. This amount is 2% of the annual Board of Education general fund budget, the maximum allowed by the Conn. Gen. Stat. 10-248a (unexpended education funds account.) This amount is available to use by the Board of Education to provide educational services to the school children of Hartford.
- ¹⁹ Under the executed Contract Assistance agreement, \$56.31M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2021. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue, together of which nets to zero.
- ²⁰ The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenues is unfavorable.

Revenue Summary - Major Category

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (NOVEMBER)	FY2021 ACTUAL (NOVEMBER)
41-TAXES	(279,164,431)	(281,967,014)	(281,967,014)	(145,232,635)	(154,045,296)
CURRENT YEAR TAX LEVY	(269,680,607)	(272,347,014)	(272,347,014)	(141,058,961)	(146,332,023)
INTEREST AND LIENS	(4,792,629)	(3,800,000)	(3,800,000)	(1,482,523)	(2,831,271)
PRIOR YEAR LEVIES	(3,940,996)	(5,270,000)	(5,270,000)	(2,664,638)	(4,753,410)
TAX LIEN SALES	(537,555)	(480,000)	(480,000)	-	(13,090)
OTHER	(212,645)	(70,000)	(70,000)	(26,513)	(115,501)
42-LICENSES AND PERMITS	(6,417,686)	(6,161,581)	(6,161,581)	(2,783,291)	(3,178,897)
BUILDING PERMITS	(3,608,111)	(3,442,000)	(3,442,000)	(1,591,879)	(1,987,569)
ELECTRICAL PERMITS	(953,593)	(797,665)	(797,665)	(332,620)	(388,201)
FOOD & MILK DEALER LICENSES	(135,904)	(299,727)	(299,727)	(99,725)	(76,294)
MECHANICAL PERMITS	(728,778)	(800,000)	(800,000)	(270,470)	(318,850)
PLUMBING PERMITS	(374,799)	(337,846)	(337,846)	(164,666)	(185,980)
OTHER	(616,501)	(484,343)	(484,343)	(323,930)	(222,004)
43-FINES FORFEITS AND PENALTIES	(159,380)	(194,282)	(194,282)	(92,757)	(82,362)
FALSE ALARM CITATIONS-POL&FIRE	(138,732)	(185,000)	(185,000)	(78,916)	(80,976)
LAPSED LICENSE/LATE FEE	(14,100)	(7,100)	(7,100)	(10,100)	-
OTHER	(6,547)	(2,182)	(2,182)	(3,741)	(1,386)
44-INTEREST AND RENTAL INCOME	(3,361,237)	(2,478,879)	(2,478,879)	(1,583,999)	(315,124)
BILLINGS FORGE	(20,257)	(20,428)	(20,428)	(10,080)	(5,476)
CT CENTER FOR PERFORM ART	(37,500)	(50,000)	(50,000)	(16,667)	(20,833)
INTEREST	(2,417,949)	(1,402,256)	(1,402,256)	(1,331,751)	(117,980)
RENT OF PROP-ALL OTHER	(95,070)	(114,780)	(114,780)	(40,692)	(37,656)
RENTAL OF PARK PROPERTY	(16,163)	(72,565)	(72,565)	(11,788)	(7,925)
RENTAL OF PARKING LOTS	(24,674)	(600)	(600)	-	-
RENTAL OF PROP-FLOOD COMM	(84,480)	(148,560)	(148,560)	(34,800)	(30,600)
RENTAL-525 MAIN STREET	(18,111)	(21,094)	(21,094)	(9,052)	(7,915)
RENTS FROM TENANTS	(157,448)	(180,500)	(180,500)	(67,132)	(65,910)
SHEPHERD PARK	(234,393)	(118,000)	(118,000)	-	-
THE RICHARDSON BUILDING	(218,124)	(313,952)	(313,952)	(43,115)	(2,757)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(18,072)	(18,072)
OTHER	(925)	-	-	(850)	-
45-INTERGOVERNMENTAL	(304,169,420)	(258,570,285)	(258,570,285)	(105,495,313)	(105,025,716)
MUNICIPAL AID	(254,097,409)	(254,031,479)	(254,031,479)	(104,556,186)	(104,304,050)
CAR TAX SUPPL MRSF REV SHARING	(11,597,120)	(11,344,984)	(11,344,984)	(11,597,120)	(11,344,984)
EDUCATION COST SHARING	(187,788,684)	(187,974,890)	(187,974,890)	(46,993,723)	(46,993,723)
HIGHWAY GRANT	(1,190,578)	(1,190,578)	(1,190,578)	-	-
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	-	-
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)
STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)
OTHER MUNICIPAL AID	(45,666,626)	-	-	-	-
STATE CONTRACT ASSISTANCE	(45,666,626)	-	-	-	-
OTHER STATE REVENUES	(107,353)	(103,029)	(103,029)	(65,175)	(23,572)
JUDICIAL BRANCH REV DISTRIB.	(87,898)	(66,947)	(66,947)	(65,175)	(23,572)
VETERANS EXEMPTIONS	(19,456)	(36,082)	(36,082)	-	-
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,277,084)	(4,432,477)	(4,432,477)	(855,103)	(698,094)
DISABIL EXEMPT-SOC SEC	(6,559)	(6,569)	(6,569)	-	-
GR REC TAX-PARI MUTUEL	(152,553)	(227,868)	(227,868)	(80,476)	(52,161)
HEALTH&WELFARE-PRIV SCH	(50,793)	(61,366)	(61,366)	-	-
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	-	-
PHONE ACCESS LN TAX SH	(474,553)	(481,772)	(481,772)	-	(668)
PILOT CHURCH HOMES INC	(125,390)	(131,112)	(131,112)	(62,695)	(63,066)
PILOT FOR CT CTR FOR PERF	(343,053)	(410,779)	(410,779)	-	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(250,000)	(250,000)
PILOT HARTFORD HILTON	(495,227)	(540,247)	(540,247)	(135,062)	-
PILOT HARTFORD MARRIOTT	(603,956)	(552,764)	(552,764)	(301,870)	(312,200)
PILOT TRINITY COLLEGE	(25,000)	(20,000)	(20,000)	(25,000)	(20,000)
OTHER	(20,949)	(3,300)	(3,300)	(18,849)	-
CONS NETWORK TRANSP	(16,749)	-	-	(16,749)	-
STATE REIMBURSEMENTS	(4,200)	(3,300)	(3,300)	(2,100)	-
46-CHARGES FOR SERVICES	(3,289,713)	(3,087,015)	(3,087,015)	(1,514,344)	(1,099,907)
CONVEYANCE TAX	(1,245,596)	(1,240,916)	(1,240,916)	(568,882)	(570,248)
FILING RECORD-CERTIF FEES	(277,024)	(300,000)	(300,000)	(128,867)	(120,585)
TRANSCRIPT OF RECORDS	(706,343)	(821,151)	(821,151)	(324,141)	(212,767)
OTHER	(1,060,750)	(724,948)	(724,948)	(492,454)	(196,307)
47-REIMBURSEMENTS	(108,890)	(121,624)	(121,624)	(35,919)	(21,456)
ADVERTISING LOST DOGS	(415)	(453)	(453)	(121)	(130)
ATM REIMBURSEMENT	(280)	(721)	(721)	(280)	-
DOG ACCT-SALARY OF WARDEN	(1,955)	(2,600)	(2,600)	-	-
OTHER REIMBURSEMENTS	(1,527)	(3,000)	(3,000)	(939)	-
REIMB FOR MEDICAID SERVICES	-	(16,056)	(16,056)	-	-
SECTION 8 MONITORING	(86,101)	(83,890)	(83,890)	(18,625)	(16,221)
OTHER	(18,613)	(14,904)	(14,904)	(15,955)	(5,105)
48-OTHER REVENUES	(205,839)	(236,134)	(236,134)	(132,772)	(37,241)
MISCELLANEOUS REVENUE	(158,326)	(189,124)	(189,124)	(91,454)	(35,117)
OVER & SHORT ACCOUNT	(14)	(737)	(737)	16	(158)
SALE CITY SURPLUS EQUIP	(1,489)	(26,150)	(26,150)	(747)	(515)
SALE OF DOGS	(6,563)	(5,993)	(5,993)	(2,379)	(1,575)
SETTLEMENTS - OTHER	(95)	(3,000)	(3,000)	(35)	-
OTHER	(39,353)	(11,130)	(11,130)	(38,174)	124
53-OTHER FINANCING SOURCES	(9,726,738)	(14,941,496)	(14,941,496)	(1,638,651)	(1,164,307)
CORPORATE CONTRIBUTION	(3,333,333)	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(1,082,775)	-	-	(302,216)	-
REVENUE FROM HTFD PKG AUTHY	(2,171,429)	(2,076,496)	(2,076,496)	(520,115)	(400,000)
SPECIAL POLICE SERVICES	(3,081,144)	(2,750,000)	(2,750,000)	(779,996)	(764,307)
OTHER	(58,057)	(115,000)	(115,000)	(36,324)	-
Grand Total	(606,603,335)	(567,758,310)	(567,758,310)	(258,509,680)	(264,970,306)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY20 AND FY21
PROPERTY TAX COLLECTION REPORT THROUGH NOVEMBER 30, 2020

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	FY 20	FY 21
July	83,540,894	91,265,549 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	-	945,112	-	1,085,525	-	-	-	15,916,399	-
January	80,265,171	-	664,435	-	324,876	-	-	-	81,254,483	-
February	26,015,103	-	647,294	-	602,991	-	-	-	27,265,387	-
March	2,339,129	-	649,408	-	421,126	-	-	-	3,409,663	-
April	1,091,113	-	287,009	-	197,530	-	-	-	1,575,651	-
May	1,006,004	-	394,647	-	333,316	-	298,122	-	2,032,089	-
June	1,063,613	-	495,263	-	352,388	-	239,433	-	2,150,698	-
Total Collections	266,724,855	146,332,023	6,747,808	4,753,410	4,800,274	2,831,271	537,555	13,090	278,810,491	153,929,795
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	146,332,023	3,940,996	4,753,410	4,792,629	2,831,271	537,555	13,090	278,951,787	153,929,795

	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	289,481,159	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through NOVEMBER	141,058,961	146,332,023	2,664,638	4,753,410	1,482,523	2,831,271	-	13,090	145,206,122	153,929,795
Outstanding Receivable at 11/30/20	139,265,226	137,796,402	51,091,200	53,196,432	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjustment from bridging QDS to Munis		5,352,734								
% of Budget Collected	51.82%	53.73%	42.63%	90.20%	32.94%	74.51%	0.00%	2.73%	51.22%	54.60%
% of Adjusted Levy Collected	48.57%	50.55%	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 will be corrected in December.

Expenditure Summary - Departments

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (NOVEMBER)	FY2021 ACTUAL (NOVEMBER)	FY2021 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	716,367	603,584	603,584	342,404	208,794	581,125	22,459
00112 COURT OF COMMON COUNCIL	488,562	594,815	694,815	183,449	205,482	650,796	44,019
00113 TREASURER	381,744	487,540	487,540	177,665	155,130	447,364	40,176
00114 REGISTRARS OF VOTERS	596,307	472,452	790,688	355,736	413,769	734,990	55,698
00116 CORPORATION COUNSEL	1,264,155	1,829,808	1,829,808	523,642	496,096	1,727,303	102,505
00117 TOWN & CITY CLERK ¹	691,342	793,100	793,100	273,140	367,380	779,121	13,979
00118 INTERNAL AUDIT	509,566	510,567	510,567	205,340	199,131	509,818	749
00119 CHIEF OPERATING OFFICER	759,506	1,366,789	1,366,789	274,446	423,626	1,306,718	60,071
00122 METRO HARTFORD INNOVATION SERV	3,193,214	3,167,436	3,167,436	1,330,506	1,319,765	3,167,436	0
00123 FINANCE	3,764,509	3,609,199	3,609,199	1,319,139	1,251,489	3,432,199	177,000
00125 HUMAN RESOURCES	1,193,411	1,459,364	1,459,364	410,319	442,186	1,380,528	78,836
00128 OFFICE OF MANAGEMENT & BUDGET	887,664	1,199,258	1,199,258	347,999	445,950	1,196,001	3,257
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,430,201	3,676,785	3,676,785	1,996,483	1,594,836	3,425,665	251,120
00211 FIRE ²	33,251,312	35,345,057	35,345,057	13,060,479	13,434,358	35,659,246	(314,189)
00212 POLICE ³	40,827,056	44,948,288	44,948,288	16,472,844	17,426,606	47,135,167	(2,186,879)
00213 EMERGENCY SERVICES & TELECOMM. ⁴	3,726,686	3,904,021	3,904,021	1,494,600	1,609,374	4,121,966	(217,945)
00311 PUBLIC WORKS	14,075,953	16,237,382	16,237,382	5,231,479	5,272,882	15,608,761	628,621
00420 DEVELOPMENT SERVICES	3,642,417	4,281,035	4,281,035	1,438,659	1,481,890	4,112,349	168,686
00520 HEALTH AND HUMAN SERVICES	4,713,317	5,263,784	5,263,784	1,081,266	1,025,581	5,104,369	159,415
00711 EDUCATION	279,856,448	284,013,274	284,013,274	87,009,716	87,009,716	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY ⁵	1,534,650	8,335,687	8,335,687	639,438	695,425	1,669,021	6,666,666
00820 BENEFITS & INSURANCES ⁶	78,132,921	93,872,044	93,872,044	36,014,286	37,995,015	95,472,776	(1,600,732)
00821 DEBT SERVICE ⁷	70,570,660	11,697,446	11,697,446	1,569,832	1,530,635	11,697,446	0
00822 NON OP DEPT EXPENDITURES ⁸	42,224,479	40,089,595	39,671,359	14,449,430	14,676,309	40,544,945	(873,586)
Grand Total	590,432,448	567,758,310	567,758,310	186,202,296	189,681,426	564,478,384	3,279,926

- ¹ The Town & City Clerk has received grants from the Connecticut Secretary of State and Center for Tech and Civic Life for COVID-19 related election expenditures.
- ² Fire is projected to be unfavorable in overtime due to unfilled sworn positions.
- ³ Police is projected to be unfavorable due to overtime expenditures for gun-related crimes and auto thefts.
- ⁴ Emergency Services & Telecomm. is projected to be unfavorable due to overtime and Trainees being hired as full-time staff, along with the need to assign a full-time staff person to each Trainee during scheduled shifts.
- ⁵ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.
- ⁶ Benefits and Insurances are projected to be unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide and Social Security expenditures.
- ⁷ The FY2021 Adopted Budget for Debt & Other Capital is comprised of \$4.65M for Downtown North principal and interest, \$97K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$6.84M for Pay-As-You-Go CapEx for a total of \$11.70M.
- ⁸ Non-Operating is projected to be net unfavorable \$874K due to tipping fees, other disposal fees, tax refunds, cyber security services and Microsoft 365 services.

Expenditure Summary - Major Expenditure Category

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (NOVEMBER)	FY2021 ACTUAL (NOVEMBER)	FY2021 PROJECTION	VARIANCE
PAYROLL	100,457,781	111,531,937	111,747,222	41,048,213	42,556,799	112,808,144	(1,060,922)
FT ¹	83,197,524	95,394,989	95,262,989	33,434,334	33,933,295	92,320,389	2,942,600
HOL ¹	2,226,941	2,404,357	2,404,357	732,183	781,566	2,308,477	95,880
OT ¹	12,818,729	12,088,532	12,088,532	5,601,660	6,589,921	16,103,812	(4,015,280)
PT ¹	2,214,587	1,644,059	1,991,344	1,280,036	1,252,017	2,075,464	(84,120)
BENEFITS	78,132,921	93,872,044	93,872,044	36,014,286	37,995,015	95,472,776	(1,600,732)
HEALTH	27,512,861	34,702,117	34,702,117	11,295,196	11,794,940	34,702,117	0
MITIGATION ²	0	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
PENSION ³	43,214,724	49,316,611	49,316,611	18,470,264	19,670,581	49,412,853	(96,242)
INSURANCE	3,949,483	4,557,677	4,557,677	3,186,976	3,174,326	4,557,677	0
FRINGE REIMBURSEMENTS	(5,090,455)	(3,800,000)	(3,800,000)	(1,085,607)	(856,920)	(3,800,000)	0
LIFE INSURANCE	233,055	315,652	315,652	96,966	97,871	315,652	0
OTHER BENEFITS ⁴	4,017,670	4,414,719	4,414,719	1,796,324	1,816,813	4,830,727	(416,008)
WAGE ⁵	0	(88,482)	(88,482)	0	0	0	(88,482)
WORKERS COMP	4,295,584	5,453,750	5,453,750	2,254,167	2,297,404	5,453,750	0
DEBT	70,570,660	11,697,446	11,697,446	1,569,832	1,530,635	11,697,446	0
DEBT	70,570,660	11,697,446	11,697,446	1,569,832	1,530,635	11,697,446	0
LIBRARY	1,534,650	8,335,687	8,335,687	639,438	695,425	1,669,021	6,666,666
LIBRARY ⁶	1,534,650	8,335,687	8,335,687	639,438	695,425	1,669,021	6,666,666
MHIS	3,193,214	3,167,436	3,167,436	1,330,506	1,319,765	3,167,436	0
MHIS	3,193,214	3,167,436	3,167,436	1,330,506	1,319,765	3,167,436	0
UTILITY	24,847,819	26,291,225	26,291,225	10,793,989	11,305,850	27,013,600	(722,375)
UTILITY ^{7, 8}	24,847,819	26,291,225	26,291,225	10,793,989	11,305,850	27,013,600	(722,375)
OTHER	31,838,956	28,849,261	28,633,976	7,796,317	7,268,221	28,636,687	(2,711)
COMMUNITY ACTIVITIES	2,166,896	2,547,699	2,597,699	985,213	1,068,466	2,597,699	0
CONTINGENCY	395,655	2,770,935	2,490,505	16,121	10,107	2,490,505	0
CONTRACTED SERVICES	4,001,314	4,255,315	4,399,335	889,736	1,012,849	4,399,335	0
ELECTIONS	0	297,471	0	0	0	0	0
GOVT AGENCY & OTHER	19,964	19,964	19,964	19,964	19,964	19,964	0
LEASES - OFFICES PARKING COPIER ⁹	1,810,014	2,066,103	2,066,103	589,467	533,610	1,977,493	88,610
LEGAL EXPENSES & SETTLEMENTS	1,952,780	2,536,500	2,536,500	660,078	468,464	2,536,500	0
OTHER ¹⁰	9,714,466	4,174,777	4,174,777	1,051,728	816,220	4,221,893	(47,116)
POSTAGE	200,000	200,000	200,000	100,000	100,509	200,000	0
SUPPLY	3,879,319	4,105,995	4,114,495	1,079,911	989,574	4,114,495	0
TECH, PROF & COMM BASED SERVICES ¹¹	2,093,531	2,778,218	2,938,314	790,393	875,571	2,982,520	(44,206)
VEHICLE & EQUIP	5,605,017	3,096,284	3,096,284	1,613,705	1,372,887	3,096,284	0
EDUCATION	279,856,448	284,013,274	284,013,274	87,009,716	87,009,716	284,013,274	0
EDUCATION	279,856,448	284,013,274	284,013,274	87,009,716	87,009,716	284,013,274	0
Grand Total	590,432,448	567,758,310	567,758,310	186,202,296	189,681,426	564,478,384	3,279,926

¹ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$1.06M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 18.6 weeks of actual payroll expenses with 33.6 weeks remaining. Vacancies are assumed to be refilled with 29.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$2.94M and \$96K of favorability in Holiday Pay is offset by a projected shortfall of \$4.02M in OT and \$84K in PT. Payroll will continue to be monitored throughout the fiscal year.

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

³ Pension is \$96K unfavorable due to recently implemented employer contribution plan for non-union employees.

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

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

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

⁷ Utilities are projected to be \$384K unfavorable due to the trend in waste disposal costs.

⁸ As identified in FY2021 P3, Utilities are projected to be \$355K unfavorable due to the trend in tipping fees.

⁹ Leases are projected to be \$89K favorable due to favorable copying expenditures and leasing less parking spaces.

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

¹¹ Tech, Prof and Comm Based Services are unfavorable due to cyber security services and Microsoft 365 services.

Appendix

FY2021 Full-time Payroll Projection (through November) as of 11/13/20

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 11/13 (18.6 WEEKS)	PROJECTION (33.6 WEEKS)	YTD THRU 11/13 PLUS PROJECTION (33.6 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	7	567,336	183,589	361,288	544,877	0	544,877	22,459
112-CCC	7	354,519	105,016	219,920	324,936	0	324,936	29,583
113- Treas	9	402,160	140,919	211,823	352,742	9,242	361,984	40,176
114- ROV	7	335,321	109,809	211,753	321,561	1,429	322,991	12,330
116-Corp Counsel	16	1,496,628	434,288	950,489	1,384,777	0	1,384,777	111,851
117- Clerk	10	655,706	234,318	403,907	638,225	3,502	641,727	13,979
118-Audit	5	505,389	179,331	325,308	504,640	0	504,640	749
119-COO	14	1,024,060	251,399	709,249	960,647	1,891	962,539	61,521
123- FIN	44	3,298,836	1,062,625	2,027,315	3,089,940	31,896	3,121,836	177,000
125- HR	14	1,015,419	309,268	628,000	937,268	1,449	938,716	76,703
128-OMBG	13	1,091,178	344,125	707,356	1,051,482	0	1,051,482	39,696
132-FCYR	12	871,522	263,339	534,906	798,245	1,180	799,425	72,097
211- Fire	365	28,190,753	9,330,294	17,945,165	27,275,459	218,025	27,493,485	697,268
212- Police	507	37,084,916	11,589,137	22,892,117	34,481,254	337,994	34,819,248	2,265,668
213- EST	51	3,047,638	835,606	1,873,212	2,708,818	23,232	2,732,051	315,587
311- DPW	206	10,571,491	3,360,048	6,736,486	10,096,534	82,217	10,178,751	392,740
420- Devel Serv	56	4,124,396	1,228,586	2,551,304	3,779,890	37,537	3,817,427	306,969
520- HHS	34	2,177,434	554,295	1,368,646	1,922,941	16,707	1,939,648	237,786
Grand Total	1,377	96,814,702	30,515,993	60,658,244	91,174,237	766,302	91,940,539	4,874,163

FT- Fire Attrition	(450,000)	FT- Fire Attrition	(450,000)
FT- Police Attrition	(1,159,718)	FT- Police Attrition	(1,159,718)
FT- Development Serv. Attrition	(20,000)	FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	78,005	FT- Net other payroll	(301,845)
FT- Total Revised Budget	<u>95,262,989</u>	FT- Subtotal Variance	<u>2,942,600</u>
		Non-Sworn Attrition (in Benefits)	(1,000,000)
		Total Variance	<u>1,942,600</u>

- Assumptions
- 1) Analysis is based on year-to-date actuals from check date 11/13/20, which includes 18.6 pay periods, and projects filled positions for 33.6 future weeks.
 - 2) Non-sworn vacancies are projected for 29.6 future weeks, with one Council (CCC) position assumed not to be filled in FY2021.
 - 3) A future Police FY2021 class is planned for the winter (12 max. hires).
 - 4) A future Fire FY2021 class is planned for the winter (14 max. hires).
 - 5) Adopted head count is 1391 with 14 MHIS positions funded in the MHIS internal service fund.

MARB Meeting Dates: 2021

All full MARB and MARB subcommittee meetings will be held via teleconference until further notice

Meeting Times:

- Full MARB 10:00 AM – 12:00 PM
- Hartford Subcommittee 10:00 AM – 12:00 PM
- Sprague Subcommittee 12:30 PM – 2:00 PM
- West Haven Subcommittee 10:00 AM – 12:00 PM

January

1/14/21: Full MARB
1/26/21: West Haven Subcommittee
1/28/21: Hartford Subcommittee
1/28/21: Sprague Subcommittee

February

2/11/21: Full MARB
2/23/21: West Haven Subcommittee
2/25/21: Hartford Subcommittee

March

3/11/21: Full MARB
3/23/21: West Haven Subcommittee
3/25/21: Hartford Subcommittee
3/25/21: Sprague Subcommittee

April

4/8/21: Full MARB
4/20/21: West Haven Subcommittee
4/22/21: Hartford Subcommittee

May

5/13/21: Full MARB
5/25/21: West Haven Subcommittee
5/27/21: Hartford Subcommittee
5/27/21: Sprague Subcommittee

June

6/10/21: Full MARB
6/22/21: West Haven Subcommittee
6/24/21: Hartford Subcommittee

July

7/8/21: Full MARB (10:00 AM)
7/20/21: West Haven Subcommittee
7/22/21: Hartford Subcommittee
7/22/21: Sprague Subcommittee

August

No regular meetings scheduled.
Subcommittees only if needed.

September

9/9/21: Full MARB
9/21/21: West Haven Subcommittee
9/23/20: Hartford Subcommittee
9/23/20: Sprague Subcommittee

October

10/7/21: Full MARB
10/19/21: West Haven Subcommittee
10/21/21: Hartford Subcommittee

November

11/4/21: Full MARB
11/16/21: West Haven Subcommittee
11/18/21: Hartford Subcommittee
11/18/21: Sprague Subcommittee

December

12/2/21: Full MARB
12/14/21: West Haven Subcommittee
12/16/21: Hartford Subcommittee