

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

**Meeting Date and Time:** Thursday, March 10, 2022 10:00 AM –12:00 PM

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

**Call-in Instructions:** Telephone 1 860-840-2075  
Meeting ID: 973 933 012

**Agenda**

- I. Call to Order & Opening Remarks by Acting Secretary Jeff Beckham and Treasurer Shawn Wooden
  
- II. Public Comment Period – *The Public Comment portion of the agenda will be announced by the Chair. Members of the public attending the telephonic meeting will be provided an opportunity to speak. Before making their comments, members of the public wishing to speak must be recognized by the Chair. Speakers may be asked to limit their comments due to time constraints of this meeting.*
  
- III. Approval of Minutes:
  - a. February 10, 2022 Regular Meeting
  
- IV. City of Hartford
  - a. Subcommittee update
  - b. Review and discussion: Monthly Financial Report: January 2022
  - c. Review and discussion: Non-Labor Contracts:
    - i. Aetna Life Insurance Company – Parking Agreement
  
- V. Town of Sprague
  - a. Subcommittee Update
  - b. Review and discussion: Monthly Financial Report: January 2022
  
- VI. City of West Haven
  - a. Subcommittee Update

- b. Update: CohnReznick Audit
- c. Review and discussion: Monthly Financial Report: January 2022
- d. Review and discussion: Non-Labor Contracts:
  - i. Greenskies Clean Energy – Solar Power and Services Agreement

VII. Other Business

VIII. Adjourn

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

**Meeting Date and Time:** Thursday, February 10, 2022 10:00 AM –12:00 PM

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

**Call-in Instructions:** Telephone 1 860-840-2075  
Meeting ID: 536 987 845

**Members in Attendance:** Kimberly Kennison (OPM Secretary designee), Christine Shaw (State Treasurer designee), Matthew Brokman (left meeting prior to labor contracts), Patrick Egan, Stephen Falcigno, Thomas Hamilton, Sal Luciano, Mark Waxenberg, Robert White

**Municipal Officials in Attendance:** First Selectman Cheryl Blanchard, Superintendent Hull, Michele Demicco, Jennifer Hockenull, Phillip Penn, Mayor Rossi, Frank Cieplinski, Lee Tiernan

**OPM Staff in Attendance:** Michael Milone (OPM Liaison), Julian Freund

I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Treasurer Shawn Wooden

The meeting was called to order at 10:06 AM.

II. Public Comment Period

There was no public comment.

III. Approval of Minutes:

a. January 13, 2022 Regular Meeting

Mr. Luciano made a motion, with a second by Mr. Waxenberg, to approve the minutes with a correction for a sentence fragment on page 3. The motion passed 8-0-1 with Mr. Egan abstaining.

b. January 27, 2022 Special Meeting

Mr. Luciano made a motion, with a second by Mr. Waxenberg, to approve the minutes. The motion passed 8-0-1 with Mr. Hamilton abstaining.

#### IV. Town of Sprague

##### a. Subcommittee update

There was no Sprague Subcommittee meeting in January. Mr. Freund updated the board on upcoming items for the Subcommittee. A budget adoption calendar has been drafted that would allow the Subcommittee to begin budget review in March. The Town anticipated completing and submitting its FY 2021 audit by the end of February. The Town's October 2021 grand list has been finalized. Ms. Blanchard reported that the grand list increased by about 5% overall compared to the 2020 grand list. The Subcommittee will be meeting on February 24<sup>th</sup>.

##### b. Review and discussion: Monthly Financial Report: December 2021

Most revenues and expenditures are consistent with prior years for end of December. Some expenditures are trending higher, including Town Counsel due to an ongoing legal case and town hall repairs due to a sewer repair. The projected surplus for the year is approximately \$150,000, compared to a budgeted surplus of about \$178,000. Mr. Hamilton asked about the Board of Education projection, which is not reflected in the Town's projections. Mr. Hull explained that the education surplus is expected to be about \$100,000. He also reported that the BOE has approved the FY 2023 budget at an increase of 1.6% over the current year budget.

#### V. City of West Haven

##### a. Subcommittee Update

A written update was provided with the meeting materials. The Subcommittee reviewed the City's action plans and corrective action plans and was updated on the City's ARPA planning efforts. The next West Haven Subcommittee meeting is February 22<sup>nd</sup>. Mr. Milone provided an update on several human resources initiatives. A full update on human resources initiatives will be part of the next Subcommittee meeting agenda. The City will also be preparing a plan for acquiring pension investment advisory services and for long term pension investment planning. Mayor Rossi reported that an offer has been made to a candidate for the Procurement Director. She provided additional updates on several other recruitment processes.

##### b. CohnReznick Audit Update

Ms. Kennison reported that CohnReznick continued field work into this week. Some of the documentation that the City has provided does not tie back to the City's reporting on CRF expenditures. The City has been asked to reconcile the information. Mr. Egan questioned whether controls are in place now to prevent payments on inaccurate or invalid invoices. Mr. Luciano and Ms. Shaw also voiced concerns. Mr. Cieplinski explained the current review procedure and indicated that the Finance Department is limited in its ability to scrutinize every payment submitted. He added that departments need to be accountable for the payment requests they submit.

c. Review and discussion: Non-Labor Contracts:

- i. Affordable Waste: Collection of MSW
- ii. Affordable Waste: Collection of Recyclables

The contracts are for curbside collection of waste and recyclable materials. Mr. Tiernan provided an overview of both contracts. There was only one bid submitted for each of the contracts.

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

Mr. Cieplinski provided an overview of the monthly report that was included in the meeting materials. The City is projecting that property taxes will meet or exceed the budget. Areas showing higher than expected expenditures in the General Fund include Police overtime and general liability and damage claims. The City is still anticipating a surplus of about \$1.2 million for the year. No significant variances in Sewer revenues are projected. The Sewer Fund is also experiencing general liability and damage claims which are contributing to a projected deficit for the year. The Fire Fund is projecting a surplus for the year as a result of higher than budgeted PILOT revenues. Mr. Cieplinski also referred to a report in the materials showing none of the City's ARPA funds have been expended to date.

VI. City of Hartford

a. Subcommittee Update

A written update was included in the meeting materials. The January Subcommittee meeting was dedicated largely to the review of three contracts. The Subcommittee voted to recommend approval of each of the labor contracts, one of which has already been approved at a special meeting of the MARB. The Superintendent also presented information that had been requested by the Subcommittee regarding special education programming and costs.

b. Review, discussion and possible action: Labor Contracts:

i. Hartford Federation of Teachers

This Board of Education contract with the Hartford Federation of Teachers covers approximately 1,600 BOE employees. The current contract expires June 30, 2022. A tentative agreement has been reached on a successor contract with a term of July 1, 2022 through June 30, 2025. The tentative agreement has been approved by both the union and the Board of Education. The MARB has authority to either approve, reject or take no action on the agreement. At its January meeting, the Subcommittee voted to recommend to the full MARB approval of the contract.

Mr. Penn described the major provisions of the agreement. It provides for a general wage increase of 0.35% in the first year, followed by 0% increases in years two and three. For members at top step, the contract provides an increase of 1.75% in each year. Step advancement is included in each year. The total cost, including steps, is approximately 3.26% per year. The group will stay with a high deductible health plan. Employee premium cost shares will increase from the current 19% to 19.5% in FY 2024 and 20.0% in FY 2025. The agreement specifies that the premium cost share will be based on the Anthem allocation rate plus a maximum 4%.

Mr. Luciano made a motion, with a second by Mr. Egan, to approve the contract. The contract was approved 7-0-1 with Mr. Falcigno abstaining.

ii. Hartford Principals and Supervisors Association

This Board of Education contract with the Principals and Supervisors Association covers approximately 125 BOE employees. The current contract expires June 30, 2022. A tentative agreement has been reached on a successor contract with a term of July 1, 2022 through June 30, 2025. The tentative agreement has been approved by both the union and the Board of Education. The MARB has authority to either approve, reject or take no action on the agreement. At its January meeting, the Subcommittee voted to recommend to the full MARB approval of the contract.

Mr. Penn described the major provisions of the agreement. It provides for a general wage increase of 1.5% in each year of the contract and range adjustments. The total cost, including the range adjustments, is approximately 2.5% per year. The group will stay with a high deductible health plan. Employee premium cost shares will increase from the current 19% to 19.5% in FY 2023, 20.0% in FY 2024, and 20.5% in FY 2025. This agreement also specifies that the premium cost share will be based on the Anthem allocation rate plus a maximum 4%.

Mr. Waxenberg made a motion, with a second by Mr. Luciano, to approve the contract. The contract was approved 7-0-1 with Mr. Falcigno abstaining.

c. Review and discussion: Non-labor contracts:

i. Hartford Business Improvement District

The contract covers services provided by the district within the Business Improvement District. Ms. Hockenull noted the services include downtown beautification projects and business recruitment. The contract is for \$100,000 and was a budgeted expense in the City's budget.

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

Ms. Hockenull reported that the City is currently projecting a modest surplus of about \$348,000. This is a net improvement of about \$1 million over the last monthly report. Prior year property tax collections have been increased to take into consideration all collections through January plus conservative projections through the remainder of the year. A downward adjustment for a municipal revenue sharing grant is also reflected in the report. Projected expenditures on tipping fees have also been adjusted downward. Mr. Penn reported that Board of Education expenditures are trending as anticipated, and he is projecting a surplus of approximately \$8 million.

VII. Other Business

None.

VIII. Adjourn

Mr. Luciano made a motion to adjourn with a second by Mr. Egan. The meeting adjourned at 11:55 AM.

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

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on Hartford Subcommittee  
**Date:** March 4, 2022

The Hartford Subcommittee met on February 24.

FY 2021 Audit: The City's independent audit firm, Clifton Larson Allen, presented the City's FY 2021 Audit. The audit firm issued an unmodified opinion on the City's financial statements and no findings in the report on internal controls and compliance. The management letter included one recommendation for the Board of Education to establish policies and procedures similar to the City in accounting for grants. The City's General Fund Balance increased by \$2 million to a total of \$31.8 million as of June 30, 2021. A copy of the audit presentation is attached.

Budget Mitigation Measures: The City updated the Subcommittee on the status of its budget mitigation measures. The current year budget (FY 2022) is balanced, and the FY 2023 budget is projected to be in balance. The mitigation measures were developed to close projected budget gaps in the out-years of the City's 5-Year Plan. Among the highlights, the City has completed 16 tax deed sales generating \$693,000, with another 34 anticipated this spring. Efforts to improve collections on private duty and other receivables continue. The City has taken steps to collaborate among departments in following up on unpaid invoices, sending some receivables to collections agencies, and reviewing its procedures for collections with the intent of adopting best practices. The triage nurse line continues to show reductions in lost time claims in the Department of Public Works, and is expected to be expanded to other departments.

\* The next meeting of the Hartford Subcommittee is March 24th.

Attachments:

- FY 2021 Audit Presentation

# City of Hartford

FY2022

## Monthly Financial Report to the Municipal Accountability Review Board



January 2022

(FY2022 P7)

*Meeting date: March 10, 2022*



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

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City of Hartford - FY2022 General Fund Financial Report & Projection

3/10/2022

Revenue Category	FY2021 AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (JANUARY)	FY2022 ACTUAL (JANUARY)	FY2022 PROJECTION	VARIANCE (FAV)/UNFAV
41 General Property Taxes <sup>1</sup>	(297,194,132)	(288,722,169)	(288,722,169)	(253,159,453)	(261,410,933)	(293,078,248)	(4,356,079)
42 Licenses & Permits <sup>2</sup>	(8,297,671)	(6,166,426)	(6,166,426)	(4,209,643)	(3,580,676)	(6,402,871)	(236,445)
43 Fines Forfeits & Penalties <sup>3</sup>	(161,103)	(147,282)	(147,282)	(107,658)	(107,794)	(178,013)	(30,731)
44 Revenue from Money & Property <sup>4</sup>	(934,157)	(1,222,188)	(1,222,188)	(456,049)	(589,845)	(1,177,856)	44,332
45 Intergovernmental Revenues <sup>5 16</sup>	(311,514,107)	(269,161,247)	(280,056,182)	(155,403,328)	(177,286,526)	(279,662,772)	393,410
46 Charges For Services <sup>6</sup>	(4,289,956)	(3,061,155)	(3,061,155)	(2,105,656)	(2,830,339)	(4,309,801)	(1,248,646)
47 Reimbursements <sup>7</sup>	(105,682)	(91,869)	(91,869)	(57,346)	(39,620)	(89,983)	1,886
48 Other Revenues <sup>8</sup>	(191,935)	(193,822)	(193,822)	(172,223)	(94,660)	(203,507)	(9,685)
53 Other Financing Sources <sup>9</sup>	(10,052,054)	(15,193,000)	(15,193,000)	(2,280,960)	(2,507,474)	(15,193,000)	-
<b>Total Revenues<sup>17</sup></b>	<b>(632,740,797)</b>	<b>(583,959,158)</b>	<b>(594,854,093)</b>	<b>(417,952,316)</b>	<b>(448,447,869)</b>	<b>(600,296,051)</b>	<b>(5,441,958)</b>

Expenditure Category	FY2021 AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (JANUARY)	FY2022 ACTUAL (JANUARY)	FY2022 PROJECTION	VARIANCE FAV/(UNFAV)
Payroll <sup>10</sup>	104,442,101	118,818,274	118,898,199	59,997,036	64,803,960	119,741,180	(842,981)
Benefits <sup>11</sup>	85,728,017	97,663,761	78,263,761	51,882,822	55,021,457	78,780,986	(517,225)
Debt & Other Capital <sup>12 16</sup>	110,293,644	11,299,875	41,594,810	4,834,910	35,131,955	41,594,810	-
Library	1,669,020	8,460,590	8,460,590	973,595	4,935,344	8,460,590	-
Metro Hartford Innovation Services	3,167,436	4,190,683	4,190,683	1,847,671	2,444,568	4,190,683	-
Utilities <sup>13</sup>	26,410,398	27,831,450	27,831,450	16,583,617	17,541,846	29,219,965	(1,388,515)
Other Non-Personnel <sup>14</sup>	24,359,578	31,681,251	31,601,326	11,011,199	12,519,393	31,996,266	(394,940)
Education <sup>15</sup>	275,667,573	284,013,274	284,013,274	150,009,837	150,009,837	284,013,274	-
<b>Total Expenditures<sup>17</sup></b>	<b>631,737,767</b>	<b>583,959,158</b>	<b>594,854,093</b>	<b>297,140,687</b>	<b>342,408,358</b>	<b>597,997,754</b>	<b>(3,143,661)</b>
<b>Revenues and Expenditures incl. Committed and Assigned, Net</b>	<b>(1,003,030)</b>	<b>-</b>	<b>-</b>	<b>(120,811,630)</b>	<b>(106,039,511)</b>	<b>(2,298,297)</b>	

## REVENUE FOOTNOTES

- <sup>1</sup> (1) Cumulative through January, current year tax levy revenues actuals are 3.39% or \$8.24M higher than FY2021 Period 7 (January).  
(2) Prior Year Levy collections actuals are tracking favorably by \$1.08M compared to the FY2021 cumulative through January.  
(3) Interest and liens collections actuals are lower by \$613K through January compared to FY2021.  
(4) Revenues from subsequent tax lien sales are typically recorded in the 4th quarter of the fiscal year.
- <sup>2</sup> The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking unfavorably by 14.9% or \$629K compared to the FY2021 cumulative through January due to 2Q2021 including several significant permits sold for large projects which did not reoccur in 2Q2022. This revenue category is projected to be at budget based on known upcoming projects in the City of Hartford.
- <sup>3</sup> The Fines, Forfeits and Penalties revenue line item is primarily comprised of false alarms fines and projected to be slightly higher than the FY2022 budget due to strong collections on false alarms.
- <sup>4</sup> Revenue from Money and Property contains lease/rental and short-term investment income. FY2022 actuals are tracking slightly higher than January FY2021 due to increasing park property and other City property rentals in FY2022. This revenue category is projected to be slightly lower than the FY2022 budget.
- <sup>5</sup> FY2022 Intergovernmental Revenues YTD primarily reflect the receipts of Education Cost Sharing, Supplemental Car Tax and PILOT revenues from the State. State PILOT increased by approximately \$11M over the original budget. This additional funding was moved to CIP in November 2021 and is in line with the resolution passed in May 2021. Unfavorable projections due in part to lower than anticipated PILOT payments due to COVID.
- <sup>6</sup> Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records, and special events. Conveyance tax revenue continues to be strong in FY2022 and is projected to be higher than budget. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$4.2M.
- <sup>7</sup> **Reimbursements** (primarily Section 8) largely occur at fiscal year end.
- <sup>8</sup> **Other Revenues** will vary year to year based on unanticipated items such as settlements.
- <sup>9</sup> Other Financing Sources reflects revenues from Corporate Contribution (1), DoNo Stadium Fund (2), the Parking Authority Fund (3), Special Police Service Fund (4), and other (5).  
(1) A Corporate Contribution of \$10M is broken down between the City of Hartford General Fund (\$3.333M) and Hartford Public Library (HPL)(\$6.667M).  
(2) Yard Goat Admission Tax is received monthly and is included in the year to date actuals.  
(3) The revenue from Hartford Parking Authority is received quarterly.  
(4) Revenues from Police Private Duty are posted quarterly and are projected to meet the budget.  
(5) Other revenues are projected to be \$0.

## EXPENDITURE FOOTNOTES

- <sup>10</sup> Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$843K. The methodology of the full-time payroll projection (detailed in the appendix) reflects 26.4 weeks of actual payroll expenses with 25.8 weeks remaining. Vacancies are assumed to be refilled with 21.8 weeks remaining in the fiscal year. Vacancy and attrition savings of \$6.42M and \$134K of favorability in Holiday Pay is offset by a projected shortfall of \$6.82M in OT and \$577K in PT. City-wide FY2022 budgeted attrition has been increased by \$1.77M from FY2021. Payroll will continue to be monitored throughout the fiscal year.
- <sup>11</sup> Benefits and Insurances is projected to be net unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide. A budget transfer of \$19.40M from Benefits to Debt Service will fund capital needs. American Rescue Plan resources will fund actual benefit expenditures, as needed, in FY2022.
- <sup>12</sup> The FY2022 Adopted Budget for Debt & Other Capital are comprised of \$4.65M for Downtown North principal and interest, \$107K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest and \$6.43M for Pay-As-You-Go CapEx. In addition, there have been budget increases of \$10.89M for a mid-FY2022 increase for Payment in Lieu of Taxes and \$19.40M transferred from Benefits and Insurances for a grand total of \$41.59M.
- <sup>13</sup> Utilities are projected to be net unfavorable due to water, tipping fees and fuel.
- <sup>14</sup> Other Non-Personnel is unfavorable due to tax appeals/refunds, offset by audit services and leases.
- <sup>15</sup> Education YTD actuals reflect 7 months of the City's tax supported payment of \$96M and two payment from the State of Connecticut. The \$188M ECS will be recorded as the State allocation is received.
- <sup>16</sup> Under the executed Contract Assistance agreement, \$54.68M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2022. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue, together of which nets to zero.
- <sup>17</sup> The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenues is unfavorable.

**Revenue Summary - Major Category**

		FY2021 AUDITED	FY2022 ADOPTED	FY2022 REVISED	FY2021 ACTUAL	FY2022 ACTUAL
		ACTUAL	BUDGET	BUDGET	(JANUARY)	(JANUARY)
<b>41-TAXES</b>		<b>(297,194,132)</b>	<b>(288,722,169)</b>	<b>(288,722,169)</b>	<b>(253,159,453)</b>	<b>(261,410,933)</b>
	CURRENT YEAR TAX LEVY	(276,333,498)	(279,792,169)	(279,792,169)	(243,016,523)	(251,253,217)
	INTEREST AND LIENS	(7,090,212)	(3,800,000)	(3,800,000)	(3,488,997)	(2,876,245)
	PRIOR YEAR LEVIES	(12,539,248)	(4,580,000)	(4,580,000)	(5,809,758)	(6,892,261)
	TAX LIEN SALES	(273,643)	(450,000)	(450,000)	-	(187,912)
	OTHER	(957,531)	(100,000)	(100,000)	(844,176)	(201,298)
<b>42-LICENSES AND PERMITS</b>		<b>(8,297,671)</b>	<b>(6,166,426)</b>	<b>(6,166,426)</b>	<b>(4,209,643)</b>	<b>(3,580,676)</b>
	BUILDING PERMITS	(4,951,690)	(3,614,100)	(3,614,100)	(2,587,150)	(1,770,893)
	ELECTRICAL PERMITS	(1,125,842)	(797,665)	(797,665)	(551,151)	(511,140)
	FOOD & MILK DEALER LICENSES	(201,975)	(135,000)	(135,000)	(83,256)	(141,559)
	MECHANICAL PERMITS	(860,754)	(800,000)	(800,000)	(447,100)	(365,590)
	PLUMBING PERMITS	(571,975)	(337,846)	(337,846)	(218,430)	(235,210)
	OTHER	(585,435)	(481,815)	(481,815)	(322,556)	(556,284)
<b>43-FINES FORFEITS AND PENALTIES</b>		<b>(161,103)</b>	<b>(147,282)</b>	<b>(147,282)</b>	<b>(107,658)</b>	<b>(107,794)</b>
	FALSE ALARM CITATIONS-POL&FIRE	(157,179)	(138,000)	(138,000)	(106,271)	(98,307)
	LAPSED LICENSE/LATE FEE	-	(7,100)	(7,100)	-	(2,900)
	OTHER	(3,924)	(2,182)	(2,182)	(1,387)	(6,587)
<b>44-INTEREST AND RENTAL INCOME</b>		<b>(934,157)</b>	<b>(1,222,188)</b>	<b>(1,222,188)</b>	<b>(456,049)</b>	<b>(589,845)</b>
	BILLINGS FORGE	(15,538)	(20,428)	(20,428)	(5,476)	(10,670)
	CT CENTER FOR PERFORM ART	(54,167)	(50,000)	(50,000)	(33,333)	(29,167)
	INTEREST	(240,486)	(248,000)	(248,000)	(144,916)	(159,563)
	RENT OF PROP-ALL OTHER	(92,901)	(118,108)	(118,108)	(54,745)	(51,490)
	RENTAL OF PARK PROPERTY	(22,100)	(72,565)	(72,565)	(8,025)	(22,905)
	RENTAL OF PARKING LOTS	-	(600)	(600)	-	-
	RENTAL OF PROP-FLOOD COMM	(85,320)	(148,560)	(148,560)	(51,360)	(72,840)
	RENTAL-525 MAIN STREET	(35,605)	(21,094)	(21,094)	(27,253)	(27,936)
	RENTS FROM TENANTS	(191,437)	(115,320)	(115,320)	(104,260)	(98,017)
	SHEPHERD PARK	(132,996)	(234,393)	(234,393)	-	-
	THE RICHARDSON BUILDING	(27,463)	(156,976)	(156,976)	(8,609)	(68,690)
	UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(18,072)	(36,144)
<b>45-INTERGOVERNMENTAL</b>		<b>(311,514,107)</b>	<b>(269,161,247)</b>	<b>(280,056,182)</b>	<b>(155,403,328)</b>	<b>(177,286,526)</b>
	<b>MUNICIPAL AID</b>	<b>(251,311,079)</b>	<b>(254,029,155)</b>	<b>(264,924,090)</b>	<b>(154,531,535)</b>	<b>(165,424,584)</b>
	CAR TAX SUPPL MRSF REV SHARING	(11,344,984)	(11,344,984)	(11,344,984)	(11,344,984)	(11,344,984)
	EDUCATION COST SHARING	(185,256,814)	(187,974,890)	(187,974,890)	(93,987,446)	(93,987,446)
	HIGHWAY GRANT	(1,188,254)	(1,188,254)	(1,188,254)	(1,188,254)	(1,186,368)
	MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(2,045,508)	(2,045,508)
	MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	-	-
	MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)
	MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)
	PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(30,904,693)	(30,904,693)
	STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)
	<b>OTHER MUNICIPAL AID</b>	<b>(56,314,629)</b>	-	-	-	-
	STATE CONTRACT ASSISTANCE	(56,314,629)	-	-	-	-
	<b>OTHER STATE REVENUES</b>	<b>(91,351)</b>	<b>(11,210,168)</b>	<b>(11,210,168)</b>	<b>(71,294)</b>	<b>(11,133,422)</b>
	DISTRESSED MUNICIPALITIES	(4,582)	(11,114,995)	(11,114,995)	(4,582)	(11,114,995)
	JUDICIAL BRANCH REV DISTRIB.	(62,253)	(66,947)	(66,947)	(42,197)	-
	VETERANS EXEMPTIONS	(24,516)	(28,226)	(28,226)	(24,516)	(18,427)
	<b>PILOTS, MIRA &amp; OTHER INTERGOVERNMENTAL</b>	<b>(3,793,853)</b>	<b>(3,918,624)</b>	<b>(3,918,624)</b>	<b>(799,098)</b>	<b>(728,121)</b>
	CRRA - PILOT	-	-	-	-	-
	DISABIL EXEMPT-SOC SEC	(6,417)	(9,881)	(9,881)	(6,417)	(7,148)
	GR REC TAX-PARI MUTUEL	(165,714)	(227,868)	(227,868)	(83,681)	(103,380)
	HEALTH&WELFARE-PRIV SCH	(55,215)	(61,366)	(61,366)	-	(56,245)
	MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	-	-
	PHONE ACCESS LN TAX SH	(563,470)	(562,817)	(562,817)	(668)	-
	PILOT CHURCH HOMES INC	(126,131)	(126,872)	(126,872)	(126,131)	(126,512)
	PILOT FOR CT CTR FOR PERF	-	(357,056)	(357,056)	-	-
	PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(250,000)	(250,000)
	PILOT HARTFORD HILTON	(232,505)	-	-	-	(46,501)
	PILOT HARTFORD MARRIOTT	(624,401)	(552,764)	(552,764)	(312,200)	(113,335)
	PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(25,000)
	<b>OTHER</b>	<b>(3,194)</b>	<b>(3,300)</b>	<b>(3,300)</b>	<b>(1,400)</b>	<b>(400)</b>
	STATE REIMBURSEMENTS	(3,194)	(3,300)	(3,300)	(1,400)	(400)
<b>46-CHARGES FOR SERVICES</b>		<b>(4,289,956)</b>	<b>(3,061,155)</b>	<b>(3,061,155)</b>	<b>(2,105,656)</b>	<b>(2,830,339)</b>
	CONVEYANCE TAX	(2,023,007)	(1,240,916)	(1,240,916)	(1,207,327)	(1,429,126)
	FILING RECORD-CERTIF FEES	(337,475)	(300,000)	(300,000)	(180,266)	(263,809)
	TRANSCRIPT OF RECORDS	(803,438)	(821,151)	(821,151)	(444,283)	(501,905)
	OTHER	(1,126,037)	(699,088)	(699,088)	(273,781)	(635,499)
<b>47-REIMBURSEMENTS</b>		<b>(105,682)</b>	<b>(91,869)</b>	<b>(91,869)</b>	<b>(57,346)</b>	<b>(39,620)</b>
	ADVERTISING LOST DOGS	(623)	(453)	(453)	(290)	(288)
	ATM REIMBURSEMENT	-	(721)	(721)	-	-
	DOG ACCT-SALARY OF WARDEN	(2,105)	(2,600)	(2,600)	-	-
	OTHER REIMBURSEMENTS	-	(1,000)	(1,000)	-	-
	REIMB FOR MEDICAID SERVICES	(12,753)	-	-	(12,753)	-
	SECTION 8 MONITORING	(83,657)	(83,890)	(83,890)	(38,709)	(38,932)
	OTHER	(6,544)	(3,205)	(3,205)	(5,594)	(400)
<b>48-OTHER REVENUES</b>		<b>(191,935)</b>	<b>(193,822)</b>	<b>(193,822)</b>	<b>(172,223)</b>	<b>(94,660)</b>
	MISCELLANEOUS REVENUE	(182,881)	(170,962)	(170,962)	(168,001)	(82,224)
	OVER & SHORT ACCOUNT	(169)	(737)	(737)	(163)	(25)
	SALE CITY SURPLUS EQUIP	(515)	-	-	(515)	-
	SALE OF DOGS	(6,351)	(5,993)	(5,993)	(3,617)	(4,277)
	SETTLEMENTS - OTHER	-	(3,000)	(3,000)	-	(3,002)
	OTHER	(2,019)	(13,130)	(13,130)	74	(5,133)
<b>53-OTHER FINANCING SOURCES</b>		<b>(10,052,054)</b>	<b>(15,193,000)</b>	<b>(15,193,000)</b>	<b>(2,280,960)</b>	<b>(2,507,474)</b>
	CORPORATE CONTRIBUTION	(3,333,333)	(10,000,000)	(10,000,000)	-	-
	DOWNTOWN NORTH (DONO)	(621,710)	(395,000)	(395,000)	-	(154,198)
	REVENUE FROM HTFD PKG AUTHY	(1,942,610)	(2,048,000)	(2,048,000)	(899,888)	(1,500,000)
	SPECIAL POLICE SERVICES	(4,154,401)	(2,750,000)	(2,750,000)	(1,381,072)	(853,276)
<b>Grand Total</b>		<b>(632,740,798)</b>	<b>(583,959,158)</b>	<b>(594,854,093)</b>	<b>(417,952,316)</b>	<b>(448,447,869)</b>

**CITY OF HARTFORD**  
**PROPERTY TAX COLLECTIONS REPORT FOR FY21 AND FY22**  
**PROPERTY TAX COLLECTION REPORT THROUGH JANUARY 31, 2022**

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 21	Actual FY 22	Actual FY 21	Actual FY 22	Actual FY 21	Actual FY 22	Actual FY 21	Actual FY 22	FY 21	FY 22
July	91,265,549	100,781,340 <sup>1</sup>	113,251	962,504 <sup>2</sup>	496,088	292,231 <sup>1</sup>	-	-	91,874,888	102,036,074 <sup>1</sup>
August	47,619,102	43,818,629 <sup>1</sup>	1,035,620	1,660,552 <sup>1</sup>	492,040	406,382 <sup>1</sup>	-	-	49,146,762	45,885,563 <sup>1</sup>
September	3,597,283	2,354,099 <sup>3</sup>	1,035,675	1,234,241 <sup>3</sup>	461,078	660,811 <sup>3</sup>	-	-	5,094,036	4,249,151 <sup>3</sup>
October	2,548,895	1,620,537 <sup>4</sup>	1,130,119	786,197 <sup>4</sup>	490,655	358,588 <sup>4</sup>	-	-	4,169,669	2,765,323 <sup>4</sup>
November	1,301,195	2,414,141 <sup>5</sup>	1,438,745	567,061 <sup>5</sup>	891,410	289,710 <sup>5</sup>	13,090	187,912 <sup>6</sup>	3,644,440	3,458,824 <sup>5</sup>
December	14,009,256	20,209,585 <sup>7</sup>	440,158	655,480 <sup>7</sup>	305,344	322,547 <sup>7</sup>	(13,090)	-	14,741,667	21,187,611 <sup>7</sup>
January	82,675,244	80,054,887 <sup>7</sup>	616,190	1,026,226 <sup>7,8</sup>	352,382	545,976 <sup>7,8</sup>	-	-	83,643,816	81,627,089 <sup>7,8</sup>
February	18,490,419		570,470		304,306		-	-	19,365,194	-
March	7,288,908		1,207,018		784,851		-	-	9,280,777	-
April	4,035,237		668,671		533,097		-	-	5,237,005	-
May	1,415,861		501,771		352,426		-	-	2,270,058	-
June	2,139,405		2,340,309		1,618,210		273,643	-	6,371,567	-
<b>Total Collections</b>	<b>276,386,353</b>	<b>251,253,217</b>	<b>11,097,997</b>	<b>6,892,261</b>	<b>7,081,886</b>	<b>2,876,245</b>	<b>273,643</b>	<b>187,912</b>	<b>294,839,879</b>	<b>261,209,635</b>
<b>60 Day Collections</b>			1,393,206		-		-		1,393,206	-
<b>Reclass -- Year End entries</b>	(52,855)		48,045		8,326		-		3,515	-
<b>Adjusted Total Collections</b>	<b>276,333,498</b>	<b>251,253,217</b>	<b>12,539,248</b>	<b>6,892,261</b>	<b>7,090,212</b>	<b>2,876,245</b>	<b>273,643</b>	<b>187,912</b>	<b>296,236,601</b>	<b>261,209,635</b>
	<b>Current Year Taxes</b>		<b>Prior Year Taxes</b>		<b>Interest</b>		<b>Liens Sales</b>		<b>Total Collections</b>	
	<b>FY 21</b>	<b>FY 22</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 21</b>	<b>FY 22</b>
<b>Total Budget</b>	272,347,014	279,792,169	5,270,000	4,580,000	3,800,000	3,800,000	480,000	450,000	281,897,014	288,622,169
<b>Total current levy (GL 2020) new bills</b>	292,707,724	300,570,922	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Collections through JANUARY</b>	243,016,523	251,253,217	5,809,758	6,892,261	3,488,997	2,876,245	-	187,912	252,315,277	261,209,635
<b>Outstanding Receivable at 01/31</b>	43,975,205	43,298,528	52,015,580	45,832,425	n/a	n/a	n/a	n/a	n/a	n/a
<b>Timing Adjustment from bridging QDS to Munis</b>		6,019,177								
<b>% of Budget Collected</b>	89.23%	89.80%	110.24%	150.49%	91.82%	75.69%	0.00%	41.76%	89.51%	90.50%
<b>% of Adjusted Levy Collected</b>	83.02%	83.59%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Mill Rate Real Estate</b>	74.29	74.29								
<b>Mill Rate Personal Property</b>	74.29	74.29								
<b>Mill Rate Motor Vehicle</b>	45	45								

<sup>1</sup> FY22 P1- Current Year Tax collections exceeds prior year due to timing. Several top payers paid in July this year but in August last year. YtY records showed over in July & under in August for FY22.

<sup>2</sup> The lower balance of FY21 Prior Year's Tax collections was a result of \$1.376M credit adjustments from tax appeals (Walmart, Capital dist., West Service LLC).

<sup>3</sup> FY22 continues to result in increased collections, primarily due to timing and increased assessments.

<sup>4</sup> FY21's first installment due date was extended to Oct 1st due to the Governor's Executive Order while FY22's due date was Aug 2nd.

<sup>5</sup> Tax Deed Sales of \$1,573k was included in FY21's PY collections. No tax deed sales in FY22.

<sup>6</sup> This lien sale is from the foreclosure of property sold to Express Kitchen by the Department of Development Services.

<sup>7</sup> Significant increase in December collections is due to timing of 2nd installment payments that were made in January in prior year.

<sup>8</sup> PY tax and interest collections increase is mainly due to several older delinquencies collected in January FY22.

**Expenditure Summary - Departments**

	FY2021 AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (JANUARY)	FY2022 ACTUAL (JANUARY)	FY2022 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	508,824	743,420	743,420	294,712	331,119	684,198	59,222
00112 COURT OF COMMON COUNCIL <sup>1</sup>	625,715	820,068	820,068	304,515	367,315	828,368	(8,300)
00113 TREASURER	401,919	465,316	465,316	177,905	231,167	448,491	16,825
00114 REGISTRARS OF VOTERS	665,592	475,065	591,672	481,002	296,968	576,898	14,774
00116 CORPORATION COUNSEL	1,229,586	1,558,048	1,558,048	672,485	675,877	1,442,542	115,506
00117 TOWN & CITY CLERK	754,740	842,154	842,154	490,593	374,420	804,435	37,719
00118 INTERNAL AUDIT <sup>2</sup>	473,007	510,567	510,567	277,650	266,416	523,192	(12,625)
00119 CHIEF OPERATING OFFICER	1,247,429	1,646,987	1,646,987	637,831	752,579	1,500,755	146,232
00122 METRO HARTFORD INNOVATION SERV	3,167,436	4,190,683	4,190,683	1,847,671	2,444,568	4,190,683	0
00123 FINANCE	3,300,056	3,758,757	3,758,757	1,727,300	1,633,859	3,513,761	244,996
00125 HUMAN RESOURCES	1,397,749	1,730,419	1,730,419	687,146	694,315	1,528,989	201,430
00128 OFFICE OF MANAGEMENT & BUDGET	1,086,146	1,252,452	1,252,452	616,969	558,415	1,204,591	47,861
00132 FAMILIES, CHILDREN, YOUTH & RECREATION <sup>3</sup>	3,181,759	3,690,893	3,690,893	2,067,972	2,314,886	3,794,705	(103,812)
00211 FIRE <sup>4</sup>	33,922,286	37,658,924	37,658,924	18,681,285	21,398,264	39,294,846	(1,635,922)
00212 POLICE <sup>5</sup>	42,357,774	48,274,513	48,274,513	24,858,943	26,642,778	48,739,595	(465,082)
00213 EMERGENCY SERVICES & TELECOMM. <sup>6</sup>	3,759,888	4,027,832	4,027,832	2,237,718	2,117,117	4,050,005	(22,173)
00311 PUBLIC WORKS <sup>7</sup>	14,998,284	17,933,864	17,933,864	7,779,510	9,280,304	18,121,292	(187,428)
00420 DEVELOPMENT SERVICES	3,856,221	5,975,888	5,975,888	2,080,878	2,175,912	5,718,895	256,993
00520 HEALTH AND HUMAN SERVICES	3,547,405	5,587,795	5,587,795	1,554,482	1,701,889	5,136,991	450,804
00711 EDUCATION	275,667,573	284,013,274	284,013,274	150,009,837	150,009,837	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY	1,669,020	8,460,590	8,460,590	973,595	4,935,344	8,460,590	0
00820 BENEFITS & INSURANCES <sup>8</sup>	85,728,017	97,663,761	78,263,761	51,882,822	55,021,457	78,780,986	(517,225)
00821 DEBT SERVICE <sup>9</sup>	110,293,644	11,299,875	41,594,810	4,834,910	35,131,955	41,594,810	0
00822 NON OP DEPT EXPENDITURES <sup>10</sup>	37,897,696	41,378,013	41,261,406	21,962,958	23,051,600	43,044,861	(1,783,455)
<b>Grand Total</b>	<b>631,737,767</b>	<b>583,959,158</b>	<b>594,854,093</b>	<b>297,140,687</b>	<b>342,408,358</b>	<b>597,997,754</b>	<b>(3,143,661)</b>

<sup>1</sup> The Court of Common Council is projected to be unfavorable due to part-time staffing.

<sup>2</sup> Centrally budgeted increases for Unclassified, Non-union and Hartford Municipal Employee Association employees are realized in departmental budgets; adjustments at year end, if needed, will occur.

<sup>3</sup> Families, Children, Youth and Recreation is projected to be unfavorable due to seasonal overtime.

<sup>4</sup> Fire is projected to be unfavorable due to overtime.

<sup>5</sup> Police is projected to be unfavorable due to overtime.

<sup>6</sup> Emergency Services & Telecomm. is projected to be unfavorable due to overtime.

<sup>7</sup> Public Works is projected to be unfavorable due to overtime and part-time staffing.

<sup>8</sup> Benefits and Insurances is projected to be net unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide. A budget transfer of \$19.40M from Benefits to Debt Service will fund capital needs. American Rescue Plan resources will fund actual benefit expenditures, as needed, in FY2022.

<sup>9</sup> The FY2022 Adopted Budget for Debt & Other Capital are comprised of \$4.65M for Downtown North principal and interest, \$107K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest and \$6.43M for Pay-As-You-Go CapEx. In addition, there have been budget increases of \$10.89M for a mid-FY2022 increase for Payment in Lieu of Taxes and \$19.40M transferred from Benefits and Insurances for a grand total of \$41.59M.

<sup>10</sup> Non Operating is projected to be net unfavorable due to tax appeals/refunds, water, tipping fees and fuel.

Expenditure Summary - Major Expenditure Category

	FY2021 AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (JANUARY)	FY2022 ACTUAL (JANUARY)	FY2022 PROJECTION	VARIANCE FAV/(UNFAV)
<b>PAYROLL</b>	<b>104,442,101</b>	<b>118,818,274</b>	<b>118,898,199</b>	<b>59,997,036</b>	<b>64,803,960</b>	<b>119,741,180</b>	<b>(842,981)</b>
FT <sup>1</sup>	86,842,645	102,082,659	102,082,659	48,021,057	49,973,962	95,658,133	6,424,526
HOL <sup>1</sup>	2,359,957	2,494,938	2,494,938	1,447,722	1,349,393	2,360,649	134,289
OT <sup>1</sup>	12,980,244	12,751,927	12,751,927	8,882,870	11,975,883	19,576,596	(6,824,669)
PT <sup>1</sup>	2,259,254	1,488,750	1,568,675	1,645,387	1,504,722	2,145,802	(577,127)
<b>BENEFITS</b>	<b>85,728,017</b>	<b>97,663,761</b>	<b>78,263,761</b>	<b>51,882,822</b>	<b>55,021,457</b>	<b>78,780,986</b>	<b>(517,225)</b>
HEALTH <sup>2</sup>	29,410,101	35,436,437	16,036,437	17,015,558	18,200,645	15,986,437	50,000
MITIGATION <sup>3</sup>	0	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
PENSION <sup>4</sup>	46,952,383	51,406,956	51,406,956	26,982,177	29,683,862	51,428,602	(21,646)
INSURANCE	4,195,055	4,595,305	4,595,305	3,522,072	3,469,163	4,595,305	0
FRINGE REIMBURSEMENTS	(3,920,589)	(3,236,631)	(3,236,631)	(1,630,289)	(1,324,203)	(3,236,631)	0
LIFE INSURANCE <sup>5</sup>	225,568	164,970	164,970	137,293	135,355	231,987	(67,017)
OTHER BENEFITS	4,256,234	4,741,536	4,741,536	2,624,652	1,878,615	4,741,536	0
WAGE <sup>6</sup>	0	521,438	521,438	0	0	0	521,438
WORKERS COMP	4,609,265	5,033,750	5,033,750	3,231,360	2,978,020	5,033,750	0
<b>DEBT</b>	<b>110,293,644</b>	<b>11,299,875</b>	<b>41,594,810</b>	<b>4,834,910</b>	<b>35,131,955</b>	<b>41,594,810</b>	<b>0</b>
DEBT	110,293,644	11,299,875	41,594,810	4,834,910	35,131,955	41,594,810	0
<b>LIBRARY</b>	<b>1,669,020</b>	<b>8,460,590</b>	<b>8,460,590</b>	<b>973,595</b>	<b>4,935,344</b>	<b>8,460,590</b>	<b>0</b>
LIBRARY	1,669,020	8,460,590	8,460,590	973,595	4,935,344	8,460,590	0
<b>MHIS</b>	<b>3,167,436</b>	<b>4,190,683</b>	<b>4,190,683</b>	<b>1,847,671</b>	<b>2,444,568</b>	<b>4,190,683</b>	<b>0</b>
MHIS	3,167,436	4,190,683	4,190,683	1,847,671	2,444,568	4,190,683	0
<b>UTILITY</b>	<b>26,410,398</b>	<b>27,831,450</b>	<b>27,831,450</b>	<b>16,583,617</b>	<b>17,541,846</b>	<b>29,219,965</b>	<b>(1,388,515)</b>
UTILITY <sup>7</sup>	26,410,398	27,831,450	27,831,450	16,583,617	17,541,846	29,219,965	(1,388,515)
<b>OTHER</b>	<b>24,359,578</b>	<b>31,681,251</b>	<b>31,601,326</b>	<b>11,011,199</b>	<b>12,519,393</b>	<b>31,996,266</b>	<b>(394,940)</b>
COMMUNITY ACTIVITIES	2,374,940	2,681,989	2,686,989	1,372,188	1,516,414	2,686,989	0
CONTINGENCY	274,423	2,426,847	2,336,719	163,326	52,306	2,336,719	0
CONTRACTED SERVICES	4,510,828	5,543,031	5,571,744	1,417,080	1,980,209	5,571,744	0
ELECTIONS	0	334,389	217,782	0	0	217,782	0
GOVT AGENCY & OTHER	46,683	29,145	29,145	19,964	29,145	29,145	0
LEASES - OFFICES PARKING COPIER <sup>8</sup>	1,544,001	2,010,368	2,010,368	847,716	915,216	1,943,653	66,715
LEGAL EXPENSES & SETTLEMENTS	2,477,923	2,474,557	2,474,557	765,703	1,103,133	2,474,557	0
OTHER <sup>9</sup>	2,663,736	5,271,759	5,305,359	1,304,378	2,136,455	5,834,014	(528,655)
OUT AGENCY	0	100,000	100,000	0	0	100,000	0
POSTAGE	189,296	200,000	200,000	117,179	155,000	200,000	0
SUPPLY	3,447,111	4,185,888	4,274,478	1,492,210	1,753,413	4,274,478	0
TECH, PROF & COMM BASED SERVICES <sup>10</sup>	2,548,977	3,307,818	3,278,725	1,263,007	1,349,118	3,211,725	67,000
VEHICLE & EQUIP	4,281,659	3,115,460	3,115,460	2,248,449	1,528,985	3,115,460	0
<b>EDUCATION</b>	<b>275,667,573</b>	<b>284,013,274</b>	<b>284,013,274</b>	<b>150,009,837</b>	<b>150,009,837</b>	<b>284,013,274</b>	<b>0</b>
EDUCATION	275,667,573	284,013,274	284,013,274	150,009,837	150,009,837	284,013,274	0
<b>Grand Total</b>	<b>631,737,767</b>	<b>583,959,158</b>	<b>594,854,093</b>	<b>297,140,687</b>	<b>342,408,358</b>	<b>597,997,754</b>	<b>(3,143,661)</b>

<sup>1</sup> Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$843K. The methodology of the full-time payroll projection (detailed in the appendix) reflects 26.4 weeks of actual payroll expenses with 25.8 weeks remaining. Vacancies are assumed to be refilled with 21.8 weeks remaining in the fiscal year. Vacancy and attrition savings of \$6.42M and \$134K of favorability in Holiday Pay is offset by a projected shortfall of \$6.82M in OT and \$577K in PT. City-wide FY2022 budgeted attrition has been increased by \$1.77M from FY2021. Payroll will continue to be monitored throughout the fiscal year.

<sup>2</sup> Health is favorable due to lower health waiver expenditures.

<sup>3</sup> Mitigation of \$1.0M reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$2.78M and \$596K in budgeted attrition and vacancy savings. In total, \$4.38M is budgeted for attrition city-wide.

<sup>4</sup> Pension is unfavorable due to the trend in plan for new, non-bargaining hires.

<sup>5</sup> Life Insurance is unfavorable due to the cost trend.

<sup>6</sup> The FY2022 Adopted Budget includes centralized salary increases. Approved salary increase for Unclassified, Non-union, City of Hartford Professional Employees Association (CHPEA) and Hartford Municipal Employee Association (HMEA) positions are favorable in benefits and are realized in full-time payroll.

<sup>7</sup> Utilities are projected to be net unfavorable due to water, tipping fees and fuel.

<sup>8</sup> Leases is net favorable due to lower rental costs for a health facility.

<sup>9</sup> Other is net unfavorable due to higher tax refunds and tax appeals.

<sup>10</sup> Tech, Prof and Comm based services are favorable due to projected audit services.

# Appendix



**FY2022 Full-time Payroll Projection (through January) as of 1/8/22**

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 1/8 (26.4 WEEKS)	PROJECTION (25.8 WEEKS)	YTD THRU 1/8 PLUS PROJECTION (25.8 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	8	707,172	288,751	356,628	645,379	0	645,379	61,793
112-CCC	9	472,811	182,388	237,597	419,986	0	419,986	52,825
113- Treas	9	379,361	157,579	202,721	360,300	2,236	362,536	16,825
114- ROV	7	341,446	173,421	174,986	348,408	304	348,712	(7,266)
116-Corp Counsel	15	1,424,868	607,110	702,702	1,309,812	0	1,309,812	115,056
117- Clerk	11	704,760	298,708	352,643	651,351	3,940	655,291	49,469
118-Audit	5	485,894	245,585	252,758	498,344	0	498,344	(12,450)
119-COO	17	1,304,258	487,936	642,265	1,130,201	0	1,130,201	174,057
123- FIN	45	3,448,394	1,406,581	1,759,740	3,166,321	21,057	3,187,378	261,016
125- HR	16	1,135,124	363,453	569,329	932,781	1,112	933,894	201,230
128-OMBG	13	1,144,372	491,688	590,191	1,081,879	3,516	1,085,395	58,977
132-FCYR	15	1,053,394	508,506	575,213	1,083,719	4,137	1,087,856	(34,462)
211- Fire	366	30,386,038	14,054,735	14,664,820	28,719,555	152,420	28,871,975	1,514,063
212- Police	512	41,412,614	17,416,666	17,718,646	35,135,312	328,249	35,463,561	5,949,053
213- EST	51	3,157,864	1,165,229	1,577,700	2,742,928	19,931	2,762,859	395,005
311- DPW	211	10,941,073	5,024,495	5,454,351	10,478,845	68,045	10,546,890	394,183
420- Devel Serv	61	4,436,749	1,827,985	2,258,193	4,086,178	36,300	4,122,478	314,271
520- HHS	37	2,455,695	706,578	1,181,055	1,887,633	25,515	1,913,148	542,547
<b>Grand Total</b>	<b>1,408</b>	<b>105,391,887</b>	<b>45,407,394</b>	<b>49,271,539</b>	<b>94,678,933</b>	<b>666,762</b>	<b>95,345,695</b>	<b>10,046,192</b>


FT- Fire Attrition	(595,684)
FT- Police Attrition	(2,781,839)
FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	88,295
FT- Total Revised Budget	<u>102,082,659</u>

FT- Fire Attrition	(595,684)
FT- Police Attrition	(2,781,839)
FT- Development Serv. Attriti	(20,000)
FT- Net other payroll	(224,143)
FT- Subtotal Variance	<u>6,424,526</u>
Non-Sworn Attrition (in Bene	(1,000,000)
Total Variance	<u>5,424,526</u>

- Assumptions
- 1) Analysis is based on year-to-date actuals from check date 1/8/22, which includes 26.4 pay periods, and projects filled positions for 25.8 future weeks.
  - 2) Non-sworn vacancies are projected for 21.8 future weeks.
  - 3) Adopted head count is 1425 with 17 MHIS positions funded in the MHIS internal service fund.
  - 4) ROV, Audit and FCYR are projected unfavorable due to planned city-wide increases for Non-union, Unclassified and Hartford Municipal Employee Association employees being budget centrally in FY2022. Budget funding for these increases will be transferred, as needed, at year end.



**MEMO**

**From:** Phillip J. Penn   
**To:** Dr. Leslie Torres-Rodriguez  
**Date:** March 2, 2022  
**Re:** January 2022 Financial Results

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Attached please find our year to date financial results through Period 7 (the month ended January 31, 2022).

Expenditures across all funds totaled \$186.8 million through January, up \$36.8 million from the end of December. The monthly spending was fairly evenly split between the General Fund and Special Funds, with a meaningful (and expected) uptick in spending in our ESSER II, Alliance and Magnet School Operating grants. Encumbrances dropped by about \$10 million from the prior month, to \$69.2 million, as we made \$12.1 million in tuition payments during January. Encumbrances will likely now decline through the end of the fiscal year as amounts held on purchase orders are consumed, although we may see an uptick in March that coincides with our March 31 deadline for new requisitions.

Vacancies continue to drive much of our financial story this fiscal year, for both certified and non-certified staff. In addition to positive variances in the associated salary lines for those positions, there will also be a derivative positive variance in our benefit costs. As you know, we shared at the most recent Finance Committee meeting that our initial projection for year-end is a General Fund surplus of about \$8 million. Chief Davis-Googe and I recently spoke about long overdue maintenance projects at the schools (painting, landscaping, flooring), and we also plan on setting aside a portion of those funds for the City's contribution to our active school construction projects.

We plan on revisiting the year-end projection after we close the month of February, but my sense is that there is more upside potential than downside risk in that surplus projection.

If you have any questions regarding our current financial position or the above information, please let me know.



All Funds Budget  
Financial Position Report as of 2/10/2022  
For: 7/1/2021 to 1/31/2022 Period: 1 to 7



Description	Series	FY 2021-22 Adopted Budget	FY 2021-22 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commitment	Balance
Certified Salaries	100	151,494,542	162,742,956	64,629,535	-	98,113,421
Severance/Other	199	1,215,000	4,063,889	333,927	-	3,729,962
<b>Certified Salaries Total</b>		<b>152,709,542</b>	<b>166,806,845</b>	<b>64,963,462</b>	<b>-</b>	<b>101,843,382</b>
Non Cert Salaries	200	60,090,162	63,546,547	28,178,577	-	35,367,970
Severance/Other	299	383,498	683,498	381,456	-	302,042
<b>Non Certified Salaries Total</b>		<b>60,473,660</b>	<b>64,230,045</b>	<b>28,560,032</b>	<b>-</b>	<b>35,670,013</b>
Instructional Improvements	322	3,491,938	18,205,982	4,177,555	8,808,818	5,219,610
Professional Services	333	3,032,915	7,318,976	3,056,557	1,550,074	2,730,648
MHIS/IT Services	335	3,075,236	3,075,236	1,793,888	-	1,281,348
<b>Professional Contracts &amp; Svs</b>		<b>9,600,089</b>	<b>28,600,194</b>	<b>9,027,999</b>	<b>10,358,892</b>	<b>9,231,607</b>
Maint Supplies & Services	442	384,500	384,500	172,469	213,018	(987)
Maintenance Contracts	443	3,455,670	3,503,347	1,956,417	1,112,686	449,906
Rental - Equip & Facilities	444	2,232,613	2,280,704	399,913	347,019	1,533,773
Building Improvements	445	612,900	2,368,664	(60,110)	55,550	2,665,971
<b>Purchased Property Services</b>		<b>6,685,683</b>	<b>8,537,214</b>	<b>2,468,688</b>	<b>1,728,272</b>	<b>4,648,664</b>
Transportation	551	21,513,932	24,307,288	11,619,282	7,952,860	4,735,145
Communications	553	1,342,435	4,299,614	2,765,228	152,135	1,382,251
Advertising	554	256,606	270,246	146,697	83,449	40,100
Printing & Binding	555	91,950	91,928	3,844	2,450	85,634
Tuition	556	100,998,020	101,780,873	21,973,479	43,692,694	39,094,271
Travel & Conferences	558	171,239	151,935	19,262	-	132,672
Misc Services	559	1,819,359	1,993,399	253,141	114,814	1,625,445
<b>Systemwide Purchased Svs Total</b>		<b>126,193,541</b>	<b>132,895,282</b>	<b>36,780,933</b>	<b>51,998,401</b>	<b>47,095,519</b>
Instructional & Other Supplies	610	5,075,451	8,177,866	2,820,851	1,109,754	4,274,726
Utilities	620	8,246,853	8,246,853	4,943,267	3,064,692	238,894
Text & Library Books	640	113,879	134,179	28,879	38,409	66,892
Misc Supplies	690	836,668	4,371,165	730,238	238,777	3,411,055
<b>Supplies &amp; Materials Total</b>		<b>14,272,851</b>	<b>20,930,063</b>	<b>8,523,235</b>	<b>4,451,631</b>	<b>7,991,567</b>
Equipment	730	1,382,609	5,411,467	599,746	426,334	4,385,387
<b>Outlay Total</b>		<b>1,382,609</b>	<b>5,411,467</b>	<b>599,746</b>	<b>426,334</b>	<b>4,385,387</b>
Organization Dues	810	206,520	237,947	139,426	10,195	88,327
Legal Judgments	820	220,000	220,000	-	-	220,000
Other Operating Expenses	899	(5,030,360)	(5,158,755)	96,692	104,084	(5,359,532)
<b>Other Misc Expend Total</b>		<b>(4,603,840)</b>	<b>(4,700,808)</b>	<b>236,118</b>	<b>114,279</b>	<b>(5,051,205)</b>
Fringe Benefits/Insurances	990	57,232,079	59,808,620	35,627,732	89,774	24,091,115
Contingency	998	-	-	-	-	-
Indirect	999	-	(443,262)	-	-	(443,262)
<b>Sundry Total</b>		<b>57,232,079</b>	<b>59,365,358</b>	<b>35,627,732</b>	<b>89,774</b>	<b>23,647,853</b>
<b>All Funds Budget Total</b>		<b>423,946,213</b>	<b>482,075,659</b>	<b>186,787,945</b>	<b>69,167,584</b>	<b>226,120,130</b>



General Fund Budget  
 Financial Position Report as of 2/10/2022  
 For: 7/1/2021 to 1/31/2022 Period: 1 to 7



Description	Series	FY 2021-22 Adopted Budget	FY 2021-22 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commitment	Balance
Certified Salaries	100	87,382,326	85,520,204	35,474,070	-	50,046,134
Severance/Other	199	1,215,000	1,215,000	124,677	-	1,090,323
<b>Certified Salaries Total</b>		<b>88,597,326</b>	<b>86,735,204</b>	<b>35,598,748</b>	-	<b>51,136,457</b>
Non Cert Salaries	200	37,589,890	37,539,934	17,293,826	-	20,246,108
Severance/Other	299	383,498	383,498	381,206	-	2,292
<b>Non Certified Salaries Total</b>		<b>37,973,388</b>	<b>37,923,432</b>	<b>17,675,032</b>	-	<b>20,248,400</b>
Instructional Improvements	322	310,149	2,270,389	571,369	884,776	814,244
Professional Services	333	1,222,010	1,363,344	532,756	273,196	575,695
MHIS/IT Services	335	2,278,990	2,278,990	1,329,411	-	949,579
<b>Professional Contracts &amp; Svs</b>		<b>3,811,149</b>	<b>5,912,723</b>	<b>2,433,536</b>	<b>1,157,972</b>	<b>2,339,518</b>
Maint Supplies & Services	442	382,000	382,000	172,469	213,018	(3,487)
Maintenance Contracts	443	3,284,086	3,269,344	1,907,237	1,023,056	354,713
Rental - Equip & Facilities	444	1,764,113	1,767,073	264,148	229,932	1,272,993
Building Improvements	445	612,900	587,176	45,900	45,550	495,726
<b>Purchased Property Services</b>		<b>6,043,099</b>	<b>6,005,593</b>	<b>2,389,753</b>	<b>1,511,556</b>	<b>2,119,946</b>
Transportation	551	20,958,487	21,029,059	9,774,810	7,928,668	3,325,581
Communications	553	164,170	310,013	217,493	9,180	83,340
Advertising	554	19,106	14,629	6,743	1,933	5,953
Printing & Binding	555	49,450	50,330	1,680	2,450	46,200
Tuition	556	88,024,708	88,024,708	17,090,204	35,901,020	38,013,055
Travel & Conferences	558	65,989	64,918	14,380	-	50,539
Misc Services	559	1,415,233	1,497,116	181,668	100,188	1,215,260
<b>Systemwide Purchased Svs Total</b>		<b>110,697,143</b>	<b>110,990,774</b>	<b>27,286,978</b>	<b>43,943,440</b>	<b>42,739,928</b>
Instructional & Other Supplies	610	1,938,834	1,840,145	836,573	568,843	462,194
Utilities	620	6,363,149	6,363,149	3,706,616	2,418,263	238,270
Text & Library Books	640	21,300	27,244	7,575	1,268	18,401
Misc Supplies	690	418,799	481,618	169,132	69,518	251,873
<b>Supplies &amp; Materials Total</b>		<b>8,742,082</b>	<b>8,712,156</b>	<b>4,719,895</b>	<b>3,057,892</b>	<b>970,738</b>
Equipment	730	821,134	693,327	221,354	101,195	370,779
<b>Outlay Total</b>		<b>821,134</b>	<b>693,327</b>	<b>221,354</b>	<b>101,195</b>	<b>370,779</b>
Organization Dues	810	130,370	147,475	91,276	2,000	54,199
Legal Judgments	820	220,000	220,000	-	-	220,000
Other Operating Expenses	899	(5,391,446)	(5,326,594)	73,298	71,427	(5,471,319)
<b>Other Misc Expend Total</b>		<b>(5,041,076)</b>	<b>(4,959,119)</b>	<b>164,574</b>	<b>73,427</b>	<b>(5,197,120)</b>
Fringe Benefits/Insurances	990	34,848,040	34,099,114	(4,156,894)	89,774	38,166,234
Contingency	998	-	-	-	-	-
Indirect	999	(2,479,011)	(2,099,929)	-	-	(2,099,929)
<b>Sundry Total</b>		<b>32,369,029</b>	<b>31,999,185</b>	<b>(4,156,894)</b>	<b>89,774</b>	<b>36,066,306</b>
<b>General Fund Budget Total</b>		<b>284,013,274</b>	<b>284,013,274</b>	<b>86,332,975</b>	<b>49,935,255</b>	<b>147,745,044</b>



Special Fund Budget  
 Financial Position Report as of 2/10/2022  
 For: 7/1/2021 to 1/31/2022 Period: 1 to 7



<u>Grant Name</u>	<u>Grant Year</u>	<u>FY 2021-22 Adopted Budget</u>	<u>FY 2021-22 Adjusted Budget</u>	<u>Year To Date Expenditures</u>	<u>Year To Date Encumb/Commitment</u>	<u>Year To Date Revenue</u>	<u>Balance</u>
<b>Federal Grants:</b>							
ADULT EDUCATION PIP	2022	40,000	40,000	285	-		39,715
AMERICAN RESCUE PLAN ARP-ESSERIII	2021	-	7,573,340	2,880,512	324,003	15,819,848	4,368,826
ARP HCY BRIDGE (McVento)	2021	-	3,000	3,000	-	3,000	-
ARP IDEA PART B 611	2022	-	1,387,608	22,472	176,746	44,100	1,188,390
ARP IDEA PART B 619 PRESCHOOL	2022	-	131,911	-	1,256		130,655
CARL D. PERKINS	2021	-	-	0	-		(0)
CARL D. PERKINS	2022	626,803	597,243	134,215	-		463,028
COVID-19 SPECIAL EDUCATION STIPENDS	2021	-	20,000	20,002	-	20,000	(2)
CT DEPT OF PUBLIC HEALTH 2	2022	125,000	125,000	47,341	-	63,488	77,659
EDUC-HOMELESS CHILDREN-YOUTH McVEN	2022	50,000	50,000	6,629	-		43,371
ESSER (COVID-19) CARES ACT	2020	-	3,594,083	1,897,429	60,626		1,636,027
ESSER II SET-ASIDE (CRRSA ACT)	2021	-	1,863,078	373,484	16,016	518,557	1,473,578
ESSER II (CRRSA ACT) Covid-19	2021	-	32,998,529	6,706,759	6,954,660	33,523,472	19,337,110
ESSER II Bonus Dyslexia Recovery	2022	-	37,050	-	-		37,050
ESSER II Bonus Spec Population \$25K	2022	-	25,000	-	-		25,000
ESSER II SPED Recovery Activities	2022	-	120,000	-	5,995		114,005
FAFSA CHALLENGE	2022	-	5,140	-	-		5,140
IDEA PART B SECTION 611	2020	-	-	(3,799)	1,200		2,599
IDEA PART B SECTION 611	2021	652,651	2,684,069	2,040,834	140,151	2,800,000	503,084
IDEA PART B SECTION 611	2022	6,526,511	6,549,072	1,184,578	1,286,943	5,239,258	4,077,551
IDEA PART B, SECTION 619 PRE-SCHOOL	2021	30,408	102,494	67,133	394	100,000	34,968
IDEA PART B, SECTION 619 PRE-SCHOOL	2022	202,717	204,114	1,268	642	78,201	202,204
OD ESSA SIG C02-BURNS	2022	-	405,300	4,720	94,437		306,143
OD ESSA SIG C02-MILNER	2022	-	425,324	6,038	30,683		388,603
OD ESSA SIG C02-MLKING	2022	-	425,000	-	-		425,000
OD ESSA SIG C02-SAND	2022	-	390,000	89,108	56,529	96,300	244,362
OD ESSA SIG C02-SMSA	2022	-	500,000	39,438	104,793	113,400	355,770
OD ESSA SIG C02-WISH	2022	-	390,000	18,354	59,423		312,223
OD ESSA SIG CO2-WHS	2022	-	500,000	3,224	40,431		456,345
TITLE 1 PART A 1003 SIG (BELLIZZI)	2021	-	319,047	155,056	55,500	320,000	108,491
TITLE 1 PART A 1003 SIG (BURR)	2019	-	1,774	804	-		970
TITLE 1 PART A 1003 SIG (BURR)	2021	-	223,972	92,800	51,527	261,828	79,645
TITLE 1 PART A 1003 SIG (BULKELEY)	2019	-	31,779	4,290	-		27,489
TITLE 1 PART A 1003 SIG (BULKELEY)	2021	-	91,886	22,158	1,326	90,048	68,402
TITLE 1 PART A 1003 SIG (HPHS)	2021	-	54,947	54,844	-	70,000	102
TITLE 1 PART A 1003 SIG (PARKVILLE)	2021	-	83,940	29,177	8,000	184,381	46,764
TITLE 1, PART D, NEG & DEL	2022	56,054	68,673	-	68,673		-
TITLE 2 PART A, TEACHERS	2020	-	-	28,482	-		(28,482)
TITLE 2 PART A, TEACHERS	2021	195,998	607,753	408,624	49,573	680,000	149,556
TITLE 2 PART A, TEACHERS	2022	1,241,322	1,136,003	346,407	67,505	908,802	722,091
TITLE 3 PART A, ENGLISH LANGUAGE	2021	81,515	294,421	153,389	8,302	179,669	132,730
TITLE 3 PART A, ENGLISH LANGUAGE	2022	510,827	543,235	117,448	8,689	207,161	417,098
TITLE I IMPROVING BASIC PROGRAMS	2019	-	271,446	219,549	-		51,897
TITLE I IMPROVING BASIC PROGRAMS	2021	3,291,271	5,343,143	2,227,097	136,144	5,800,000	2,979,902
TITLE I IMPROVING BASIC PROGRAMS	2022	12,901,783	12,514,359	3,811,094	897,966	10,011,487	7,805,300
TITLE IV-A SOC SUPPT & ACAD ENRICH	2019	-	2,025	1,885	-		140
TITLE IV-A SOC SUPPT & ACAD ENRICH	2021	-	90,185	6,538	-		83,647
TITLE IV-A SOC SUPPT & ACAD ENRICH	2022	897,063	757,863	191,347	-		566,516
<b>Total Federal Grants:</b>		<b>27,429,923</b>	<b>83,582,806</b>	<b>23,414,014</b>	<b>10,708,132</b>	<b>77,132,999</b>	<b>49,460,661</b>



Special Fund Budget  
 Financial Position Report as of 2/10/2022  
 For: 7/1/2021 to 1/31/2022 Period: 1 to 7



<u>Grant Name</u>	Grant Year	FY 2021-22 Adopted Budget	FY 2021-22 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/Commitment	Year To Date Revenue	Balance
<b>Federal Grants:</b>							
<b>State Grants:</b>							
ADULT EDUCATION - PROVIDER (STATE)	2021	-	-	3,322	-		(3,322)
ADULT EDUCATION - PROVIDER (STATE)	2022	1,729,660	1,729,660	731,752	69,153	1,135,115	928,755
ADULT EDUCATION CEE - URBAN LEAGUE	2022	5,965	6,076	1,519	4,557	77,536	-
ADULT EDUCATION CEE-LITERACY VOLUNT	2022	108,522	110,228	72,750	37,478		-
ALLIANCE - GOVENORS TURNAROUND	2022	24,552,532	24,570,044	10,641,517	840,302	18,427,533	13,088,226
ALLIANCE BUILDING GRANT	2021	-	183,487	(106,010)	-		289,497
COMMISSIONER'S NETWORK	2022	-	900,000	258,178	213,199	675,000	428,623
COMMISSIONER'S NETWORK-McDonough	2022	-	50,000	6,237	2,021	12,901	41,743
CT DEPT OF PUBLIC HEALTH	2022	930,116	933,140	355,797	-	465,582	577,343
DEPT OF PUBLIC HEALTH - ORAL HEALTH	2021	-	-	(2,049)	-	15,563	2,049
DEPT OF PUBLIC HEALTH - ORAL HEALTH	2022	-	50,000	38,181	1,582	8,333	10,237
EXTENDED SCHOOL HOUR	2022	357,753	343,287	12,158	-	25,600	331,129
FAMILY RESOURCE CENTER PROGRAM	2022	507,650	508,250	-	-		508,250
INTERDIST MAGNET ACADEMIC/SOCIAL SU	2021	-	494,630	401,814	-	339,898	92,816
MAGNET SCHOOL JOINT MAGNET OFFICE	2022	850,000	850,000	389,289	38,629	132,220	422,083
MAGNET SCHOOL OPERATING GRANT	2021	-	-	(25)	-		25
MAGNET SCHOOL OPERATING GRANT	2022	55,150,730	53,290,502	23,267,778	985,518	37,604,756	29,037,206
OPEN CHOICE SLOTS (RECEIVING DIST)	2021	-	-	-	-	104,936	-
OPEN CHOICE SLOTS (RECEIVING DIST)	2022	168,000	168,000	41,159	73		126,768
PRIORITY SCHOOL DISTRICTS	2022	4,441,989	4,466,452	1,844,064	26,282	3,359,223	2,596,107
PSD FamilyFee Replacement SchReadi	2022	-	43,500	-	7,016		36,484
PSD-SUMMER SCHOOL	2022	406,499	396,257	333,192	-	297,193	63,065
SCHOOL BASED HEALTH CTR (CLINICS)	2021	-	-	-	-	-15,348	-
SCHOOL BASED HEALTH CTR (CLINICS)	2021	-	-	-	-	-1,761	-
SCHOOL READINESS GRANT	2022	2,190,000	2,190,000	794,498	-	870,750	1,395,502
SHEFF SETTLEMENT-OC ACADEMIC/SOCIAL	2022	-	136,300	7,106	8,983	28,189	120,211
STATE BILINGUAL EDUCATION	2022	213,079	210,810	108,098	-	158,108	102,712
STATE EDUCATION RESOURCE CENTER	2022	-	-	-	-	10,000	-
<b>Total State Grants:</b>		<b>91,612,495</b>	<b>91,630,623</b>	<b>39,200,323</b>	<b>2,234,792</b>	<b>63,731,326</b>	<b>50,195,508</b>



Special Fund Budget  
 Financial Position Report as of 2/10/2022  
 For: 7/1/2021 to 1/31/2022 Period: 1 to 7



<u>Grant Name</u>	<u>Grant Year</u>	<u>FY 2021-22 Adopted Budget</u>	<u>FY 2021-22 Adjusted Budget</u>	<u>Year To Date Expenditures</u>	<u>Year To Date Encumb/Commitment</u>	<u>Year To Date Revenue</u>	<u>Balance</u>
<b>Federal Grants:</b>							
<b>Private/Foundation Grants/Fee Collections:</b>							
BARR FOUNDATION G-II	2021	-	383,578	64,024	143,635	200,000	175,920
CHILD HEALTH & DEVELOP INSTITUTE CT	2020	-	30,394	-	-	-	30,394
CHILD HEALTH & DEVELOP INSTITUTE CT	2022	-	5,752	-	-	5,752	5,752
DALIO FOUNDATION	2021	-	36,845	949	-	-	35,896
DALIO FOUNDATION	2022	-	31,500	4,501	-	31,500	26,999
FEE COLLECTION - PRE-K	2022	90,514	90,514	43,531	818	69,963	46,165
Grants Accounting Sundry	2099	-	-	29,695,461	-	-	(29,695,461)
HARTFORD FOUNDATION PUBLIC GIVING	2021	-	160,257	136,410	6,000	-	17,847
HARTFORD FOUNDATION PUBLIC GIVING	2022	350,000	-	-	-	-	-
INSURANCE BILLING - MEDICAID(SBCH)	2022	2,847,675	2,847,675	1,116,473	-	542,948	1,731,202
INSURANCE BILLING - MEDICAL REIMB	2022	2,226,712	2,226,712	774,730	60,827	327,053	1,391,155
JANE FRANK SCHOLARSHIP FUND	2021	-	43,000	-	-	-	43,000
L.E.A.P.	2022	-	1,045,580	-	-	-	1,045,580
MULTISOURCE - FOR SCHOOL	2019	-	4,010	-	-	-	4,010
MULTISOURCE - FOR SCHOOL	2020	-	11,256	-	-	-	11,256
MULTISOURCE - FOR SCHOOL	2021	-	5,593	-	-	-	5,593
NASSAU (formerly PHOENIX LIFE)	2021	-	19,445	243	-	-	19,202
NELLIE MAE EDUCATION FOUNDATION	2021	-	23,512	18,000	-	0	5,512
NELLIE MAE EDUCATION FOUNDATION	2022	250,000	250,000	-	-	-	250,000
OTIS ELEVATOR	2022	-	-	(8,423)	2,040	-	6,383
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2019	-	17,970	-	-	-	17,970
PRATT & WHITNEY	2022	-	1,450	-	-	1,450	1,450
QUALVOICE LLC	2022	-	12,500	-	-	12,500	12,500
SHIPMAN & GOODWIN	2021	-	9,934	-	-	-	9,934
SPECIAL EDUCATION EXCESS COST	2022	10,140,535	10,140,535	4,005,676	6,048,110	-	86,749
TRAVELERS	2019	-	110,201	-	-	-	110,201
TRAVELERS	2020	-	-	(86)	-	-	86
TRAVELERS	2021	-	101,839	18,750	-	-	83,089
TRAVELERS	2022	75,599	-	-	-	-	-
TUITION BILLING - SPECIAL EDUCATION	2020	-	-	(328)	-	-	328
TUITION BILLING - SPECIAL EDUCATION	2022	4,909,486	4,909,486	1,715,308	27,976	229,717	3,166,202
TUITION BILLING-MAGNET	2022	-	-	37,608	-	-	(37,608)
UNIVERSITY OF CONNECTICUT	2017	-	253,600	253,600	-	344,426	-
WISE ISIDORE & SELMA TRAVEL FOUNDAT	2021	-	40,023	-	-	-	40,023
WISE ISIDORE & SELMA TRAVEL FOUNDAT	2022	-	35,795	(35,795)	-	-	71,590
<b>Total Private/Foundation Grants/Fee</b>		<b>20,890,521</b>	<b>22,848,956</b>	<b>37,840,633</b>	<b>6,289,405</b>	<b>1,765,309</b>	<b>(21,281,083)</b>
<b>Total All Grants:</b>		<b>139,932,939</b>	<b>198,062,385</b>	<b>100,454,970</b>	<b>19,232,329</b>	<b>142,629,635</b>	<b>78,375,086</b>

Aetna Life Insurance Company – Parking Agreement

*Agreement attached separately to e-mail*



**MEMORANDUM  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on Sprague Subcommittee  
**Date:** March 4, 2022

The Sprague Subcommittee met on February 24.

Board of Education Budget: The Superintendent of Schools provided an overview of the Board of Education Recommended FY 2023 Budget. The budget request for FY 2023 is a 1.6% increase over the current year budget (5-Year Plan based on 1.5%). The Superintendent indicated that the variables that could impact the budget in the short-term include:

- Health Insurance: The potential for rate increases to the State Partnership Health Plan
- Labor Negotiations: The district is currently in mediation with the Non-Certified bargaining unit
- Fuel Costs

Status Updates: The Town updated the Subcommittee on several financial and related matters:

- Financial Policies and Procedures: The Town has been compiling its financial policies and procedures in response to a repeat audit finding. A consultant was engaged to assist the Town, with a meeting anticipated on March 7 to finalize the policies and procedures.
- FY 2021 Audit: An extension to the end of March will be requested.
- Budget Calendar: A proposed budget from the First Selectman is anticipated to be submitted to the Board of Finance, and available for Subcommittee review by the March Subcommittee meeting.
- ARPA Funding: The area council of governments has hired a consultant to assist its member municipalities with planning and use of ARPA funds. The Town has identified IT security as one of the leading priorities for use of funds. One public meeting has been held, which also raised open space as a potential priority.
- Paper Mill Pond Dam: The Town advised that a sinkhole at the Paper Mill Pond dam was identified in a prior inspection report. The Department of Energy and Environmental Protection has visited the site and has sent the Town a letter advising that further inspection and monitoring of the sinkhole is necessary. The Town is looking into engaging an engineering firm to perform the inspection and has submitted a grant application for funding assistance.

\* The next meeting of the Sprague Subcommittee is March 24th.

## Town of Sprague Budget Status as of January 31, 2022

### Summary

As of the end of January 2022, total revenues collected are 79% of the FY 2021/22 budgeted amount. This is on par with total revenues collected for the same period in FY 2020/2021 which were 78% of the total budgeted amount as well.

Total expenditures as of January 2022 are at 57% of budget. This is slightly higher (6%) than expenditures for the same period in FY 2020/21 which were at 51% of the budget.

<i>Budget Category</i>	FY 2021/2022		Year to Date %	Same Period Prior Year
	Budget	Year to Date		
Property Taxes	6,241,789	6,025,198	97%	93%
State Education Grants	2,668,094	1,337,632	50%	50%
Other State Grants	582,822	182,867	31%	28%
Other Revenue	320,158	165,683	52%	120%
<b>Total General Fund Revenues</b>	<b>9,812,863</b>	<b>7,711,380</b>	<b>79%</b>	<b>78%</b>
Town/Municipal Expenditures	2,846,888	1,641,464	58%	60%
Board of Education Expenditures	6,787,139	3,844,742	57%	48%
<b>Total General Fund Expenditures</b>	<b>9,634,027</b>	<b>5,486,206</b>	<b>57%</b>	<b>51%</b>

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

### Revenues

Property Taxes are the largest revenue source to the Town, representing 63.6% of total revenues. Collections on Property Taxes for the period to January 31, 2022 of the current fiscal year are at 97% of the budgeted amount. This is slightly higher than the prior year collections which were at 93% in FY21.

State Grants make up 33.1% of total budgeted revenues. In the month of January, the Town received its second installment of ECS and Town Aid Road funds. State funds received to date total \$1,520,499 or 47% of its State grant revenue. This is on par with State funds received in the same prior year period (46%).

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise approximately 3.3% of total budgeted revenues. Current year collections on these sources total \$165,683 and are at 52% of the total budgeted amount compared to 121% in prior year period. The large differential between the fiscal years collection percentage is mainly due to (1) the current year budgeted addition of the transfer in of capitalized interest for the new GO bond, which has not been physically transferred in as of January 31<sup>st</sup> and (2) multiple COVID reimbursement monies being received in December of the prior year. Additionally, current year local fees and permits are significantly down in comparison to the prior fiscal year due to less residential construction and home sales in FY22.

## **Expenditures**

Departmental and other operating expenditures as of January 2022 tend to range between 55% and 65% 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 the exception of the following few outliers: Town Counsel expenditures are approximately 97% higher due to an ongoing legal case, Town repairs and renovations expenditures are approximately \$10,482 higher due to a building sewer issue because of old pipes and Fire Department expenses are approximately 15% lower due to less training and vehicle maintenance in the current year.

Payments for memberships on regional agencies (81% year-to-date), insurance premiums (56% year-to-date) and maintenance contracts (61% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (85% year-to-date) and interest (51% year-to-date) are scheduled payments that do not necessarily occur evenly throughout the fiscal year.

Year to date expenditures by the Board of Education total \$3,844,742 or 57% of total budget. For the same period last fiscal year, Board of Education expenditures were 48% of budget. (Differences between the education expenditures between the Town report and the Board of Education report are due to timing and recording of grant-related expenditures/revenues.)

Town of Sprague  
 BOF Budget vs. Actual  
 with YE estimated totals  
 July 2021 through January 2022

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Nov 2021	Dec 2021	Jan 2022	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	34,154	559,887	1,723,053	5,801,039	5,637,117	(163,922)	97%	94%	5,801,039	5,801,039	-	100%	
5000-2 - Current Interest & Lien Fees	1,467	1,806	1,381	20,000	12,762	(7,238)	64%	36%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	2,262	11,851	11,033	125,000	86,784	(38,216)	69%	60%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	785	3,088	3,260	35,000	23,653	(11,347)	68%	53%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	430	229	62,291	72,000	67,936	(4,064)	94%	65%	72,000	72,000	-	100%	
5000-6 - Firefighter Tax Abatement	1	-	-	(11,250)	1	11,251	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)	(336)	(1,736)	-	-	(2,762)	(2,762)	100%	100%	(2,762)	-	(2,762)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	(293)	(293)	100%	100%	(293)	-	(293)	100%	
Total 5000 - Taxes	38,763	575,125	1,801,018	6,241,789	6,025,198	(216,591)	97%	93%	6,238,734	6,241,789	(3,055)	100%	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	-	-	668,816	2,668,094	1,337,632	(1,330,462)	50%	50%	2,668,094	2,668,094	-	100%	
Total 5100 - State Grants-School	-	-	668,816	2,668,094	1,337,632	(1,330,462)	50%	50%	2,668,094	2,668,094	-	100%	
5200 - State Grants-Local													
5200-1 - Telecomm. Property Tax Grant	-	-	-	5,221	-	(5,221)	0%	0%	5,221	5,221	-	100%	
5200-10 - Judicial 10th Circuit Court	-	-	235	1,000	495	(505)	50%	10%	1,000	1,000	-	100%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	2,800	-	(2,800)	0%	0%	2,800	2,800	-	100%	
5200-13 - St. Police O/T	-	-	-	-	-	-	0%	0%	-	-	-	0%	
5200-14 - Town Aid Roads	-	-	76,080	152,349	152,160	(189)	100%	100%	152,349	152,349	-	100%	
5200-16 - Elderly & Disabled Transp Grant	-	-	-	8,543	-	(8,543)	0%	0%	8,543	8,543	-	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	7,681	-	386,528	7,681	(378,847)	2%	0%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	-	-	-	6,156	14,278	8,122	232%	100%	14,278	6,156	8,122	232%	
5200-5 - Mashantucket Pequot Grant	-	5,826	-	17,479	5,826	(11,653)	33%	33%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	-	1,728	-	1,876	1,728	(148)	92%	100%	1,876	1,876	-	100%	
5200-7 - Disability Exemption Reimb.	-	699	-	870	699	(171)	80%	77%	870	870	-	100%	
Total 5200 - State Grants-Local	-	15,934	76,315	582,822	182,867	(399,955)	31%	28%	590,944	582,822	8,122	101%	
5300 - Local Revenues													
5300-1 - Interest Income	145	100	136	3,000	1,424	(1,576)	47%	24%	3,000	3,000	-	100%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	72	67	-	3,500	430	(3,070)	12%	33%	3,500	3,500	-	100%	
5300-13 - Landfill Receipts	930	1,163	1,369	23,000	9,182	(13,818)	40%	54%	23,000	23,000	-	100%	
5300-14 - Newsletter Ads	-	-	100	2,000	240	(1,760)	12%	72%	2,000	2,000	-	100%	
5300-15 - Marriage Licenses	16	16	16	150	144	(6)	96%	64%	150	150	-	100%	
5300-16 - Sportsmans Licenses	3	6	13	150	44	(106)	29%	32%	150	150	-	100%	
5300-17 - Farmland Preservation	81	111	90	950	606	(344)	64%	69%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	-	15	70	1,000	665	(335)	67%	206%	1,000	1,000	-	100%	
5300-3 - Building Inspector Fees	470	2,580	627	25,000	10,312	(14,688)	41%	160%	25,000	25,000	-	100%	
5300-4 - Dog License Fees	-	-	11	1,500	270	(1,230)	18%	34%	1,500	1,500	-	100%	
5300-5 - Sundry Receipts, faxes, etc	4	8	9	400	53	(347)	13%	44%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,403	2,306	1,934	10,000	11,717	1,717	117%	109%	13,000	10,000	3,000	130%	
5300-8 - Conveyance Tax	475	7,250	3,584	17,000	22,469	5,469	132%	147%	24,000	17,000	7,000	141%	
5300-9 - Copies	483	510	367	5,000	4,156	(844)	83%	63%	5,000	5,000	-	100%	
Total 5300 - Local Revenues	4,082	14,132	8,326	92,650	61,712	(30,938)	67%	106%	102,650	92,650	10,000	111%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	520	200	370	-	8,810	8,810	100%	100%	8,810	-	8,810	100%	
5400-6 - Waste Management	-	10,995	4,655	52,000	28,106	(23,894)	54%	43%	52,000	52,000	-	100%	
Total 5400 - Misc Revenues	520	11,195	5,025	54,000	36,916	(17,084)	68%	175%	62,810	54,000	8,810	116%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	-	23,508	22,055	(1,453)	94%	100%	23,508	23,508	-	100%	
5800 - Transfer in of Capitalized Interest for Bond	-	-	-	105,000	-	(105,000)	0%	0%	105,000	105,000	-	100%	
Total Income	43,365	616,386	2,559,500	9,812,863	7,711,380	(2,101,483)	79%	78%	9,836,740	9,812,863	23,877	100%	
Gross Profit	43,365	616,386	2,559,500	9,812,863	7,711,380	(2,101,483)	79%	78%	9,836,740	9,812,863	23,877	100%	

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July 2021 through January 2022

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Nov 2021	Dec 2021	Jan 2022	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
<b>Expense</b>													
<b>6000 · Board of Selectmen</b>													
6000-1 · First Selectman	3,023	4,534	3,023	40,804	24,183	(16,621)	59%	62%	40,804	40,804	-	100%	
6000-2 · Selectman 2	100	100	100	1,200	700	(500)	58%	58%	1,200	1,200	-	100%	
6000-3 · Selectman 3	100	100	100	1,200	700	(500)	58%	58%	1,200	1,200	-	100%	
6000-4 · Selectman Office Sup, Misc.	6	364	5	1,260	1,255	(5)	100%	89%	1,260	1,260	-	100%	
6000-5 · Selectman - Mileage	-	74	-	1,000	74	(926)	7%	0%	1,000	1,000	-	100%	
6000-6 · Selectman Executive Assistant	2,800	4,200	2,800	36,400	24,229	(12,171)	67%	62%	36,400	36,400	-	100%	
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	0%	-	-	-	0%	
<b>Total 6000 · Board of Selectmen</b>	<b>6,029</b>	<b>9,372</b>	<b>6,028</b>	<b>81,864</b>	<b>51,141</b>	<b>(30,723)</b>	<b>62%</b>	<b>61%</b>	<b>81,864</b>	<b>81,864</b>	<b>-</b>	<b>100%</b>	
<b>6005 · Elections</b>													
6005-1 · Election Salaries	895	324	232	6,409	2,613	(3,796)	41%	64%	6,409	6,409	-	100%	
6005-2 · Election Misc.	2,896	-	19	14,141	5,458	(8,683)	39%	62%	14,141	14,141	-	100%	
<b>Total 6005 · Elections</b>	<b>3,791</b>	<b>324</b>	<b>251</b>	<b>20,550</b>	<b>8,071</b>	<b>(12,479)</b>	<b>39%</b>	<b>63%</b>	<b>20,550</b>	<b>20,550</b>	<b>-</b>	<b>100%</b>	
<b>6010 · Board of Finance</b>													
6010-2 · BOF - Town Rpt, Sup.	-	-	-	188	-	(188)	0%	0%	188	188	-	100%	
<b>Total 6010 · Board of Finance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>188</b>	<b>-</b>	<b>(188)</b>	<b>0%</b>	<b>0%</b>	<b>188</b>	<b>188</b>	<b>-</b>	<b>100%</b>	
<b>6011 · Auditing</b>													
6011 · Auditing	-	-	-	23,200	-	(23,200)	0%	0%	23,200	23,200	-	100%	
<b>6012 · Bookkeeper</b>													
6012-1 · Bookkeeper - Salary	2,119	3,275	2,531	28,777	17,816	(10,961)	62%	63%	28,777	28,777	-	100%	
6012-2 · Bookkeeper-Support	-	-	-	900	-	(900)	0%	2%	900	900	-	100%	
<b>Total 6012 · Bookkeeper</b>	<b>2,119</b>	<b>3,275</b>	<b>2,531</b>	<b>29,677</b>	<b>17,816</b>	<b>(11,861)</b>	<b>60%</b>	<b>61%</b>	<b>29,677</b>	<b>29,677</b>	<b>-</b>	<b>100%</b>	
<b>6015 · Assessors</b>													
6015-1 · Assessors, Salary	1,658	2,487	1,658	22,387	13,264	(9,123)	59%	62%	22,387	22,387	-	100%	
6015-4 · Assessors, Travel Expense	-	-	-	300	-	(300)	0%	100%	300	300	-	100%	
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	100	-	(100)	0%	9%	100	100	-	100%	
6015-6 · Assess. Misc. Supplies, Postage	3	-	30	1,500	477	(1,023)	32%	100%	1,500	1,500	-	100%	
6015-7 · Assess. Map upds, Pric.Manuls	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%	
<b>Total 6015 · Assessors</b>	<b>1,661</b>	<b>2,487</b>	<b>1,688</b>	<b>25,287</b>	<b>13,741</b>	<b>(11,546)</b>	<b>54%</b>	<b>62%</b>	<b>25,287</b>	<b>25,287</b>	<b>-</b>	<b>100%</b>	
<b>6025 · Tax Collector</b>													
6025-1 · Tax Collector, Salary	1,891	3,007	2,005	27,065	15,925	(11,140)	59%	62%	27,065	27,065	-	100%	
6025-4 · Tax Collector Misc. Sup. Sch.	13	8	75	700	133	(567)	19%	15%	700	700	-	100%	
6025-5 · Tax Collector, Postage	-	134	-	200	134	(66)	67%	8%	200	200	-	100%	
<b>Total 6025 · Tax Collector</b>	<b>1,904</b>	<b>3,149</b>	<b>2,080</b>	<b>27,965</b>	<b>16,192</b>	<b>(11,773)</b>	<b>58%</b>	<b>58%</b>	<b>27,965</b>	<b>27,965</b>	<b>-</b>	<b>100%</b>	
<b>6030 · Town Treasurer</b>													
6030 · Town Treasurer	200	200	200	2,400	1,400	(1,000)	58%	58%	2,400	2,400	-	100%	
<b>6035 · Town Counsel &amp; Financial Advisr</b>													
6035-1 · Town Counsel	-	15,251	-	20,000	26,924	6,924	135%	38%	30,000	20,000	10,000	150%	
6035-2 · Financial Advisor	-	-	-	7,000	-	(7,000)	0%	0%	7,000	7,000	-	100%	
<b>Total 6035 · Town Counsel &amp; Financial Advisr</b>	<b>-</b>	<b>15,251</b>	<b>-</b>	<b>27,000</b>	<b>26,924</b>	<b>(76)</b>	<b>100%</b>	<b>28%</b>	<b>37,000</b>	<b>27,000</b>	<b>10,000</b>	<b>137%</b>	
<b>6040 · Town Clerk</b>													
6040-1 · Town Clerk, Salary	3,745	5,618	3,745	50,558	29,961	(20,597)	59%	62%	50,558	50,558	-	100%	
6040-2 · Town Clerk, Office Sup, Misc.	16	10	361	1,463	661	(802)	45%	55%	1,463	1,463	-	100%	
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	0%	350	350	-	100%	
6040-4 · Town Clerk, School	-	200	103	900	878	(22)	98%	34%	900	900	-	100%	
6040-5 · Town Clerk, Microfm(Security)	-	-	-	400	-	(400)	0%	0%	400	400	-	100%	
<b>Total 6040 · Town Clerk</b>	<b>3,761</b>	<b>5,828</b>	<b>4,209</b>	<b>53,671</b>	<b>31,500</b>	<b>(22,171)</b>	<b>59%</b>	<b>60%</b>	<b>53,671</b>	<b>53,671</b>	<b>-</b>	<b>100%</b>	
<b>6045 · Telephone Services/DSL/Website</b>													
6045 · Telephone Services/DSL/Website	996	1,686	1,000	12,056	6,932	(5,124)	57%	61%	12,056	12,056	-	100%	
<b>6050 · Pool Secretaries</b>													
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,835	2,742	1,835	23,850	14,581	(9,269)	61%	58%	23,850	23,850	-	100%	
6050-2 · Pool Sec, Salary-Land Use Clerk	2,767	4,148	2,762	35,519	21,892	(13,627)	62%	61%	35,519	35,519	-	100%	
<b>Total 6050 · Pool Secretaries</b>	<b>4,602</b>	<b>6,890</b>	<b>4,597</b>	<b>59,369</b>	<b>36,473</b>	<b>(22,896)</b>	<b>61%</b>	<b>60%</b>	<b>59,369</b>	<b>59,369</b>	<b>-</b>	<b>100%</b>	
<b>6055 · Town Off. Bldg.</b>													
6055-1 · Town Off. Bldg.Janitorial Serv	774	1,548	-	9,822	4,644	(5,178)	47%	46%	9,822	9,822	-	100%	
6055-2 · Town Off. Bldg. Sup. Maint.	87	199	(38)	2,000	627	(1,373)	31%	41%	2,000	2,000	-	100%	
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	1,144	2,434	(358)	11,000	3,220	(7,780)	29%	29%	11,000	11,000	-	100%	
6055-4 · Town Off Bldg/Sen Ctr - Lights	807	1,883	1,099	9,700	6,470	(3,230)	67%	66%	9,700	9,700	-	100%	
6055-5 · Town Off. Bldg. rpr & renov.	8,885	950	354	5,000	13,651	8,651	273%	69%	13,651	5,000	8,651	273%	
<b>Total 6055 · Town Off. Bldg.</b>	<b>11,697</b>	<b>7,014</b>	<b>1,057</b>	<b>37,522</b>	<b>28,612</b>	<b>(8,910)</b>	<b>76%</b>	<b>49%</b>	<b>46,173</b>	<b>37,522</b>	<b>8,651</b>	<b>123%</b>	

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July 2021 through January 2022

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Nov 2021	Dec 2021	Jan 2022	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
6100 · P & Z Comm.													
6100-1 · P & Z Comm. Encf. Off.	546	819	546	7,370	4,368	(3,002)	59%	62%	7,370	7,370	-	100%	
6100-2 · P & Z Comm. Planner	-	-	3,886	11,500	5,976	(5,524)	52%	29%	11,500	11,500	-	100%	
<b>Total 6100 · P &amp; Z Comm.</b>	<b>546</b>	<b>819</b>	<b>4,432</b>	<b>18,870</b>	<b>10,344</b>	<b>(8,526)</b>	<b>55%</b>	<b>40%</b>	<b>18,870</b>	<b>18,870</b>	<b>-</b>	<b>100%</b>	
6111 · Land Use Miscellaneous	3	-	168	500	171	(329)	34%	29%	500	500	-	100%	
6115 · Ec. Devel.	-	-	-	225	225	-	100%	25%	225	225	-	100%	
6120 · Conservation Commission													
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	100	100	-	100%	
6120-4 · Miscellaneous	-	267	-	1,000	267	(733)	27%	25%	1,000	1,000	-	100%	
<b>Total 6120 · Conservation Commission</b>	<b>-</b>	<b>267</b>	<b>-</b>	<b>1,100</b>	<b>267</b>	<b>(833)</b>	<b>24%</b>	<b>23%</b>	<b>1,100</b>	<b>1,100</b>	<b>-</b>	<b>100%</b>	
6150 · Conservation Wetlands Enf Off	440	220	360	7,000	2,060	(4,940)	29%	58%	7,000	7,000	-	100%	
6200 · Highways													
6200-1 · Highways, General Maintenance	2,047	5,562	5,321	45,000	22,812	(22,188)	51%	53%	45,000	45,000	-	100%	
6200-10 · Drug & Alcohol Testing	-	-	-	500	200	(300)	40%	50%	500	500	-	100%	
6200-2 · Highways, Public Works Salary	16,464	24,823	14,567	229,330	130,721	(98,609)	57%	67%	229,330	229,330	-	100%	
6200-3 · Highways, Misc. o/t labor.	-	2,788	4,608	26,200	9,942	(16,258)	38%	28%	26,200	26,200	-	100%	
6200-4 · Boots - Highways	689	-	-	2,500	839	(1,661)	34%	28%	2,500	2,500	-	100%	
6200-5 · Storm Materials	4,109	7,237	-	27,500	11,346	(16,154)	41%	74%	27,500	27,500	-	100%	
6200-6 · Highways, Roadway Mgmt.	20,783	246	108	40,000	72,375	32,375	181%	63%	75,000	40,000	35,000	188%	
6200-7 · Highways, Town Garage	87	199	475	8,000	1,223	(6,777)	15%	57%	8,000	8,000	-	100%	
6200-8 · Stormwater Permit Fees(Phasell)	-	-	-	8,500	-	(8,500)	0%	0%	8,500	8,500	-	100%	
<b>Total 6200 · Highways</b>	<b>44,179</b>	<b>40,855</b>	<b>25,079</b>	<b>387,530</b>	<b>249,458</b>	<b>(138,072)</b>	<b>64%</b>	<b>60%</b>	<b>422,530</b>	<b>387,530</b>	<b>35,000</b>	<b>109%</b>	
6202 · Tree Maintenance													
6202-1 · Tree Warden	-	1,125	-	2,250	1,125	(1,125)	50%	50%	2,250	2,250	-	100%	
6202-2 · Tree Warden- Training Seminars	-	215	(30)	350	185	(165)	53%	49%	350	350	-	100%	
6202-3 · Tree Pruning, Removal, Replacme	89	464	-	12,000	4,073	(7,927)	34%	36%	12,000	12,000	-	100%	
6202-4 · Tree Warden Mileage	-	171	-	400	171	(229)	43%	46%	400	400	-	100%	
<b>Total 6202 · Tree Maintenance</b>	<b>89</b>	<b>1,975</b>	<b>(30)</b>	<b>15,000</b>	<b>5,554</b>	<b>(9,446)</b>	<b>37%</b>	<b>38%</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>100%</b>	
6205 · Street Lighting	1,417	1,625	1,460	18,500	8,982	(9,518)	49%	55%	18,500	18,500	-	100%	
6300 · Social Security	3,848	6,073	4,042	56,184	31,211	(24,973)	56%	56%	56,184	56,184	-	100%	
6310 · Deferred Compensation	1,203	2,526	1,263	15,421	10,195	(5,226)	66%	61%	15,421	15,421	-	100%	
6400 · Regional Agencies													
6400-1 · Reg. Agency - TVCCA	-	-	-	1,000	1,000	-	100%	100%	1,000	1,000	-	100%	
6400-10 · RegAgency-SSAC of Eastern CT	-	-	-	300	300	-	100%	100%	300	300	-	100%	
6400-11 · RegAg-SE CT Enterpr Reg	-	-	-	1,044	1,044	-	100%	92%	1,044	1,044	-	100%	
6400-12 · RegAgcy-Regional Animal Control	-	-	-	9,006	9,006	-	100%	100%	9,006	9,006	-	100%	
6400-2 · Reg. Agency - Cncl. of Gvnt	-	-	-	1,641	1,641	-	100%	100%	1,641	1,641	-	100%	
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	-	-	300	-	(300)	0%	100%	300	300	-	100%	
6400-4 · Reg. Agency - Women's Center	-	-	-	250	250	-	100%	100%	250	250	-	100%	
6400-5 · Uncas Health District	-	-	4,989	19,956	14,967	(4,989)	75%	75%	19,956	19,956	-	100%	
6400-6 · Reg. Agency - CCM	-	-	-	2,032	2,032	-	100%	50%	2,032	2,032	-	100%	
6400-7 · Reg. Agency - Norwich PrbCrt	-	-	-	2,124	1,039	(1,085)	49%	69%	2,124	2,124	-	100%	
6400-8 · Council of Small Towns (COST)	-	-	-	725	-	(725)	0%	100%	725	725	-	100%	
6400-9 · Quinebaug Walking Weekends	-	-	-	175	-	(175)	0%	0%	175	175	-	100%	
<b>Total 6400 · Regional Agencies</b>	<b>-</b>	<b>-</b>	<b>4,989</b>	<b>38,553</b>	<b>31,279</b>	<b>(7,274)</b>	<b>81%</b>	<b>82%</b>	<b>38,553</b>	<b>38,553</b>	<b>-</b>	<b>100%</b>	
6500 · Insurance													
6500-1 · Insurance, General Town	-	7,287	-	41,002	23,715	(17,287)	58%	76%	41,002	41,002	-	100%	
6500-2 · Insurance, Fire Department	-	4,298	-	17,191	12,893	(4,298)	75%	75%	17,191	17,191	-	100%	
6500-4 · Insurance, Water & Sewer Plants	-	2,055	-	8,222	6,165	(2,057)	75%	75%	8,222	8,222	-	100%	
6500-5 · Insurance,CIRMA (Workers Comp)	-	9,540	-	38,205	20,657	(17,548)	54%	67%	38,205	38,205	-	100%	
6500-6 · Insurance, Empl. Medical Ins.	929	19,084	10,304	152,368	79,066	(73,302)	52%	60%	152,368	152,368	-	100%	
6500-7 · Employee Insurance Waiver	329	1,579	537	3,950	3,761	(189)	95%	58%	3,950	3,950	-	100%	
<b>Total 6500 · Insurance</b>	<b>1,258</b>	<b>43,843</b>	<b>10,841</b>	<b>260,938</b>	<b>146,257</b>	<b>(114,681)</b>	<b>56%</b>	<b>65%</b>	<b>260,938</b>	<b>260,938</b>	<b>-</b>	<b>100%</b>	
6600 · Police Department													
6600-1 · Police Dept. Resident Trooper	-	-	-	175,006	-	(175,006)	0%	-12%	175,006	175,006	-	100%	
6600-2 · Police Dept., O/T 50% contra	-	-	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%	
6600-3 · Police Dept. DARE Program	-	-	-	300	-	(300)	0%	0%	300	300	-	100%	
6600-4 · Police Dept., Supplies, Misc.	-	-	-	500	-	(500)	0%	60%	500	500	-	100%	
6600-5 · Police Dept.- Sch. Crs. Guard	468	696	234	3,961	2,198	(1,763)	55%	43%	3,961	3,961	-	100%	
<b>Total 6600 · Police Department</b>	<b>468</b>	<b>696</b>	<b>234</b>	<b>184,767</b>	<b>2,198</b>	<b>(182,569)</b>	<b>1%</b>	<b>-10%</b>	<b>184,767</b>	<b>184,767</b>	<b>-</b>	<b>100%</b>	

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	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Nov 2021	Dec 2021	Jan 2022	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
<b>6605 · Fire Dept.</b>													
6605-1 · Fire Dept., Vehicle Maint.	(253)	1,200	-	24,000	1,855	(22,145)	8%	94%	24,000	24,000	-	100%	
6605-2 · Fire Dept, Fixed Expenses	1,819	8,103	7,116	36,300	30,824	(5,476)	85%	57%	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.	2,383	231	184	11,200	3,848	(7,352)	34%	35%	11,200	11,200	-	100%	
6605-5 · Fire Dept., Training	1,200	750	-	14,500	4,075	(10,425)	28%	38%	14,500	14,500	-	100%	
6605-6 · Fire Dept., Business Exp.	-	728	-	14,140	1,495	(12,645)	11%	21%	14,140	14,140	-	100%	
6605-7 · Fire Dept., Equip. Maint.	552	244	295	12,600	1,294	(11,306)	10%	44%	12,600	12,600	-	100%	
<b>Total 6605 · Fire Dept.</b>	<b>5,701</b>	<b>11,256</b>	<b>7,595</b>	<b>120,290</b>	<b>43,391</b>	<b>(76,899)</b>	<b>36%</b>	<b>51%</b>	<b>120,290</b>	<b>120,290</b>	<b>-</b>	<b>100%</b>	
<b>6610 · Emergency</b>													
6610-1 · Salary Director	-	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%	
6610-5 · Training Expense	-	-	-	500	-	(500)	0%	0%	500	500	-	100%	
6610-6 · Equipment Maintenance	-	-	-	830	-	(830)	0%	0%	830	830	-	100%	
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	-	500	-	(500)	0%	0%	500	500	-	100%	
<b>Total 6610 · Emergency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,030</b>	<b>-</b>	<b>(4,030)</b>	<b>0%</b>	<b>0%</b>	<b>4,030</b>	<b>4,030</b>	<b>-</b>	<b>100%</b>	
<b>6615 · Fire Marshal/Burning Official</b>													
6615-1 · Fire Marshal/Salary	667	667	667	8,000	4,669	(3,331)	58%	58%	8,000	8,000	-	100%	
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	-	-	2,250	-	(2,250)	0%	0%	2,250	2,250	-	100%	
6615-4 · Burning Official - Salary	-	313	-	625	313	(312)	50%	50%	625	625	-	100%	
<b>Total 6615 · Fire Marshal/Burning Official</b>	<b>667</b>	<b>980</b>	<b>667</b>	<b>10,875</b>	<b>4,982</b>	<b>(5,893)</b>	<b>46%</b>	<b>46%</b>	<b>10,875</b>	<b>10,875</b>	<b>-</b>	<b>100%</b>	
<b>6620 · Enf. Off-Bldg.Code</b>													
6620-1 · Enf.Off-Bldg.Code - Salary	1,471	2,207	1,471	19,862	11,769	(8,093)	59%	62%	19,862	19,862	-	100%	
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	-	800	-	(800)	0%	0%	800	800	-	100%	
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	145	-	-	250	145	(105)	58%	54%	250	250	-	100%	
6620-6 · Enf.Off-Bldg.Code- Ed.Training	-	-	-	250	-	(250)	0%	2%	250	250	-	100%	
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	3	-	-	500	3	(497)	1%	0%	500	500	-	100%	
<b>Total 6620 · Enf. Off-Bldg.Code</b>	<b>1,619</b>	<b>2,207</b>	<b>1,471</b>	<b>21,662</b>	<b>11,917</b>	<b>(9,745)</b>	<b>55%</b>	<b>57%</b>	<b>21,662</b>	<b>21,662</b>	<b>-</b>	<b>100%</b>	
<b>6625 · Blight Enforcement Officer</b>													
6625-1 · Blight Enforce. Officer-Salary	302	302	302	3,627	2,114	(1,513)	58%	58%	3,627	3,627	-	100%	
6625-2 · Blight Enforce.Officer-Mileage	-	-	-	150	-	(150)	0%	0%	150	150	-	100%	
6625-3 · Blight Enforce.Officer-Postage	-	-	-	150	69	(81)	46%	0%	150	150	-	100%	
<b>Total 6625 · Blight Enforcement Officer</b>	<b>302</b>	<b>302</b>	<b>302</b>	<b>3,927</b>	<b>2,183</b>	<b>(1,744)</b>	<b>56%</b>	<b>54%</b>	<b>3,927</b>	<b>3,927</b>	<b>-</b>	<b>100%</b>	
<b>6700 · Sanit/Wst Rem.</b>													
6700-2 · Sanit/Wst.Rem,Matls.Misc	320	610	458	5,000	2,295	(2,705)	46%	54%	5,000	5,000	-	100%	
6700-3 · Sanit/Wst.Rem., Recycling	8,021	8,759	3,537	65,000	38,680	(26,320)	60%	54%	65,000	65,000	-	100%	
<b>Total 6700 · Sanit/Wst Rem.</b>	<b>8,341</b>	<b>9,369</b>	<b>3,995</b>	<b>70,000</b>	<b>40,975</b>	<b>(29,025)</b>	<b>59%</b>	<b>54%</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>100%</b>	
<b>6702 · Waste Management Exp. (Waste Management)</b>	<b>4,895</b>	<b>5,612</b>	<b>6,049</b>	<b>63,000</b>	<b>39,817</b>	<b>(23,183)</b>	<b>63%</b>	<b>48%</b>	<b>63,000</b>	<b>63,000</b>	<b>-</b>	<b>100%</b>	
<b>6810 · Comm. of Aging</b>													
6810-1 · Comm. on Aging - Salary	2,289	3,434	2,289	29,764	18,206	(11,558)	61%	59%	29,764	29,764	-	100%	
6810-2 · Commission on Aging-Munic Agent	-	-	-	100	-	(100)	0%	15%	100	100	-	100%	
6810-4 · Comm. on Aging - Off sup/misc.	73	44	832	1,200	1,147	(53)	96%	29%	1,200	1,200	-	100%	
6810-5 · Comm. of Aging - Elevator Contr	213	213	220	2,601	1,498	(1,103)	58%	58%	2,601	2,601	-	100%	
6810-6 · Comm. of Aging - Programs	-	246	178	2,000	534	(1,466)	27%	11%	2,000	2,000	-	100%	
6810-7 · Comm. of Aging - Van Driver	-	-	-	3,500	-	(3,500)	0%	0%	3,500	3,500	-	100%	
6810-7a · Comm of Aging-Van Dr	1,615	2,623	1,584	20,496	13,038	(7,458)	64%	64%	20,496	20,496	-	100%	
6810-9 · Van Expense, Comm. on Aging	291	382	540	7,000	2,149	(4,851)	31%	19%	7,000	7,000	-	100%	
<b>Total 6810 · Comm. of Aging</b>	<b>4,481</b>	<b>6,942</b>	<b>5,643</b>	<b>66,661</b>	<b>36,572</b>	<b>(30,089)</b>	<b>55%</b>	<b>44%</b>	<b>66,661</b>	<b>66,661</b>	<b>-</b>	<b>100%</b>	
<b>6950 · Capital Project</b>													
6950-1 · Capital Project,Rpr Centr Plnt	-	-	-	6,000	2,513	(3,487)	42%	28%	6,000	6,000	-	100%	
6950-2 · Engineering Fees, Cap. Proj.	-	2,340	-	8,700	2,340	(6,360)	27%	85%	8,700	8,700	-	100%	
<b>Total 6950 · Capital Project</b>	<b>-</b>	<b>2,340</b>	<b>-</b>	<b>14,700</b>	<b>4,853</b>	<b>(9,847)</b>	<b>33%</b>	<b>62%</b>	<b>14,700</b>	<b>14,700</b>	<b>-</b>	<b>100%</b>	
<b>7000 · Parks &amp; Playgrounds</b>	<b>150</b>			<b>750</b>	<b>450</b>	<b>(300)</b>	<b>60%</b>	<b>80%</b>	<b>750</b>	<b>750</b>	<b>-</b>	<b>100%</b>	
<b>7003 · Recreation Facilities (BoS)</b>													
7003-2 · Electricity	133	261	129	1,825	920	(905)	50%	49%	1,825	1,825	-	100%	
<b>Total 7003 · Recreation Facilities (BoS)</b>	<b>133</b>	<b>261</b>	<b>129</b>	<b>1,825</b>	<b>920</b>	<b>(905)</b>	<b>50%</b>	<b>49%</b>	<b>1,825</b>	<b>1,825</b>	<b>-</b>	<b>100%</b>	

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July 2021 through January 2022

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Nov 2021	Dec 2021	Jan 2022	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
<b>7004 · Recreation Events(SPARC)</b>													
7004-1 · RecEvent-3 Villages Fall Fest	-	19	-	2,000	177	(1,823)	9%	0%	2,000	2,000	-	100%	
7004-2 · Rec Event-Earth Day	-	-	-	400	-	(400)	0%	0%	400	400	-	100%	
7004-3 · Rec Event-Youth Yr Lng Activity	-	-	-	500	-	(500)	0%	55%	500	500	-	100%	
7004-4 · Rec Event-Shetucket River Fest	-	-	-	250	-	(250)	0%	0%	250	250	-	100%	
7004-8 · Rec Event-Other	-	119	-	500	419	(81)	84%	0%	500	500	-	100%	
<b>Total 7004 · Recreation Events(SPARC)</b>	-	138	-	3,650	596	(3,054)	16%	5%	3,650	3,650	-	100%	
<b>7005 · Other Recreation Programs</b>													
7005-1 · Sprague/Franklin/Canterbury LL	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
<b>Total 7005 · Other Recreation Programs</b>	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
<b>7010 · Grist Mill</b>													
7010-1 · Grist Mill - Supplies, Maint.	-	-	-	850	-	(850)	0%	14%	850	850	-	100%	
7010-2 · Grist Mill-Elevator Maintenance	194	194	201	2,372	1,850	(522)	78%	73%	2,372	2,372	-	100%	
7010-3 · Grist Mill - Heat, Light	316	1,597	746	7,850	4,040	(3,810)	51%	43%	7,850	7,850	-	100%	
7010-5 · Grist Mill - Janitor- Salaries	250	575	-	4,500	1,575	(2,925)	35%	12%	4,500	4,500	-	100%	
<b>Total 7010 · Grist Mill</b>	760	2,366	947	15,572	7,465	(8,107)	48%	42%	15,572	15,572	-	100%	
<b>7012 · Historical Museum</b>													
7012-1 · Salary	-	-	-	1,930	-	(1,930)	0%	0%	1,930	1,930	-	100%	
7012-14 · Sprague Historical Society	-	-	40	200	170	(30)	85%	10%	200	200	-	100%	
<b>Total 7012 · Historical Museum</b>	-	-	40	2,130	170	(1,960)	8%	1%	2,130	2,130	-	100%	
<b>7015 · Library</b>													
7015-1 · Library - Librarian Assistant-1	884	1,183	715	13,414	6,441	(6,973)	48%	33%	13,414	13,414	-	100%	
7015-10 · Library - Director	2,354	3,459	2,409	28,441	19,018	(9,423)	67%	65%	28,441	28,441	-	100%	
7015-11 · Library - Programs	16	126	-	2,500	587	(1,913)	23%	-4%	2,500	2,500	-	100%	
7015-12 · Professional Fees	-	208	159	500	367	(133)	73%	34%	500	500	-	100%	
7015-13 · Library-St Lib CT Membership	-	-	-	550	350	(200)	64%	0%	550	550	-	100%	
7015-2 · Library - Books	186	357	152	4,500	1,304	(3,196)	29%	2%	4,500	4,500	-	100%	
7015-3 · Library - Sup./Misc.	-	56	63	2,054	597	(1,457)	29%	34%	2,054	2,054	-	100%	
7015-4 · Library - Library Assistant - 4	936	1,177	878	13,936	5,727	(8,209)	41%	38%	13,936	13,936	-	100%	
7015-5 · Librarian Assistant - 5	468	735	481	6,707	3,517	(3,190)	52%	44%	6,707	6,707	-	100%	
7015-6 · Library - Librarian Assistant-6	378	695	506	10,800	4,012	(6,788)	37%	14%	10,800	10,800	-	100%	
<b>Total 7015 · Library</b>	5,222	7,996	5,363	83,402	41,920	(41,482)	50%	40%	83,402	83,402	-	100%	
<b>7100 · Miscellaneous</b>													
7100-10 · Newsletter- Salary	-	-	-	-	-	-	0%	8%	-	-	-	0%	
7100-11 · Bank Fees	-	-	-	-	-	-	0%	100%	-	-	-	0%	
7100-12 · Newsletter - Misc.	-	-	155	500	329	(171)	66%	10%	500	500	-	100%	
7100-2 · War Mem./Lords Bridge Gazebo	48	96	50	675	335	(340)	50%	416%	675	675	-	100%	
7100-3 · Cemeteries, Vets Graves	-	-	-	700	-	(700)	0%	0%	700	700	-	100%	
7100-4 · Contingent Fund	545	-	-	3,000	2,645	(355)	88%	76%	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	993	(604)	247	12,000	2,383	(9,617)	20%	33%	12,000	12,000	-	100%	
7100-8 · Unemployment Compensation	-	82	-	-	82	82	100%	100%	82	-	82	100%	
<b>Total 7100 · Miscellaneous</b>	1,586	(426)	452	17,875	5,774	(12,101)	32%	48%	17,957	17,875	82	100%	
<b>7150 · Sewer &amp; Water Dept.</b>													
7150-1 · Water & Sewer Public Services	-	2,008	-	8,500	3,732	(4,768)	44%	40%	8,500	8,500	-	100%	
<b>Total 7150 · Sewer &amp; Water Dept.</b>	-	2,008	-	8,500	3,732	(4,768)	44%	40%	8,500	8,500	-	100%	
<b>7200 · Office Machines/Sup/Mnt.</b>													
7200-1 · Office Mach/Sup/Mnt -Town Clerk	265	1,358	-	10,150	4,465	(5,685)	44%	59%	10,150	10,150	-	100%	
7200-10 · Fixed Asset Inventory	-	1,389	-	1,323	1,389	66	105%	110%	1,389	1,323	66	105%	
7200-2 · Office Mach/Sup/Mnt.- Tax Coll.	-	1,224	777	9,622	9,533	(89)	99%	83%	9,622	9,622	-	100%	
7200-3 · Office Mach/Sup/Mnt.- Assessor	-	300	-	15,387	13,220	(2,167)	86%	103%	15,387	15,387	-	100%	
7200-4 · Office Mach/Sup/Mnt-Select/Trea	-	-	405	1,000	405	(595)	41%	31%	1,000	1,000	-	100%	
7200-5 · Office Machines - Equip.Mnt.	-	80	40	7,000	120	(6,880)	2%	47%	7,000	7,000	-	100%	
7200-6 · Office MachSupp-ServSupp	140	240	-	5,000	1,040	(3,960)	21%	100%	5,000	5,000	-	100%	
7200-7 · Paychex Services	261	391	607	3,225	2,390	(835)	74%	65%	3,225	3,225	-	100%	
7200-8 · Off.Mach/Sup/Mnt-Library Suppor	-	40	216	4,162	2,265	(1,897)	54%	75%	4,162	4,162	-	100%	
7200-9 · Off.Mach/Sup/Mnt.-Mail System	-	177	-	708	354	(354)	50%	50%	708	708	-	100%	
<b>Total 7200 · Office Machines/Sup/Mnt.</b>	666	5,199	2,045	57,577	35,181	(22,396)	61%	78%	57,643	57,577	66	100%	



Town of Sprague  
 BOF Budget vs. Actual  
 with YE estimated totals  
 July 2021 through January 2022

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Nov 2021	Dec 2021	Jan 2022	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
<b>7300 · Interest Payments - Bonds</b>												
7300-14 · 2005 Bonds, Land Purchase, Rds	-	-	-	20,500	8,125	(12,375)	40%	41%	20,500	20,500	-	100%
7300-15 · 2009 Bond-Roads, Roof, Fire App, A	8,500	-	-	14,800	8,500	(6,300)	57%	56%	14,800	14,800	-	100%
7300-16 · 2013 Bonds-Various Purposes	-	-	-	103,675	54,338	(49,337)	52%	53%	103,675	103,675	-	100%
7300-17 · 2020 Bonds-Various Purposes	-	-	-	152,900	77,600	(75,300)	51%	0%	152,900	152,900	-	100%
<b>Total 7300 · Interest Payments - Bonds</b>	<b>8,500</b>	<b>-</b>	<b>-</b>	<b>291,875</b>	<b>148,563</b>	<b>(143,312)</b>	<b>51%</b>	<b>52%</b>	<b>291,875</b>	<b>291,875</b>	<b>-</b>	<b>100%</b>
<b>7305 · Redemption of Debt-Principal</b>												
7305-14 · 2005 Bonds, Land Purchase, Rds	-	-	-	85,000	-	(85,000)	0%	0%	85,000	85,000	-	100%
7305-15 · 2009 Bond-Roads, Roof, Fire App, AD	110,000	-	-	110,000	110,000	-	100%	100%	110,000	110,000	-	100%
7305-16 · 2013 Bonds Various Purposes	-	-	-	250,000	250,000	-	100%	100%	250,000	250,000	-	100%
7305-17 · 2020 Bonds - Various Purposes	-	-	-	115,000	115,000	-	100%	101%	115,000	115,000	-	100%
<b>Total 7305 · Redemption of Debt-Principal</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>560,000</b>	<b>475,000</b>	<b>(85,000)</b>	<b>85%</b>	<b>89%</b>	<b>560,000</b>	<b>560,000</b>	<b>-</b>	<b>100%</b>
7360 · Operating Transfers CNR Fund	-	-	-	22,000	-	(22,000)	0%	100%	22,000	22,000	-	100%
7500 · Board of Education	654,142	979,143	623,511	6,787,139	3,844,742	(2,942,397)	57%	48%	6,787,139	6,787,139	-	100%
<b>Total Expense</b>	<b>897,376</b>	<b>1,190,068</b>	<b>734,688</b>	<b>9,634,027</b>	<b>5,486,206</b>	<b>(4,147,821)</b>	<b>57%</b>	<b>51%</b>	<b>9,687,826</b>	<b>9,634,027</b>	<b>53,799</b>	<b>101%</b>
<b>Net Ordinary Income</b>	<b>(854,011)</b>	<b>(573,682)</b>	<b>1,824,812</b>	<b>178,836</b>	<b>2,225,174</b>	<b>2,046,338</b>			<b>148,914</b>	<b>178,836</b>	<b>(29,922)</b>	<b>83%</b>
<b>Net Income</b>	<b>(854,011)</b>	<b>(573,682)</b>	<b>1,824,812</b>	<b>178,836</b>	<b>2,225,174</b>	<b>2,046,338</b>			<b>148,914</b>	<b>178,836</b>	<b>(29,922)</b>	<b>83%</b>
<b>Summary</b>	<b>Prior Three Months Totals</b>			<b>Current Year Totals</b>					<b>Estimated Year-End Totals</b>			
Board of Selectmen Expenditures	\$ 243,234	\$ 210,925	\$ 111,177	\$ 2,846,888	\$ 1,641,464	\$ (1,205,424)	58%	60%	\$ 2,900,687	\$ 2,846,888	\$ 53,799	102%
Board of Education Expenditures	\$ 654,142	\$ 979,143	\$ 623,511	\$ 6,787,139	\$ 3,844,742	\$ (2,942,397)	57%	48%	\$ 6,787,139	\$ 6,787,139	\$ -	100%
<b>Total Expenditures</b>	<b>\$ 897,376</b>	<b>\$ 1,190,068</b>	<b>\$ 734,688</b>	<b>\$ 9,634,027</b>	<b>\$ 5,486,206</b>	<b>\$ (4,147,821)</b>	<b>57%</b>	<b>51%</b>	<b>\$ 9,687,826</b>	<b>\$ 9,634,027</b>	<b>\$ 53,799</b>	<b>101%</b>

**BOE Budget v. Actual  
1/31/22**

	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
<b>1000-Regular Instruction</b>										
1000.51110. Wages Paid to Teachers - Regular Ed	\$ 1,070,688.00	\$ -	\$ -	\$ 1,070,688.00	\$ 582,140.44	\$ -	\$ 582,140.44	\$ 488,547.56	\$ 513,282.75	\$ (24,735.19)
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 45,843.00	\$ -	\$ -	\$ 45,843.00	\$ 19,601.86	\$ -	\$ 19,601.86	\$ 26,241.14	\$ 18,593.34	\$ 7,647.80
1000.52100. Group Life Insurance - Regular	\$ 756.00	\$ -	\$ -	\$ 756.00	\$ 497.71	\$ -	\$ 497.71	\$ 258.29	\$ 277.19	\$ (18.90)
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 20,289.00	\$ -	\$ -	\$ 20,289.00	\$ 10,642.89	\$ -	\$ 10,642.89	\$ 9,646.11	\$ 10,829.04	\$ (1,182.93)
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 2,500.00	\$ 7,500.00
1000.52800. Health Insurance - Regular	\$ 308,843.00	\$ -	\$ -	\$ 308,843.00	\$ 160,531.99	\$ -	\$ 160,531.99	\$ 148,311.01	\$ 97,008.32	\$ 51,302.69
1000.53200. Substitutes - Regular Education	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	\$ -	\$ -	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00
1000.53230. Purchased Pupil Services	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00
1000.54420. Equipment Leasing	\$ 21,064.00	\$ -	\$ -	\$ 21,064.00	\$ 12,681.17	\$ 7,588.39	\$ 20,269.56	\$ 794.44	\$ -	\$ 794.44
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 1,765.53	\$ 63.15	\$ 1,828.68	\$ 5,171.32	\$ 2,585.66	\$ 2,585.66
1000.56110. Instructional Supplies - Regular Education	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 808.83	\$ 271.70	\$ 1,080.53	\$ 1,919.47	\$ 959.74	\$ 959.74
1000.56400. Workbooks/Disposables	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 4,043.09	\$ -	\$ 4,043.09	\$ 5,956.91	\$ 5,956.91	\$ -
1000.56410. Textbooks	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 936.04	\$ -	\$ 936.04	\$ 2,063.96	\$ -	\$ 2,063.96
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 174.26	\$ 1,142.70	\$ 1,316.96	\$ 6,683.04	\$ 5,012.28	\$ 1,670.76
1000.58100. Dues & Fees	\$ 9,710.00	\$ -	\$ -	\$ 9,710.00	\$ 8,787.50	\$ -	\$ 8,787.50	\$ 922.50	\$ 922.50	\$ -
<b>Total</b>	<b>\$ 1,527,943.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,527,943.00</b>	<b>\$ 802,611.31</b>	<b>\$ 9,065.94</b>	<b>\$ 811,677.25</b>	<b>\$ 716,265.75</b>	<b>\$ 657,927.73</b>	<b>\$ 58,338.03</b>
<b>1200-Special Education</b>										
1200.51110. Wages Paid to Teachers - SPED	\$ 341,409.00	\$ -	\$ -	\$ 341,409.00	\$ 186,641.92	\$ -	\$ 186,641.92	\$ 154,767.08	\$ 153,004.92	\$ 1,762.16
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 276,143.00	\$ -	\$ -	\$ 276,143.00	\$ 97,929.13	\$ -	\$ 97,929.13	\$ 178,213.87	\$ 128,017.58	\$ 50,196.29
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 86,666.00	\$ -	\$ -	\$ 86,666.00	\$ 46,711.29	\$ -	\$ 46,711.29	\$ 39,954.71	\$ 40,026.52	\$ (71.81)
1200.52100. Group Life Insurance - SPED	\$ 930.00	\$ -	\$ -	\$ 930.00	\$ 552.74	\$ -	\$ 552.74	\$ 377.26	\$ 363.25	\$ 14.01
1200.52200. FICA/Medicare Employer - SPED	\$ 35,643.00	\$ -	\$ -	\$ 35,643.00	\$ 13,166.36	\$ -	\$ 13,166.36	\$ 22,476.64	\$ 22,446.88	\$ 29.76
1200.52300. Pension Contributions	\$ 3,467.00	\$ -	\$ -	\$ 3,467.00	\$ 1,973.68	\$ -	\$ 1,973.68	\$ 1,493.32	\$ 1,495.83	\$ (2.51)
1200.52800. Health Insurance	\$ 276,676.00	\$ -	\$ -	\$ 276,676.00	\$ 130,037.49	\$ -	\$ 130,037.49	\$ 146,638.51	\$ 85,860.60	\$ 60,777.91
1200.53200. Substitutes - SPED	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	\$ -	\$ -	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00
1200.53230. Purchased Pupil Services	\$ 29,000.00	\$ -	\$ -	\$ 29,000.00	\$ (5,763.10)	\$ 446.25	\$ (5,316.85)	\$ 34,316.85	\$ 17,158.43	\$ 17,158.43
1200.53300. Other Prof/Tech Services	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,090.07	\$ 270.00	\$ 1,360.07	\$ 1,139.93	\$ 569.97	\$ 569.97
1200.55800. Travel Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ 31.47	\$ -	\$ 31.47	\$ 1,168.53	\$ 500.00	\$ 668.53
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 645.77	\$ -	\$ 645.77	\$ 354.23	\$ 1,600.00	\$ (1,245.77)
1200.56110. Instructional Supplies - SPED	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 950.35	\$ -	\$ 950.35	\$ 49.65	\$ -	\$ 49.65
1200.56400. Workbooks/Disposables	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 250.00	\$ 250.00
1200.58100. Dues & Fees	\$ 760.00	\$ -	\$ -	\$ 760.00	\$ 250.00	\$ -	\$ 250.00	\$ 510.00	\$ 510.00	\$ -
<b>Total</b>	<b>\$ 1,065,394.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,065,394.00</b>	<b>\$ 474,217.17</b>	<b>\$ 716.25</b>	<b>\$ 474,933.42</b>	<b>\$ 590,460.58</b>	<b>\$ 451,803.97</b>	<b>\$ 138,656.61</b>
<b>1300-Adult Education - Cooperative</b>										
1300.55690. Tuition - Adult Cooperative	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ 20,079.00	\$ -	\$ 20,079.00	\$ (4,029.00)	\$ (5,998.00)	\$ 1,969.00
<b>Total</b>	<b>\$ 16,050.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,050.00</b>	<b>\$ 20,079.00</b>	<b>\$ -</b>	<b>\$ 20,079.00</b>	<b>\$ (4,029.00)</b>	<b>\$ (5,998.00)</b>	<b>\$ 1,969.00</b>
<b>1500-Stipends - Extra Curricular</b>										
1500.51930. Extra Curricular Stipends Paid	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 5,160.50	\$ -	\$ 5,160.50	\$ 6,648.50	\$ 7,780.50	\$ (1,132.00)
<b>Total</b>	<b>\$ 11,809.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,809.00</b>	<b>\$ 5,160.50</b>	<b>\$ -</b>	<b>\$ 5,160.50</b>	<b>\$ 6,648.50</b>	<b>\$ 7,780.50</b>	<b>\$ (1,132.00)</b>
<b>1600-Summer School</b>										
1600.51110. Wages Paid to Teachers - Summer School	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 3,060.00	\$ -	\$ 3,060.00	\$ 1,940.00	\$ -	\$ 1,940.00
1600.51120. Wages Paid to Inst Aides - Summer School	\$ 2,250.00	\$ -	\$ -	\$ 2,250.00	\$ 1,587.50	\$ -	\$ 1,587.50	\$ 662.50	\$ -	\$ 662.50
1600.51901. Wages Paid - Other Non-Cert - Summer School	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 2,662.86	\$ -	\$ 2,662.86	\$ (262.86)	\$ -	\$ (262.86)
1600.52200. FICA/Medicare Employer - Summer School	\$ 309.00	\$ -	\$ -	\$ 309.00	\$ 369.54	\$ -	\$ 369.54	\$ (60.54)	\$ -	\$ (60.54)
<b>Total</b>	<b>\$ 9,959.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,959.00</b>	<b>\$ 7,679.90</b>	<b>\$ -</b>	<b>\$ 7,679.90</b>	<b>\$ 2,279.10</b>	<b>\$ -</b>	<b>\$ 2,279.10</b>

**BOE Budget v. Actual  
1/31/22**

	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
<b>1700-Tutoring</b>										
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 18,700.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,700.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,700.00</b>	<b>\$ -</b>	<b>\$ 18,700.00</b>
<b>1800-Stipends - Sports Teams</b>										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ 5,215.00	\$ -	\$ 5,215.00	\$ 11,068.00	\$ 7,344.00	\$ 3,724.00
1800.52200. FICA/Medicare Employer	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00	\$ -	\$ -	\$ -	\$ 1,245.00	\$ -	\$ 1,245.00
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ 232.12	\$ -	\$ 232.12	\$ 3,337.88	\$ 1,000.00	\$ 2,337.88
<b>Total</b>	<b>\$ 21,098.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,098.00</b>	<b>\$ 5,447.12</b>	<b>\$ -</b>	<b>\$ 5,447.12</b>	<b>\$ 15,650.88</b>	<b>\$ 8,344.00</b>	<b>\$ 7,306.88</b>
<b>2110-Social Work Services</b>										
2110.51900. Wages Paid - Social Worker	\$ 83,472.00	\$ -	\$ -	\$ 83,472.00	\$ 12,754.32	\$ -	\$ 12,754.32	\$ 70,717.68	\$ 10,628.68	\$ 60,089.00
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 20.49	\$ -	\$ 20.49	\$ 17.51	\$ 17.31	\$ 0.20
2110.52200. FICA/Medicare Employer - Social Worker	\$ 1,211.00	\$ -	\$ -	\$ 1,211.00	\$ 172.86	\$ -	\$ 172.86	\$ 1,038.14	\$ 166.20	\$ 871.95
2110.52800. Health Insurance - Social Worker	\$ 21,822.00	\$ -	\$ -	\$ 21,822.00	\$ 3,180.80	\$ -	\$ 3,180.80	\$ 18,641.20	\$ 1,740.27	\$ 16,900.94
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 25.14	\$ -	\$ 25.14	\$ 174.86	\$ 87.43	\$ 87.43
2110.56110. Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ 98.27	\$ -	\$ 98.27	\$ (98.27)	\$ -	\$ (98.27)
<b>Total</b>	<b>\$ 106,743.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,743.00</b>	<b>\$ 16,251.88</b>	<b>\$ -</b>	<b>\$ 16,251.88</b>	<b>\$ 90,491.12</b>	<b>\$ 12,639.88</b>	<b>\$ 77,851.24</b>
<b>2130-Health Office</b>										
2130.51901. Wages Paid - School Nurse	\$ 85,034.00	\$ -	\$ -	\$ 85,034.00	\$ 59,088.18	\$ -	\$ 59,088.18	\$ 25,945.82	\$ 26,056.23	\$ (110.41)
2130.51910. Wages Paid - Nurse Substitutes	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
2130.51930. Nursing Stipends Paid	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
2130.52100. Group Life Insurance - Health Office	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 50.40	\$ -	\$ 50.40	\$ 25.60	\$ 25.20	\$ 0.40
2130.52200. FICA/Medicare Employer - Health	\$ 8,280.00	\$ -	\$ -	\$ 8,280.00	\$ 4,616.77	\$ -	\$ 4,616.77	\$ 3,663.23	\$ 3,672.04	\$ (8.81)
2130.52800. Health Insurance - Health Office	\$ 11,409.00	\$ -	\$ -	\$ 11,409.00	\$ 7,226.88	\$ -	\$ 7,226.88	\$ 4,182.12	\$ 3,613.38	\$ 568.74
2130.53230. Purchased Pupil Services	\$ 585.00	\$ -	\$ -	\$ 585.00	\$ 720.00	\$ -	\$ 720.00	\$ (135.00)	\$ -	\$ (135.00)
2130.53300. Other Prof/Tech Services	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ -	\$ -
2130.54300. Repairs & Maint Equipment	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00
2130.55800. Conference/Travel - Health Office	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00
2130.56100. Supplies	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 120.23	\$ -	\$ 120.23	\$ 2,279.77	\$ 1,139.89	\$ 1,139.89
2130.56430. Professional Periodicals	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 27.00	\$ -	\$ 27.00	\$ 73.00	\$ -	\$ 73.00
2130.58100. Dues & Fees	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 221.00	\$ -	\$ 221.00	\$ 379.00	\$ 300.00	\$ 79.00
<b>Total</b>	<b>\$ 115,984.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,984.00</b>	<b>\$ 74,670.46</b>	<b>\$ -</b>	<b>\$ 74,670.46</b>	<b>\$ 41,313.54</b>	<b>\$ 34,806.74</b>	<b>\$ 6,506.81</b>
<b>2140-Psychological Services</b>										
2140.51900. Wages Paid - School Psychologist	\$ 51,638.00	\$ -	\$ -	\$ 51,638.00	\$ 28,166.16	\$ -	\$ 28,166.16	\$ 23,471.84	\$ 23,471.84	\$ -
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 16.32	\$ -	\$ 16.32	\$ 21.68	\$ 21.48	\$ 0.20
2140.52200. FICA/Medicare Employer - Psychologist	\$ 749.00	\$ -	\$ -	\$ 749.00	\$ 369.66	\$ -	\$ 369.66	\$ 379.34	\$ 379.09	\$ 0.25
2140.52800. Health Insurance	\$ 10,730.00	\$ -	\$ -	\$ 10,730.00	\$ 11,859.28	\$ -	\$ 11,859.28	\$ (1,129.28)	\$ 7,104.14	\$ (8,233.42)
2140.53230. Purchased Pupil Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
2140.56100. Assessment Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 102.00	\$ -	\$ 102.00	\$ 1,898.00	\$ 800.00	\$ 1,098.00
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 100.00	\$ 100.00
<b>Total</b>	<b>\$ 67,355.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,355.00</b>	<b>\$ 40,513.42</b>	<b>\$ -</b>	<b>\$ 40,513.42</b>	<b>\$ 26,841.58</b>	<b>\$ 31,876.55</b>	<b>\$ (5,034.97)</b>
<b>2150-Speech &amp; Audiology Services</b>										
2150.53230. Purchased Pupil Services	\$ 64,974.00	\$ -	\$ -	\$ 64,974.00	\$ 34,694.00	\$ 37,717.62	\$ 72,411.62	\$ (7,437.62)	\$ -	\$ (7,437.62)
2150.56100. Supplies	\$ 775.00	\$ -	\$ -	\$ 775.00	\$ 219.98	\$ 1,145.60	\$ 1,365.58	\$ (590.58)	\$ (800.00)	\$ 209.42
<b>Total</b>	<b>\$ 65,749.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,749.00</b>	<b>\$ 34,913.98</b>	<b>\$ 38,863.22</b>	<b>\$ 73,777.20</b>	<b>\$ (8,028.20)</b>	<b>\$ (800.00)</b>	<b>\$ (7,228.20)</b>

**BOE Budget v. Actual  
1/31/22**

	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
<b>2160-PT/OT Services</b>										
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2210-Improvement of Instruction</b>										
2210.53220. In Service	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 49.50	\$ -	\$ 49.50	\$ 3,950.50	\$ -	\$ 3,950.50
2210.55800. Conference/Travel - Professional Development	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ 300.00	\$ 75.00	\$ 375.00	\$ 5,625.00	\$ -	\$ 5,625.00
2210.56100. Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
<b>Total</b>	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 349.50	\$ 75.00	\$ 424.50	\$ 11,575.50	\$ -	\$ 11,575.50
<b>2230-Technology</b>										
2230.51901. Wages Paid - Technology Staff	\$ 12,622.00	\$ -	\$ -	\$ 12,622.00	\$ 7,439.58	\$ -	\$ 7,439.58	\$ 5,182.42	\$ 5,207.02	\$ (24.60)
2230.52100. Group Life Insurance - Technology	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 5.03	\$ -	\$ 5.03	\$ 2.97	\$ 2.53	\$ 0.44
2230.52200. FICA/Medicare Employer - Technology	\$ 966.00	\$ -	\$ -	\$ 966.00	\$ 557.86	\$ -	\$ 557.86	\$ 408.14	\$ 409.60	\$ (1.46)
2230.52300. Pension Contributions - Technology	\$ 505.00	\$ -	\$ -	\$ 505.00	\$ 291.83	\$ -	\$ 291.83	\$ 213.17	\$ 214.03	\$ (0.86)
2230.52800. Health Insurance - Technology	\$ 2,282.00	\$ -	\$ -	\$ 2,282.00	\$ 1,445.44	\$ -	\$ 1,445.44	\$ 836.56	\$ 722.61	\$ 113.95
2230.53520. Other Technical Services	\$ 76,014.00	\$ -	\$ -	\$ 76,014.00	\$ 40,347.75	\$ 35,630.25	\$ 75,978.00	\$ 36.00	\$ -	\$ 36.00
2230.56100. Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 250.00	\$ 250.00
2230.56500. Technology Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00
2230.57340. Technology Hardware - Instructional	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 844.74	\$ -	\$ 844.74	\$ 155.26	\$ 77.63	\$ 77.63
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 3,296.00	\$ -	\$ 3,296.00	\$ (296.00)	\$ -	\$ (296.00)
2230.57350. Software - Instructional	\$ 12,725.00	\$ -	\$ -	\$ 12,725.00	\$ 1,465.25	\$ -	\$ 1,465.25	\$ 11,259.75	\$ 7,000.00	\$ 4,259.75
2230.57351. Software - Non-Instructional	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 5,450.15	\$ -	\$ 5,450.15	\$ 20,469.85	\$ 20,015.00	\$ 454.85
<b>Total</b>	\$ 137,542.00	\$ -	\$ -	\$ 137,542.00	\$ 61,143.63	\$ 35,630.25	\$ 96,773.88	\$ 40,768.12	\$ 34,898.42	\$ 5,869.70
<b>2310-Board of Education</b>										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,302.00	\$ -	\$ -	\$ 12,302.00	\$ 6,979.35	\$ -	\$ 6,979.35	\$ 5,322.65	\$ 5,346.29	\$ (23.64)
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 5.02	\$ -	\$ 5.02	\$ 2.98	\$ 2.54	\$ 0.44
2310.52200. FICA/Medicare Employer - BOE Office	\$ 941.00	\$ -	\$ -	\$ 941.00	\$ 504.93	\$ -	\$ 504.93	\$ 436.07	\$ 437.98	\$ (1.91)
2310.52300. Pension Contributions - BOE Office	\$ 493.00	\$ -	\$ -	\$ 493.00	\$ 284.41	\$ -	\$ 284.41	\$ 208.59	\$ 208.62	\$ (0.03)
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
2310.52700. Workers' Compensation - BOE Office	\$ 22,823.00	\$ -	\$ -	\$ 22,823.00	\$ 15,662.49	\$ 5,705.75	\$ 21,368.24	\$ 1,454.76	\$ -	\$ 1,454.76
2310.52800. Health Insurance - BOE Office	\$ 6,030.00	\$ -	\$ -	\$ 6,030.00	\$ 3,628.32	\$ -	\$ 3,628.32	\$ 2,401.68	\$ 2,087.93	\$ 313.75
2310.53020. Legal Services - BOE Office	\$ 25,825.00	\$ -	\$ -	\$ 25,825.00	\$ -	\$ -	\$ -	\$ 25,825.00	\$ 25,000.00	\$ 825.00
2310.55200. Property/Liability Insurance - BOE Office	\$ 21,459.00	\$ -	\$ -	\$ 21,459.00	\$ 15,307.66	\$ 5,364.75	\$ 20,672.41	\$ 786.59	\$ -	\$ 786.59
2310.55400. Advertising - BOE Office	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 3,291.23	\$ -	\$ 3,291.23	\$ (2,791.23)	\$ -	\$ (2,791.23)
2310.55800. Conference/Travel - BOE Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2310.56100. Supplies - BOE Office	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00	\$ 267.56	\$ -	\$ 267.56	\$ 1,132.44	\$ 566.22	\$ 566.22
2310.58100. Dues & Fees - BOE Office	\$ 2,416.00	\$ -	\$ -	\$ 2,416.00	\$ -	\$ -	\$ -	\$ 2,416.00	\$ 2,462.00	\$ (46.00)
2310.58900. Graduation Costs - BOE Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
<b>Total</b>	\$ 98,497.00	\$ -	\$ -	\$ 98,497.00	\$ 45,930.97	\$ 11,070.50	\$ 57,001.47	\$ 41,495.53	\$ 37,111.58	\$ 4,383.95
<b>2320-Superintendents Office</b>										
2320.51900. Wages Paid - Superintendent	\$ 75,500.00	\$ -	\$ -	\$ 75,500.00	\$ 45,629.60	\$ -	\$ 45,629.60	\$ 29,870.40	\$ 31,370.40	\$ (1,500.00)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 12,302.00	\$ -	\$ -	\$ 12,302.00	\$ 6,979.34	\$ -	\$ 6,979.34	\$ 5,322.66	\$ 5,346.30	\$ (23.64)
2320.52100. Group Life Insurance - Superintendent Office	\$ 134.00	\$ -	\$ -	\$ 134.00	\$ 5.03	\$ -	\$ 5.03	\$ 128.97	\$ 2.53	\$ 126.44
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,072.00	\$ -	\$ -	\$ 2,072.00	\$ 1,166.56	\$ -	\$ 1,166.56	\$ 905.44	\$ 892.85	\$ 12.59
2320.52300. Pension Contributions - Superintendent's Office	\$ 493.00	\$ -	\$ -	\$ 493.00	\$ 284.41	\$ -	\$ 284.41	\$ 208.59	\$ 208.62	\$ (0.03)
2320.52800. Health Insurance - Superintendent's Office	\$ 6,030.00	\$ -	\$ -	\$ 6,030.00	\$ 3,628.32	\$ -	\$ 3,628.32	\$ 2,401.68	\$ 2,087.93	\$ 313.75
2320.55800. Conference/Travel - Superintendent's Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
2320.56100. Supplies - Superintendent's Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 48.16	\$ -	\$ 48.16	\$ 251.84	\$ 125.92	\$ 125.92
2320.58100. Dues & Fees - Superintendent's Office	\$ 1,561.00	\$ -	\$ -	\$ 1,561.00	\$ 250.00	\$ -	\$ 250.00	\$ 1,311.00	\$ 4,121.00	\$ (2,810.00)

**BOE Budget v. Actual  
1/31/22**

	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
<b>Total</b>	\$ 99,392.00	\$ -	\$ -	\$ 99,392.00	\$ 57,991.42	\$ -	\$ 57,991.42	\$ 41,400.58	\$ 44,155.55	\$ (2,754.97)
<b>2400-School Administration Office</b>										
2400.51900. Wages Paid - Principal	\$ 125,050.00	\$ -	\$ -	\$ 125,050.00	\$ 74,248.32	\$ -	\$ 74,248.32	\$ 50,801.68	\$ 51,045.68	\$ (244.00)
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 59,163.00	\$ -	\$ -	\$ 59,163.00	\$ 24,562.81	\$ -	\$ 24,562.81	\$ 34,600.19	\$ 20,128.00	\$ 14,472.19
2400.52100. Group Life Insurance - School Administration Office	\$ 202.00	\$ -	\$ -	\$ 202.00	\$ 109.20	\$ -	\$ 109.20	\$ 92.80	\$ 92.40	\$ 0.40
2400.52200. FICA/Medicare Employer - School Administration	\$ 6,340.00	\$ -	\$ -	\$ 6,340.00	\$ 2,903.85	\$ -	\$ 2,903.85	\$ 3,436.15	\$ 3,438.88	\$ (2.73)
2400.52300. Pension Contributions - School Admin Office	\$ 1,770.00	\$ -	\$ -	\$ 1,770.00	\$ -	\$ -	\$ -	\$ 1,770.00	\$ 1,769.56	\$ 0.44
2400.52800. Health Insurance - School Administration Office	\$ 26,725.00	\$ -	\$ -	\$ 26,725.00	\$ 16,888.96	\$ -	\$ 16,888.96	\$ 9,836.04	\$ 8,444.44	\$ 1,391.60
2400.53300. Other Prof/Tech Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
2400.55301. Postage	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 956.83	\$ -	\$ 956.83	\$ 2,543.17	\$ 1,271.59	\$ 1,271.59
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 318.13	\$ -	\$ 318.13	\$ 2,181.87	\$ 1,090.94	\$ 1,090.94
2400.58100. Dues & Fees - School Administration	\$ 1,014.00	\$ -	\$ -	\$ 1,014.00	\$ 249.00	\$ -	\$ 249.00	\$ 765.00	\$ 675.00	\$ 90.00
<b>Total</b>	\$ 229,014.00	\$ -	\$ -	\$ 229,014.00	\$ 120,237.10	\$ -	\$ 120,237.10	\$ 108,776.90	\$ 87,956.48	\$ 20,820.42
<b>2510-Business Office</b>										
2510.51901. Wages Paid - Non Certified - Business Office	\$ 91,863.00	\$ -	\$ -	\$ 91,863.00	\$ 55,761.82	\$ -	\$ 55,761.82	\$ 36,101.18	\$ 40,279.97	\$ (4,178.79)
2510.52100. Group Life Insurance - Business Office	\$ 68.00	\$ -	\$ -	\$ 68.00	\$ 45.36	\$ -	\$ 45.36	\$ 22.64	\$ 22.68	\$ (0.04)
2510.52200. FICA/Medicare Employer - Business Office	\$ 7,028.00	\$ -	\$ -	\$ 7,028.00	\$ 4,220.53	\$ -	\$ 4,220.53	\$ 2,807.47	\$ 3,126.67	\$ (319.20)
2510.52300. Pension Contributions - Business Office	\$ 2,020.00	\$ -	\$ -	\$ 2,020.00	\$ 2,417.41	\$ -	\$ 2,417.41	\$ (397.41)	\$ 2,106.05	\$ (2,503.46)
2510.52800. Health Insurance - Business Office	\$ 9,127.00	\$ -	\$ -	\$ 9,127.00	\$ 5,781.44	\$ -	\$ 5,781.44	\$ 3,345.56	\$ 2,890.77	\$ 454.79
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 8,452.43	\$ -	\$ 8,452.43	\$ 6,547.57	\$ 6,050.00	\$ 497.57
2510.53410. Audit/Accounting Services - Business Office	\$ 25,750.00	\$ -	\$ -	\$ 25,750.00	\$ 4,025.00	\$ -	\$ 4,025.00	\$ 21,725.00	\$ 14,515.00	\$ 7,210.00
2510.55800. Conference/Travel - Business Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2510.56100. Supplies - Business Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 315.95	\$ -	\$ 315.95	\$ 684.05	\$ 342.03	\$ 342.03
<b>Total</b>	\$ 152,156.00	\$ -	\$ -	\$ 152,156.00	\$ 81,019.94	\$ -	\$ 81,019.94	\$ 71,136.06	\$ 69,333.17	\$ 1,802.90
<b>2600-Building &amp; Grounds</b>										
2600.51901. Wages Paid - Building Maintenance	\$ 109,255.00	\$ -	\$ -	\$ 109,255.00	\$ 53,289.47	\$ -	\$ 53,289.47	\$ 55,965.53	\$ 47,397.00	\$ 8,568.53
2600.52100. Group Life Insurance - Maintenance Department	\$ 138.00	\$ -	\$ -	\$ 138.00	\$ 97.65	\$ -	\$ 97.65	\$ 40.35	\$ 63.63	\$ (23.28)
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,358.00	\$ -	\$ -	\$ 8,358.00	\$ 3,982.09	\$ -	\$ 3,982.09	\$ 4,375.91	\$ 6,940.76	\$ (2,564.85)
2600.52300. Pension Contributions - Maintenance Office	\$ 3,528.00	\$ -	\$ -	\$ 3,528.00	\$ 1,538.49	\$ -	\$ 1,538.49	\$ 1,989.51	\$ 3,127.06	\$ (1,137.55)
2600.52800. Health Insurance - Maintenance	\$ 11,409.00	\$ -	\$ -	\$ 11,409.00	\$ 12,237.17	\$ -	\$ 12,237.17	\$ (828.17)	\$ 21,435.94	\$ (22,264.11)
2600.54010. Purchased Property Services	\$ 23,075.00	\$ -	\$ -	\$ 23,075.00	\$ 11,626.53	\$ 11,013.90	\$ 22,640.43	\$ 434.57	\$ -	\$ 434.57
2600.54101. Rubbish Removal	\$ 7,935.00	\$ -	\$ -	\$ 7,935.00	\$ 5,837.69	\$ 1,971.42	\$ 7,809.11	\$ 125.89	\$ -	\$ 125.89
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 1,877.30	\$ 1,222.10	\$ 3,099.40	\$ 1,900.60	\$ 950.30	\$ 950.30
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 5,751.30	\$ 1,476.73	\$ 7,228.03	\$ (2,228.03)	\$ 5,000.00	\$ (7,228.03)
2600.54411. Water	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,309.78	\$ 1,250.00	\$ 2,559.78	\$ (59.78)	\$ -	\$ (59.78)
2600.54412. Sewer	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 919.86	\$ 850.00	\$ 1,769.86	\$ (69.86)	\$ -	\$ (69.86)
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 3,599.91	\$ 4,214.00	\$ 7,813.91	\$ 3,186.09	\$ -	\$ 3,186.09
2600.55800. Conference/Travel - Building Maintenance	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
2600.56100. General Supplies - Maintenance Department	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 3,461.28	\$ 1,002.64	\$ 4,463.92	\$ 11,536.08	\$ 8,652.06	\$ 2,884.02
2600.56220. Electricity	\$ 60,550.00	\$ -	\$ -	\$ 60,550.00	\$ 33,333.18	\$ 25,274.98	\$ 58,608.16	\$ 1,941.84	\$ 1,941.84	\$ -
2600.56230. Liquid Propane	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 4,797.77	\$ 6,202.23	\$ 11,000.00	\$ -	\$ -	\$ -
2600.56240. Heating Oil	\$ 21,150.00	\$ -	\$ -	\$ 21,150.00	\$ 5,884.20	\$ 10,264.87	\$ 16,149.07	\$ 5,000.93	\$ 15,000.00	\$ (9,999.07)
2600.56260. Gasoline	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 32.76	\$ -	\$ 32.76	\$ 367.24	\$ 200.00	\$ 167.24
2600.57300. Equipment	\$ -	\$ -	\$ -	\$ -	\$ 494.82	\$ -	\$ 494.82	\$ (494.82)	\$ 5,000.00	\$ (5,494.82)
<b>Total</b>	\$ 298,098.00	\$ -	\$ -	\$ 298,098.00	\$ 150,071.25	\$ 64,742.87	\$ 214,814.12	\$ 83,283.88	\$ 115,708.59	\$ (32,424.71)
<b>2700-Student Transportation</b>										
2700.55100. Contracted Pupil Transp Reg	\$ 394,192.00	\$ -	\$ -	\$ 394,192.00	\$ 152,699.47	\$ 203,834.64	\$ 356,534.11	\$ 37,657.89	\$ -	\$ 37,657.89

**BOE Budget v. Actual  
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	<b>Approved Budget</b>	<b>Current Mo. Budget Trf</b>	<b>Prior YTD Budget Trfs</b>	<b>Revised Budget</b>	<b>Year to Date Actual</b>	<b>Encumbered/ Ordered</b>	<b>Total Expenditures</b>	<b>Variance</b>	<b>Forecasted Expenditure</b>	<b>Forecasted Balance</b>
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 81,030.00	\$ -	\$ -	\$ 81,030.00	\$ 28,709.05	\$ 64,417.71	\$ 93,126.76	\$ (12,096.76)	\$ 38,324.32	\$ (50,421.08)
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 22,905.00	\$ -	\$ -	\$ 22,905.00	\$ 43,799.40	\$ 11,696.00	\$ 55,495.40	\$ (32,590.40)	\$ -	\$ (32,590.40)
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ 2,050.63	\$ 1,732.92	\$ 3,783.55	\$ 4,991.45	\$ 2,000.00	\$ 2,991.45
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 260.56	\$ -	\$ 260.56	\$ 2,239.44	\$ -	\$ 2,239.44
2700.56260. Gasoline	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 14,937.26	\$ 20,506.98	\$ 35,444.24	\$ (444.24)	\$ -	\$ (444.24)
<b>Total</b>	<b>\$ 544,402.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 544,402.00</b>	<b>\$ 242,456.37</b>	<b>\$ 302,188.25</b>	<b>\$ 544,644.62</b>	<b>\$ (242.62)</b>	<b>\$ 40,324.32</b>	<b>\$ (40,566.94)</b>
<b>6000-HS Tuition</b>										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,180,533.00	\$ -	\$ -	\$ 1,180,533.00	\$ 616,059.93	\$ 431,078.55	\$ 1,047,138.48	\$ 133,394.52	\$ -	\$ 133,394.52
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 524,480.00	\$ -	\$ -	\$ 524,480.00	\$ 457,843.87	\$ 316,084.25	\$ 773,928.12	\$ (249,448.12)	\$ -	\$ (249,448.12)
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 259,859.00	\$ -	\$ -	\$ 259,859.00	\$ 239,331.72	\$ 71,280.00	\$ 310,611.72	\$ (50,752.72)	\$ (70,000.00)	\$ 19,247.28
<b>Total</b>	<b>\$ 1,964,872.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,964,872.00</b>	<b>\$ 1,313,235.52</b>	<b>\$ 818,442.80</b>	<b>\$ 2,131,678.32</b>	<b>\$ (166,806.32)</b>	<b>\$ (70,000.00)</b>	<b>\$ (96,806.32)</b>
<b>6100-Elementary Tuition</b>										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 79,398.00	\$ -	\$ -	\$ 79,398.00	\$ 52,302.00	\$ 77,027.00	\$ 129,329.00	\$ (49,931.00)	\$ -	\$ (49,931.00)
6100.000100.55660. Tuition - Elem Magnet Schools	\$ 144,984.00	\$ (105,159.00)	\$ -	\$ 39,825.00	\$ 40,725.00	\$ -	\$ 40,725.00	\$ (900.00)	\$ -	\$ (900.00)
6100.000200.55660. Tuition - Elem Magnet Schools - Special Ed	\$ -	\$ 105,159.00	\$ -	\$ 105,159.00	\$ 84,135.23	\$ 31,038.02	\$ 115,173.25	\$ (10,014.25)	\$ -	\$ (10,014.25)
<b>Total</b>	<b>\$ 224,382.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 224,382.00</b>	<b>\$ 177,162.23</b>	<b>\$ 108,065.02</b>	<b>\$ 285,227.25</b>	<b>\$ (60,845.25)</b>	<b>\$ -</b>	<b>\$ (60,845.25)</b>
<b>Total Expenditures</b>	<b>\$ 6,787,139.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,787,139.00</b>	<b>\$ 3,731,142.67</b>	<b>\$ 1,388,860.10</b>	<b>\$ 5,120,002.77</b>	<b>\$ 1,667,136.23</b>	<b>\$ 1,557,869.47</b>	<b>\$ 109,266.77</b>

**BOE Budget v. Actual  
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	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
<b>1000-Regular Instruction</b>										
1000.51110. Wages Paid to Teachers - Regular Ed	\$ 1,070,688.00	\$ -	\$ -	\$ 1,070,688.00	\$ 582,140.44	\$ -	\$ 582,140.44	\$ 488,547.56	\$ 513,282.75	\$ (24,735.19)
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 45,843.00	\$ -	\$ -	\$ 45,843.00	\$ 19,601.86	\$ -	\$ 19,601.86	\$ 26,241.14	\$ 18,593.34	\$ 7,647.80
1000.52100. Group Life Insurance - Regular	\$ 756.00	\$ -	\$ -	\$ 756.00	\$ 497.71	\$ -	\$ 497.71	\$ 258.29	\$ 277.19	\$ (18.90)
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 20,289.00	\$ -	\$ -	\$ 20,289.00	\$ 10,642.89	\$ -	\$ 10,642.89	\$ 9,646.11	\$ 10,829.04	\$ (1,182.93)
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 2,500.00	\$ 7,500.00
1000.52800. Health Insurance - Regular	\$ 308,843.00	\$ -	\$ -	\$ 308,843.00	\$ 160,531.99	\$ -	\$ 160,531.99	\$ 148,311.01	\$ 97,008.32	\$ 51,302.69
1000.53200. Substitutes - Regular Education	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	\$ -	\$ -	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00
1000.53230. Purchased Pupil Services	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00
1000.54420. Equipment Leasing	\$ 21,064.00	\$ -	\$ -	\$ 21,064.00	\$ 12,681.17	\$ 7,588.39	\$ 20,269.56	\$ 794.44	\$ -	\$ 794.44
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 1,765.53	\$ 63.15	\$ 1,828.68	\$ 5,171.32	\$ 2,585.66	\$ 2,585.66
1000.56110. Instructional Supplies - Regular Education	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 808.83	\$ 271.70	\$ 1,080.53	\$ 1,919.47	\$ 959.74	\$ 959.74
1000.56400. Workbooks/Disposables	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 4,043.09	\$ -	\$ 4,043.09	\$ 5,956.91	\$ 5,956.91	\$ -
1000.56410. Textbooks	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 936.04	\$ -	\$ 936.04	\$ 2,063.96	\$ -	\$ 2,063.96
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 174.26	\$ 1,142.70	\$ 1,316.96	\$ 6,683.04	\$ 5,012.28	\$ 1,670.76
1000.58100. Dues & Fees	\$ 9,710.00	\$ -	\$ -	\$ 9,710.00	\$ 8,787.50	\$ -	\$ 8,787.50	\$ 922.50	\$ 922.50	\$ -
<b>Total</b>	<b>\$ 1,527,943.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,527,943.00</b>	<b>\$ 802,611.31</b>	<b>\$ 9,065.94</b>	<b>\$ 811,677.25</b>	<b>\$ 716,265.75</b>	<b>\$ 657,927.73</b>	<b>\$ 58,338.03</b>
<b>1200-Special Education</b>										
1200.51110. Wages Paid to Teachers - SPED	\$ 341,409.00	\$ -	\$ -	\$ 341,409.00	\$ 186,641.92	\$ -	\$ 186,641.92	\$ 154,767.08	\$ 153,004.92	\$ 1,762.16
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 276,143.00	\$ -	\$ -	\$ 276,143.00	\$ 97,929.13	\$ -	\$ 97,929.13	\$ 178,213.87	\$ 128,017.58	\$ 50,196.29
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 86,666.00	\$ -	\$ -	\$ 86,666.00	\$ 46,711.29	\$ -	\$ 46,711.29	\$ 39,954.71	\$ 40,026.52	\$ (71.81)
1200.52100. Group Life Insurance - SPED	\$ 930.00	\$ -	\$ -	\$ 930.00	\$ 552.74	\$ -	\$ 552.74	\$ 377.26	\$ 363.25	\$ 14.01
1200.52200. FICA/Medicare Employer - SPED	\$ 35,643.00	\$ -	\$ -	\$ 35,643.00	\$ 13,166.36	\$ -	\$ 13,166.36	\$ 22,476.64	\$ 22,446.88	\$ 29.76
1200.52300. Pension Contributions	\$ 3,467.00	\$ -	\$ -	\$ 3,467.00	\$ 1,973.68	\$ -	\$ 1,973.68	\$ 1,493.32	\$ 1,495.83	\$ (2.51)
1200.52800. Health Insurance	\$ 276,676.00	\$ -	\$ -	\$ 276,676.00	\$ 130,037.49	\$ -	\$ 130,037.49	\$ 146,638.51	\$ 85,860.60	\$ 60,777.91
1200.53200. Substitutes - SPED	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	\$ -	\$ -	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00
1200.53230. Purchased Pupil Services	\$ 29,000.00	\$ -	\$ -	\$ 29,000.00	\$ (5,763.10)	\$ 446.25	\$ (5,316.85)	\$ 34,316.85	\$ 17,158.43	\$ 17,158.43
1200.53300. Other Prof/Tech Services	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,090.07	\$ 270.00	\$ 1,360.07	\$ 1,139.93	\$ 569.97	\$ 569.97
1200.55800. Travel Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ 31.47	\$ -	\$ 31.47	\$ 1,168.53	\$ 500.00	\$ 668.53
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 645.77	\$ -	\$ 645.77	\$ 354.23	\$ 1,600.00	\$ (1,245.77)
1200.56110. Instructional Supplies - SPED	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 950.35	\$ -	\$ 950.35	\$ 49.65	\$ -	\$ 49.65
1200.56400. Workbooks/Disposables	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 250.00	\$ 250.00
1200.58100. Dues & Fees	\$ 760.00	\$ -	\$ -	\$ 760.00	\$ 250.00	\$ -	\$ 250.00	\$ 510.00	\$ 510.00	\$ -
<b>Total</b>	<b>\$ 1,065,394.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,065,394.00</b>	<b>\$ 474,217.17</b>	<b>\$ 716.25</b>	<b>\$ 474,933.42</b>	<b>\$ 590,460.58</b>	<b>\$ 451,803.97</b>	<b>\$ 138,656.61</b>
<b>1300-Adult Education - Cooperative</b>										
1300.55690. Tuition - Adult Cooperative	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ 20,079.00	\$ -	\$ 20,079.00	\$ (4,029.00)	\$ (5,998.00)	\$ 1,969.00
<b>Total</b>	<b>\$ 16,050.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,050.00</b>	<b>\$ 20,079.00</b>	<b>\$ -</b>	<b>\$ 20,079.00</b>	<b>\$ (4,029.00)</b>	<b>\$ (5,998.00)</b>	<b>\$ 1,969.00</b>
<b>1500-Stipends - Extra Curricular</b>										
1500.51930. Extra Curricular Stipends Paid	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 5,160.50	\$ -	\$ 5,160.50	\$ 6,648.50	\$ 7,780.50	\$ (1,132.00)
<b>Total</b>	<b>\$ 11,809.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,809.00</b>	<b>\$ 5,160.50</b>	<b>\$ -</b>	<b>\$ 5,160.50</b>	<b>\$ 6,648.50</b>	<b>\$ 7,780.50</b>	<b>\$ (1,132.00)</b>
<b>1600-Summer School</b>										
1600.51110. Wages Paid to Teachers - Summer School	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 3,060.00	\$ -	\$ 3,060.00	\$ 1,940.00	\$ -	\$ 1,940.00
1600.51120. Wages Paid to Inst Aides - Summer School	\$ 2,250.00	\$ -	\$ -	\$ 2,250.00	\$ 1,587.50	\$ -	\$ 1,587.50	\$ 662.50	\$ -	\$ 662.50
1600.51901. Wages Paid - Other Non-Cert - Summer School	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 2,662.86	\$ -	\$ 2,662.86	\$ (262.86)	\$ -	\$ (262.86)
1600.52200. FICA/Medicare Employer - Summer School	\$ 309.00	\$ -	\$ -	\$ 309.00	\$ 369.54	\$ -	\$ 369.54	\$ (60.54)	\$ -	\$ (60.54)
<b>Total</b>	<b>\$ 9,959.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,959.00</b>	<b>\$ 7,679.90</b>	<b>\$ -</b>	<b>\$ 7,679.90</b>	<b>\$ 2,279.10</b>	<b>\$ -</b>	<b>\$ 2,279.10</b>

**BOE Budget v. Actual  
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	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
<b>1700-Tutoring</b>										
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 18,700.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,700.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,700.00</b>	<b>\$ -</b>	<b>\$ 18,700.00</b>
<b>1800-Stipends - Sports Teams</b>										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ 5,215.00	\$ -	\$ 5,215.00	\$ 11,068.00	\$ 7,344.00	\$ 3,724.00
1800.52200. FICA/Medicare Employer	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00	\$ -	\$ -	\$ -	\$ 1,245.00	\$ -	\$ 1,245.00
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ 232.12	\$ -	\$ 232.12	\$ 3,337.88	\$ 1,000.00	\$ 2,337.88
<b>Total</b>	<b>\$ 21,098.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,098.00</b>	<b>\$ 5,447.12</b>	<b>\$ -</b>	<b>\$ 5,447.12</b>	<b>\$ 15,650.88</b>	<b>\$ 8,344.00</b>	<b>\$ 7,306.88</b>
<b>2110-Social Work Services</b>										
2110.51900. Wages Paid - Social Worker	\$ 83,472.00	\$ -	\$ -	\$ 83,472.00	\$ 12,754.32	\$ -	\$ 12,754.32	\$ 70,717.68	\$ 10,628.68	\$ 60,089.00
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 20.49	\$ -	\$ 20.49	\$ 17.51	\$ 17.31	\$ 0.20
2110.52200. FICA/Medicare Employer - Social Worker	\$ 1,211.00	\$ -	\$ -	\$ 1,211.00	\$ 172.86	\$ -	\$ 172.86	\$ 1,038.14	\$ 166.20	\$ 871.95
2110.52800. Health Insurance - Social Worker	\$ 21,822.00	\$ -	\$ -	\$ 21,822.00	\$ 3,180.80	\$ -	\$ 3,180.80	\$ 18,641.20	\$ 1,740.27	\$ 16,900.94
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 25.14	\$ -	\$ 25.14	\$ 174.86	\$ 87.43	\$ 87.43
2110.56110. Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ 98.27	\$ -	\$ 98.27	\$ (98.27)	\$ -	\$ (98.27)
<b>Total</b>	<b>\$ 106,743.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,743.00</b>	<b>\$ 16,251.88</b>	<b>\$ -</b>	<b>\$ 16,251.88</b>	<b>\$ 90,491.12</b>	<b>\$ 12,639.88</b>	<b>\$ 77,851.24</b>
<b>2130-Health Office</b>										
2130.51901. Wages Paid - School Nurse	\$ 85,034.00	\$ -	\$ -	\$ 85,034.00	\$ 59,088.18	\$ -	\$ 59,088.18	\$ 25,945.82	\$ 26,056.23	\$ (110.41)
2130.51910. Wages Paid - Nurse Substitutes	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
2130.51930. Nursing Stipends Paid	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
2130.52100. Group Life Insurance - Health Office	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 50.40	\$ -	\$ 50.40	\$ 25.60	\$ 25.20	\$ 0.40
2130.52200. FICA/Medicare Employer - Health	\$ 8,280.00	\$ -	\$ -	\$ 8,280.00	\$ 4,616.77	\$ -	\$ 4,616.77	\$ 3,663.23	\$ 3,672.04	\$ (8.81)
2130.52800. Health Insurance - Health Office	\$ 11,409.00	\$ -	\$ -	\$ 11,409.00	\$ 7,226.88	\$ -	\$ 7,226.88	\$ 4,182.12	\$ 3,613.38	\$ 568.74
2130.53230. Purchased Pupil Services	\$ 585.00	\$ -	\$ -	\$ 585.00	\$ 720.00	\$ -	\$ 720.00	\$ (135.00)	\$ -	\$ (135.00)
2130.53300. Other Prof/Tech Services	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ -	\$ -
2130.54300. Repairs & Maint Equipment	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00
2130.55800. Conference/Travel - Health Office	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00
2130.56100. Supplies	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 120.23	\$ -	\$ 120.23	\$ 2,279.77	\$ 1,139.89	\$ 1,139.89
2130.56430. Professional Periodicals	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 27.00	\$ -	\$ 27.00	\$ 73.00	\$ -	\$ 73.00
2130.58100. Dues & Fees	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 221.00	\$ -	\$ 221.00	\$ 379.00	\$ 300.00	\$ 79.00
<b>Total</b>	<b>\$ 115,984.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,984.00</b>	<b>\$ 74,670.46</b>	<b>\$ -</b>	<b>\$ 74,670.46</b>	<b>\$ 41,313.54</b>	<b>\$ 34,806.74</b>	<b>\$ 6,506.81</b>
<b>2140-Psychological Services</b>										
2140.51900. Wages Paid - School Psychologist	\$ 51,638.00	\$ -	\$ -	\$ 51,638.00	\$ 28,166.16	\$ -	\$ 28,166.16	\$ 23,471.84	\$ 23,471.84	\$ -
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 16.32	\$ -	\$ 16.32	\$ 21.68	\$ 21.48	\$ 0.20
2140.52200. FICA/Medicare Employer - Psychologist	\$ 749.00	\$ -	\$ -	\$ 749.00	\$ 369.66	\$ -	\$ 369.66	\$ 379.34	\$ 379.09	\$ 0.25
2140.52800. Health Insurance	\$ 10,730.00	\$ -	\$ -	\$ 10,730.00	\$ 11,859.28	\$ -	\$ 11,859.28	\$ (1,129.28)	\$ 7,104.14	\$ (8,233.42)
2140.53230. Purchased Pupil Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
2140.56100. Assessment Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 102.00	\$ -	\$ 102.00	\$ 1,898.00	\$ 800.00	\$ 1,098.00
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 100.00	\$ 100.00
<b>Total</b>	<b>\$ 67,355.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,355.00</b>	<b>\$ 40,513.42</b>	<b>\$ -</b>	<b>\$ 40,513.42</b>	<b>\$ 26,841.58</b>	<b>\$ 31,876.55</b>	<b>\$ (5,034.97)</b>
<b>2150-Speech &amp; Audiology Services</b>										
2150.53230. Purchased Pupil Services	\$ 64,974.00	\$ -	\$ -	\$ 64,974.00	\$ 34,694.00	\$ 37,717.62	\$ 72,411.62	\$ (7,437.62)	\$ -	\$ (7,437.62)
2150.56100. Supplies	\$ 775.00	\$ -	\$ -	\$ 775.00	\$ 219.98	\$ 1,145.60	\$ 1,365.58	\$ (590.58)	\$ (800.00)	\$ 209.42
<b>Total</b>	<b>\$ 65,749.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,749.00</b>	<b>\$ 34,913.98</b>	<b>\$ 38,863.22</b>	<b>\$ 73,777.20</b>	<b>\$ (8,028.20)</b>	<b>\$ (800.00)</b>	<b>\$ (7,228.20)</b>



**BOE Budget v. Actual  
1/31/22**

	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
<b>2160-PT/OT Services</b>										
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2210-Improvement of Instruction</b>										
2210.53220. In Service	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 49.50	\$ -	\$ 49.50	\$ 3,950.50	\$ -	\$ 3,950.50
2210.55800. Conference/Travel - Professional Development	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ 300.00	\$ 75.00	\$ 375.00	\$ 5,625.00	\$ -	\$ 5,625.00
2210.56100. Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
<b>Total</b>	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 349.50	\$ 75.00	\$ 424.50	\$ 11,575.50	\$ -	\$ 11,575.50
<b>2230-Technology</b>										
2230.51901. Wages Paid - Technology Staff	\$ 12,622.00	\$ -	\$ -	\$ 12,622.00	\$ 7,439.58	\$ -	\$ 7,439.58	\$ 5,182.42	\$ 5,207.02	\$ (24.60)
2230.52100. Group Life Insurance - Technology	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 5.03	\$ -	\$ 5.03	\$ 2.97	\$ 2.53	\$ 0.44
2230.52200. FICA/Medicare Employer - Technology	\$ 966.00	\$ -	\$ -	\$ 966.00	\$ 557.86	\$ -	\$ 557.86	\$ 408.14	\$ 409.60	\$ (1.46)
2230.52300. Pension Contributions - Technology	\$ 505.00	\$ -	\$ -	\$ 505.00	\$ 291.83	\$ -	\$ 291.83	\$ 213.17	\$ 214.03	\$ (0.86)
2230.52800. Health Insurance - Technology	\$ 2,282.00	\$ -	\$ -	\$ 2,282.00	\$ 1,445.44	\$ -	\$ 1,445.44	\$ 836.56	\$ 722.61	\$ 113.95
2230.53520. Other Technical Services	\$ 76,014.00	\$ -	\$ -	\$ 76,014.00	\$ 40,347.75	\$ 35,630.25	\$ 75,978.00	\$ 36.00	\$ -	\$ 36.00
2230.56100. Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 250.00	\$ 250.00
2230.56500. Technology Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00
2230.57340. Technology Hardware - Instructional	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 844.74	\$ -	\$ 844.74	\$ 155.26	\$ 77.63	\$ 77.63
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 3,296.00	\$ -	\$ 3,296.00	\$ (296.00)	\$ -	\$ (296.00)
2230.57350. Software - Instructional	\$ 12,725.00	\$ -	\$ -	\$ 12,725.00	\$ 1,465.25	\$ -	\$ 1,465.25	\$ 11,259.75	\$ 7,000.00	\$ 4,259.75
2230.57351. Software - Non-Instructional	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 5,450.15	\$ -	\$ 5,450.15	\$ 20,469.85	\$ 20,015.00	\$ 454.85
<b>Total</b>	\$ 137,542.00	\$ -	\$ -	\$ 137,542.00	\$ 61,143.63	\$ 35,630.25	\$ 96,773.88	\$ 40,768.12	\$ 34,898.42	\$ 5,869.70
<b>2310-Board of Education</b>										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,302.00	\$ -	\$ -	\$ 12,302.00	\$ 6,979.35	\$ -	\$ 6,979.35	\$ 5,322.65	\$ 5,346.29	\$ (23.64)
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 5.02	\$ -	\$ 5.02	\$ 2.98	\$ 2.54	\$ 0.44
2310.52200. FICA/Medicare Employer - BOE Office	\$ 941.00	\$ -	\$ -	\$ 941.00	\$ 504.93	\$ -	\$ 504.93	\$ 436.07	\$ 437.98	\$ (1.91)
2310.52300. Pension Contributions - BOE Office	\$ 493.00	\$ -	\$ -	\$ 493.00	\$ 284.41	\$ -	\$ 284.41	\$ 208.59	\$ 208.62	\$ (0.03)
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
2310.52700. Workers' Compensation - BOE Office	\$ 22,823.00	\$ -	\$ -	\$ 22,823.00	\$ 15,662.49	\$ 5,705.75	\$ 21,368.24	\$ 1,454.76	\$ -	\$ 1,454.76
2310.52800. Health Insurance - BOE Office	\$ 6,030.00	\$ -	\$ -	\$ 6,030.00	\$ 3,628.32	\$ -	\$ 3,628.32	\$ 2,401.68	\$ 2,087.93	\$ 313.75
2310.53020. Legal Services - BOE Office	\$ 25,825.00	\$ -	\$ -	\$ 25,825.00	\$ -	\$ -	\$ -	\$ 25,825.00	\$ 25,000.00	\$ 825.00
2310.55200. Property/Liability Insurance - BOE Office	\$ 21,459.00	\$ -	\$ -	\$ 21,459.00	\$ 15,307.66	\$ 5,364.75	\$ 20,672.41	\$ 786.59	\$ -	\$ 786.59
2310.55400. Advertising - BOE Office	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 3,291.23	\$ -	\$ 3,291.23	\$ (2,791.23)	\$ -	\$ (2,791.23)
2310.55800. Conference/Travel - BOE Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2310.56100. Supplies - BOE Office	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00	\$ 267.56	\$ -	\$ 267.56	\$ 1,132.44	\$ 566.22	\$ 566.22
2310.58100. Dues & Fees - BOE Office	\$ 2,416.00	\$ -	\$ -	\$ 2,416.00	\$ -	\$ -	\$ -	\$ 2,416.00	\$ 2,462.00	\$ (46.00)
2310.58900. Graduation Costs - BOE Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
<b>Total</b>	\$ 98,497.00	\$ -	\$ -	\$ 98,497.00	\$ 45,930.97	\$ 11,070.50	\$ 57,001.47	\$ 41,495.53	\$ 37,111.58	\$ 4,383.95
<b>2320-Superintendents Office</b>										
2320.51900. Wages Paid - Superintendent	\$ 75,500.00	\$ -	\$ -	\$ 75,500.00	\$ 45,629.60	\$ -	\$ 45,629.60	\$ 29,870.40	\$ 31,370.40	\$ (1,500.00)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 12,302.00	\$ -	\$ -	\$ 12,302.00	\$ 6,979.34	\$ -	\$ 6,979.34	\$ 5,322.66	\$ 5,346.30	\$ (23.64)
2320.52100. Group Life Insurance - Superintendent Office	\$ 134.00	\$ -	\$ -	\$ 134.00	\$ 5.03	\$ -	\$ 5.03	\$ 128.97	\$ 2.53	\$ 126.44
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,072.00	\$ -	\$ -	\$ 2,072.00	\$ 1,166.56	\$ -	\$ 1,166.56	\$ 905.44	\$ 892.85	\$ 12.59
2320.52300. Pension Contributions - Superintendent's Office	\$ 493.00	\$ -	\$ -	\$ 493.00	\$ 284.41	\$ -	\$ 284.41	\$ 208.59	\$ 208.62	\$ (0.03)
2320.52800. Health Insurance - Superintendent's Office	\$ 6,030.00	\$ -	\$ -	\$ 6,030.00	\$ 3,628.32	\$ -	\$ 3,628.32	\$ 2,401.68	\$ 2,087.93	\$ 313.75
2320.55800. Conference/Travel - Superintendent's Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
2320.56100. Supplies - Superintendent's Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 48.16	\$ -	\$ 48.16	\$ 251.84	\$ 125.92	\$ 125.92
2320.58100. Dues & Fees - Superintendent's Office	\$ 1,561.00	\$ -	\$ -	\$ 1,561.00	\$ 250.00	\$ -	\$ 250.00	\$ 1,311.00	\$ 4,121.00	\$ (2,810.00)

**BOE Budget v. Actual  
1/31/22**

	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
<b>Total</b>	\$ 99,392.00	\$ -	\$ -	\$ 99,392.00	\$ 57,991.42	\$ -	\$ 57,991.42	\$ 41,400.58	\$ 44,155.55	\$ (2,754.97)
<b>2400-School Administration Office</b>										
2400.51900. Wages Paid - Principal	\$ 125,050.00	\$ -	\$ -	\$ 125,050.00	\$ 74,248.32	\$ -	\$ 74,248.32	\$ 50,801.68	\$ 51,045.68	\$ (244.00)
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 59,163.00	\$ -	\$ -	\$ 59,163.00	\$ 24,562.81	\$ -	\$ 24,562.81	\$ 34,600.19	\$ 20,128.00	\$ 14,472.19
2400.52100. Group Life Insurance - School Administration Office	\$ 202.00	\$ -	\$ -	\$ 202.00	\$ 109.20	\$ -	\$ 109.20	\$ 92.80	\$ 92.40	\$ 0.40
2400.52200. FICA/Medicare Employer - School Administration	\$ 6,340.00	\$ -	\$ -	\$ 6,340.00	\$ 2,903.85	\$ -	\$ 2,903.85	\$ 3,436.15	\$ 3,438.88	\$ (2.73)
2400.52300. Pension Contributions - School Admin Office	\$ 1,770.00	\$ -	\$ -	\$ 1,770.00	\$ -	\$ -	\$ -	\$ 1,770.00	\$ 1,769.56	\$ 0.44
2400.52800. Health Insurance - School Administration Office	\$ 26,725.00	\$ -	\$ -	\$ 26,725.00	\$ 16,888.96	\$ -	\$ 16,888.96	\$ 9,836.04	\$ 8,444.44	\$ 1,391.60
2400.53300. Other Prof/Tech Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
2400.55301. Postage	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 956.83	\$ -	\$ 956.83	\$ 2,543.17	\$ 1,271.59	\$ 1,271.59
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 318.13	\$ -	\$ 318.13	\$ 2,181.87	\$ 1,090.94	\$ 1,090.94
2400.58100. Dues & Fees - School Administration	\$ 1,014.00	\$ -	\$ -	\$ 1,014.00	\$ 249.00	\$ -	\$ 249.00	\$ 765.00	\$ 675.00	\$ 90.00
<b>Total</b>	\$ 229,014.00	\$ -	\$ -	\$ 229,014.00	\$ 120,237.10	\$ -	\$ 120,237.10	\$ 108,776.90	\$ 87,956.48	\$ 20,820.42
<b>2510-Business Office</b>										
2510.51901. Wages Paid - Non Certified - Business Office	\$ 91,863.00	\$ -	\$ -	\$ 91,863.00	\$ 55,761.82	\$ -	\$ 55,761.82	\$ 36,101.18	\$ 40,279.97	\$ (4,178.79)
2510.52100. Group Life Insurance - Business Office	\$ 68.00	\$ -	\$ -	\$ 68.00	\$ 45.36	\$ -	\$ 45.36	\$ 22.64	\$ 22.68	\$ (0.04)
2510.52200. FICA/Medicare Employer - Business Office	\$ 7,028.00	\$ -	\$ -	\$ 7,028.00	\$ 4,220.53	\$ -	\$ 4,220.53	\$ 2,807.47	\$ 3,126.67	\$ (319.20)
2510.52300. Pension Contributions - Business Office	\$ 2,020.00	\$ -	\$ -	\$ 2,020.00	\$ 2,417.41	\$ -	\$ 2,417.41	\$ (397.41)	\$ 2,106.05	\$ (2,503.46)
2510.52800. Health Insurance - Business Office	\$ 9,127.00	\$ -	\$ -	\$ 9,127.00	\$ 5,781.44	\$ -	\$ 5,781.44	\$ 3,345.56	\$ 2,890.77	\$ 454.79
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 8,452.43	\$ -	\$ 8,452.43	\$ 6,547.57	\$ 6,050.00	\$ 497.57
2510.53410. Audit/Accounting Services - Business Office	\$ 25,750.00	\$ -	\$ -	\$ 25,750.00	\$ 4,025.00	\$ -	\$ 4,025.00	\$ 21,725.00	\$ 14,515.00	\$ 7,210.00
2510.55800. Conference/Travel - Business Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2510.56100. Supplies - Business Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 315.95	\$ -	\$ 315.95	\$ 684.05	\$ 342.03	\$ 342.03
<b>Total</b>	\$ 152,156.00	\$ -	\$ -	\$ 152,156.00	\$ 81,019.94	\$ -	\$ 81,019.94	\$ 71,136.06	\$ 69,333.17	\$ 1,802.90
<b>2600-Building &amp; Grounds</b>										
2600.51901. Wages Paid - Building Maintenance	\$ 109,255.00	\$ -	\$ -	\$ 109,255.00	\$ 53,289.47	\$ -	\$ 53,289.47	\$ 55,965.53	\$ 47,397.00	\$ 8,568.53
2600.52100. Group Life Insurance - Maintenance Department	\$ 138.00	\$ -	\$ -	\$ 138.00	\$ 97.65	\$ -	\$ 97.65	\$ 40.35	\$ 63.63	\$ (23.28)
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,358.00	\$ -	\$ -	\$ 8,358.00	\$ 3,982.09	\$ -	\$ 3,982.09	\$ 4,375.91	\$ 6,940.76	\$ (2,564.85)
2600.52300. Pension Contributions - Maintenance Office	\$ 3,528.00	\$ -	\$ -	\$ 3,528.00	\$ 1,538.49	\$ -	\$ 1,538.49	\$ 1,989.51	\$ 3,127.06	\$ (1,137.55)
2600.52800. Health Insurance - Maintenance	\$ 11,409.00	\$ -	\$ -	\$ 11,409.00	\$ 12,237.17	\$ -	\$ 12,237.17	\$ (828.17)	\$ 21,435.94	\$ (22,264.11)
2600.54010. Purchased Property Services	\$ 23,075.00	\$ -	\$ -	\$ 23,075.00	\$ 11,626.53	\$ 11,013.90	\$ 22,640.43	\$ 434.57	\$ -	\$ 434.57
2600.54101. Rubbish Removal	\$ 7,935.00	\$ -	\$ -	\$ 7,935.00	\$ 5,837.69	\$ 1,971.42	\$ 7,809.11	\$ 125.89	\$ -	\$ 125.89
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 1,877.30	\$ 1,222.10	\$ 3,099.40	\$ 1,900.60	\$ 950.30	\$ 950.30
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 5,751.30	\$ 1,476.73	\$ 7,228.03	\$ (2,228.03)	\$ 5,000.00	\$ (7,228.03)
2600.54411. Water	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,309.78	\$ 1,250.00	\$ 2,559.78	\$ (59.78)	\$ -	\$ (59.78)
2600.54412. Sewer	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 919.86	\$ 850.00	\$ 1,769.86	\$ (69.86)	\$ -	\$ (69.86)
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 3,599.91	\$ 4,214.00	\$ 7,813.91	\$ 3,186.09	\$ -	\$ 3,186.09
2600.55800. Conference/Travel - Building Maintenance	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
2600.56100. General Supplies - Maintenance Department	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 3,461.28	\$ 1,002.64	\$ 4,463.92	\$ 11,536.08	\$ 8,652.06	\$ 2,884.02
2600.56220. Electricity	\$ 60,550.00	\$ -	\$ -	\$ 60,550.00	\$ 33,333.18	\$ 25,274.98	\$ 58,608.16	\$ 1,941.84	\$ 1,941.84	\$ -
2600.56230. Liquid Propane	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 4,797.77	\$ 6,202.23	\$ 11,000.00	\$ -	\$ -	\$ -
2600.56240. Heating Oil	\$ 21,150.00	\$ -	\$ -	\$ 21,150.00	\$ 5,884.20	\$ 10,264.87	\$ 16,149.07	\$ 5,000.93	\$ 15,000.00	\$ (9,999.07)
2600.56260. Gasoline	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 32.76	\$ -	\$ 32.76	\$ 367.24	\$ 200.00	\$ 167.24
2600.57300. Equipment	\$ -	\$ -	\$ -	\$ -	\$ 494.82	\$ -	\$ 494.82	\$ (494.82)	\$ 5,000.00	\$ (5,494.82)
<b>Total</b>	\$ 298,098.00	\$ -	\$ -	\$ 298,098.00	\$ 150,071.25	\$ 64,742.87	\$ 214,814.12	\$ 83,283.88	\$ 115,708.59	\$ (32,424.71)
<b>2700-Student Transportation</b>										
2700.55100. Contracted Pupil Transp Reg	\$ 394,192.00	\$ -	\$ -	\$ 394,192.00	\$ 152,699.47	\$ 203,834.64	\$ 356,534.11	\$ 37,657.89	\$ -	\$ 37,657.89

**BOE Budget v. Actual  
1/31/22**

	<b>Approved Budget</b>	<b>Current Mo. Budget Trf</b>	<b>Prior YTD Budget Trfs</b>	<b>Revised Budget</b>	<b>Year to Date Actual</b>	<b>Encumbered/ Ordered</b>	<b>Total Expenditures</b>	<b>Variance</b>	<b>Forecasted Expenditure</b>	<b>Forecasted Balance</b>
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 81,030.00	\$ -	\$ -	\$ 81,030.00	\$ 28,709.05	\$ 64,417.71	\$ 93,126.76	\$ (12,096.76)	\$ 38,324.32	\$ (50,421.08)
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 22,905.00	\$ -	\$ -	\$ 22,905.00	\$ 43,799.40	\$ 11,696.00	\$ 55,495.40	\$ (32,590.40)	\$ -	\$ (32,590.40)
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ 2,050.63	\$ 1,732.92	\$ 3,783.55	\$ 4,991.45	\$ 2,000.00	\$ 2,991.45
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 260.56	\$ -	\$ 260.56	\$ 2,239.44	\$ -	\$ 2,239.44
2700.56260. Gasoline	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 14,937.26	\$ 20,506.98	\$ 35,444.24	\$ (444.24)	\$ -	\$ (444.24)
<b>Total</b>	<b>\$ 544,402.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 544,402.00</b>	<b>\$ 242,456.37</b>	<b>\$ 302,188.25</b>	<b>\$ 544,644.62</b>	<b>\$ (242.62)</b>	<b>\$ 40,324.32</b>	<b>\$ (40,566.94)</b>
<b>6000-HS Tuition</b>										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,180,533.00	\$ -	\$ -	\$ 1,180,533.00	\$ 616,059.93	\$ 431,078.55	\$ 1,047,138.48	\$ 133,394.52	\$ -	\$ 133,394.52
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 524,480.00	\$ -	\$ -	\$ 524,480.00	\$ 457,843.87	\$ 316,084.25	\$ 773,928.12	\$ (249,448.12)	\$ -	\$ (249,448.12)
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 259,859.00	\$ -	\$ -	\$ 259,859.00	\$ 239,331.72	\$ 71,280.00	\$ 310,611.72	\$ (50,752.72)	\$ (70,000.00)	\$ 19,247.28
<b>Total</b>	<b>\$ 1,964,872.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,964,872.00</b>	<b>\$ 1,313,235.52</b>	<b>\$ 818,442.80</b>	<b>\$ 2,131,678.32</b>	<b>\$ (166,806.32)</b>	<b>\$ (70,000.00)</b>	<b>\$ (96,806.32)</b>
<b>6100-Elementary Tuition</b>										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 79,398.00	\$ -	\$ -	\$ 79,398.00	\$ 52,302.00	\$ 77,027.00	\$ 129,329.00	\$ (49,931.00)	\$ -	\$ (49,931.00)
6100.000100.55660. Tuition - Elem Magnet Schools	\$ 144,984.00	\$ (105,159.00)	\$ -	\$ 39,825.00	\$ 40,725.00	\$ -	\$ 40,725.00	\$ (900.00)	\$ -	\$ (900.00)
6100.000200.55660. Tuition - Elem Magnet Schools - Special Ed	\$ -	\$ 105,159.00	\$ -	\$ 105,159.00	\$ 84,135.23	\$ 31,038.02	\$ 115,173.25	\$ (10,014.25)	\$ -	\$ (10,014.25)
<b>Total</b>	<b>\$ 224,382.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 224,382.00</b>	<b>\$ 177,162.23</b>	<b>\$ 108,065.02</b>	<b>\$ 285,227.25</b>	<b>\$ (60,845.25)</b>	<b>\$ -</b>	<b>\$ (60,845.25)</b>
<b>Total Expenditures</b>	<b>\$ 6,787,139.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,787,139.00</b>	<b>\$ 3,731,142.67</b>	<b>\$ 1,388,860.10</b>	<b>\$ 5,120,002.77</b>	<b>\$ 1,667,136.23</b>	<b>\$ 1,557,869.47</b>	<b>\$ 109,266.77</b>

**MEMORANDUM  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on West Haven Subcommittee  
**Date:** March 4, 2022

The West Haven Subcommittee last met on February 22.

Credit Card Policy: The Subcommittee reviewed and discussed the credit card policy and procedures recently developed by the City. While City staff reported that no fraudulent use of the card had occurred under the current administration, board members noted the absence of essential elements of a comprehensive policy (such as assignment of different credit card numbers to departments, dollar thresholds for charges, and specification of commodities that may be purchased with the card). OPM is assisting with drafting a credit card policy based on best practices.

CohnReznick Audit: At the Subcommittee meeting, it was reported that the firm had completed its field work and was beginning work on their report. One issue that remained unresolved was that the City had yet to reconcile their grant reporting to payroll records.

Board of Education Budget: The Board of Education FY 2023 budget was distributed prior to the Subcommittee meeting. The BOE approved a budget on January 18 with no increase to the General Fund request. Other grants provide an additional \$16 million to fund operations. BOE staff will attend the March Subcommittee meeting to provide additional detail. Members are encouraged to submit any questions or requests for additional information in advance of the March meeting.

MOA Action Plans: The Human Resources Action Plan was presented in detail. The plan addresses the recommendations from the 2019 HR Consulting Group report. Certain recommendations that had previously been reported as completed have been reviewed and validated as complete. One additional position in Human Resources is expected to be included in the FY 2023 budget to be dedicated to the payroll function. A complete status update on recruitment efforts to fill vacant positions was also provided. The Procurement Director position has been filled with an expected start date of March 21 and the Junior Financial Analyst position was filled with an expected start date of March 7.

\* The next meeting of the West Haven Subcommittee is March 22nd.

# CITY OF WEST HAVEN

## MARB CONTRACT REVIEW SUMMARY THROUGH 3/4/2022

### SOLAR POWER PURCHASING AGREEMENT (POLICE STATION)

#### **General**

Solicitation ID: NA

Scope: Solar power purchasing agreement for PD, City Hall, and Senior Center

Amount: >\$250K; \$1,895,761.38

Term: 20 years

#### **Competitive Selection**

Method: ITB: Performed by TitanGen

Evaluation criteria: Price

Solicitation Open: 10/13/2021

Closed: 12/1/2021

# Responses: 2

### SOLAR POWER PURCHASING AGREEMENT (CITY HALL)

#### **General**

Solicitation ID: NA

Scope: Solar power purchasing agreement for PD, City Hall, and Senior Center

Amount: >\$250K; \$1,392,240.51

Term: 20 years

#### **Competitive Selection**

Method: ITB: Performed by TitanGen

Evaluation criteria: Price

Solicitation Open: 10/13/2021

Closed: 12/1/2021

# Responses: 2

## Solar Power Purchase Agreement

*Agreement attached separately to e-mail*