

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

**Meeting Date and Time:** Thursday, May 18, 2023, 10:00 AM –12:00 PM

**Meeting Location:** Legislative Office Building  
Hearing Room 1D  
300 Capital Avenue  
Hartford, CT 06106

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: 424 990 786

**Agenda**

- I. Call to Order & Opening Remarks by Secretary Jeff Beckham and Treasurer Erick Russell
  
- II. Public Comment Period – *The Public Comment portion of the agenda will be announced by the Chair. Members of the public 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. Speakers who called in by phone please press \*6 to unmute.*
  
- III. Approval of Minutes:
  - a. April 13, 2023, Regular Meeting
  - b. April 24, 2023, Special Meeting
  - c. May 2, 2023, Special Meeting
  - d. May 11, 2023, Special Meeting
  
- IV. City of Hartford
  - a. Subcommittee Update
  - b. Review, Discussion and Possible Action: Mayor’s FY 2024 Recommended Budget
  - c. Review, Discussion and Possible Action: Hartford 5-Year Plan
  - d. Review, Discussion and Possible Action: Labor Contract:
    - i. Tentative Agreement Between Board of Education and Hartford Federation of Substitute Teachers, Local 1018-E
  - e. Review and Discussion: Monthly Financial Report: March 2023

- V. Town of Sprague
  - a. Subcommittee Update
  - b. Review, Discussion and Possible Action: Board of Finance FY 2024 Proposed Budget
  - c. Review, Discussion and Possible Action: Sprague Proposed 5-Year Plan
  - d. Review and Discussion: Monthly Financial Report: March 2023
  
- VI. City of West Haven
  - a. Subcommittee Update
  - b. Review, Discussion and Possible Actions:
    - i. Mayor’s Revised FY 2024 Budget with City Council’s Recommendation
    - ii. Revised West Haven 5-Year Plan
    - iii. Questions Regarding FY 2024 West Haven Budget
    - iv. ARPA Fund Report
  - c. Tier IV Updates:
    - i. Update on Whittlesey’s Assessment
    - ii. Update on RFP for Finance Manager
  - d. Review and Discussion: Monthly Financial Report: March 2023
  - e. Review, Discussion and Possible Action: Non-Labor Contracts:
    - i. DNR Laboratories LLC – Improvements to City Hall Conference Rooms
    - ii. Design Built LLC dba Childscapes– Playscapes for Painter Park
  - f. Open Item List
  
- VII. Other Business
  
- VIII. Adjourn

**DRAFT**

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

**Meeting Date and Time:** Thursday, April 13, 2023, 10:00 AM –12:00 PM

**Meeting Location:** Board of Regents  
61 Woodland Street  
Hartford, CT 06105

**Call-In Instructions:** Telephone: 1 860-840-2075  
Meeting ID: 203 089 029#

**Members in Attendance:** Jeff Beckham (Secretary), Andrea Comer (State Treasurer’s Designee), Thomas Hamilton, and Robert White. **Teams Attendees:** Stephen Falcigno, Matthew Brokman and Mark Waxenberg

**Tier IV Members in Attendance:** Colleen O’Connor

**Municipal Officials in Attendance:** Mayor Luke Bronin, Leigh Ann Ralls, Julian Freund, Phillip Penn, David Taylor, Matthew Cavallaro and Rick Spreyer

**Staff in Attendance:** Kimberly Kennison, James Caley, Chris Collibee, Simon Jiang, Bill Plummer, Michael Reis, Lori Granato and Lori McLoughlin

I. Call to Order & Opening Remarks by Secretary Jeff Beckham

The meeting was called to order at 10:19 AM. Mr. Beckham welcomed everyone in attendance and thanked those attending in person.

II. Public Comment Period – *The Public Comment portion of the agenda will be announced by the Chair. Members of the public 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.*

There was no public comment.

III. Approval of Minutes:

a. March 9, 2023 Regular Meeting

Mr. White made a motion to approve the minutes, seconded by Mr. Hamilton. The minutes were approved by a vote of 6-0-1, with Matthew Brokman abstaining.

#### IV. City of Hartford

##### a. Subcommittee Update

Ms. Kennison updated the MARB about Harford Subcommittee meeting. Many of the items noted in the update are included on the agenda today for review and recommendation such as the City of Hartford's Resolution Authorizing the Issuance and Sale of Refunding Bonds, and the tentative agreement between the Hartford Board of Education and Child Development Associates Local 1018F.

John Phillip, City Assessor, updated the subcommittee on the October 2022, Net Taxable Grand List. Additional information was requested to be provided.

Mr. Penn provided the update of Hartford Board of Education FY 2024 Budget and planned to provide a revised BOE Budget on April 13, 2003, full board meeting.

##### b. Review, Discussion and Possible Action: Resolution Authorizing the Issuance and Sale refunding bonds up to \$138,000,000.

Sarah Sanders, Deputy State Treasurer stated that this has been brought before the Hartford Subcommittee on March 23, 2023, and at the last MARB meeting. The refunding of the bonds totaling \$138 million will save the State's General Fund at least \$10 million over the next 10 years. If approved, the closing is scheduled for May. The resolution has been reviewed, discussed, and recommended to the full Board for approval by Subcommittee.

Mr. White made a motion to approve the resolution, seconded by Mr. Hamilton. The motion passed unanimously.

##### c. Review, Discussion and Possible Action - Labor Contracts

###### i. Tentative Agreement Between Hartford BOE and Child Development Associates, Local 1018F

A tentative agreement between the Hartford Board of Education and Child Development Associates Local 1018F effective from July 1, 2018, through June 30, 2026, for 61 Child Development Associates provides for a 2% general wage increase retroactive to August 23, 2022, and for each year thereafter plus step movement until June 30, 2026.

A summary of the Tentative Agreement, Projected Financial Impact, Step Analysis, other additional information, and the red-line Draft Tentative Agreement were provided in the meeting materials. This contract has been reviewed, discussed, and recommended to the full Board for approval by Subcommittee.

Mr. White made a motion to approve the labor contract, seconded by Mr. Waxenberg. The motion passed unanimously.



d. Review and Discussion: Board of Education Proposed Budget FY 2024

Mr. Penn provided an update on the BOE Proposed Budget FY 2024 Budget. He discussed avenues to mitigate a \$2 million original budget gap. The FY 2024 BOE Proposed Budget was finalized prior to this meeting. This is a balanced budget of \$429.4 million with an approximate \$2 million task built into the budget with a commitment to the board to mitigate that over the next 16 months. The BOE budget will be included with the City Budget and will be voted on in May or June. The Budget Book, requested at the previous meeting, has been provided in the meeting materials.

Mr. Waxenberg requested that the Hartford BOE explain the long-term outlook for the \$2 million funding for the Achievement First agreement which will expire soon. Mr. Penn indicated that he brought this to the attention of the Deputy Superintendent but has not had the opportunity to speak directly with her.

e. Review and Discussion: Monthly Financial Report: February 2023

The monthly financial report was provided in the meeting materials. Mayor Bronin indicated that the City of Hartford is projecting a net positive variance at the end of fiscal year. He stated that year end projection is \$4 million more favorable, driven primarily by improvements on the revenue side that includes interest income and property tax collections of 99.7% as of February. On the expense side, higher utility costs, which are roughly \$700,000 over budget and legal costs of a workers' compensation settlement, litigation surrounding the ballpark and adjacent parcels was noted. He also highlighted an additional budget expense of \$2.1 million for the purchase of 81 Bartholomew Avenue, a large commercial parcel in the Parkville redevelopment district and \$1.7 million dedicated towards promotion of homeownership preservation and homeownership promotion for seniors and Hartford employees.

Ms. Kennison pointed out the purchase of 510 Farmington Avenue shown on the financials. Mayor Bronin stated that this parcel was subject to a lengthy zoning dispute and litigation. The cost of this acquisition was \$1.8 million with a portion to be reimbursed by the State's bond allocation for this purpose. Leigh Ann Ralls indicated that the Council passed this Resolution in June of 2022, with an original closing date in 2022. Since it was delayed until fiscal year 2023 they assigned fund balance to cover the 1.8 million purchase.

V. City of West Haven

a. Subcommittee Update

Ms. Kennison provided an update on Subcommittee meeting. Subcommittee reviewed and discussed Mayor's FY2024 Recommended Budget and 5-year plan. City will provide feedback in respond to Subcommittee's questions and requests on the FY2024 Recommended Budget and 5-Year Plan.

City provided the documents for the new vehicle purchases for Mayor's use and a list of other contracts over \$50,000 that have not been approved by MARB. Subcommittee expressed their concerns over internal controls and asked for more supporting documentations.

The contract between City and Laydon Industries, LLC has been reviewed, discussed, and recommended to full MARB for approval.

b. Review and Discussion:

i. FY 2024 BOE Recommended Budget

Ms. Kennison provided a brief summary. The FY 2024 BOE Recommended Budget was reviewed and discussed at the March 2, 2023, Subcommittee meeting. At the March 9, 2023, Full Board meeting, the members requested that the BOE budget be presented at today's meeting. However, the BOE is on spring break and the Superintendent is not available. The FY 2024 BOE Recommended Budget is a flat budget compared to FY 2023 with \$89 million supported by the City. The Board of Education will be asking for an increase of \$1.5 million in future years.

Ms. Kennison requested a break-down of enrollment for special education tuition and transportation costs.

Mr. Waxenberg requested an analysis on staffing and vacancies.

Mr. Hamilton ask a report of positions funded by ESSR III fund.

ii. FY 2024 Mayor's Proposed Budget and 5-Year Plan

Mr. Taylor provided a high-level review of FY 2024 Proposed Budget and 5-Year Plan. The total general Fund budget is \$173.4 million or a 3% increase from FY2023. Mr. Taylor pointed out that the goal is to build the general fund balance with a target of reaching GFOA levels within a reasonable period.

Mr. White questioned an adjustment to Worker's Comp expense. Mr. Taylor stated that is for funding the internal service fund.

Mr. Waxenberg is concerned about the increase of positions and asked the City to consider eliminating some positions or restructuring.

Ms. Kennison wanted the MARB members to be aware that the Subcommittee asked similar questions and OPM staff developed a list of inquiries from members and sent to City for feedback.

Mr. Falcigno asked City's plan to consolidate the 3 fire districts.

Mr. Hamilton expressed a different view of City's high mill rate. He thinks that the higher mill rate stems from the average value of the residents' property is relatively low.

c. Tier IV Updates:

A tentative Special Meeting will be scheduled in May for the MARB members to meet with the West Haven City Council with a period of public comment during that meeting.

i: Update on Whittlesey's Assessment

Mr. Beckham noted that there will be a Special MARB meeting on April 24<sup>th</sup> to review and discuss Whittlesey's Phase 1 report. An action plan for the City, listing short-, medium- and long-term goals will be developed by staff, with expected dates of completion. Based on compliance of short-term goals identified and the City's completion of these items, the Board will have full powers to approve or not the budget, and any contracts that come before the board. This will be discussed at length during an executive session associated with the April 24<sup>th</sup> meeting.

ii. Update on RFP for Finance Manager

Ms. Kennison reported that the Evaluation Committee reviewed the ratings and checked the references of the top proposer which came back favorable. Ms. Kennison will follow-up with the Business Office and OPM Legal Department to discuss the next steps of the actual contract.

d. Review and Discussion: Monthly Financial Report: February 2023

Mr. Taylor provided commentary on the projections in the materials presented to the Board. He indicated that they have increased staff to comply with segregation of duties. There is now a formal purchasing policy.

e. Review, Discussion and Possible Action: Non-Labor Contracts:

i. Laydon Industries, LLC. – Beach Street Roadway Improvements – Phase 2

The contract is between the City and Laydon Industries, LLC, for the construction of Beach Street Road Improvements for approximately \$4.8M with a term of 240 calendar days. This Contract was reviewed, discussed, and recommended to Full MARB for approval by Subcommittee.

Mr. Hamilton made a motion to approve the contract, seconded by Mr. Falcigno. The motion passed unanimously.

ii. Northwest Hills Automotive, LLC – Purchase of Two Fire Chief Vehicles

Allington Fire Department requested a purchase of two Fire Chief vehicles for a total cost of \$100,636. The State's contract for Purchase of Cars & Light Duty Trucks is to be used and the dealer is on the state vendor list.

Chief Terenzio stated that the vehicles are 10 years old with an average of 80,000 miles. This is part of a vehicle replacement plan that was developed in 2021.

Mr. Waxenberg made a motion to approve the contract, seconded by Ms. Comer. The motion was approved unanimously.

iii. Columbus House, Inc. – 2022 Housing Crisis Response Program

The contract is between the City and Columbus House to render homeless outreach case management service. The contract amount is \$149,500 using ARPA Funds. The term of the contract expires on December 31, 2024.

Mr. White made a motion to approve the contract, seconded by Mr. Falcigno. The motion was approved unanimously.

iv. Tilcon Connecticut Inc. – Paving Service for Several Streets

Tilcon Connecticut, Inc. will be hired as the contractor to provide paving services under state contract "Bituminous Concrete Materials and Bridge Deck Membrane Waterproofing." The quotation received from Tilcon for the services is \$1,507,227.

Mr. Falcigno made a motion to approve the contract, seconded by Mr. Hamilton. The motion was approved unanimously.

f. Review and Discussion: Contracts over \$50,000 not Approved by MARB

i. Process for Approval of Contracts

This Item was discussed at the March 30<sup>th</sup> Subcommittee Meeting. The Subcommittee has requested that the City provide them with their written approval process and back-up documentation supporting the contracts over \$50,000 on the list provided in the meeting materials.

ii. List of the Contracts and Supporting Documents – City's New Vehicle for Mayor

The documentation was provided in the meeting package.

g. Open Items List

Mr. Taylor commented on Item #8, Consolidation of pension investment management services and pension investment advisor services. In his opinion, this will be difficult to resolve due to the fact that one Fire Department is amiable, but the other is not. Similarly, Item #38- possible consolidation of Fire Departments will also likely meet with disagreement. Mr. Taylor stated that he provided OPM with photos of the completed shower remodel satisfying Item #17, part of CohnReznick's report. Lastly, he commented that he is unable to accurately provide benchmarks for the Fire Districts due to the various methods used by districts in the state.

VI. Town of Sprague

a. Subcommittee Update

Ms. Kennison briefed the subcommittee meeting to the Board. FY 2022 audit report was issued on February 13, 2023. Town 's auditor presented the audit report. Subcommittee reviewed and discussed both BOE recommended FY 2024 budget and Board of Finance recommended FY2024 budget. Town will provide a revised BOF Budget at the next Subcommittee meeting.

b. Review and Discussion: Monthly Financial Report: February 2023

The monthly financial report for February 23 was distributed with the meeting materials.

VIII. Other Business

There was no other business.

XI. Adjourn

Mr. White made a motion to adjourn. Secretary Beckham adjourned the meeting at 12:48 PM.

**DRAFT**

STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD  
**SPECIAL MEETING MINUTES**

**Meeting Date and Time:** Monday, April 24, 2023, 10:00 AM –12:00 PM

**Meeting Location:** In-Person Only

Board of Regents  
61 Woodland Street  
Hartford, CT 06105

**Members in Attendance:** Secretary Beckham, Andrea Comer (State Treasurer designee), Matthew Brokman, Susan Weisselberg, Stephen Falcigno, Thomas Hamilton, Robert White

**Tier IV Members in Attendance:** Mayor Nancy Rossi, Colleen O'Connor, Mitchell Gallignano

**OPM Staff in Attendance:** Kimberly Kennison, James Caley, Gareth Bye, Simon Jiang, Lori Granato, Lori McLoughlin

Guests in Attendance: From Whittlesey: Edward Engberg, Edward Sullivan, Stacey Curran, Chris Wisneski and Kathie McCarthy. From City of West Haven: David Taylor

I. Call to Order & Opening Remarks by Secretary Jeff Beckham and Treasurer Erick Russell

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

II. Executive Session pursuant to Connecticut General Statutes sections 1-200(6)(E) and 1-210(b)(1), for the purpose of reviewing the Draft Financial Organizational Assessment Phase I Report and Draft Recommendations for Remedial Action for the City of West Haven.

Ms. Comer made a motion to enter executive session pursuant to Connecticut General Statutes section 1-200(6)(E), section 1-210(b)(1) and section 1-225(f), for the purpose of reviewing the Draft Financial Organizational Assessment Phase I Report and Draft Recommendations for Remedial Action for the City of West Haven. Mr. Brokman seconded the motion. The motion passed 7-0-0.

Members returned from Executive Session at 12:06 PM. A special meeting to continue reviewing the Draft Financial Organizational Assessment Phase I Report and Draft Recommendations for Remedial Action for the City of West Haven, is tentatively scheduled on May 2, 2023.

III. Other Related Business

There is no other related business discussed.

IV. Adjourn

Mr. Brokman made a motion to adjourn with a second by Mr. White. The meeting adjourned at 12:10 PM.

**DRAFT**

STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD  
**SPECIAL MEETING MINUTES**

**Meeting Date and Time:** Tuesday, May 2, 2023, 10:00 AM –12:00 PM

**Meeting Location:** In-Person Only

Legislative Office Building  
300 Capitol Avenue, Room 1D  
Hartford, CT 06106

**Members in Attendance:** Secretary Beckham, Andrea Comer (State Treasurer designee), Matthew Brokman, Susan Weisselberg, Stephen Falcigno, Thomas Hamilton, Mark Waxenberg

**Tier IV Members in Attendance:** Mayor Nancy Rossi, Colleen O’Connor, Mitchell Gallignano

**OPM Staff in Attendance:** Kimberly Kennison, James Caley, Gareth Bye, Simon Jiang, Lori Granato, Lori McLoughlin

Guests in Attendance: From Whittlesey: Edward Engberg, Edward Sullivan, Stacey Curran, and Chris Wisneski.  
From City of West Haven: David Taylor

I. Call to Order & Opening Remarks by Secretary Jeff Beckham

The meeting was called to order at 10:06 AM. Mr. Hamilton made a motion to enter executive session pursuant to Connecticut General Statutes section 1-200(6)(E), section 1-210(b)(1) and section 1-225(f), for the purpose of reviewing the Draft Financial Organizational Assessment Phase I Report and Draft Recommendations for Remedial Action for the City of West Haven. Mr. Brokman seconded the motion. The motion passed 7-0-0.

II. Executive Session pursuant to Connecticut General Statutes sections 1-200(6)(E) and 1-210(b)(1), for the purpose of reviewing the Draft Financial Organizational Assessment Phase I Report and Draft Recommendations for Remedial Action for the City of West Haven.

Members returned from Executive Session at 11:56 AM.

III. Other Related Business

There is no other related business discussed.

IV. Adjourn

Mr. Falcigno made a motion to adjourn with a second by Mr. Biller. The meeting adjourned at 11:57 AM.



**DRAFT**

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

**Meeting Date and Time:** Thursday, May 11, 2023, 6:00 PM – 8:00 PM

**Meeting Location:** West Haven High School Auditorium  
1 McDonough Plaza  
West Haven, CT 06516

Microsoft Team Meeting  
Meeting ID 264 504 828 714  
Password: crUZtH

**Call-In Instructions:** Telephone Number: (860) 840-2075

Meeting ID: 101 354 946#

**Members in Attendance:** Secretary Jeff Beckham, Thomas Hamilton, Susan Weisselberg, Steve Falcigno, Robert White, David Biller and Mark Waxenberg (via Team).

**Council Members in Attendance:** Chairman Peter Massaro, Meli Garthwait, Mitchell Gallignano, Robbin Watt Hamilton, Robert Bruneau, Victor Borrás, Steven Johnstone, Gary Donovan, Ronald Quagliani, Colleen O'Connor and Stacy Riccio, Clerk of the Council

**Staff in Attendance:** Kimberly Kennison, Simon Jiang, Bill Plummer, Michael Reis, Lori Granato and Lori McLoughlin

I. Call to Order & Opening Remarks by Secretary Jeffrey Beckham

The meeting was called to order at 6.05 p.m. in the West Haven High School Auditorium. Mr. Beckham welcomed everyone in attendance and thanked those attending.

II. Introductions of MARB Members and OPM Staff

Self-introductions of MARB members and OPM Staff were made.

III. Introductions of City Council members, City and BOE Staff

Self-introductions of City Council members were made.

#### IV. Purpose of the Meeting

Mr. Beckham explained that the purpose of this meeting was that members of the MARB expressed interest in talking directly to the City Council, getting feedback on the MARB's work to date; provide an opportunity to openly have a dialogue publicly between MARB members and the West Haven City Council. He also remarked that he is looking forward to collaboration amongst the groups, and to have respectable and constructive discussion focused on the path to provide the City financial stability, best practices, internal controls, mitigating risks and building a solid financial infrastructure.

#### V. Discussion with West Haven City Council

Secretary Beckham began the discussion with ideas of the city's strengths, potential challenges and areas of improvement or efficiency.

Council Chairman Massaro thanked everyone for coming stating that it's a good thing to have a dialogue with each other.

Mr. White thanked everyone and started off by asking the Council what they see as some of the major things that need to be done in the next few years to put the city in good shape.

Councilman Quagliani spoke about collaboration with the MARB, the legislative branch and the executive branch. He would like to see a commitment to changing the culture of the city. There needs to be an emphasis on economic development within the city. He also spoke about the need of proper staffing within the city to implement proper internal controls and to make sure the city can handle modern day municipal departments.

Councilman Johnston stated that he would like to continue to sit down and have continued dialogue. Perhaps quarterly meetings so that the Council and the MARB can come prepared and have open discussions.

Councilman Donovan thanked everyone for having this meeting and is looking for assistance where possible.

Mr. White spoke about taxes and economic development and noted that the city needs to spend money on infrastructure and people but recognized that there is not enough funding to go around.

Councilman Borrás said he wants to work with the MARB.

Secretary Beckham provided a brief summary of the MARB's activities. The MARB has hired a consultant to assess and review with the City, practices, policies and procedures and financial controls. The consultant has a draft report which will be discussed at the next meeting on May 18<sup>th</sup>, 2023. They have come up with a set of recommendations that the staff has turned into an action plan with short-term, medium-term and long-term items to reduce the risk of any financial losses. Additionally, there will be a Financial Manager assigned to the City who is about to be selected. The Financial Manager will work with the City on a regular basis to address the areas of risk. We will have a subcommittee meeting every month and receive updates from the Manager. Mr. Beckham indicated his appreciation of the City to show initiative in cleaning up some of the items already noted.

Mr. Hamilton offered his observations regarding what he would like to see as priorities. He noted that the reality is there must be slight increases on a regular basis to the mill rate in order to maintain sound financial practices. What is most important given the breakdown of financial controls is improvements in those financial controls. Additionally, there needs to be the right professional staff in key areas such as finance and human resources; the 2 key areas that are critical to running an organization well. Mr. Hamilton also mentioned his concern with long-term liabilities particularly OPEB (Other Post-Employment Benefits). In addition, Mr. Hamilton agreed that long term, economic growth, and development is key to growing the grand list to reduce the tax burden on residents.

Ms. Kennison echoed Mr. Hamilton's remarks and added 2 other positions that are critical including payroll and IT. She would like to see that the IT and payroll infrastructure has solid professional support and expertise.

Mr. Biller mentioned that he appreciates this forum and the open dialogue and opportunity to talk and listen to each other's opinions and would like to do this more regularly. Mr. Biller said that we need corporation and accountability along with qualified staff.

Representative Borer thanked MARB for its strong recommendations. She spoke about updating the MARB legislation and the positions that are yet to be filled such as the Economic Development Director and Grant Writer.

Mr. Falcigno mentioned the wealth of information amongst the team of City Council and MARB members and that the challenge of recognizing positive culture as opposed to negative culture which currently permeates certain sections of the City. He also praised Mr. Taylor for his work.

Mr. White also spoke about hiring professional people in the right places. He recognized the tough labor market. Mr. White recognized Mr. Spreyer for his work.

Mr. Quagliani spoke about sustainability as it relates to bringing in the most qualified people. He indicated a big impediment is the city charter and the fact that department heads are appointed. This is not sustainable when a newly elected Mayor can replace department heads and we need to build a team and keep them here.

Ms. Kennison echoed Mr. Quagliani remarks and mentioned that key positions should not be appointed, and the Charter should be revised accordingly. Critical positions such as the Finance Director, Personnel and Legal directors should not be at risk of turnover every two years so the City's financial operations need to continue seamlessly and maintain expertise.

Mr. Waxenberg mentioned that he would like to see a new organizational chart so the right people are in the right positions. He would like to see centralized decision-making authority. Mr. Waxenberg hopes that the Financial Manager will work in that area with the cooperation of the City Council and the elected leaders, so that over time there is a structure where everybody feels confident and comfortable, that there's accountability, transparency and if anybody asks a question about where those dollars are going, it's easily answered.

Ms. Weisselberg expressed optimism about moving forward feeling that there is a road map and there is a greater commitment. Also, she would like to hear from the council more regularly on what else the MARB can do to support the City.

Councilwoman Garthwait has a list of changes that her team would like to send to the MARB members for comment. She echoed other comments regarding the need to change the charter.

Council Clerk Ricco would like MARB to assist with management policies so that the Council has the tools they need to serve the City.

Secretary Beckham indicated that we are getting ready to give lots of suggestions.

Councilwoman Hamilton has seen positive things happening more recently but wants to make sure that the City is hiring the right people and that they are doing their day-to-day duties.

Councilwoman O'Connor asked if there are guidelines regarding MARB authority.

Secretary Beckham walked thru the areas where there is information and indicated the MARB is not a takeover board.

Councilman Donovan would like more information to represent to constituents. City systems are not set up to be able to get information from each department.

Representative Borer asked the Secretary to walk thru the budget approval process.

Secretary Beckham noted that MARB has the City's FY 2024 Budget and 5-Year Plan and that MARB is looking to make sure the documents are compliant.

VI. How to Report Waste, Fraud and Abuse

Ms. Kennison spoke about how the public can respond to reporting waste, fraud, and abuse. She will leave a handout with all the information on how to contact the FBI, Attorney Generals office and the Auditors of Public Accounts.

VII. Public Comment Period - *The Public Comment portion of the agenda will be announced by the Chair. Members of the public 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. Speakers who called in by phone please press \*6 to unmute.*

Secretary Beckham opened the meeting up to public comment.

Public comment was given by Paige Weinstein, Steven Mullins, Kathy Hebert, Gail Eisler, Rich Hebert, and a caller who did not state her name.

VIII. Adjourn

Secretary Beckham adjourned the meeting at 8:02 p.m.

**MEMORANDUM  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Kimberly Kennison  
**Subject:** Update on Hartford Subcommittee  
**Date:** May 15, 2023

The Hartford Subcommittee last met on Thursday April 27,2023.

Review and Discussion Re: Moody’s rating on Hartford Refunding Bonds: OPM Staff provided Moody’s AA 3 rating for Hartford in the meeting materials. This rating is the same as Connecticut’s rating due to the contract assistance in place with the State. The State will be paying for these bonds, so Hartford received the State's rating. Ms. Kennison stated that the bonds were sold on April 26th at \$124 million. Ms. Comer stated that she was excited to announce that this will save the state taxpayers \$13.9 million over the next 10 years.

Review, Discussion and Action Re: Mayor’s FY 2024 Recommended Budget: The City has provided a balanced budget with a total of approximately \$619 million which represents \$19.6 million or 3.3% increase over FY 2023 Budget. OPM Staff provided a summary of the highlights: The major revenue increases are a result of an increase in taxes of \$6 million and an increase in investment interest. The mill rate remains unchanged and compares to the FY 2023 Budget. OPM Staff also explained that the MARB has approval authority of certain elements of the annual budget of Tier III municipalities which encompasses state revenues, property tax revenues and mill rates.

Mr. Freund indicated that the goals of the FY 2024 Proposed Budget was first to preserve the property tax reduction that was built into the current year’s budget. The budget maintains the property tax rate at 68.95 mills and makes targeted investments to increase capacity of departments to meet the City’s needs. There is no reliance on one-time revenues and does not include any new borrowing. The budget also funds projected ADEC’s for pension obligations. It does not use ARPA funding to balance the budget.

Subcommittee recommended the Mayor’s FY 2024 Recommended Budget to the Full MARB for approval.

Review, Discussion and Action Re: Hartford’s 5-Year Plan: Mr. Freund provided an overview of City’s 5-Year Plan. He stated that the City’s baseline forecast is conservative. Baseline forecast is very conservative. As in prior years the City shows budget gaps and deficits in the 5-Year Plan along with a mitigations plan. There is projected to be a 1.5 % increase in the grand list. The deficits are a function of the tax base slowly growing and no increases in revenue sources along with fully loading staffing levels. It also incorporates fully funding of the ADEC’s.

Mr. Freund also presented a FY 2024 – FY 2028 Mitigation Plan. Mitigating factors include property tax allowances for revenues not collected as the result of Board of Appeals and real-estate activity since the last revaluation due to market appreciation since October 2021. Short and long-term measures include

an increased effort in tax collections, energy efficiency projects, workers compensation strategies and pension programs.

Subcommittee recommended the Hartford 5-Year Plan to the Full MARB for approval.

Update Re: Milliman Contract: Ms. Kennison provided an update to the Board that the Board of Education and Milliman held a follow-up meeting last week. Milliman received the data to begin their review and analysis work.

The next meeting of the Hartford Subcommittee is scheduled for June 29<sup>th</sup>.

Labor Contract for Substitute Teachers  
Will be Provided Separately

Hartford Mayor's FY 2024 Recommended Budget  
and 5-Year Plan  
Will be Provided Separately



# City of Hartford

FY2023

## Monthly Financial Report to the Municipal Accountability Review Board



March 2023  
(FY2023 P9)

*Meeting date: May 18, 2023*

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

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City of Hartford - FY2023 General Fund Financial Report & Projection

5/11/2023

Revenue Category	FY2022	FY2023 ADOPTED	FY2023 REVISED	FY2022 ACTUAL	FY2023 ACTUAL	FY2023	VARIANCE
	AUDITED ACTUAL	BUDGET	BUDGET	(MARCH)	(MARCH)	PROJECTION	(FAV)/UNFAV
41 General Property Taxes <sup>1</sup>	(295,133,692)	(294,747,269)	(294,747,269)	(289,956,515)	(295,645,569)	(298,175,486)	(3,428,217)
42 Licenses & Permits <sup>2</sup>	(6,225,995)	(6,119,612)	(6,119,612)	(4,498,693)	(6,681,810)	(6,964,949)	(845,337)
43 Fines Forfeits & Penalties <sup>3</sup>	(192,966)	(154,100)	(154,100)	(133,450)	(81,656)	(161,254)	(7,154)
44 Revenue from Money & Property <sup>4</sup>	(1,682,420)	(1,171,054)	(1,171,054)	(853,710)	(6,808,162)	(7,136,081)	(5,965,027)
45 Intergovernmental Revenues <sup>5</sup>	(332,584,367)	(288,532,177)	(290,232,177)	(180,319,213)	(191,993,450)	(291,476,385)	(1,244,208)
46 Charges For Services <sup>6,10</sup>	(4,940,478)	(3,149,666)	(3,149,666)	(3,704,815)	(3,691,655)	(4,282,159)	(1,132,493)
47 Reimbursements <sup>7</sup>	(80,343)	(89,653)	(89,653)	(55,229)	(74,298)	(95,377)	(5,724)
48 Other Revenues <sup>8</sup>	(328,236)	(55,200)	(55,200)	(212,010)	(398,528)	(186,844)	(131,644)
53 Other Financing Sources <sup>9</sup>	(4,718,887)	(5,556,000)	(5,556,000)	(2,590,113)	(1,952,240)	(5,556,000)	-
<b>Total Revenues<sup>19</sup></b>	<b>(645,887,385)</b>	<b>(599,574,731)</b>	<b>(601,274,731)</b>	<b>(482,323,749)</b>	<b>(507,327,367)</b>	<b>(614,034,537)</b>	<b>(12,759,806)</b>

Expenditure Category	FY2022	FY2023 ADOPTED	FY2023 REVISED	FY2022 ACTUAL	FY2023 ACTUAL	FY2023	VARIANCE
	AUDITED ACTUAL	BUDGET	BUDGET	(MARCH)	(MARCH)	PROJECTION	FAV/(UNFAV)
Payroll <sup>11</sup>	116,456,657	124,048,205	124,198,178	83,005,457	86,633,152	121,961,868	2,236,310
Benefits <sup>12</sup>	68,811,634	98,049,066	85,799,066	50,333,120	55,697,823	84,182,222	1,616,844
Debt & Other Capital <sup>13, 15</sup>	111,386,490	15,454,900	29,304,900	35,151,219	16,954,078	31,404,900	(2,100,000)
Library	0	8,663,336	8,663,336	(2,115,148)	2,663,336	8,663,336	-
Metro Hartford Innovation Services	2,151,273	4,392,973	4,392,973	1,103,604	3,294,730	4,392,973	-
Utilities <sup>16</sup>	28,290,066	30,256,463	30,206,463	20,047,576	21,211,687	30,925,000	(718,537)
Other Non-Personnel <sup>17</sup>	28,465,721	34,696,514	34,696,514	17,075,705	21,162,964	35,717,986	(1,021,445)
Education <sup>14</sup>	281,437,369	284,013,274	284,013,274	166,016,234	164,216,234	284,013,274	-
<b>Total Expenditures<sup>19</sup></b>	<b>636,999,210</b>	<b>599,574,731</b>	<b>601,274,731</b>	<b>370,617,767</b>	<b>371,834,003</b>	<b>601,261,559</b>	<b>13,172</b>
<b>Revenues and Expenditures, Net</b>	<b>(8,888,175)</b>	<b>-</b>	<b>-</b>	<b>(111,705,981)</b>	<b>(135,493,365)</b>	<b>(12,772,977)</b>	
<b>Use of Assigned Fund Balance for property purchase<sup>18</sup></b>	<b>-</b>	<b>-</b>	<b>1,800,000</b>	<b>-</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>-</b>

## REVENUE FOOTNOTES

- <sup>1</sup> (1) Cumulative through March, current year tax levy revenue actuals are 3.46% or \$9.60M higher than FY2022 Period 9 (March). Current year tax levy revenues are projected to exceed their FY2023 Adopted Budget amount by \$3M.  
(2) Prior Year Levy collections actuals are tracking unfavorably by \$3.57M compared to the FY2022 cumulative through March.  
(3) Interest and liens collections actuals are lower by \$0.33M through March compared to FY2022.  
(4) Revenues from subsequent tax lien sales typically are 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 favorably by 49% or \$2.18M compared to the FY2022 cumulative through March due to several significant permits sold for large projects during FY2023 that did not occur in FY2022.
- <sup>3</sup> The Fines, Forfeits and Penalties revenue line item includes revenues from false alarms fines and is projected to be slightly higher than the FY2023 budget.
- <sup>4</sup> Revenue from Money and Property contains lease/rental and short-term investment income. FY2023 actuals are tracking 697% higher than March FY2022 due to higher interest revenue.
- <sup>5</sup> Intergovernmental Revenues primarily reflect the receipts of Education Cost Sharing, Supplemental Car Tax and PILOT revenues from the State. March FY2023 actuals are 6.47% or \$11.67M higher than March FY2022 actuals as revenues from the State for tax-exempt property are 67.5% or \$20.87M higher through March in FY2023 than through March in FY2022. A 65.4% or \$7.42M higher reimbursement from the State was received in FY2023 for foregone tax revenue resulting from the motor vehicle property tax cap, as the motor vehicle mill rate cap declined from 45.00 to 32.46 mills, and a \$3.72M MRSA distribution received in FY2023 Period 4 (October) also contributed to the favorability in March FY2023 compared to FY2022.
- <sup>6</sup> Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records, and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$4.9M. Conveyance tax revenue continues to be strong in FY2023.
- <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. Projected revenues for this category were substantially reduced in FY2023 Period 4 (October) after correction of a \$1.00M payment that was incorrectly assigned in FY2023 Period 3 (September).
- <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 was provided directly to the Hartford Public Library (HPL) for FY2022 to cover costs of library construction. Although a \$3.33M contribution was received in September FY2022, this contribution was part of the \$10M contribution and an adjustment was recorded in November FY2022 to transfer this contribution to HPL.  
(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.
- <sup>10</sup> FY2023 Adopted Budget reported in FY2023 Adopted Budget Book shifted \$600 in revenue for swimming pool inspections from Licenses and Permits to Charges for Services.

## EXPENDITURE FOOTNOTES

- <sup>11</sup> Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$2.24M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 34.2 weeks of actual payroll expenses with 18 weeks remaining. Vacancies are assumed to be refilled with 14 weeks remaining in the fiscal year. Vacancy and attrition savings of \$6.85M and \$71K of favorability in Holiday Pay is offset by a projected shortfall of \$4.14M in OT and \$546K in PT. Payroll will continue to be monitored throughout the fiscal year.
- <sup>12</sup> Benefits and Insurances is projected to be net favorable due to health claims, offset by centrally budgeted non-Public Safety attrition being realized in departments city-wide.
- <sup>13</sup> The FY2023 Adopted Budget for Debt & Other Capital is comprised of \$4.65M for Downtown North principal and interest, \$122K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$10.57M for Pay-As-You-Go CapEx. In addition, \$1.70M for the Homeowner's Initiative has been added, \$12.15M has been transferred from Benefits and Insurances, and \$2.10M has been projected for the purchase of 81 Bartholomew Ave for a grand total of \$31.40M.
- <sup>14</sup> Education YTD actuals reflect 9 months of the City's tax supported payment of \$96M and two payments from the State of Connecticut. The \$188M ECS will be recorded as the State allocation is received.
- <sup>15</sup> Under the executed Contract Assistance agreement, \$54.10M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2023. 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.
- <sup>16</sup> Utilities are projected to be net unfavorable due to piped gas and fuel, offset by favorability in water.
- <sup>17</sup> Non-personnel is unfavorable due to maintenance and legal services.
- <sup>18</sup> A FY2022 Court of Common Council Resolution on June 14, 2022 approved the purchase of 510 Farmington Avenue for \$1.80M. The actual expenditure was recorded in FY2023, along with the use of assigned fund balance to make the purchase.
- <sup>19</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

		FY2022 AUDITED	FY2023 ADOPTED	FY2023 REVISED	FY2022 ACTUAL	FY2023 ACTUAL
		ACTUAL	BUDGET	BUDGET	(MARCH)	(MARCH)
<b>41-TAXES</b>		<b>(295,133,692)</b>	<b>(294,747,269)</b>	<b>(294,747,269)</b>	<b>(289,956,515)</b>	<b>(295,645,569)</b>
	CURRENT YEAR TAX LEVY	(281,599,623)	(285,792,269)	(285,792,269)	(277,444,394)	(287,047,069)
	INTEREST AND LIENS	(5,034,546)	(3,800,000)	(3,800,000)	(3,806,050)	(3,475,606)
	PRIOR YEAR LEVIES	(7,930,767)	(5,130,000)	(5,130,000)	(8,252,854)	(4,680,873)
	TAX LIEN SALES	(187,912)	-	-	(187,912)	(193,550)
	OTHER	(380,844)	(25,000)	(25,000)	(265,304)	(248,470)
<b>42-LICENSES AND PERMITS</b>		<b>(6,225,995)</b>	<b>(6,119,612)</b>	<b>(6,119,612)</b>	<b>(4,498,693)</b>	<b>(6,681,810)</b>
	BUILDING PERMITS	(3,132,956)	(3,614,100)	(3,614,100)	(2,287,063)	(3,499,268)
	ELECTRICAL PERMITS	(932,294)	(797,665)	(797,665)	(609,990)	(1,080,148)
	FOOD & MILK DEALER LICENSES	(288,674)	(140,000)	(140,000)	(200,209)	(247,625)
	MECHANICAL PERMITS	(622,751)	(800,000)	(800,000)	(487,360)	(601,344)
	PLUMBING PERMITS	(442,584)	(337,846)	(337,846)	(281,370)	(336,783)
	OTHER	(806,737)	(430,001)	(430,001)	(632,701)	(916,642)
<b>43-FINES FORFEITS AND PENALTIES</b>		<b>(192,966)</b>	<b>(154,100)</b>	<b>(154,100)</b>	<b>(133,450)</b>	<b>(81,656)</b>
	FALSE ALARM CITATIONS-POL&FIRE	(170,436)	(138,000)	(138,000)	(114,409)	(68,155)
	LAPSED LICENSE/LATE FEE	(12,025)	(7,100)	(7,100)	(10,375)	-
	OTHER	(10,505)	(9,000)	(9,000)	(8,666)	(13,501)
<b>44-INTEREST AND RENTAL INCOME</b>		<b>(1,682,420)</b>	<b>(1,171,054)</b>	<b>(1,171,054)</b>	<b>(853,710)</b>	<b>(6,808,162)</b>
	BILLINGS FORGE	(22,646)	(20,428)	(20,428)	(17,000)	(16,872)
	CT CENTER FOR PERFORM ART	(54,167)	(50,000)	(50,000)	(37,500)	(37,500)
	INTEREST	(830,377)	(362,000)	(362,000)	(334,529)	(6,313,401)
	RENT OF PROP-ALL OTHER	(86,207)	(101,329)	(101,329)	(65,277)	(67,578)
	RENTAL OF PARK PROPERTY	(42,305)	(16,000)	(16,000)	(24,130)	(28,850)
	RENTAL OF PARKING LOTS	(26,021)	-	-	(26,021)	(27,061)
	RENTAL OF PROP-FLOOD COMM	(112,048)	(99,360)	(99,360)	(89,400)	(67,080)
	RENTAL-525 MAIN STREET	(27,407)	-	-	(31,662)	(15,863)
	RENTS FROM TENANTS	(147,889)	(161,400)	(161,400)	(123,357)	(126,406)
	SHEPHERD PARK	(124,207)	(234,393)	(234,393)	-	-
	THE RICHARDSON BUILDING	(106,586)	(90,000)	(90,000)	(68,690)	(89,477)
	UNDERWOOD TOWER PILOT	(32,221)	(36,144)	(36,144)	(36,144)	(18,072)
	OTHER	(70,339)	-	-	-	(1)
<b>45-INTERGOVERNMENTAL</b>		<b>(332,584,367)</b>	<b>(288,532,177)</b>	<b>(290,232,177)</b>	<b>(180,319,213)</b>	<b>(191,993,450)</b>
	<b>MUNICIPAL AID</b>	<b>(263,709,416)</b>	<b>(284,605,856)</b>	<b>(286,305,856)</b>	<b>(167,470,091)</b>	<b>(189,364,548)</b>
	CAR TAX SUPPL MRSF REV SHARING	(11,344,984)	(20,321,339)	(20,321,339)	(11,344,984)	(18,768,858)
	EDUCATION COST SHARING	(186,762,102)	(187,974,890)	(187,974,890)	(93,987,446)	(94,050,541)
	HIGHWAY GRANT	(1,186,368)	(1,186,368)	(1,186,368)	(1,186,368)	(1,166,310)
	MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(4,091,015)	(4,091,015)
	MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	-	-
	MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(14,122,113)	(12,422,113)	(16,142,362)
	MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)
	PRIV TAX EXEMPT PROPERTY	(30,904,693)	(51,774,943)	(51,774,943)	(30,904,693)	(51,774,943)
	STATE OWNED PROPERTY	(10,162,953)	-	-	(10,162,953)	-
	<b>OTHER MUNICIPAL AID</b>	<b>(54,677,710)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	STATE CONTRACT ASSISTANCE	(54,677,710)	-	-	-	-
	<b>OTHER STATE REVENUES</b>	<b>(11,208,076)</b>	<b>(24,516)</b>	<b>(24,516)</b>	<b>(11,195,538)</b>	<b>(84,227)</b>
	DISTRESSED MUNICIPALITIES	(11,114,995)	-	-	(11,114,995)	-
	JUDICIAL BRANCH REV DISTRIB.	(74,654)	-	-	(62,116)	(66,064)
	VETERANS EXEMPTIONS	(18,427)	(24,516)	(24,516)	(18,427)	(18,163)
	<b>PILOTS, MIRA &amp; OTHER INTERGOVERNMENTAL</b>	<b>(2,986,865)</b>	<b>(3,898,505)</b>	<b>(3,898,505)</b>	<b>(1,653,184)</b>	<b>(2,541,323)</b>
	DISABIL EXEMPT-SOC SEC	(7,148)	(6,417)	(6,417)	(7,148)	(6,532)
	GR REC TAX-PARI MUTUEL	(175,135)	(165,714)	(165,714)	(127,351)	(115,580)
	HEALTH&WELFARE-PRIV SCH	(56,245)	(54,629)	(54,629)	(56,245)	-
	MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	-	-
	PHONE ACCESS LN TAX SH	(532,756)	(562,817)	(562,817)	(377,824)	(642,665)
	PILOT CHURCH HOMES INC	(126,512)	(126,872)	(126,872)	(126,512)	(126,322)
	PILOT FOR CT CTR FOR PERF	(273,269)	(357,056)	(357,056)	(273,269)	-
	PILOT FOR HARTFORD 21	(130,964)	(500,000)	(500,000)	(500,000)	(500,000)
	PILOT HARTFORD HILTON	(46,501)	(350,000)	(350,000)	(46,501)	(1,045,887)
	PILOT HARTFORD MARRIOTT	(113,335)	(250,000)	(250,000)	(113,335)	(80,213)
	PILOT-PENNANT N CROSSING	-	-	-	-	(24,125)
	PILOT TRINITY COLLEGE	(25,000)	(25,000)	(25,000)	(25,000)	-
	<b>OTHER</b>	<b>(2,300)</b>	<b>(3,300)</b>	<b>(3,300)</b>	<b>(400)</b>	<b>(3,351)</b>
	STATE REIMBURSEMENTS	(2,300)	(3,300)	(3,300)	(400)	(3,351)
<b>46-CHARGES FOR SERVICES</b>		<b>(4,940,478)</b>	<b>(3,149,666)</b>	<b>(3,149,666)</b>	<b>(3,704,815)</b>	<b>(3,691,655)</b>
	CONVEYANCE TAX	(2,637,614)	(1,300,000)	(1,300,000)	(1,916,803)	(2,037,390)
	FILING RECORD-CERTIF FEES	(441,164)	(300,000)	(300,000)	(343,858)	(236,243)
	TRANSCRIPT OF RECORDS	(847,597)	(805,266)	(805,266)	(654,341)	(481,966)
	OTHER	(1,014,102)	(744,400)	(744,400)	(789,813)	(936,056)
<b>47-REIMBURSEMENTS</b>		<b>(80,343)</b>	<b>(89,653)</b>	<b>(89,653)</b>	<b>(55,229)</b>	<b>(74,298)</b>
	ADVERTISING LOST DOGS	(598)	(453)	(453)	(358)	(330)
	DOG ACCT-SALARY OF WARDEN	(2,158)	(2,105)	(2,105)	-	-
	OTHER REIMBURSEMENTS	-	-	-	-	(83)
	REIMB FOR MEDICAID SERVICES	-	-	-	-	(5,724)
	SECTION 8 MONITORING	(76,688)	(83,890)	(83,890)	(54,171)	(66,161)
	OTHER	(900)	(3,205)	(3,205)	(700)	(2,000)
<b>48-OTHER REVENUES</b>		<b>(328,236)</b>	<b>(55,200)</b>	<b>(55,200)</b>	<b>(212,010)</b>	<b>(398,528)</b>
	MISCELLANEOUS REVENUE	(207,788)	(45,724)	(45,724)	(99,266)	(98,170)
	OVER & SHORT ACCOUNT	(1,237)	-	-	(155)	(10)
	SALE OF DOGS	(7,633)	(5,993)	(5,993)	(5,223)	(4,418)
	SETTLEMENTS - OTHER	(3,002)	(3,000)	(3,000)	(3,002)	-
	OTHER	(108,576)	(483)	(483)	(104,364)	(295,930)
<b>53-OTHER FINANCING SOURCES</b>		<b>(4,718,887)</b>	<b>(5,556,000)</b>	<b>(5,556,000)</b>	<b>(2,590,113)</b>	<b>(1,952,240)</b>
	CORPORATE CONTRIBUTION	-	-	-	-	-
	DOWNTOWN NORTH (DONO)	(940,185)	(795,000)	(795,000)	(301,855)	(327,519)
	REVENUE FROM HTFD PKG AUTHY	(2,111,857)	(2,011,000)	(2,011,000)	(1,434,857)	(1,000,000)
	SPECIAL POLICE SERVICES	(1,666,845)	(2,750,000)	(2,750,000)	(853,401)	(624,721)
<b>Grand Total</b>		<b>(645,887,385)</b>	<b>(599,574,731)</b>	<b>(601,274,731)</b>	<b>(482,323,749)</b>	<b>(507,327,367)</b>

**CITY OF HARTFORD**  
**PROPERTY TAX COLLECTIONS REPORT FOR FY22 AND FY23**  
**PROPERTY TAX COLLECTION REPORT THROUGH MARCH 31, 2023**

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 22	Actual FY 23	Actual FY 22	Actual FY 23	Actual FY 22	Actual FY 23	Actual FY 22	Actual FY 23	FY 22	FY 23
July	100,781,340	107,971,467 <sup>1</sup>	962,504	(298,163) <sup>2</sup>	292,231	343,138 <sup>2</sup>	-	187,912 <sup>1</sup>	102,036,074	108,204,354
August	43,818,629	41,837,343 <sup>1</sup>	1,660,552	835,535 <sup>3</sup>	406,382	588,188 <sup>4</sup>	-	5,637	45,885,563	43,266,703
September	2,354,099	2,173,272 <sup>1</sup>	1,234,241	743,324 <sup>1,5</sup>	660,811	343,968 <sup>1,5</sup>	-	-	4,249,151	3,260,564
October	1,620,537	1,843,488 <sup>1</sup>	786,197	422,659 <sup>1,2</sup>	358,588	279,932 <sup>1,2</sup>	-	-	2,765,323	2,546,079
November	2,414,141	1,617,965 <sup>1</sup>	567,061	389,123 <sup>1</sup>	289,710	212,941 <sup>1</sup>	187,912	- <sup>1</sup>	3,458,824	2,220,029
December	20,209,585	12,932,762 <sup>1,6</sup>	655,480	792,694	322,547	388,100	-	-	21,187,611	14,113,556
January	80,054,887	91,000,592 <sup>1,6</sup>	1,026,226	630,563 <sup>5</sup>	545,976	353,103 <sup>5</sup>	-	-	81,627,089	91,984,258
February	22,815,794	24,671,648 <sup>1,6</sup>	383,975	674,296	352,041	525,881	-	-	23,551,810	25,871,825
March	3,375,384	2,998,533 <sup>1,6</sup>	976,618	490,841 <sup>7</sup>	577,764	440,357 <sup>7</sup>	-	-	4,929,766	3,929,731
April	1,657,143		510,408		404,324		-	-	2,571,875	-
May	1,208,036		494,287		382,679		-	-	2,085,002	-
June	1,433,600		511,814		436,107		-	-	2,381,521	-
<b>Total Collections</b>	<b>281,743,173</b>	<b>287,047,069</b>	<b>9,769,363</b>	<b>4,680,873</b>	<b>5,029,160</b>	<b>3,475,606</b>	<b>187,912</b>	<b>193,550</b>	<b>296,729,608</b>	<b>295,397,099</b>
<b>60 Day Collections</b>			(1,976,671)		-		-		(1,976,671)	-
<b>Reclass -- Year End entries</b>	(143,550)		138,075		5,386		-		(89)	-
<b>Adjusted Total Collections</b>	<b>281,599,623</b>	<b>287,047,069</b>	<b>7,930,767</b>	<b>4,680,873</b>	<b>5,034,546</b>	<b>3,475,606</b>	<b>187,912</b>	<b>193,550</b>	<b>294,752,848</b>	<b>295,397,099</b>
	<b>Current Year Taxes</b>		<b>Prior Year Taxes</b>		<b>Interest</b>		<b>Liens Sales</b>		<b>Total Collections</b>	
	<b>FY 22</b>	<b>FY 23</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 22</b>	<b>FY 23</b>
<b>Total Budget</b>	279,792,169	285,792,269	4,580,000	5,130,000	3,800,000	3,800,000	450,000	-	288,622,169	294,722,269
<b>Total current levy (GL 2021) new bills</b>	299,458,605	314,255,990	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Collections through MARCH</b>	277,444,394	287,047,069	8,252,854	4,680,873	3,806,050	3,475,606	187,912	193,550	289,691,211	295,397,099
<b>Outstanding Receivable at 03/31</b>	16,916,969	20,031,690	44,639,855	41,650,588	n/a	n/a	n/a	n/a	n/a	n/a
<b>Timing Adjustment from bridging QDS to Munis</b>		7,177,231								
<b>% of Budget Collected</b>	99.16%	100.44%	180.19%	91.25%	100.16%	91.46%	41.76%	-	100.37%	100.23%
<b>% of Adjusted Levy Collected</b>	92.65%	91.34%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Mill Rate Real Estate</b>	74.29	68.95								
<b>Mill Rate Personal Property</b>	74.29	68.95								
<b>Mill Rate Motor Vehicle</b>	45	32.46								

<sup>1</sup> FY2023 P1- Current Year Tax collections exceed prior year due to timing and higher assessments due to the revaluation. Several tax payers paid in July this fiscal year (FY2023) but in August-December fiscal year (FY2022).

<sup>2</sup> The FY2023 Prior Year Tax collections is a result of \$1.441M of credit adjustments from tax appeals (Hartford Steam Co, Marshall LLC, Asylum) net of \$1.184M actually collected.

<sup>3</sup> A large payment of \$854k of back taxes was paid by Comcast in August 2021 increasing FY22 collections.

<sup>4</sup> Increased interest collected due to delinquents from various taxpayers in FY23.

<sup>5</sup> Timing and back tax (included interest) of \$800k collected from CIL Community & 194 Washington in September 2021 caused underun in YtY comparison.

<sup>6</sup> Several large taxpayers' 2<sup>nd</sup> installments were paid early in December of FY22, but are not yet paid in FY23.

<sup>7</sup> Prior levy taxes collected (included interest) from several taxpayers exceeded prior year in YtY comparison.

**Expenditure Summary - Departments**

	FY2022 AUDITED ACTUAL	FY2023 ADOPTED BUDGET	FY2023 REVISED BUDGET	FY2022 ACTUAL (MARCH)	FY2023 ACTUAL (MARCH)	FY2023 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	628,268	791,907	791,907	425,187	516,805	741,477	50,430
00112 COURT OF COMMON COUNCIL	701,869	988,318	988,318	460,311	461,828	972,895	15,423
00113 TREASURER	453,347	553,375	553,375	282,107	287,867	536,010	17,365
00114 REGISTRARS OF VOTERS	498,310	507,196	814,220	379,948	570,148	810,450	3,770
00116 CORPORATION COUNSEL	1,255,450	1,501,798	1,501,798	882,183	885,802	1,315,884	185,914
00117 TOWN & CITY CLERK	669,392	832,927	832,927	461,073	562,689	813,120	19,807
00118 INTERNAL AUDIT <sup>1</sup>	508,345	523,219	523,219	343,614	382,307	528,324	(5,105)
00119 CHIEF OPERATING OFFICER	1,338,151	1,820,210	1,820,210	993,386	1,150,010	1,734,859	85,351
00122 METRO HARTFORD INNOVATION SERV	2,151,273	4,392,973	4,392,973	1,103,604	3,294,730	4,392,973	0
00123 FINANCE	3,171,055	3,900,809	3,900,809	2,180,727	2,247,781	3,349,611	551,198
00125 HUMAN RESOURCES	1,419,987	1,920,345	1,920,345	930,882	1,085,303	1,768,787	151,558
00128 OFFICE OF MANAGEMENT & BUDGET	1,059,956	1,288,894	1,288,894	744,233	644,914	1,021,921	266,973
00132 FAMILIES, CHILDREN, YOUTH & RECREATION <sup>2</sup>	3,646,734	3,663,453	3,663,453	2,767,108	2,626,207	3,768,649	(105,196)
00211 FIRE	39,166,624	40,371,325	40,371,325	27,759,937	28,218,361	39,082,776	1,288,549
00212 POLICE <sup>3</sup>	48,430,034	49,586,238	49,586,238	34,696,665	35,330,681	50,421,659	(835,421)
00213 EMERGENCY SERVICES & TELECOMM. <sup>4</sup>	3,514,557	4,405,552	4,405,552	2,641,624	3,534,411	4,834,154	(428,602)
00311 PUBLIC WORKS <sup>5</sup>	17,331,252	19,124,731	19,124,731	12,115,560	12,777,819	19,250,372	(125,641)
00420 DEVELOPMENT SERVICES	4,911,923	6,268,086	6,268,086	2,889,963	3,435,188	5,835,988	432,098
00520 HEALTH AND HUMAN SERVICES	4,100,308	5,467,402	5,567,402	2,292,573	2,414,823	4,899,564	667,838
00711 EDUCATION	281,437,369	284,013,274	284,013,274	166,016,234	166,016,234	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY	0	8,663,336	8,663,336	(2,115,148)	2,663,336	8,663,336	0
00820 BENEFITS & INSURANCES <sup>6</sup>	68,811,634	98,049,066	85,799,066	50,333,120	55,697,823	84,182,222	1,616,844
00821 DEBT SERVICE <sup>7</sup>	111,386,490	15,454,900	29,304,900	35,151,219	16,954,078	31,404,900	(2,100,000)
00822 NON OP DEPT EXPENDITURES <sup>8</sup>	40,406,883	45,485,397	45,178,373	26,881,658	30,074,860	46,918,355	(1,739,982)
<b>Grand Total</b>	<b>636,999,210</b>	<b>599,574,731</b>	<b>601,274,731</b>	<b>370,617,767</b>	<b>371,834,003</b>	<b>601,261,559</b>	<b>13,172</b>

<sup>1</sup> City-wide unclassified and non-union increases realized in departmental budget; adjustments, if needed, will occur at year end.

<sup>2</sup> Families, Children, Youth and Recreation is projected to be unfavorable due to seasonal part-time.

<sup>3</sup> Police is projected to be unfavorable due to overtime.

<sup>4</sup> Emergency Services & Telecomm. is projected to be unfavorable due to overtime.

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

<sup>6</sup> Benefits and Insurances is projected to be net favorable due to health claims, offset by centrally budgeted non-Public Safety attrition being realized in departments city-wide.

<sup>7</sup> Debt projection includes \$2.10M for the purchase of 81 Bartholomew Ave.

<sup>8</sup> Non Operating is projected to be net unfavorable due to utilities and legal services.

**Expenditure Summary - Major Expenditure Category**

	FY2022 AUDITED ACTUAL	FY2023 ADOPTED BUDGET	FY2023 REVISED BUDGET	FY2022 ACTUAL (MARCH)	FY2023 ACTUAL (MARCH)	FY2023 PROJECTION	VARIANCE FAV/(UNFAV)
<b>PAYROLL</b>	<b>116,456,657</b>	<b>124,048,205</b>	<b>124,198,178</b>	<b>83,005,457</b>	<b>86,633,152</b>	<b>121,961,868</b>	<b>2,236,310</b>
FT <sup>1</sup>	91,134,646	104,054,712	103,924,712	63,970,327	68,441,269	97,077,967	6,846,745
HOL <sup>1</sup>	2,264,827	2,494,938	2,494,938	1,890,854	1,939,614	2,423,643	71,295
OT <sup>1</sup>	20,696,931	15,949,949	16,009,949	15,223,789	14,279,246	20,145,293	(4,135,344)
PT <sup>1</sup>	2,360,254	1,548,606	1,768,579	1,920,487	1,973,022	2,314,964	(546,385)
<b>BENEFITS</b>	<b>68,811,634</b>	<b>98,049,066</b>	<b>85,799,066</b>	<b>50,333,120</b>	<b>55,697,823</b>	<b>84,182,222</b>	<b>1,616,844</b>
HEALTH <sup>2</sup>	8,629,036	35,836,618	23,586,618	3,187,167	9,296,874	21,586,618	2,000,000
MITIGATION <sup>3</sup>	0	(1,190,000)	(1,190,000)	0	0	0	(1,190,000)
PENSION	51,492,153	50,806,786	50,806,786	38,373,423	37,272,274	50,806,786	0
INSURANCE	3,863,774	4,878,123	4,878,123	3,908,121	3,285,361	4,878,123	0
FRINGE REIMBURSEMENTS	(3,234,950)	(3,236,631)	(3,236,631)	(1,668,781)	(1,601,309)	(3,236,631)	0
LIFE INSURANCE	221,655	231,987	231,987	174,049	173,655	231,987	0
OTHER BENEFITS	3,735,238	4,579,297	4,579,297	2,583,829	3,698,155	4,579,297	0
WAGE <sup>4</sup>	0	1,379,136	1,379,136	0	0	572,292	806,844
WORKERS COMP	4,104,729	4,763,750	4,763,750	3,775,312	3,572,813	4,763,750	0
<b>DEBT</b>	<b>111,386,490</b>	<b>15,454,900</b>	<b>29,304,900</b>	<b>35,151,219</b>	<b>16,954,078</b>	<b>31,404,900</b>	<b>(2,100,000)</b>
DEBT <sup>11</sup>	111,386,490	15,454,900	29,304,900	35,151,219	16,954,078	31,404,900	(2,100,000)
<b>LIBRARY</b>	<b>0</b>	<b>8,663,336</b>	<b>8,663,336</b>	<b>(2,115,148)</b>	<b>8,663,336</b>	<b>8,663,336</b>	<b>0</b>
LIBRARY	0	8,663,336	8,663,336	(2,115,148)	2,663,336	8,663,336	0
<b>MHIS</b>	<b>2,151,273</b>	<b>4,392,973</b>	<b>4,392,973</b>	<b>1,103,604</b>	<b>3,294,730</b>	<b>4,392,973</b>	<b>0</b>
MHIS	2,151,273	4,392,973	4,392,973	1,103,604	3,294,730	4,392,973	0
<b>UTILITY</b>	<b>28,290,066</b>	<b>30,256,463</b>	<b>30,206,463</b>	<b>20,047,576</b>	<b>21,211,687</b>	<b>30,925,000</b>	<b>(718,537)</b>
UTILITY <sup>5</sup>	28,290,066	30,256,463	30,206,463	20,047,576	21,211,687	30,925,000	(718,537)
<b>OTHER</b>	<b>28,465,721</b>	<b>34,696,514</b>	<b>34,696,541</b>	<b>17,075,705</b>	<b>19,362,964</b>	<b>35,717,986</b>	<b>(1,021,445)</b>
COMMUNITY ACTIVITIES	2,471,114	2,740,799	2,858,059	1,789,866	1,860,149	2,858,059	0
CONTINGENCY	1,118,196	3,079,795	2,067,795	107,674	557,116	2,067,795	0
CONTRACTED SERVICES <sup>6</sup>	5,216,018	6,540,258	6,637,320	3,381,881	3,490,066	6,762,320	(125,000)
ELECTIONS	0	307,024	0	0	0	0	0
GOVT AGENCY & OTHER	45,140	43,176	43,176	45,140	29,760	43,176	0
LEASES - OFFICES PARKING COPIER <sup>7</sup>	1,649,183	1,992,939	1,992,939	1,323,728	1,343,049	1,834,441	158,498
LEGAL EXPENSES & SETTLEMENTS <sup>8</sup>	2,845,480	2,404,557	3,416,557	1,343,786	2,630,510	4,541,500	(1,124,943)
OTHER <sup>9</sup>	4,990,492	5,298,645	5,284,893	2,677,128	2,293,391	5,259,893	25,000
OUT AGENCY	100,000	100,000	100,000	50,000	0	100,000	0
POSTAGE	225,000	200,000	200,000	225,000	179,735	200,000	0
SUPPLY	3,887,990	4,533,777	4,618,907	2,622,420	2,845,058	4,618,907	0
TECH, PROF & COMM BASED SERVICES <sup>10</sup>	2,887,785	3,865,424	3,910,975	1,693,222	1,986,681	3,865,975	45,000
VEHICLE & EQUIP	3,029,324	3,590,120	3,565,920	1,815,861	2,147,448	3,565,920	0
<b>EDUCATION</b>	<b>281,437,369</b>	<b>284,013,274</b>	<b>284,013,274</b>	<b>166,016,234</b>	<b>166,016,234</b>	<b>284,013,274</b>	<b>0</b>
EDUCATION	281,437,369	284,013,274	284,013,274	166,016,234	166,016,234	284,013,274	0
<b>Grand Total</b>	<b>636,999,210</b>	<b>599,574,731</b>	<b>601,274,731</b>	<b>370,617,767</b>	<b>371,834,003</b>	<b>601,261,559</b>	<b>13,172</b>

<sup>1</sup> Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$2.24M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 34.2 weeks of actual payroll expenses with 18 weeks remaining. Vacancies are assumed to be refilled with 14 weeks remaining in the fiscal year. Vacancy and attrition savings of \$6.85M and \$71K of favorability in Holiday Pay is offset by a projected shortfall of \$4.14M in OT and \$546K in PT. Payroll will continue to be monitored throughout the fiscal year.

<sup>2</sup> Health is projected to be favorable due to health claims.

<sup>3</sup> Mitigation of \$1.19M reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$4.07M and \$356K in budgeted attrition and vacancy savings. In total, \$5.62M is budgeted for attrition city-wide.

<sup>4</sup> The FY2023 Adopted Budget includes centralized salary increases. Contractual increases for 1716 will be realized in full-time payroll.

<sup>5</sup> Utilities are projected to be net unfavorable due to piped gas and fuel, offset by favorability in water.

<sup>6</sup> Contracted Services are unfavorable due to camera maintenance and Public Safety Complex facility costs.

<sup>7</sup> Leases is favorable due to lower office space rent.

<sup>8</sup> Legal is unfavorable due to the trend in legal service costs.

<sup>9</sup> Other expenses are favorable due to the trend in court fees.

<sup>10</sup> Tech, Prof and Comm based services are favorable due to the trend in audit expenses.

<sup>11</sup> Debt projection includes \$2.10M for the purchase of 81 Bartholomew Ave.



# Appendix

**FY2023 Full-time Payroll Projection (through March)**

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 3/4 (34.2 WEEKS)	PROJECTION (18 WEEKS)	YTD THRU 3/4 PLUS PROJECTION (18 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	8	755,659	430,822	274,157	704,979	0	704,979	50,680
112-CCC	9	450,000	227,903	151,549	379,452	0	379,452	70,548
113- Treas	9	408,140	249,290	139,348	388,638	2,137	390,775	17,365
114- ROV	7	371,827	220,819	137,623	358,442	504	358,946	12,881
116-Corp Counsel	15	1,443,618	760,919	496,959	1,257,879	0	1,257,879	185,739
117- Clerk	11	695,533	411,277	248,936	660,213	3,494	663,708	31,825
118-Audit	5	498,546	328,550	175,101	503,651	0	503,651	(5,105)
119-COO	17	1,327,481	737,774	461,435	1,199,209	0	1,199,209	128,272
123- FIN	46	3,590,121	1,768,347	1,182,484	2,950,830	14,403	2,965,234	624,887
125- HR	16	1,165,050	612,118	400,586	1,012,704	788	1,013,492	151,558
128-OMBG	13	1,180,814	516,363	394,232	910,595	937	911,532	269,282
132-FCYR	15	1,076,145	556,720	361,747	918,467	6,259	924,726	151,419
211- Fire	370	30,983,992	19,030,379	10,124,010	29,154,389	123,262	29,277,651	1,706,341
212- Police	515	42,228,652	23,073,235	12,558,237	35,631,473	202,492	35,833,965	6,394,687
213- EST	52	3,237,925	1,766,146	1,236,902	3,003,049	13,559	3,016,608	221,317
311- DPW	217	11,461,940	6,913,802	4,229,882	11,143,684	42,601	11,186,285	275,655
420- Devel Serv	63	4,758,947	2,499,927	1,616,431	4,116,358	27,600	4,143,958	614,989
520- HHS	37	2,606,702	1,049,578	872,289	1,921,867	16,997	1,938,864	667,838
<b>Grand Total</b>	<b>1,425</b>	<b>108,241,092</b>	<b>61,153,970</b>	<b>35,061,908</b>	<b>96,215,877</b>	<b>455,034</b>	<b>96,670,912</b>	<b>11,570,180</b>

FT- Fire Attrition	(355,941)
FT- Police Attrition	(4,071,069)
FT- Net other payroll	110,630
FT- Total Revised Budget	<u>103,924,712</u>


FT- Fire Attrition	(355,941)
FT- Police Attrition	(4,071,069)
FT- Net other payroll	(296,425)
FT- Subtotal Variance	<u>6,846,745</u>
Non-Sworn Attrition (in Bene	(1,190,000)
Total Variance	<u>5,656,745</u>

**Assumptions**

- 1) Analysis is based on year-to-date actuals from check date 3/4/23, which includes 34.2 pay periods, and projects filled positions for 18 future weeks.
- 2) Non-sworn vacancies are projected for 14 future weeks.
- 3) Adopted head count is 1443 with 18 MHIS positions funded in the MHIS internal service fund.
- 4) Internal Audit is projected unfavorable due to city-wide increases for non-union employees. Budget funding for this increase will be transferred, as needed, at year end.



**MEMO**

**From:** Phillip J. Penn   
**To:** Dr. Leslie Torres-Rodriguez  
**Date:** May 4, 2023  
**Re:** March Financial Results

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Attached please find our year to date financial results through Period 9, the month ended March 31, 2023.

At the close of our third fiscal quarter, expenditures across all funding sources totaled \$270.4 million, a sequential increase of \$65.3 million from the end of February. The outsized level of spending in March primarily reflected three payroll cycles in the month (compared with our normal two), a \$19 million increase in our tuition payments and a ramp-up in grant spending in advance of our internal March 31 requisition entry deadline. During the month, we also brought current our journal entries to record fringe benefits, which are running fairly close to what we expected at this point in the year.

Encumbrances at the end of March were \$66.3 million, a drop of about \$17 million from the end of February. The sequential decline was entirely attributable to converting tuition costs from encumbered to actual paid expenses, as noted in the paragraph above.

A number of new developments emerged in the last month that have a direct impact on our outlook for the remainder of the 2022-23 year.

*On the positive side:*

- The state legislature fixed the problem we noted about a year ago with the Special Education Excess Cost grant. As a result, we're projecting we will receive about \$6.5 million from that grant, compared with a budgeted amount of \$5.0 million.
- The ARPA Interdistrict Magnet Tuition Coverage grant (née tuition offset grant) came in at nearly \$7.2 million. We had conservatively projected \$3.0 million.

*On the negative side:*

- CREC informed us that the total amount of the Special Education costs we owe them for 2022-23 will be \$3.5 million higher than what we had originally expected, despite the number of students served remaining essentially unchanged (an increase of nine students). Because additional students are not the source of the change, the higher expense must derive from a combination of an increase in the number of services provided to the special education students served by CREC and a significant jump in CREC's special education rates from the prior year. More detailed exhibits of our Special Education spending with CREC are included at the end of this report.
- In a similar vein, Southington Public Schools indicated that Special Education costs for our residents attending those schools will be about \$450,000 higher than we expected. Southington



is one of many school districts (including HPS) that use CREC's rates for their own billing practices, which raises a concern that we may have increased financial liability attributable to Special Education costs from those districts.

- We increased the estimated cost of our use of natural gas for the year by \$500,000. Although the heating season was a relatively mild one, changes in the cost of the underlying gas price is causing the increase.

Based on our known variances that we have detailed over the last few months (increase in CREC tuition, drop in Magnet revenue, increased Special Ed transportation costs, etc.) and the new items detailed above, our estimated deficit for the 2022-23 year is \$2.0 to \$2.5 million. We are closely monitoring our fringe benefit expenses, particularly healthcare claims, as they can be especially volatile toward the end of the fiscal year.

Importantly, I need to stress again that the \$5.6 million we had in our non-lapsing account held by the City were originally planned to be used in the 2022-23 budget. We will not be able to balance the 2022-23 budget unless those funds are transferred to us, which will require action by the City Council.

Let me know if you have any questions on the information above or the attached Period 9 financial reports.

<b>CREC Tuition for Special Education</b>			
CREC Tuition for Special Education	2021-2022	2022-2023	Increase
Number of Special Education Students	993	1,002	0.9%
Amount	\$12,461,955	\$17,045,830	36.8%
Per Pupil	\$12,550	\$17,012	35.6%

<b>CREC Special Education Rates</b>					
	2021-2022	2022-2023	Increase	2023-2024	Increase
Special Education Teacher	\$43.69	\$57.89	32.5%	\$60.21	4.0%
Paraprofessional	\$32.73	\$38.73	18.3%	\$40.28	4.0%
Social Worker	\$45.00	\$117.50	161.1%	\$122.20	4.0%
School Psychologist	\$117.50	\$117.50	0.0%	\$122.20	4.0%
Speech Therapist	\$117.50	\$117.50	0.0%	\$122.20	4.0%
Speech Therapist Assistant	\$57.50				
Occupational Therapist	\$115.00	\$115.00	0.0%	\$119.60	4.0%
Physical Therapist	\$115.00	\$115.00	0.0%	\$119.60	4.0%
Nurse (RN)		\$115.00		\$119.60	4.0%
Nurse (LPN)	\$43.50	\$49.41	13.6%	\$51.39	4.0%
Homebound Tutor	\$37.50	\$48.34	28.9%	\$50.24	3.9%
BCBA	\$100.00				
Registered Behavior Tech				\$48.76	





**All Funds Budget**  
 Financial Position Report as of 4/26/2023  
 For: 7/1/2022 to 3/31/2023 Period: 1 to 9



Description	Series	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Committed	Balance
Certified Salaries	100	148,556,779	151,682,246	95,932,297	-	55,749,950
Severance/Other	199	1,215,000	1,215,000	2,469,716	-	(1,254,716)
<b>Certified Salaries Total</b>		<b>149,771,779</b>	<b>152,897,246</b>	<b>98,402,013</b>	<b>-</b>	<b>54,495,234</b>
Non Cert Salaries	200	60,375,649	65,588,559	42,773,346	-	22,815,213
Severance/Other	299	383,498	525,070	1,285,487	-	(760,417)
<b>Non Certified Salaries Total</b>		<b>60,759,147</b>	<b>66,113,629</b>	<b>44,058,833</b>	<b>-</b>	<b>22,054,796</b>
Instructional Improvements	322	3,323,268	12,825,927	4,325,543	3,385,562	5,114,823
Professional Services	333	3,131,676	13,181,047	4,922,586	4,084,911	4,087,082
MHIS/IT Services	335	3,075,236	3,035,236	2,556,427	-	478,809
<b>Professional Contracts &amp; Svs</b>		<b>9,530,180</b>	<b>29,042,210</b>	<b>11,804,556</b>	<b>7,470,472</b>	<b>9,680,713</b>
Maint Supplies & Services	442	384,500	389,429	242,698	95,352	51,378
Maintenance Contracts	443	3,237,089	3,527,628	2,462,284	946,356	139,223
Rental - Equip & Facilities	444	1,819,385	2,028,098	1,421,336	116,061	490,701
Building Improvements	445	641,500	3,468,079	947,961	281,058	2,239,060
<b>Purchased Property Services</b>		<b>6,082,476</b>	<b>9,413,234</b>	<b>5,074,279</b>	<b>1,438,826</b>	<b>2,920,362</b>
Transportation	551	21,657,931	23,709,249	16,107,098	5,462,564	1,139,588
Communications	553	2,380,739	5,718,049	3,932,923	136,563	1,648,564
Advertising	554	309,106	303,608	218,755	36,061	48,791
Printing & Binding	555	76,750	69,494	1,226	-	68,267
Tuition	556	100,098,020	99,685,170	33,744,626	44,623,842	21,316,702
Travel & Conferences	558	170,309	257,160	103,174	-	153,986
Misc Services	559	875,028	1,111,200	358,652	92,002	660,546
<b>Systemwide Purchased Svs Total</b>		<b>126,467,884</b>	<b>130,853,929</b>	<b>54,466,454</b>	<b>51,351,032</b>	<b>26,036,444</b>
Instructional & Other Supplies	610	5,870,232	12,466,553	2,899,997	1,229,056	8,337,501
Utilities	620	8,395,846	9,409,148	6,514,429	2,726,285	168,433
Text & Library Books	640	118,179	114,331	27,894	15,833	70,604
Misc Supplies	690	1,008,675	5,108,588	827,004	718,094	3,563,490
<b>Supplies &amp; Materials Total</b>		<b>16,392,931</b>	<b>27,098,619</b>	<b>10,269,323</b>	<b>4,689,267</b>	<b>12,140,029</b>
Equipment	730	1,577,637	7,201,381	1,237,395	1,081,495	4,902,071
<b>Outlay Total</b>		<b>1,577,637</b>	<b>7,201,381</b>	<b>1,237,395</b>	<b>1,081,495</b>	<b>4,902,071</b>
Organization Dues	810	221,637	236,200	171,074	3,273	60,952
Legal Judgments	820	220,000	120,000	57,100	-	62,900
Other Operating Expenses	899	(4,950,422)	(4,088,153)	357,986	187,599	(4,633,738)
<b>Other Misc Expend Total</b>		<b>(4,508,785)</b>	<b>(3,731,954)</b>	<b>587,060</b>	<b>190,872</b>	<b>(4,509,886)</b>
Fringe Benefits/Insurances	990	58,440,639	58,050,515	44,497,155	38,893	13,514,466
Contingency	998	-	-	-	-	-
Indirect	999	25,350	649,391	-	-	649,391
<b>Sundry Total</b>		<b>56,465,989</b>	<b>58,699,906</b>	<b>44,497,155</b>	<b>38,893</b>	<b>14,163,857</b>
<b>All Funds Budget Total</b>		<b>422,539,238</b>	<b>477,588,201</b>	<b>270,397,069</b>	<b>66,260,858</b>	<b>140,930,274</b>



**General Fund Budget**  
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Description	Series	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commitment	Balance
Certified Salaries	100	82,586,376	80,547,146	52,548,044	-	27,999,102
Severance/Other	199	1,215,000	1,215,000	213,459	-	1,001,541
<b>Certified Salaries Total</b>		<b>83,801,376</b>	<b>81,762,146</b>	<b>52,761,503</b>	<b>-</b>	<b>29,000,643</b>
Non Cert Salaries	200	37,614,549	37,608,430	25,034,347	-	12,574,083
Severance/Other	299	383,498	383,498	375,794	-	7,704
<b>Non Certified Salaries Total</b>		<b>38,198,047</b>	<b>37,991,928</b>	<b>25,410,142</b>	<b>-</b>	<b>12,581,786</b>
Instructional Improvements	322	285,649	3,373,025	1,572,365	1,425,893	374,767
Professional Services	333	1,245,178	1,423,296	908,667	322,689	191,940
MHIS/IT Services	335	2,278,990	2,278,990	1,959,243	-	319,747
<b>Professional Contracts &amp; Svs</b>		<b>3,809,817</b>	<b>7,075,311</b>	<b>4,440,275</b>	<b>1,748,582</b>	<b>886,454</b>
Maint Supplies & Services	442	382,000	382,000	239,684	94,986	47,350
Maintenance Contracts	443	3,124,853	3,371,716	2,383,123	881,228	127,599
Rental - Equip & Facilities	444	1,520,933	1,545,918	1,044,762	73,578	427,578
Building Improvements	445	612,900	727,190	246,565	91,100	389,525
<b>Purchased Property Services</b>		<b>5,640,686</b>	<b>6,026,824</b>	<b>3,914,135</b>	<b>1,140,871</b>	<b>992,052</b>
Transportation	551	21,054,178	20,989,218	14,530,799	6,394,530	63,890
Communications	553	485,955	508,735	449,375	6,784	52,576
Advertising	554	71,606	47,973	21,250	13,091	13,631
Printing & Binding	555	61,250	30,471	-	-	30,471
Tuition	556	92,715,120	91,784,720	29,736,957	41,245,392	20,802,371
Travel & Conferences	558	112,509	173,335	86,131	-	87,204
Misc Services	559	471,402	437,847	270,756	49,215	117,874
<b>Systemwide Purchased Svs Total</b>		<b>114,962,020</b>	<b>113,972,298</b>	<b>45,095,269</b>	<b>47,709,012</b>	<b>21,168,017</b>
Instructional & Other Supplies	610	1,840,449	1,761,456	1,073,032	322,099	366,326
Utilities	620	7,515,516	7,518,316	5,284,758	2,179,992	53,566
Text & Library Books	640	22,800	9,967	3,081	4,595	2,290
Misc Supplies	690	448,895	546,324	212,100	109,995	224,229
<b>Supplies &amp; Materials Total</b>		<b>9,827,460</b>	<b>9,836,063</b>	<b>6,572,971</b>	<b>2,616,682</b>	<b>646,411</b>
Equipment	730	567,216	596,752	190,167	146,427	310,638
<b>Outlay Total</b>		<b>567,216</b>	<b>596,752</b>	<b>190,167</b>	<b>146,427</b>	<b>310,638</b>
Organization Dues	810	146,637	125,232	105,898	948	18,385
Legal Judgments	820	220,000	120,000	57,100	-	62,900
Other Operating Expenses	899	(5,342,206)	(5,075,831)	189,733	112,016	(5,377,579)
<b>Other Misc Expend Total</b>		<b>(4,975,569)</b>	<b>(4,830,899)</b>	<b>352,731</b>	<b>112,964</b>	<b>(5,296,294)</b>
Fringe Benefits/Insurances	990	33,637,633	33,037,961	34,760,721	38,893	(1,761,653)
Contingency	998	-	-	-	-	-
Indirect	999	(1,455,407)	(1,455,407)	-	-	(1,455,407)
<b>Sundry Total</b>		<b>32,182,226</b>	<b>31,582,585</b>	<b>34,760,721</b>	<b>38,893</b>	<b>(3,217,060)</b>
<b>General Fund Budget Total</b>		<b>284,013,279</b>	<b>284,013,279</b>	<b>173,497,913</b>	<b>53,513,431</b>	<b>57,001,934</b>



Special Fund Budget  
 Financial Position Report as of 4/27/2023  
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Grant Name	Grant Year	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	YTD Expenditures	YTD Encumb/Committed	Year To Date Revenue	Balance
<b>Federal Grants:</b>							
23045 - ADULT EDUCATION PIP	2023	40,000	40,000	-	-	0	40,000
21015 - AMERICAN RESCUE PLAN ARP-ESSER	2021	-	34,413,143	22,187,475	5,250,740	8,217,300	6,974,927
23012 - ARP ESSER SPPT	2023	198,987	400,000	43,544	-	0	356,456
21038 - ARP HCY II Homeless Children&Youth	2021	-	385,096	40,867	-	0	344,229
22139 - ARP IDEA PART B 611	2022	-	1,082,695	608,483	70,240	303,532	403,872
22149 - ARP IDEA PART B 619 PRESCHOOL	2022	-	127,576	84,746	-	4,000	42,831
22039 - ARP/ESSER HCYI Homeless Child&Youth	2022	-	64,800	-	-	0	64,800
22025 - CARL D. PERKINS	2022	-	-	(564)	-	0	564
23025 - CARL D. PERKINS	2023	591,485	673,150	235,722	80,280	0	357,148
22120 - CONSOLIDATED TITLE 3 IMMIGRANT	2022	-	15,999	-	5,147	0	10,852
22683 - CT CHILDREN MEDICAL CENTER-	2022	-	983,585	99,080	-	0	884,505
23683 - CT CHILDREN MEDICAL CENTER-	2023	-	-	81,551	-	0	(81,551)
22030 - EDUC-HOMELESS CHILDREN-YOUTH	2022	-	64,800	36,412	5,000	0	23,388
20013 - ESSER (COVID-19) CARES ACT	2020	-	-	922	-	0	(922)
22033 - ESSER II - FAMILY RESOURCE CENTER	2022	-	125,000	-	-	0	125,000
21014 - ESSER II SET-ASIDE (CRRSA ACT)	2021	-	1,207,514	4,704	5,259	0	1,197,551
21013 - ESSER II (CRRSA ACT) Covid-19	2021	-	14,665,907	5,012,110	1,341,043	4,732,000	8,312,754
22031 - ESSER II Bonus Dyslexia Recovery	2022	-	37,050	36,788	-	0	264
22029 - ESSER II Bonus Spec Population \$25K	2022	-	25,000	25,007	-	0	(7)
22026 - ESSER II SPED Recovery Activities	2022	-	105,605	32,853	7,009	8,900	65,743
23027 - FAFSA CHALLENGE	2023	-	20,000	1,255	6,076	0	12,670
22140 - IDEA PART B SECTION 611	2022	982,361	2,519,643	1,894,066	371	0	625,208
23140 - IDEA PART B SECTION 611	2023	6,549,072	6,549,072	1,789,473	905,413	3,021,387	3,854,186
22150 - IDEA PART B, SECTION 619 PRE-	2022	30,617	176,341	103,717	-	0	72,624
23150 - IDEA PART B, SECTION 619 PRE-	2023	204,114	204,114	5,968	-	96,094	198,146
22051 - OD ESSA SIG C02-BURNS	2022	-	92,771	36,362	1,625	65,300	54,784
23051 - OD ESSA SIG C02-BURNS	2023	405,300	500,000	89,299	22,353	71,104	388,349
22054 - OD ESSA SIG C02-MILNER	2022	-	193,041	100,379	4,421	162,040	88,241
23054 - OD ESSA SIG C02-MILNER	2023	425,324	500,000	118,367	9,750	96,413	371,883
22053 - OD ESSA SIG C02-MLKING	2022	-	192,877	81,640	-	60,841	111,236
23053 - OD ESSA SIG C02-MLKING	2023	425,000	385,624	21,419	-	35,510	364,205
22055 - OD ESSA SIG C02-SAND	2022	-	80,462	75,473	4,123	65,000	866
23055 - OD ESSA SIG C02-SAND	2023	390,000	375,000	151,090	63,832	186,084	160,078
22056 - OD ESSA SIG C02-SMSA	2022	-	202,777	145,779	5,435	189,000	51,563
23056 - OD ESSA SIG C02-SMSA	2023	500,000	375,000	167,024	18,556	174,254	199,420
22057 - OD ESSA SIG C02-WISH	2022	-	57,379	19,167	32,163	40,000	6,049
23057 - OD ESSA SIG C02-WISH	2023	390,000	500,000	92,081	114,576	170,817	293,343
22052 - OD ESSA SIG CO2-WHS	2022	-	292,982	135,661	20,290	212,822	137,030
23052 - OD ESSA SIG CO2-WHS	2023	500,000	400,000	142,169	28,891	160,770	228,940
22159 - SPECIAL EDUCATION STIPEND	2022	-	10,000	6,000	-	10,000	4,000
22169 - SPECIAL EDUCATION STIPEND PARAS	2022	-	5,000	5,000	-	5,000	-
21019 - TITLE 1 PART A 1003 SIG (BULKELEY)	2021	-	-	94	-	0	(94)
21017 - TITLE 1 PART A 1003 SIG (PARKVILLE)	2021	-	-	7,101	-	0	(7,101)
23011 - TITLE 1, PART D, NEG & DEL	2023	68,673	42,937	-	-	0	42,937
22110 - TITLE 2 PART A, TEACHERS	2022	170,400	313,094	165,872	244	0	146,978
23110 - TITLE 2 PART A, TEACHERS	2023	1,136,003	1,136,003	722,943	360	738,317	412,700
22116 - TITLE 3 PART A, ENGLISH LANGUAGE	2022	81,485	343,628	257,459	26,703	48,347	59,466
23115 - TITLE 3 PART A, ENGLISH LANGUAGE	2023	543,235	543,235	162,831	4,026	169,844	376,378
21010 - TITLE I IMPROVING BASIC PROGRAMS	2021	-	-	(41)	-	0	41
22010 - TITLE I IMPROVING BASIC PROGRAMS	2022	2,593,222	3,595,503	1,550,047	43,334	540,000	2,002,123
23010 - TITLE I IMPROVING BASIC PROGRAMS	2023	12,397,228	12,669,101	5,876,661	186,695	6,060,912	6,605,845
22127 - TITLE IV-A SOC SUPPT & ACAD ENRICH	2022	141,915	460,891	171,559	4,438	125,000	284,893
23127 - TITLE IV-A SOC SUPPT & ACAD ENRICH	2023	946,097	934,571	323,258	3,830	0	607,483
<b>Total Federal Grants:</b>		<b>29,710,517</b>	<b>88,087,864</b>	<b>42,938,772</b>	<b>8,272,221</b>	<b>25,770,588</b>	<b>36,876,871</b>





Special Fund Budget  
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Grant Name	Grant Year	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	YTD Expenditures	YTD Encumb/Committed	Year To Date Revenue	Balance
<b>State Grants:</b>							
22304 - ADULT EDUCATION - PROVIDER	2022	-	-	8,549	1,000	0	(9,549)
23304 - ADULT EDUCATION - PROVIDER	2023	1,729,660	1,810,566	1,033,474	29,659	1,207,044	747,433
23316 - ADULT EDUCATION CEE1-LITERACY	2023	110,228	112,211	74,807	37,404	0	-
23308 - ADULT EDUCATION CEE2 - URBAN	2023	6,076	6,461	-	6,461	79,115	-
22306 - ALLIANCE - GOVENORS TURNAROUND	2022	-	-	25,080	-	0	(25,080)
23306 - ALLIANCE - GOVENORS TURNAROUND	2023	27,740,159	25,904,562	15,179,351	857,244	16,697,671	9,867,968
22878 - CHILD HEALTH & DEVELOP INSTITUTE	2022	-	-	-	-	4,345	-
23229 - COMMISSIONER'S NETWORK S1 HPHS	2023	-	830,359	190,108	128,262	428,043	511,988
23228 - COMMISSIONER'S NETWORK S2-	2023	-	605,000	101,037	141,709	223,230	362,254
22271 - CSDE - TEAM MENTORSHIP PROGRAM	2022	-	-	-	-	41,583	-
23490 - CT DEPT OF PUBLIC HEALTH	2023	875,000	875,000	599,777	-	234,030	275,222
22507 - DEPT OF AG - CT GROWN 4 CT KIDS	2022	-	18,971	6,622	3,297	0	9,052
23496 - DEPT OF PUBLIC HEALTH - ORAL	2023	-	50,000	-	-	50,000	50,000
23224 - EXTENDED SCHOOL HOUR	2023	325,000	339,084	-	-	0	339,084
23200 - FAMILY RESOURCE CENTER PROGRAM	2023	508,250	508,625	-	-	0	508,625
23267 - FIRST ROBOTICS GRANT UHSSE	2023	-	6,250	-	-	0	6,250
23284 - INTERDIST MAGNET	2023	-	146,000	-	2,000	0	144,000
23280 - INTERDIST MAGNET	2023	-	1,619,420	9,461	4,000	0	1,605,959
23327 - MAGNET DEVELOPMENT & PLANNING	2023	-	61,000	44,889	11,505	0	4,606
23520 - MAGNET SCHOOL JOINT MAGNET	2023	850,000	850,000	573,090	-	292,518	276,910
22323 - MAGNET SCHOOL OPERATING GRANT	2022	-	-	47,135	570	0	(47,705)
23323 - MAGNET SCHOOL OPERATING GRANT	2023	56,546,141	48,786,160	30,984,246	746,920	36,049,031	17,054,994
22320 - OPEN CHOICE SLOTS (RECEIVING DIST)	2022	-	-	-	-	57,141	-
23320 - OPEN CHOICE SLOTS (RECEIVING DIST)	2023	150,000	150,000	80,445	-	0	69,555
23317 - PARENT TRUST FUND GRANT	2023	-	19,197	-	2,667	0	16,530
22218 - PRIORITY SCHOOL DISTRICTS	2022	-	-	2,305	-	0	(2,305)
23218 - PRIORITY SCHOOL DISTRICTS	2023	4,399,999	4,415,953	2,639,937	5,271	2,358,176	1,770,745
22618 - PSD FamilyFee Replacement SchReadl	2022	-	-	573	-	0	(573)
23227 - PSD-SUMMER SCHOOL	2023	375,000	389,859	388,893	-	194,930	966
23492 - SBHC-MATERNAL HEALTH & CHILD	2023	125,000	125,000	72,766	-	31,250	52,234
22615 - SCHOOL READINESS GRANT	2022	-	-	3,683	-	0	(3,683)
23615 - SCHOOL READINESS GRANT	2023	2,190,000	2,190,000	1,272,454	2,447	1,034,400	915,099
22428 - SCHOOL SECURITY GRANT	2022	-	123,360	-	-	0	123,360
23256 - SHEFF OC EDUCATIONAL	2023	-	7,200	-	-	0	7,200
23283 - SHEFF SETTLEMENT-OC	2023	-	134,225	31,923	-	0	102,302
23215 - STATE BILINGUAL EDUCATION	2023	216,080	393,539	183,869	-	0	209,670
22531 - STATE EDUCATION RESOURCE	2022	-	25,000	18,179	-	25,000	6,821
23498 - SUPPT FOR PREGNANT/PARENTING	2023	(400,000)	-	-	-	0	-
<b>Total State Grants:</b>		<b>95,746,693</b>	<b>90,603,001</b>	<b>63,672,654</b>	<b>1,980,416</b>	<b>59,007,506</b>	<b>34,949,931</b>






Special Fund Budget  
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Grant Name	Grant Year	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	YTD Expenditures	YTD Encumb/Committed	Year To Date Revenue	Balance
<b>Private/Foundation Grants/Fees:</b>							
22706 - BARR FOUNDATION G-II	2022	-	203,288	114,342	38,579	0	50,368
23706 - BARR FOUNDATION G-II	2023	50,000	100,000	17,285	70,434	100,000	12,281
23904 - Choral Club of Hartford	2023	-	-	-	-	56,983	-
22570 - CT COALITION AGAINST DOMESTIC	2022	-	1,000	288	-	1,000	712
22702 - DALIO FOUNDATION	2022	-	23,121	13,625	773	0	8,722
23702 - DALIO FOUNDATION	2023	-	31,000	651	6,234	31,000	24,115
22982 - FEE COLLECTION - PRE-K	2022	-	-	-	-	-44	-
23982 - FEE COLLECTION - PRE-K	2023	12,000	24,500	12,411	209	77,286	11,880
99950 - Grants Accounting Sundry	2099	-	-	(7,781,803)	-	0	7,781,803
22795 - HARTFORD FOUNDATION PUBLIC	2022	-	31,685	701	4,108	0	26,876
23795 - HARTFORD FOUNDATION PUBLIC	2023	-	13,500	7,901	3,900	13,500	1,699
22585 - INSURANCE BILLING - MEDICAID(SBCH)	2022	-	-	(1,004)	-	0	1,004
23585 - INSURANCE BILLING - MEDICAID(SBCH)	2023	2,904,628	2,904,628	1,779,665	-	283,814	1,124,962
23590 - INSURANCE BILLING - MEDICAL REIMB	2023	2,281,826	2,281,826	1,296,401	23,868	318,469	961,557
22803 - JEAN FRANK SCHOLARSHIP FUND	2022	-	43,000	-	-	0	43,000
23662 - L.E.A.P	2023	-	75,000	39,150	-	0	35,850
22662 - L.E.A.P.	2022	-	972,689	346,864	-	625,621	625,825
22810 - LAURA BUSH FOUNDATION / LIBRARIES	2022	-	5,000	5,000	-	5,000	-
22951 - MULTISOURCE - FOR SCHOOL	2022	-	2,000	1,525	-	0	475
23951 - MULTISOURCE - FOR SCHOOL	2023	-	2,690	757	12	4,690	1,920
19969 - PARTNERSHIP FUNDS (VARIOUS)	2019	-	-	1,659	-	0	(1,659)
22969 - PARTNERSHIP FUNDS (VARIOUS)	2022	-	-	132	-	0	(132)
23969 - PARTNERSHIP FUNDS (VARIOUS)	2023	-	11,787	-	-	6,000	11,787
22728 - PRATT & WHITNEY	2022	-	5,000	630	-	20,000	4,370
22752 - QUALVOICE LLC	2022	-	12,500	-	1,548	0	10,952
23891 - RISE AND SHINE CT	2023	-	2,500	-	-	2,500	2,500
23555 - SPECIAL EDUCATION EXCESS COST	2023	5,329,382	5,329,382	2,893,931	2,316,484	5,021,596	118,967
23884 - STOCKTON FARMER/MEGAN BRADLEY	2023	1,013	1,013	-	-	1,013	1,013
23751 - THE DICK'S SPORTING GOODS	2023	-	-	-	-	5,000	-
23531 - THE STATE EDUCATION RESOURCE	2023	-	-	-	-	2,500	-
22743 - TRAVELERS	2022	-	393,490	32,637	20,759	404,824	340,094
22987 - TUITION BILLING - SPECIAL EDUCATION	2022	1,490,000	2,536	28,409	-	63,588	(25,873)
23987 - TUITION BILLING - SPECIAL EDUCATION	2023	1,000,000	2,466,002	1,674,168	7,851	650,278	883,983
23966 - WISE ISIDORE & SELMA TRAVEL	2023	-	43,920	1,492	-	0	42,427
23707 - YOUTH COMMISSION MINI GRANT	2023	-	1,000	910	31	1,000	59
<b>Total Private/Foundation Grants/Fees:</b>		<b>13,068,849</b>	<b>14,984,057</b>	<b>387,729</b>	<b>2,494,790</b>	<b>6,330,610</b>	<b>12,101,539</b>
<b>Total All Grants:</b>		<b>138,525,959</b>	<b>193,574,922</b>	<b>96,899,156</b>	<b>12,747,426</b>	<b>91,108,704</b>	<b>83,928,340</b>



**MEMO**

**From:** Phillip J. Penn   
**To:** Dr. Leslie Torres-Rodriguez  
**Date:** May 1, 2023  
**Re:** COVID-19 Relief Grant Spending

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Hartford Public Schools expended or encumbered approximately \$8.4 million of our Federal COVID relief grants in the month of March, the highest monthly total recorded since we began tracking the data. Total expenditures over the life of the grants now stands at \$73.7 million, or roughly 48% of the total we were awarded. The table that follows summarizes that spending by grant:

<b>Grant</b>	<b>Spending Deadline</b>	<b>Total Grant Award</b>	<b>Total Spent or Encumbered</b>	<b>Change From 2/28/2023</b>	<b>Amount Remaining</b>
ESSER I/CARES Act	9/30/2022	\$10,314,679	\$10,289,326	\$0	\$0
ESSER II	9/30/2023	\$45,730,706	\$28,840,548	\$1,998,695	\$16,890,158
ARP/ESSER III	9/30/2024	<u>\$98,589,663</u>	<u>\$34,582,914</u>	<u>\$6,444,603</u>	<u>\$64,006,749</u>
<b>Total</b>		\$154,635,048	\$73,712,788	\$8,443,298	\$80,896,906

The higher rate of spending in March reflected three payroll periods during the month (compared with the normal two) and a lot of activity to enter requisitions by the internal March 31 deadline.

As I mentioned last month, Cabinet members will discuss potential reallocation of remaining ESSER funds for the 2023-24 year in our May 10 meeting. Decision made in that meeting (and any follow-on discussions) will in turn help guide strategic decisions of what roles and programs will need to be funded in the post-ESSER period. I have also been asked to join a State taskforce examining the post-ESSER fiscal cliff, which I'm hoping will provide some insight into the planning strategies that other districts are utilizing.

A breakdown of the expenditures in each grant by object code follows on the next three pages.

ESSER I/CARES ACT

Expenditures through 9/30/22

OBJECT	ACCOUNT DESCRIPTION	2020-21 EXPENDED	2021-22 EXPENDED	2022-23 EXPENDED	ENCUMBRANCES	TOTAL
511360	TEACHER-REG	45,828.44	0.00	0.00	0.00	45,828.44
511361	TEACHER-PT	0.00	143,706.39	0.00	0.00	143,706.39
511400	SOC WKR-REG	0.00	855,653.87	0.00	0.00	855,653.87
511401	SOC WKR-PT	0.00	396.00	0.00	0.00	396.00
512280	SUPPORTIVE STAFF-REG	200,940.33	288,156.61	0.00	0.00	489,096.94
512281	SUPPORTIVE STAFF-PT	0.00	1,326.92	0.00	0.00	1,326.92
512282	SUPPORTIVE STAFF-OT	0.00	3,256.25	0.00	0.00	3,256.25
512461	NURSE-PT	0.00	10,082.71	0.00	0.00	10,082.71
512562	SPEC POLICE OFF-OT	0.00	7,365.74	0.00	0.00	7,365.74
512591	FOOD SERVICE WORKER PT	53,823.43	55,747.30	0.00	0.00	109,570.73
512680	CUSTODIAN-REG	232,682.74	373,408.59	0.00	0.00	606,091.33
512682	CUSTODIAN-OT	37,052.09	55,038.59	0.00	0.00	92,090.68
529997	FRINGE BENEFITS-CERT	11,773.33	183,488.11	0.00	0.00	195,261.44
529998	FRINGE BENEFITS-NON-CER	206,584.97	287,025.56	0.00	0.00	493,610.53
533220	INSTR PROG IMPROVE SVS	310,750.00	13,000.00	0.00	0.00	323,750.00
533305	OTHER PROF TECH SVS	288,142.47	357,029.37	0.00	0.00	645,171.84
544300	MAINT & CUSTODIAL SERV	0.00	28,612.00	0.00	0.00	28,612.00
555301	POSTAGE	0.00	20,000.00	0.00	0.00	20,000.00
555303	INTERNET COMMUNICATIONS	382,838.93	429,660.59	0.00	0.00	812,499.52
555900	MISC PURCHASED SVS	10,683.00	0.00	0.00	0.00	10,683.00
566110	INSTRUCTIONAL SUPPLIES	306,590.08	147,000.83	0.00	0.00	453,590.91
566504	TECHNOLOGY RELATED SUPP	46,310.40	28,227.30	0.00	0.00	74,537.70
566909	SUPPLIES AND MATERIALS	575,561.09	166,037.29	0.00	0.00	741,598.38
577340	EQUIPMENT	91,749.00	73,353.80	0.00	0.00	165,102.80
577348	COMPUTER/TECH RELATED H	3,871,861.93	4,810.11	0.00	0.00	3,876,672.04
599999	INDIRECT - OVERHEAD	47,424.11	36,345.36	0.00	0.00	83,769.47
	<b>Expense Total</b>	<b>6,720,596.34</b>	<b>3,568,729.29</b>	<b>0.00</b>	<b>0.00</b>	<b>10,289,325.63</b>

ESSER II

Expenditures through 3/31/23

OBJECT	ACCOUNT DESCRIPTION	2021-22 EXPENDED	2022-23 EXPENDED	ENCUMBRANCES	TOTAL
511020	ADMINISTRATOR-REG	168,269.23	0.00	0.00	168,269.23
511021	ADMINISTRATOR-PT	0.00	0.00	0.00	0.00
511040	DIRECTOR/ASST-REG	0.00	0.00	0.00	0.00
511240	PRIN/VP-REG	111,660.27	312,154.92	0.00	423,815.19
511241	PRIN/VP - PT	26,134.66	18,025.76	0.00	44,160.42
511360	TEACHER-REG	4,513,501.51	191,149.76	0.00	4,704,651.27
511361	TEACHER-PT	314,768.42	314,334.67	0.00	629,103.09
511363	TEACHER-SUBS	0.00	63,371.92	0.00	63,371.92
511365	YCHR-STIPENDS & ATHLETI	525,553.66	44,610.18	0.00	570,163.84
511400	SOC WKR-REG	282,118.16	196.12	0.00	282,314.28
511997	BONUS CERTIFIED	545,400.00	0.00	0.00	545,400.00
512040	DIRECTOR/ASST-REG	76,846.15	52,899.08	0.00	129,745.23
512280	SUPPORTIVE STAFF-REG	339,535.89	158,172.43	0.00	497,708.32
512281	SUPPORTIVE STAFF-PT	43,065.23	58,770.60	0.00	101,835.83
512282	SUPPORTIVE STAFF - OT	956.19	7,490.81	0.00	8,447.00
512321	CLERICAL - PT	0.00	120.73	0.00	120.73
512322	CLERICAL - OT	0.00	3,170.72	0.00	3,170.72
512461	NURSE-PT	6,600.00	5,697.15	0.00	12,297.15
512462	NURSE - OT	8,052.24	0.00	0.00	8,052.24
512540	PARAPROFESSIONAL-REG	13,324.65	19,670.45	0.00	32,995.10
512541	PARAPROFESSIONAL-PT	48,269.50	6,671.60	0.00	54,941.10
512560	SPEC POLICE OFF-REG	12,652.22	0.00	0.00	12,652.22
512561	SPEC POLICE OFF-PT	17,238.00	0.00	0.00	17,238.00
512562	SPEC POLICE OFF-OT	41,841.04	21,197.09	0.00	63,038.13
512681	CUSTODIAL PART TIME	3,000.00	0.00	0.00	3,000.00
512682	CUSTODIAN-OT	19,278.46	17,322.36	0.00	36,600.82
512997	BONUS NON-CERTIFIED	250.00	141,572.00	0.00	141,822.00
529997	FRINGE BENEFITS-CERT	1,204,204.80	129,198.20	0.00	1,333,403.00
529998	FRINGE BENEFITS-NON-CER	199,551.34	120,833.35	0.00	320,384.69
533210	INSTR CONTRACT SVS	5,516,890.00	71,582.00	271,993.00	5,860,465.00
533220	INSTR PROG IMPROVE SVS	1,363,400.00	32,209.50	179,303.13	1,574,912.63
533230	PUPIL SVS: NON-PYRL SVS	1,516,110.00	0.00	0.00	1,516,110.00
533240	FIELD TRIPS	0.00	19,831.13	78,647.87	98,479.00
533250	PARENT ACTIVITIES	0.00	0.00	3,100.00	3,100.00
533303	STAFF DEVELOPMENT	0.00	5,439.00	1,688.00	7,127.00
533305	OTHER PROF TECH SVS	1,321,219.87	689,859.45	51,912.86	2,062,992.18
544038	RENTAL OF TABLES & CHAIRS	0.00	510.00	2,082.97	2,592.97
544300	MAINT & CUSTODIAL SERVICES	33,775.38	0.00	0.00	33,775.38
544410	RENTAL OF FACILITIES	48,000.00	0.00	0.00	48,000.00
544500	BUILDINGS & GROUNDS IMPROVEMENTS	0.00	0.00	25,055.00	25,055.00
555100	STUDENT TRANSP	993,731.30	1,551,987.39	31,314.25	2,577,032.94
555107	BUS TICKETS	0.00	0.00	11,985.75	11,985.75
555303	INTERNET COMMUNICATIONS	305,977.24	243,391.86	17,704.74	567,073.84
555400	ADVERTISEMENT	10,000.00	0.00	0.00	10,000.00
555900	MISC PURCHASED SVS	34,299.60	0.00	56,683.00	90,982.60
566110	INSTRUCTIONAL SUPPLIES	254,932.48	187,155.25	306,338.01	748,425.74
566113	TRAINING SUPPLIES	1,699.50	3,614.93	17,458.64	22,773.07
566130	MAINT & CUSTODIAL SUPPL	331,003.12	0.00	0.00	331,003.12
566504	TECHNOLOGY SUPPLIES	0.00	12,478.41	18,593.34	31,071.75
566903	ATHLETIC SUPPLIES	0.00	0.00	1,524.50	1,524.50
566904	AWARDS & INCENTIVES	48,067.12	178,431.99	146,681.44	373,180.55
566905	STUDENT UNIFORMS	0.00	8,234.04	37,936.13	46,170.17
566909	SUPPLIES AND MATERIALS	708,756.82	77,447.33	183,920.12	970,124.27
577340	EQUIPMENT	0.00	171,450.05	274,717.21	446,167.26
577341	FURNITURE/FIXTURES	0.00	47,249.50	134,885.45	182,134.95
577438	COMPUTER/TECH RELATED HARDWARE	13,848.00	589.98	26,018.42	40,456.40
588300	RELOCATION EXPENSE	13,838.99	26,379.30	0.00	40,218.29
588906	INCENTIVES FOR STAFF	16,932.10	67,753.78	37,624.52	122,310.40
599999	INDIRECT - OVERHEAD	786,602.20	0.00	0.00	786,602.20
	<b>Expense Total</b>	<b>21,841,155.34</b>	<b>5,082,224.79</b>	<b>1,917,168.35</b>	<b>28,840,548.48</b>

ARP/ESSER III

Expenditures through 3/31/23

OBJECT	ACCOUNT DESCRIPTION	2021-22	2022-23	ENCUMBRANCES	TOTAL
		EXPENDED	EXPENDED		
511020	ADMINISTRATOR-REG	187,500.08	283,846.00	0.00	471,346.08
511021	ADMINISTRATOR-PT	0.00	41,800.00	0.00	41,800.00
511040	DIRECTOR/ASST-REG	321,492.39	355,786.37	0.00	677,278.76
511041	DIRECTOR - PT	0.00	1,450.74	0.00	1,450.74
511240	PRIN/VP-REG	127,578.09	388,067.62	0.00	515,645.71
511241	PRIN/VP-PT	0.00	37,858.66	0.00	37,858.66
511360	TEACHER-REG	0.00	3,830,347.15	0.00	3,830,347.15
511361	TEACHER-PT	49,087.50	184,865.50	0.00	233,953.00
511363	TEACHER-SUBS	11,750.00	20,000.00	0.00	31,750.00
511365	TEACHER STIPENDS/ATHLETIC	0.00	294,750.00	0.00	294,750.00
511380	GUIDANCE COUNSELOR	0.00	33,730.33	0.00	33,730.33
511400	SOCIAL WKR-REG	0.00	862,796.15	0.00	862,796.15
511401	SOCIAL WKR-PT	0.00	2,340.00	0.00	2,340.00
511997	BONUS CERTIFIED	0.00	2,256,257.00	0.00	2,256,257.00
512180	MANAGER-REG	0.00	274,245.84	0.00	274,245.84
512280	SUPPORTIVE STAFF-REG	54,979.58	1,396,745.66	0.00	1,451,725.24
512281	SUPPORTIVE STAFF-PT	2,383.51	2,707.16	0.00	5,090.67
512320	CLERICAL - REG	0.00	4,526.00	0.00	4,526.00
512461	NURSE-PT	0.00	5,834.81	0.00	5,834.81
512540	PARAPROFESSIONAL-REG	0.00	313,861.46	0.00	313,861.46
512560	SPEC POLICE OFF-REG	0.00	28,086.95	0.00	28,086.95
512561	SPEC POLICE OFF-PT	0.00	8,621.65	0.00	8,621.65
512562	SPEC POLICE OFF-OT	0.00	54,714.21	0.00	54,714.21
512591	FOOD SERVICE WORKER-PT	0.00	158.72	0.00	158.72
512680	CUSTODIAN-REG	28,241.70	321,797.33	0.00	350,039.03
512997	BONUS NONCERTIFIED	0.00	768,121.10	0.00	768,121.10
529997	FRINGE BENEFITS-CERT	136,563.61	1,908,261.07	0.00	2,044,824.68
529998	FRINGE BENEFITS-NON-CER	35,010.46	1,095,419.33	0.00	1,130,429.79
533220	INSTR PROG IMPROVE SVS	189,929.30	89,469.49	94,308.31	373,707.10
533230	PUPIL SVS: NON-PAYROLL SERVICES	0.00	1,169,700.00	501,300.00	1,671,000.00
533240	FIELD TRIPS	0.00	1,560.00	389.40	1,949.40
533305	OTHER PROF TECH SVS	1,015,793.30	2,343,840.07	3,558,305.93	6,917,939.30
544300	MAINT & CUSTODIAL SERVICES	0.00	31,325.00	13,425.00	44,750.00
544410	RENTAL OF FACILITIES	0.00	120,000.00	0.00	120,000.00
544500	BUILDING & GROUNDS IMPROVE	0.00	701,396.00	164,903.00	866,299.00
555303	INTERNET COMMUNICATIONS	706,125.41	1,392,014.71	83,194.80	2,181,334.92
555900	MISC PURCHASED SVS	0.00	40,250.00	158.00	40,408.00
566110	INSTRUCTIONAL SUPPLIES	761,865.64	635,091.26	240,821.32	1,637,778.22
566113	TRAINING SUPPLIES	485,266.87	0.00	0.00	485,266.87
566130	MAINT & CUSTODIAL SUPP	0.00	190,492.75	201,571.25	392,064.00
566504	TECHNOLOGY RELATED SUPP	42,326.55	55,200.00	107,316.80	204,843.35
566904	AWARDS & INCENTIVES	0.00	9,022.25	34,004.02	43,026.27
566909	SUPPLIES & MATERIALS	28,761.70	6,194.19	0.00	34,955.89
577340	EQUIPMENT	0.00	114,173.48	207,000.00	321,173.48
577341	FURNITURE & FIXTURES	0.00	0.00	2,692.10	2,692.10
577348	COMPUTER/TECH RELATED H	2,535,282.74	734,849.47	73,562.00	3,343,694.21
588100	ORGANIZATION DUES AND FEES	0.00	7,500.00	0.00	7,500.00
599999	INDIRECT - OVERHEAD	160,948.30	0.00	0.00	160,948.30
	<b>Expense Total</b>	<b>6,880,886.73</b>	<b>22,419,075.48</b>	<b>5,282,951.93</b>	<b>34,582,914.14</b>

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

**To:** Municipal Accountability Review Board  
**From:** Kimberly Kennison  
**Subject:** Update on Sprague Subcommittee  
**Date:** May 15, 2023

The Sprague Subcommittee met on May 4, 2023.

Review, Discussion and Action Re: Board of Finance FY 2024 Proposed Budget and 5-Year Plan: Per the Subcommittee's request, the City revised the budget by increasing mill rate from 28.10 to 28.50 to build up the fund balance. This revised budget was approved by BOF on April 18<sup>th</sup>, but subject to public hearing, which is set for Monday, May 8<sup>th</sup>. Town's First Selectwoman provided an overview of the Budget with a 4.8% overall revenue increase and 4.3% expenditure increase compared to FY 2023 Budget. She also provided an overview of Town's FY2024 to FY 2028 5-Year Plan. She stated that the 5-Year Plan is conservative with zero increase of grand list from FY2025 to FY2028. The mill rate increased from 28.50 in FY 2024 to 31.75 in FY2028. Salaries increased 2% year over year.

Subcommittee has approved the motion to recommend Sprague's Board of Finance FY 2024 proposed Budget and 5-Year Plan to the Full MARB for Approval.

Ms. Blanchard gave the timeline of the FY 2024 Budget that the BOF will have a meeting on May 22<sup>nd</sup> to approve any adjustments recommended by MARB.

The next scheduled meeting of the Sprague Subcommittee is to be determined.



**MUNICIPAL ACCOUNTABILITY REVIEW BOARD  
MEMORANDUM**

**To:** Members of the Municipal Accountability Review Board  
**From:** Simon Jiang  
**Date:** April 24, 2023  
**Subject:** Town of Sprague FY 2024 Budget

**Background**

According to the MARB statute, the MARB has approval authority of certain elements of the annual budgets of Tier II municipalities, including approval of assumptions regarding state revenues, property tax revenues and mill rates. The statute also provides MARB with an opportunity for review and comment on the budget prior to adoption by the local legislative body. The Memorandum of Agreement for restructuring funds between OPM and the Town of Sprague requires the entire Town budget be approved by the MARB.

Based on the Feedback from the Sprague Subcommittee on March 23, 2023, Board of Finance adjusted the recommended budget on April 18, 2023. MARB action on the budget would ideally occur at the May MARB meeting based on a budget the Board of Finance submits to the Town Meeting/Referendum.

**Recommended FY 2024 Budget Review**

**Revenues**

Overall General Fund revenues increase by \$467,937 or 4.8%, over the adopted FY 2023 budget in the recommended FY 2024 budget. This net increase is driven by an increase in Property Taxes of \$342,395 and State Aid of \$154,279, and offset by a reduced Transfer In of bond premium (which coincides with scheduled bond interest payments).

**Revenue Summary**

<b>Category</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Adopted</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Recommended</b>	<b>Change vs FY 2023</b>	<b>Percent Change</b>
Property Taxes	6,241,789	6,568,716	6,567,457	6,911,111	342,395	5.5%
State Aid	3,250,916	3,119,484	3,213,277	3,274,231	154,747	4.8%
All Other Revenues	320,158	263,113	318,734	233,908	(29,205)	-9.1%
<b>Total Revenues</b>	<b>9,812,863</b>	<b>9,951,313</b>	<b>10,099,468</b>	<b>10,419,250</b>	<b>467,937</b>	<b>4.8%</b>

*Property Taxes*

Current Levy Tax Collections in the Recommended FY 2024 budget total \$6,487,606. This is an increase of \$356,890, or 5.8% over the FY 2023 levy. The Town underwent a scheduled property revaluation for the 2022 Grand List, which resulted in a 34.6% overall increase to the Grand List. This revaluation has driven a mill rate decrease of approximately 7.75 mills from 36.25 to 28.50 mill rate, however, still represents a tax levy increase.

<b>Current Levy (in millions)</b>				
	FY 2023 Adopted	Increase due to:		FY 2024 Proposed
		Grand List Growth	Mill Decrease (7.75)	
Current Levy	6.13	2.12	(1.76)	6.49

Property tax collections in the Recommended Budget are based on a tax collection rate of 97.0% which has been the budgeted collection rate for several years. The table below depicts the Town’s actual collection rates from FY 2019 to FY 2022, the preliminary actual rate for FY 2023, and budgeted rates for FY 2024.

	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Preliminary</b>	<b>FY 2024 Budgeted</b>
Tax Collection Rate						
Collection Rate	97.8%	97.7%	98.0%	97.7%	97.0%	97.0%

Collections on prior year taxes, interest and lien fees, and supplemental motor vehicle taxes are all budgeted at the same level as the current fiscal year.

*State Aid*

State Aid to municipalities comprises approximately one third of the Town’s operating revenue sources. The amounts budgeted in FY 2024 are consistent with the Governor’s mid-term budget, with one shift from the current year budget. . Beginning in FY 2023, the Town is no longer budgeting Town Aid Roads as a General Fund revenue. Rather, the Town Aid grant will be budgeted as a source revenue to the Capital Non-Recurring Fund which is the fund used by the Town for the majority of eligible road related capital projects. This will ensure an ongoing source of funding for eligible capital road work in the capital fund. Most other sources of State Aid are level funded in FY 2024 with modest increases in the Education Cost Sharing grant of \$25,328 and in the Motor Vehicle Transition grant of \$126,684.

*Other Revenue*

All other sources of revenue represent about 2% of General Fund revenues. Among the Other Revenue Sources in FY 2023 was the use of \$52,929 of bond premium from the September 2020 bond issue to be used as an offset to the scheduled Debt Service payments in FY 2023. In FY 2024 there will be no balance of bond premium available for this purpose, which the Town had prepared for.

**Expenditures**



Overall expenditures increase by \$424,795, or 4.3% in the Recommended FY 2024 budget. This net increase reflects a 6% increase in Education expenditures, an increase of 4.3% in Town operations, and a decrease of 8.8% in Debt Service and capital expenditures.

**Expenditure Summary**

Category	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Projected	FY 2024 Recommended	Change vs FY 2023	Percent Change
Town Operating	1,973,009	2,108,649	2,109,510	2,199,053	90,404	4.3%
Debt Service and CNR	873,875	891,475	891,475	812,675	(78,800)	-8.8%
Education	6,787,139	6,895,693	6,895,693	7,308,884	413,191	6.0%
<b>Total Expenditures</b>	<b>9,634,023</b>	<b>9,895,817</b>	<b>9,896,678</b>	<b>10,320,612</b>	<b>424,795</b>	<b>4.3%</b>

*Town Operations*

Budgeted expenditures for Town Operations reflect several significant adjustments, including the following:

- Additional funding for election costs: \$8,512
- Change in personnel in Highways: \$19,868
- Increase in building repairs and renovation expenses: \$12,000
- Change in allocation of audit costs (Water & Sewer): (\$7,150)
- Net increase in health insurance benefits costs: \$7,555
- Increase in unemployment compensation expense: \$12,000
- Increase in salary and fringe benefits for Resident Trooper: \$6,977
- Decrease in coordinator’s salary for Commission on Aging: (\$10,359)
- Increase in expenses for waste management: \$6,000

*Debt Service and Transfer to Capital Non-Recurring Fund*

Total Debt Service requirements decreased by \$18,800 based on scheduled payments.

In FY 2024, a transfer of \$17,000 is included for planned capital expenses. There is no transfer planned for the reduction of the deficit in the Capital Non-Recurring Fund for FY 2024 as the Town anticipates eliminating the deficit with its planned FY 2023 transfer and year-end estimated surplus.

*Education*

The Education budget represents an increase of \$413,191, or 6% over the current year budget. As explained in the Board of Education budget document, the FY 2024 Education budget reflects the combined effect of the following major budget drivers:

- Increases in the following accounts:
  - Regular Education Tuition – High School: \$101,657
  - Special Education Tuition – Public, High School: \$130,223
  - Special Education Tuition – Private, Elementary: \$39,304

- Transportation for Special Education: \$142,860
- Magnet School Tuition – Elementary (Regular & Special Educ.): \$38,885
- Group health Insurance - \$73,218
  
- Decreases in the following accounts:
  - Wages Paid to Teachers: \$62,736
  - Wages Paid to Instructional Assistants: \$73,088

The remaining Education accounts increase in the aggregate by a net \$23,868.





TOWN OF SPRAGUE  
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	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2021-2022		2022-2023		2022-2023		2023-2024		23-24 Bud \$	23-24 Bud %
85		<b>CAPITAL &amp; NON-RECURRING</b>											
86	Source	<b>CNR REVENUES</b>											
87	Bond10	Bond 10 year		-		-		-		-			0.0%
88	Bond15	Bond 15 year		-		-		-		-			0.0%
89	Bond20	Bond 20 year		-		-		-		-			0.0%
90	CNR	Capital & Non-Recurring Fund		-		-		-		-			0.0%
91	BFD	CNR - Baltic Fire Department Reserve Fund		-		-		-		-			0.0%
92	GF	Transfer from General Fund		-		-		-		17,000			100.0%
93	LOCIP	Local CIP		-		-		-		-			0.0%
94	OSF	Openspace Fund		-		-		-		-			0.0%
95	TAR	Town Aid for Roads		-		-		-		-			0.0%
96	FAD	Fundraisers and Donations		-		-		-		-			0.0%
97	GRANT	Grants		-		-		-		-			0.0%
98	OTH	Other		-		-		-		-			0.0%
99		<b>TOTAL CNR REVENUES</b>		-		-		-		17,000			100.0%
100													
101		<b>CNR EXPENDITURES</b>											
109													
110		<b>Major Grant Projects</b>											
119	Bond10	Hanover Reservoir Dredging and Dam Repair		-		-		-		-			
120													
121	OTH	Fish Ladder		-		-		-		-			
122													
123		<b>Town Facilities</b>											
134	CASH	Town Facilities Technology		6,000		3,000		3,000		3,000			
136	CASH	Library Technology, Equipment and Capital Improvements		-		-		-		3,000			
144													
145		<b>Town Reserve Fund Contributions</b>											
146	CASH	Transfer to Plan of C & D Reserve		3,000		4,000		4,000		4,000			
147	CASH	Transfer to Salary 27th Pay Period Reserve		3,000		3,000		3,000		-			
148	CASH	Transfer to Town Revaluation Reserve		10,000		7,000		7,000		7,000			
149													
150		<b>Public Works</b>											
151	Bond20	Tree Removal and Pruning		-		-		-		-			
152	GF	Tree Replacement		-		-		-		-			
153													
240		<b>Water and Sewer Authority</b>											
261	BOND	Water & Sewer Capital Upgrades		-		-		-		-			
271													
272													
273		<b>Fire Department</b>											
283	Bond10	Turn Out Gear		-		-		-		-			
299	GRANT	Retaining Wall		-		-		-		-			
309	Bond15	Ambulance - A524		-		-		-		-			
315	Bond20	Rescue - R-424		-		-		-		-			
316		<b>Total CNR Expenditures</b>		-		17,000		17,000		17,000			
317		<b>Less Total CNR Revenues</b>		-		-		-		(17,000)			
318		<b>Due from Tax Base (Acct #7360)</b>		22,000		17,000		17,000		-			-100.0%



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	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	23-24 Bud \$	23-24 Bud %				
319		<b>DETAIL BREAKDOWN OF GENERAL GOVERNMENT</b>											
320	6000	<b>BOARD OF SELECTMEN</b>	<b>84,435</b>	<b>83,550</b>	<b>83,625</b>	<b>85,327</b>		<b>1,777</b>	<b>2.1%</b>				
321	-1	First Selectman	40,804	41,621	41,621	42,452		831	2.0%				
322	-2	Selectman	1,200	1,200	1,200	1,200		-	0.0%				
323	-3	Selectman	1,200	1,200	1,200	1,200		-	0.0%				
324	-4	Office supplies, meetings, misc.	1,315	1,401	1,476	1,600		199	14.2%				
325	-5	Mileage	287	1,000	1,000	1,000		-	0.0%				
326	-6	Executive Assistant	39,629	37,128	37,128	37,874		746	2.0%				
327	-7	Stipends for Additional Board Participation	-	-	-	-		-	0.0%				
328													
329	6005	<b>ELECTIONS</b>	<b>11,480</b>	<b>22,110</b>	<b>22,110</b>	<b>31,105</b>		<b>8,995</b>	<b>40.7%</b>				
330	-1	Elections - Salaries	4,296	6,402	6,402	6,885		483	7.5%				
331	-2	Elections - Misc	7,184	15,708	15,708	24,220		8,512	54.2%				
332													
333	6010	<b>BOARD OF FINANCE</b>	<b>228</b>	<b>188</b>	<b>188</b>	<b>250</b>		<b>62</b>	<b>33.0%</b>				
334	-2	Town reports, supplies, brochures	228	188	188	250		62	33.0%				
335									0.0%				
336	6011	<b>AUDITING</b>	<b>17,250</b>	<b>25,850</b>	<b>25,850</b>	<b>18,700</b>		<b>(7,150)</b>	<b>-27.7%</b>				
337									0.0%				
338	6012	<b>BOOKKEEPER</b>	<b>30,571</b>	<b>30,253</b>	<b>30,253</b>	<b>30,840</b>		<b>587</b>	<b>1.9%</b>				
339	-1	Salary	29,745	29,353	29,353	29,940		587	2.0%				
340	-2	Support	826	900	900	900		-	0.0%				
341													
342	6015	<b>TAX ASSESSOR</b>	<b>23,791</b>	<b>24,635</b>	<b>24,635</b>	<b>24,891</b>		<b>256</b>	<b>1.0%</b>				
343	-1	Salary	22,387	22,835	22,835	23,291		456	2.0%				
344	-4	Travel expense	300	300	300	100		(200)	-66.7%				
345	-5	Education & Dues	-	-	-	-		-	0.0%				
346	-6	Sup. post., pricing manuals, repair/maint	1,104	1,500	1,500	1,500		-	0.0%				
347	-7	Mapping	-	-	-	-		-	0.0%				
348													
349	6025	<b>TAX COLLECTOR</b>	<b>27,534</b>	<b>30,207</b>	<b>30,634</b>	<b>30,928</b>		<b>721</b>	<b>2.4%</b>				
350	-1	Salary	27,035	27,607	27,607	28,158		535	2.0%				
351	-2	DMV Charge Delinquent MV	-	-	-	-		-	0.0%				
352	-4	Misc. supplies, school	365	700	700	700		-	0.0%				
353	-5	Postage	134	1,900	2,327	2,070		170	8.9%				
354													
355	6030	<b>TOWN TREASURER</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>		<b>-</b>	<b>0.0%</b>				
356									0.0%				
357	6035	<b>TOWN COUNSEL</b>	<b>47,883</b>	<b>48,000</b>	<b>48,000</b>	<b>46,500</b>		<b>(1,500)</b>	<b>-3.1%</b>				
358	-1	Town Counsel	42,063	45,000	45,000	45,000		-	0.0%				
359	-2	Financial Advisor	5,820	3,000	3,000	1,500		(1,500)	-50.0%				
360													
361	6040	<b>TOWN CLERK</b>	<b>53,501</b>	<b>54,938</b>	<b>54,938</b>	<b>56,013</b>		<b>1,075</b>	<b>2.0%</b>				
362	-1	Salary	50,558	51,569	51,569	52,600		1,031	2.0%				
363	-2	Office supplies, misc.	1,477	1,463	1,463	1,463		-	0.0%				
364	-3	Dog Licenses	133	350	350	350		-	0.0%				
365	-4	School	1,148	1,156	1,156	1,200		44	3.8%				
366	-5	Micro filming (security)	185	400	400	400		-	0.0%				
367													
368	6045	<b>TELEPHONE SERVICES/DSL/WEBSITE</b>	<b>12,508</b>	<b>12,169</b>	<b>12,169</b>	<b>14,592</b>		<b>2,423</b>	<b>19.9%</b>				
369													
370	6050	<b>POOL SECRETARIES</b>	<b>61,853</b>	<b>60,560</b>	<b>60,560</b>	<b>58,232</b>		<b>(2,328)</b>	<b>-3.8%</b>				
371	-1	Salary - Assistant Town Clerk	24,633	24,331	24,331	24,817		486	2.0%				
372	-2	Salary - Land Use Clerk	37,220	36,229	36,229	33,415		(2,814)	-7.8%				
373													
374	6055	<b>TOWN OFFICE BUILDING</b>	<b>50,673</b>	<b>42,776</b>	<b>44,815</b>	<b>56,677</b>		<b>13,901</b>	<b>32.5%</b>				
375	-1	Janitorial Services	9,159	9,900	9,900	9,900		-	0.0%				
376	-2	Supplies, Maintenance	1,423	2,000	2,000	2,000		-	0.0%				
377	-3	Heat Town Hall Facilities	11,848	14,000	14,000	15,000		1,000	7.1%				
378	-4	Lights Town Hall Facilities	11,535	11,876	11,876	12,777		901	7.6%				
379	-5	Repair & Renovation	16,708	5,000	7,039	17,000		12,000	240.0%				
380													
387	6100	<b>PLANNING &amp; ZONING COMMISSION</b>	<b>19,426</b>	<b>19,018</b>	<b>19,018</b>	<b>19,528</b>		<b>510</b>	<b>2.7%</b>				
388	-1	Zoning Enforcement Officer	7,370	7,518	7,518	7,668		150	2.0%				
389	-2	Technical Assistant-Planner	12,056	11,500	11,500	11,500		-	0.0%				
390	-5	Secretarial & Other Services	-	-	-	360		360	100.0%				
391													
392	6111	<b>LAND USE</b>	<b>387</b>	<b>500</b>	<b>500</b>	<b>500</b>		<b>-</b>	<b>0.0%</b>				
393													
394	6115	<b>ECONOMIC DEVELOPMENT</b>	<b>225</b>	<b>900</b>	<b>900</b>	<b>900</b>		<b>-</b>	<b>0.0%</b>				
395													





**TOWN OF SPRAGUE  
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	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2021-2022	2022-2023	2022-2023	2022-2023	2023-2024		2023-2024		23-24 Bud \$	23-24 Bud %
478	6620	<b>BUILDING OFFICIAL</b>		<b>20,761</b>	<b>22,660</b>	<b>22,660</b>	<b>22,660</b>	<b>23,065</b>		<b>23,065</b>		<b>405</b>	<b>1.8%</b>
479	-1	Salary		19,863	20,260	20,260	20,260	20,665		20,665		405	2.0%
480	-2	Mileage		-	800	800	800	800		800		-	0.0%
481	-3	Membership fees		145	250	250	250	250		250		-	0.0%
482	-6	Education, Training, Misc.		750	850	850	850	850		850		-	0.0%
483	-7	Office Supplies, Code volumes		3	500	500	500	500		500		-	0.0%
484													
485	6625	<b>BLIGHT ENFORCEMENT OFFICER</b>		<b>3,783</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,073</b>		<b>4,073</b>		<b>73</b>	<b>1.8%</b>
486	-1	Salary		3,627	3,700	3,700	3,700	3,773		3,773		73	2.0%
487	-2	Mileage		-	150	150	150	150		150		-	0.0%
488	-3	Postage		156	150	150	150	150		150		-	0.0%
489													
490	6700	<b>SANITATION &amp; WASTE REMOVAL</b>		<b>76,099</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>76,000</b>		<b>76,000</b>		<b>6,000</b>	<b>8.6%</b>
491	-2	Materials & Misc.		7,296	5,000	5,000	5,000	6,000		6,000		1,000	20.0%
492	-3	Recycling		68,803	65,000	65,000	65,000	70,000		70,000		5,000	7.7%
493													
494	6702	<b>WASTE MANAGEMENT</b>		<b>69,912</b>	<b>67,000</b>	<b>67,000</b>	<b>67,000</b>	<b>67,000</b>		<b>67,000</b>		-	<b>0.0%</b>
495													
496	6810	<b>COMMISSION ON AGING</b>		<b>61,118</b>	<b>67,756</b>	<b>52,397</b>	<b>52,397</b>	<b>58,111</b>		<b>58,111</b>		<b>(9,645)</b>	<b>-14.2%</b>
497	-1	Salary - Coordinator		29,970	30,359	15,000	15,000	20,000		20,000		(10,359)	-34.1%
498	-2	Municipal Agent		-	100	100	100	100		100		-	0.0%
499	-4	Office, supplies, misc.		1,509	1,250	1,250	1,250	1,300		1,300		50	4.0%
500	-5	Elevator contract		2,598	2,640	2,640	2,640	2,787		2,787		147	5.6%
501	-6	Programs		1,274	2,000	2,000	2,000	2,100		2,100		100	5.0%
502	-7	Van Driver/Bus Driver -1		76	3,500	3,500	3,500	3,500		3,500		-	0.0%
503	-7a	Van Driver/Bus Driver-2		21,751	20,907	20,907	20,907	21,324		21,324		417	2.0%
504	-8	Senior Center Aide		-	-	-	-	-		-		-	0.0%
505	-9	Vehicle Expenses		3,940	7,000	7,000	7,000	7,000		7,000		-	0.0%
506													
507	6950	<b>CAPITAL PROJECTS</b>		<b>6,093</b>	<b>24,700</b>	<b>24,700</b>	<b>24,700</b>	<b>24,700</b>		<b>24,700</b>		-	<b>0.0%</b>
508	-1	Repairs to Central Plant		3,078	6,000	6,000	6,000	6,000		6,000		-	0.0%
509	-2	Engineering Fees		3,015	18,700	18,700	18,700	18,700		18,700		-	0.0%
510													
511	7000	<b>PARKS &amp; PLAYGROUND (BoS)</b>		<b>1,106</b>	<b>750</b>	<b>822</b>	<b>822</b>	<b>1,200</b>		<b>1,200</b>		<b>450</b>	<b>60.0%</b>
512													
513	7002	<b>RECREATION COMMISSION</b>		-	-	-	-	-		-		-	<b>0.0%</b>
514	-1	Recreation Salaries		-	-	-	-	-		-		-	0.0%
515	-2	Recreation Supplies		-	-	-	-	-		-		-	0.0%
516													
517	7003	<b>RECREATION FACILITIES</b>		<b>1,601</b>	<b>1,825</b>	<b>1,825</b>	<b>1,825</b>	<b>1,825</b>		<b>1,825</b>		-	<b>0.0%</b>
518	-2	Electricity		1,601	1,825	1,825	1,825	1,825		1,825		-	0.0%
519													
520	7004	<b>RECREATION EVENTS</b>		<b>688</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>		<b>3,650</b>		-	<b>0.0%</b>
521	-1	Three Villages Fall Festival		177	2,000	2,000	2,000	2,000		2,000		-	0.0%
522	-2	Earth Day		17	400	400	400	400		400		-	0.0%
523	-3	Youth Year Long Activity		-	500	500	500	500		500		-	0.0%
524	-4	Shetucket River Festival		-	250	250	250	250		250		-	0.0%
525	-8	Other/Indoor Soccer		494	500	500	500	500		500		-	0.0%
526													
527	7005	<b>OTHER RECREATION PROGRAMS (BoS)</b>		-	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>		<b>1,250</b>		-	<b>0.0%</b>
528	-1	Sprague/Franklin/Canterbury Little League		-	1,250	1,250	1,250	1,250		1,250		-	0.0%
529													
530	7010	<b>GRIST MILL</b>		<b>14,910</b>	<b>17,650</b>	<b>17,650</b>	<b>17,650</b>	<b>17,840</b>		<b>17,840</b>		<b>190</b>	<b>1.1%</b>
531	-1	Supplies, Maintenance		235	850	850	850	940		940		90	10.6%
532	-2	Elevator Maintenance		2,855	3,000	3,000	3,000	3,000		3,000		-	0.0%
533	-3	Heat & Lights		8,235	9,000	9,000	9,000	9,100		9,100		100	1.1%
534	-4	Grist Mill Cleaner		3,585	4,800	4,800	4,800	4,800		4,800		-	0.0%
535													
536	7012	<b>HISTORICAL MUSEUM</b>		<b>304</b>	<b>2,384</b>	<b>2,384</b>	<b>2,384</b>	<b>2,384</b>		<b>2,384</b>		-	<b>0.0%</b>
537	-1	Museum Clerk		-	2,184	2,184	2,184	2,184		2,184		-	0.0%
538	-14	Sprague Historical Society		304	200	200	200	200		200		-	0.0%
539													
540	7015	<b>LIBRARY</b>		<b>78,867</b>	<b>85,215</b>	<b>85,215</b>	<b>85,215</b>	<b>88,725</b>		<b>88,725</b>		<b>3,510</b>	<b>4.1%</b>
541	-1	Librarian Assistant - 1		9,045	14,640	14,640	14,640	15,600		15,600		960	6.6%
542	-10	Library Director		32,349	29,011	29,011	29,011	29,591		29,591		580	2.0%
543	-11	Programs		2,505	2,500	2,500	2,500	2,500		2,500		-	0.0%
544	-12	Staff Development		205	500	500	500	500		500		-	0.0%
545	-13	State Library/iConn Membership		350	350	350	350	350		350		-	0.0%
546	-2	Books & DVDs		4,489	4,500	4,500	4,500	4,500		4,500		-	0.0%
547	-3	Supplies, misc.		2,054	2,054	2,054	2,054	2,054		2,054		-	0.0%
548	-4	Librarian Assistant - 4		10,987	14,640	14,640	14,640	15,600		15,600		960	6.6%
549	-5	Librarian Assistant -5		8,470	9,700	9,700	9,700	10,230		10,230		530	5.5%
550	-6	Librarian Assistant - 6		8,413	7,320	7,320	7,320	7,800		7,800		480	6.6%
551													



**TOWN OF SPRAGUE  
OPERATING BUDGET AND  
CAPITAL & NON-RECURRING ITEMS BUDGET**

**BOF Draft #2  
4.18.2023**

	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	23-24 Bud \$	23-24 Bud %
552	7100	<b>MISCELLANEOUS</b>		<b>11,094</b>	<b>55,575</b>	<b>68,975</b>	<b>70,847</b>					<b>15,272</b>	<b>27.5%</b>
553	-10	Newsletter - Salaries		-	600	2,000	3,000					2,400	400.0%
554	-11	Bank Fees		-	-	-	-					-	0.0%
555	-12	Newsletter- Misc.		742	500	500	1,072					572	114.4%
556	-2	War Memorial/Lords Bridge Gazebo		647	675	675	675					-	0.0%
557	-3	Cemeteries, Vets Graves		700	800	800	1,000					200	25.0%
558	-4	Contingent Fund		4,235	40,000	40,000	40,000					-	0.0%
559	-5	Memorial Day Celebration		989	1,000	1,000	1,100					100	10.0%
560	-6	Legal Ads		3,699	12,000	12,000	12,000					-	0.0%
561	-8	Unemployment Compensation		82	-	12,000	12,000					12,000	100.0%
562													
563	7150	<b>SPRAGUE WATER &amp; SEWER AUTHORITY</b>		<b>7,167</b>	<b>7,700</b>	<b>7,700</b>	<b>8,000</b>					<b>300</b>	<b>3.9%</b>
564	-1	Water & Sewer Public Services		7,167	7,700	7,700	8,000					300	3.9%
565													
566	7200	<b>COMPUTER SERVICE/OFFICE MACHINES</b>		<b>46,180</b>	<b>58,935</b>	<b>59,074</b>	<b>62,671</b>					<b>3,736</b>	<b>6.3%</b>
567	-1	Town Clerk		8,539	10,150	10,150	10,150					-	0.0%
568	-2	Tax Collector		9,533	10,250	10,250	10,808					558	5.4%
569	-3	Assessor/Building Inspector		13,545	15,737	15,737	18,394					2,657	16.9%
570	-4	Selectmen/Treasurer		545	1,000	1,000	1,000					-	0.0%
571	-5	Equipment Maintenance - Server Support		3,330	7,000	7,000	7,000					-	0.0%
572	-6	Supplies - Virus Renewal - Email Support		2,318	5,000	5,000	6,000					1,000	20.0%
573	-7	Paychex Services		3,857	3,500	3,500	4,100					600	17.1%
574	-8	Library Support		2,265	4,201	4,201	2,983					(1,218)	-29.0%
575	-9	Mail System		859	708	708	708					-	0.0%
576	-10	Fixed Asset Inventory		1,389	1,389	1,528	1,528					139	10.0%
577													
580		<b>OPERATING BUDGET</b>		<b>1,927,579</b>	<b>2,108,649</b>	<b>2,109,510</b>	<b>2,199,053</b>					<b>90,404</b>	<b>4.3%</b>
581													
582	7300	<b>DEBT - INTEREST PAYMENT</b>		<b>287,625</b>	<b>264,475</b>	<b>264,475</b>	<b>245,675</b>					<b>(18,800)</b>	<b>-7.1%</b>
583	-14	2005 Bonds; Land Acquisition and Roads		16,250	12,000	12,000	12,000					-	0.0%
584	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump		14,800	10,500	10,500	6,300					(4,200)	-40.0%
585	-16	2013 Bonds-Varioues Purposes		103,675	93,675	93,675	83,675					(10,000)	-10.7%
586	-17	2020 Bonds -Various Purposes		152,900	148,300	148,300	143,700					(4,600)	-3.1%
587													
588													
589	7305	<b>DEBT - PRINCIPAL PAYMENT</b>		<b>560,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>					-	<b>0.0%</b>
590	-14	2005 Bonds; Land Acquisition and Roads		85,000	80,000	80,000	80,000					-	0.0%
591	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump		110,000	105,000	105,000	105,000					-	0.0%
592	-16	2013 Bonds-Varioues Purposes		250,000	250,000	250,000	250,000					-	0.0%
593	-16	Note Payment		-	-	-	-					-	0.0%
594	-17	2020 Bonds - Various Purposes		115,000	115,000	115,000	115,000					-	0.0%
595													
596		<b>MEMO - TOTAL DEBT PAYMENT (INTEREST+ PRINCIPAL)</b>		<b>847,625</b>	<b>814,475</b>	<b>814,475</b>	<b>795,675</b>					<b>(18,800)</b>	<b>-2.3%</b>
597													
598	7360	<b>Operating Transfer CNR Fund</b>		<b>22,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>					-	<b>0.0%</b>
599	7370	<b>Transfer to Eliminate CNR Fund Deficit</b>		<b>413,077</b>	<b>60,000</b>	<b>60,000</b>	-					<b>(60,000)</b>	<b>-100.0%</b>
600	7400	<b>Non-Budgetary Expenditures</b>		-	-	-	-					-	<b>0.0%</b>
601	7600	<b>GAAP Accrued Payroll &amp; CWF</b>		-	-	-	-					-	<b>0.0%</b>
602		<b>Total General Town Expenditures</b>		<b>3,210,281</b>	<b>3,000,124</b>	<b>3,000,985</b>	<b>3,011,728</b>					<b>11,604</b>	<b>0.4%</b>
603	7500	<b>Total Board of Education Expenditures</b>		<b>6,573,845</b>	<b>6,895,693</b>	<b>6,895,693</b>	<b>7,308,884</b>					<b>413,191</b>	<b>6.0%</b>
604		<b>TOTAL SPRAGUE BUDGET</b>		<b>9,784,126</b>	<b>9,895,817</b>	<b>9,896,678</b>	<b>10,320,612</b>					<b>424,795</b>	<b>4.3%</b>
605													





**TOWN OF SPRAGUE  
OPERATING BUDGET AND  
CAPITAL & NON-RECURRING ITEMS BUDGET**

**BOF Draft #2  
4.18.2023**

	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2021-2022		2022-2023		2022-2023		2023-2024		23-24 Bud \$	23-24 Bud %
606		<b>REVENUES</b>											
607		<b>TAXES</b>		<b>6,288,356</b>		<b>6,568,716</b>		<b>6,567,457</b>		<b>6,911,111</b>		<b>342,395</b>	<b>5.2%</b>
608	5000-1	Current Taxes		5,801,710		6,130,716		6,130,716		6,487,606		356,890	5.8%
609	5000-2	Current Year Interest and Lien Fees		27,319		20,000		20,000		20,000		-	0.0%
610	5000-3	Prior Years Tax		122,959		125,000		125,000		125,000		-	0.0%
611	5000-4	Prior Years Interest & Lien Fees		37,996		35,000		35,000		35,000		-	0.0%
612	5000-5	Current Supplemental Motor Vehicle Tax		98,367		72,000		72,000		72,000		-	0.0%
613	5000-6	Firefighter Tax Abatement (contra)		-		(14,000)		(14,000)		(28,500)		(14,500)	103.6%
614	5000-7	PILOT Solar Farm/Fusion		200,005		200,000		200,000		200,005		5	0.0%
615	5000-8	Tax & Applic. Refunds (contra)		-		-		(1,218)		-		-	0.0%
616	5000-9	Tax Overpayments Ret'd (contra)		-		-		(41)		-		-	0.0%
617													
618		<b>STATE GRANTS - SCHOOL</b>		<b>2,666,678</b>		<b>2,682,435</b>		<b>2,693,092</b>		<b>2,707,763</b>		<b>25,328</b>	<b>0.9%</b>
619	5100-1	Education Block Grant (ECS)		2,666,678		2,682,435		2,693,092		2,707,763		25,328	0.9%
625													
626		<b>STATE GRANTS - LOCAL</b>		<b>592,207</b>		<b>437,049</b>		<b>520,185</b>		<b>566,468</b>		<b>129,419</b>	<b>29.6%</b>
627	5200-1	Telecomm. Property Grant Tax		4,696		4,500		5,569		5,569		1,069	23.8%
628	5200-2	Municipal Revenue Sharing Account (MRSA) Municipal Projects		386,528		386,528		386,528		386,528		-	0.0%
629	5200-3	Municipal Revenue Sharing (formerly Property Tax Relief Grant)		-		-		-		-		-	0.0%
630	5200-4	PILOT State Property		21,958		14,278		14,378		11,582		(2,696)	-18.9%
631	5200-5	Mashantucket Pequot Grant		17,479		17,479		17,479		17,479		-	0.0%
632	5200-6	Veterans Tax Relief		1,728		1,160		1,160		684		(476)	-41.0%
633	5200-7	Disability Exemption Reimbursement		699		761		761		599		(163)	0.0%
634	5200-8	Elderly Property Exemption/Freeze		-		-		-		-		-	0.0%
635	5200-10	Judicial 10th Circuit		1,265		1,000		1,000		1,000		-	0.0%
636	5200-11	SLA - Emergency Mgmt. Agency		-		2,800		2,800		2,800		-	0.0%
637	5200-13	State Police O/T Reimb (ref. 6600-2)		-		-		-		5,000		5,000	100.0%
638	5200-14	Town Aid Roads (TAR)		152,159		-		-		-		-	0.0%
639	5200-16	Elderly and Disabled Transportation Grant		5,695		8,543		8,543		8,543		-	0.0%
640	5200-18	Motor Vehicle Transition Grant		-		-		81,967		126,684		126,684	100.0%
641													
642		<b>LOCAL REVENUES</b>		<b>113,277</b>		<b>90,950</b>		<b>136,571</b>		<b>115,500</b>		<b>24,550</b>	<b>27.0%</b>
643	5300-1	Interest Income		5,620		1,500		35,000		20,000		18,500	1233.3%
644	5300-2	License & Permit Fees		1,240		1,000		1,300		1,200		200	20.0%
645	5300-3	Building Permit Fees		18,771		25,000		25,000		25,000		-	0.0%
646	5300-4	Dog License Fees		1,150		1,300		1,300		1,100		(200)	-15.4%
647	5300-5	Sundry Receipts		231		400		400		400		-	0.0%
648	5300-6	Recording Land Records , Maps, etc		19,210		10,000		10,000		12,000		2,000	20.0%
649	5300-8	Conveyance Tax		39,805		17,000		22,000		20,000		3,000	17.6%
650	5300-9	Copies-Fax Machine		7,288		5,000		5,000		5,500		500	10.0%
651	5300-10	Permit Fees, P&Z, Inland & Wetlands		740		3,500		10,000		3,500		-	0.0%
654	5300-13	Landfill Receipts		17,613		23,000		23,000		24,000		1,000	4.3%
655	5300-14	Newsletter		240		2,000		2,321		1,500		(500)	-25.0%
656	5300-15	Marriage Licenses		192		150		150		150		-	0.0%
657	5300-16	Sportsmans Licenses		100		150		150		150		-	0.0%
658	5300-17	Farmland Preservation		1,077		950		950		1,000		50	5.3%
659													
660		<b>MISC REVENUES</b>		<b>74,857</b>		<b>54,000</b>		<b>64,000</b>		<b>55,000</b>		<b>1,000</b>	<b>1.9%</b>
661	5400-1	SCRRA Subsidy		-		2,000		2,000		2,000		-	0.0%
664	5400-5	Other Revenues		16,565		-		10,000		-		-	0.0%
665	5400-6	Waste Management		58,292		52,000		52,000		53,000		1,000	1.9%
666													
667		<b>INTERGOVERNMENTAL TRANSFERS</b>		<b>67,055</b>		<b>65,234</b>		<b>65,234</b>		<b>63,408</b>		<b>(1,826)</b>	<b>-2.8%</b>
668	5500-1	Water Improvement - Principal S&W Dept.		-		-		-		-		-	0.0%
669	5500-2	Water Improvement - Interest S&W Dept.		-		-		-		-		-	0.0%
670	5500-3	Prin.Subsidy from S & W for Resv. Dam Proj.		45,000		45,000		45,000		45,000		-	0.0%
671	5500-4	Int. Subsidy from S & W for Resv. Dam Proj.		22,055		20,234		20,234		18,408		(1,826)	-9.0%
672	5500-5	Other		-		-		-		-		-	0.0%
673													
674		<b>OTHER MISC REVENUES</b>		<b>105,000</b>		<b>52,929</b>		<b>52,929</b>		<b>-</b>		<b>(52,929)</b>	<b>-100.0%</b>
675	5600	Non-Budgetary Income		-		-		-		-		-	0.0%
676	5700	Appro. from Undesig. Fund Balance		-		-		-		-		-	0.0%
677	5800	Transfer in from CNR: Capitalized Interest		105,000		52,929		52,929		-		(52,929)	-100.0%
678													
679		<b>TOTAL REVENUE</b>		<b>9,907,430</b>		<b>9,951,313</b>		<b>10,099,468</b>		<b>10,419,249</b>		<b>467,936</b>	<b>4.7%</b>
680													
681		<b>Total General Town Expenditures</b>		<b>3,210,281</b>		<b>3,000,124</b>		<b>3,000,985</b>		<b>3,011,728</b>		<b>11,604</b>	<b>0.4%</b>
682	7500	<b>Total Board of Education Expenditures</b>		<b>6,573,845</b>		<b>6,895,693</b>		<b>6,895,693</b>		<b>7,308,884</b>		<b>413,191</b>	<b>6.0%</b>
683		<b>TOTAL EXPENDITURES</b>		<b>9,784,126</b>		<b>9,895,817</b>		<b>9,896,678</b>		<b>10,320,612</b>		<b>424,795</b>	<b>4.3%</b>
684													
685		<b>SURPLUS / (SHORTFALL)</b>		<b>123,304</b>		<b>55,496</b>		<b>202,790</b>		<b>98,637</b>			
686													

## Town of Sprague 5-Year Plan: FY 2024-2028 Assumptions

### Summary Comparison of Major Assumptions to Previous 5-Year Plan

Assumptions	FY20 – FY24 Plan	FY21 – FY25 Plan	FY22 – FY26 Plan	FY23 – FY27 Plan	FY24 – FY28 Plan
Grand List Growth	FY20: 1.0% FY21 – FY24: 0%	FY21: 0.4% (Oct. '19 grand list) FY22 – FY25: 0%	FY22: 1.6% (Oct. '20 grand list) FY23 – FY26: 0%	FY23: 4.95% (Oct. '21 grand list) FY24–FY27: 0%	FY24: 34.60% (Oct. '22 grand list) FY25-FY28: 0%
Mill Rates	FY20: 34.75 FY21: 35.75 FY22: 36.25 FY23: 36.75 FY24: 37.25	FY20: 34.75 FY21: 35.75 FY22: 36.25 FY23: 36.75 FY24: 37.25 FY25: 37.75	FY20: 34.75 FY21: 35.75 FY22: 36.25 FY23: 36.75 FY24: 37.25 FY25: 37.75 FY26: 37.75	FY20: 34.75 FY21: 35.75 FY22: 36.00 FY23: 36.25 FY24: 36.75 FY25: 37.25 FY26: 37.75 FY27: 38.25	FY20: 34.75 FY21: 35.75 FY22: 36.00 FY23: 36.25 FY24: 28.50 FY25: 29.50 FY26: 30.25 FY27: 31.00 FY28: 31.75
Tax Collection Rate	97.00%	97.00%	97.00%	97.00%	97.00%
State Aid	ECS: Increase \$50,000/year Other: Level funding	No increases assumed for any sources of State Aid	No increases assumed for any sources of State Aid	No increases assumed for any sources of State Aid	ECS: Increase by 3% in FY25 and 2% in FY26-FY28 Other: Level funding
Salaries	2% per year	2% per year	TH Employees: 1% per year PW Employees: 2% per year	TH Employees: 1% per year PW Employees: 2% per year	2% per year
Resident Trooper Program	2% per year	2% per year	2% per year	2% per year	2% per year

## Town of Sprague 5-Year Plan: FY 2024-2028 Assumptions

### Summary Comparison of Major Assumptions to Previous 5-Year Plan *(Continued)*:

Employee Health	FY20: 8.9%  FY21-24: 5.0% per year	FY21: 6.3% (Partnership rate)  FY22-25: 7% per year	FY22: 3.0% (Partnership rate) plus anticipated changes in participation  FY23-26: 7% per year	FY23: 10.0% (Partnership rate) plus anticipated changes in participation  FY24-27: 7% per year	FY24: 8% (estimated rate) plus anticipated changes in participation  FY25-FY28: 6% per year
Other Insurances	5% per year	5% per year	5% per year	5% per year	6% per year
Education Expenditures	\$50,000 increase per year  (corresponds to ECS projection)	FY21: 3.0%  FY22-25: 1.3% per year	FY22: 1.5%  FY23-26: 1.5% per year	FY23: 1.6%  FY24-27: 1.5% per year	FY24: 5.99%  FY25-28: 2.75% per year

### Explanation of Major Assumptions

#### Grand List Growth

Grand List growth assumptions have been modified in the updated 5-Year Plan to reflect the revaluation and actual growth on the October 2022 grand list. The out-years of the plan assume no new grand list growth, based on input from the Town Assessor. This is consistent with the assumption in the previously adopted 5-Year Plan. Historical Grand List data is provided in the following table.

	FY 2019*	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
Net Grand List	Oct. 2017*	Oct. 2018	Oct. 2019	Oct. 2020	Oct. 2021	Oct. 2022*
Real Estate	134,625,910	134,799,230	134,741,044	135,738,596	136,396,874	191,178,029
Motor Vehicle	19,333,870	19,688,670	20,245,920	21,178,845	26,229,665	31,134,135
Personal Property	8,346,150	8,335,020	8,513,100	9,206,235	11,727,272	12,363,387
Total Net Assessment	162,305,930	162,822,920	163,500,064	166,123,676	174,353,811	234,675,551
Change vs Prior Year	-4.29%	0.32%	0.42%	1.60%	4.95%	34.60%

\* Revaluation

#### Mill Rates

The projected mill rates for FY 2024 through FY 2028 have been adjusted from the previously adopted 5-Year Plan due to the revaluation of the FY2024 Grand List. The mill rate for FY2024 decreases by 7.75

## Town of Sprague 5-Year Plan: FY 2024-2028 Assumptions

mills from the FY2023 mill rate, but still represents a tax increase to the median taxpayer. The mill rate for the final year of the plan is 31.75, representing a total increase of 3.25 mills or 11.4% over the FY2024 mill rate of 28.50.

<b>Projected Mill Rates</b>	<b>FY 2023</b>	<b>FY 2024*</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
Mill Rate	36.25	28.50	29.50	30.25	31.00	31.75

\* Revaluation

### Tax Collection Rate

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

	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Preliminary</b>	<b>FY 2024 Budgeted</b>
Tax Collection Rate					
Collection Rate	97.7%	98.0%	97.7%	97.0%	97.0%

### State Aid

State Aid is assumed to be level funded throughout the five year period, with the exception of the ECS. ECS is assumed to increase by 3% in FY2025 and 2% each year thereafter in the plan. The previous plan assumes the possibility of an economic downturn and will limit the State's ability to provide additional funding for the foreseeable future. The current plan assumes the same possibility for all funding with the exception of ECS as mentioned above.

### Salaries/Wages

Salary projections in FY 2024 represent the effect of a 2% wage increase for both Town Hall employees and Public Works based on their union contract. The out-years of the Plan assume wage increases of 2%.

### Resident Trooper

Resident Trooper expense in FY 2024 are based on guidance provided by State Police Troop E. Increases in subsequent years are projected at 2% per year to be consistent with annual increases.

### Employee Health Insurance

The Town participates in the State Partnership program for employee health insurance. For FY 2024, rates are based on the Partnership estimated rates which include an 8% rate increase in addition to anticipated increases in employee participation. Rates are assumed to increase by 6% per year in the out-years.

### Other Insurances

Other Insurances include general liability, property insurance and Workers Compensation. These insurances are assumed to increase by 6% per year.

## Town of Sprague 5-Year Plan: FY 2024-2028 Assumptions

Other Insurances	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY2022	Projected FY2023
Other Insurances	\$90,127	\$89,165	\$90,349	\$93,741	\$ 93,062	\$ 109,643

### Education Expenditures

Education Expenditures for FY 2024 increase by 5.99% based on the Recommended Budget. For FY 2025 – FY 2028, Education expenditures are assumed to increase by 2.75% per year. The table below depicts actual Education expenditures since FY 2015. With the exception of the budget overrun anomaly in FY 2018, year over year increases in Education expenditures have been under 2.5% per year through FY2022. For FY2023, the increase in projected Education expenditures appears larger due to the BOE returning approximately \$213,294 or 3.14% of its original budgeted expenditures for FY2022.

Fiscal Year	BOE Actual Expenditures	Change vs Prior Year
2015	\$ 6,009,968	
2016	\$ 6,118,467	1.8%
2017	\$ 6,231,500	1.8%
2018	\$ 7,008,180	12.5%
2019	\$ 6,248,091	-10.8%
2020	\$ 6,351,287	1.7%
2021	\$ 6,470,181	1.9%
2022	\$ 6,573,845	1.6%
2023	\$ 6,816,980	3.7%

Sources: FY2015-2022: Town Financial Statements  
FY 2023: Projected as of March 2023

### Transfer to CNR

Beginning in FY2025, in addition to the annual transfer of General Fund funds to CNR for specific long-term projects of \$17,000 (i.e. Plan of Conservation & Development, 27<sup>th</sup> Pay Period, Revaluation, etc.), the Town intends to transfer funds to the CNR fund to create a reserve for future capital projects and financing fees associated with those projects. The funds for this reserve will be funded from the annual 'savings' in FY2026 when the Town pays off two bond issues.

Fiscal Year	General Fund Transfer Amount	CNR Balance for Financing/ Reserve
2024	\$ -	\$ -
2025	\$ 50,000	\$ 50,000
2026	\$ 200,000	\$ 250,000
2027	\$ 200,000	\$ 450,000
2028	\$ 200,000	\$ 650,000



**TOWN OF SPRAGUE  
OPERATING BUDGET  
5-YEAR PLAN  
FY2024 - FY2028**

FY2024  
5-Year Plan Update  
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	A	B	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
		TOWN OF SPRAGUE													
		Actual	Projected				Year 1		Year 2		Year 3		Year 4		Year 5
		2021-2022	2022-2023				FY		FY		FY		FY		FY
							2023-2024		2024-2025		2025-2026		2026-2027		2027-2028
4		<b>EXPENDITURE TOTALS</b>													
178		<b>DETAIL BREAKDOWN OF GENERAL GOVERNMENT</b>													
179	6000	<b>BOARD OF SELECTMEN</b>													
180	-1	40,804	41,621				42,452		43,301		44,167		45,050		45,951
181	-2	1,200	1,200				1,200		1,200		1,200		1,200		1,200
182	-3	1,200	1,200				1,200		1,200		1,200		1,200		1,200
183	-4	1,315	1,476				1,600		1,600		1,600		1,260		1,260
184	-5	287	1,000				1,000		1,000		1,000		1,000		1,000
185	-6	39,629	37,128				37,874		38,631		39,404		40,192		40,996
186	-7	-	-				-		-		-		-		-
187															
188	6005	<b>ELECTIONS</b>													
189	-1	11,480	22,110				31,105		22,731		22,871		23,014		31,673
189	-1	4,296	6,402				6,885		7,023		7,163		7,306		7,453
190	-2	7,184	15,708				24,220		15,708		15,708		15,708		24,220
191															
192	6010	<b>BOARD OF FINANCE</b>													
193	-2	228	188				250		250		250		250		250
193	-2	228	188				250		250		250		250		250
194															
195	6011	<b>AUDITING</b>													
195		17,250	25,850				18,700		19,200		19,700		20,200		20,700
196															
197	6012	<b>BOOKKEEPER</b>													
197		30,571	30,253				30,840		31,439		32,050		32,673		33,308
198	-1	29,745	29,353				29,940		30,539		31,150		31,773		32,408
199	-2	826	900				900		900		900		900		900
200															
201	6015	<b>TAX ASSESSOR</b>													
201		23,791	24,635				24,891		25,357		25,832		26,317		26,811
202	-1	22,387	22,835				23,291		23,757		24,232		24,717		25,211
203	-4	300	300				100		100		100		100		100
204	-5	-	-				-		-		-		-		-
205	-6	1,104	1,500				1,500		1,500		1,500		1,500		1,500
206	-7	-	-				-		-		-		-		-
207															
208	6025	<b>TAX COLLECTOR</b>													
208		27,534	30,634				30,928		31,921		32,596		33,281		33,979
209	-1	27,035	27,607				28,158		28,721		29,296		29,881		30,479
210	-2	-	-				-		-		-		-		-
211	-4	365	700				700		700		700		700		700
212	-5	134	2,327				2,070		2,500		2,600		2,700		2,800
213															
214	6030	<b>TOWN TREASURER</b>													
214		2,400	2,400				2,400		2,400		2,400		2,400		2,400
215															
216	6035	<b>TOWN COUNSEL &amp; FINANCIAL ADVISOR</b>													
216		47,883	48,000				46,500		23,000		23,000		23,000		23,000
217	-1	42,063	45,000				45,000		20,000		20,000		20,000		20,000
218	-2	5,820	3,000				1,500		3,000		3,000		3,000		3,000
219															
220	6040	<b>TOWN CLERK</b>													
220		53,501	54,938				56,013		57,065		58,138		59,233		60,349
221	-1	50,558	51,569				52,600		53,652		54,725		55,820		56,936
222	-2	1,477	1,463				1,463		1,463		1,463		1,463		1,463
223	-3	133	350				350		350		350		350		350
224	-4	1,148	1,156				1,200		1,200		1,200		1,200		1,200
225	-5	185	400				400		400		400		400		400
226															
227	6045	<b>TELEPHONE SERVICES/DSL/WEBSITE</b>													
227		12,508	12,169				14,592		14,592		14,592		14,592		14,592
228															
229	6050	<b>POOL SECRETARIES</b>													
229		61,853	60,560				58,231		59,397		60,585		61,796		63,032
230	-1	24,633	24,331				24,817		25,313		25,820		26,336		26,863
231	-2	37,220	36,229				33,415		34,083		34,765		35,460		36,169
232															
233	6055	<b>TOWN OFFICE BUILDING</b>													
233		50,673	44,815				56,677		57,098		57,300		57,506		57,716
234	-1	9,159	9,900				9,900		10,098		10,300		10,506		10,716
235	-2	1,423	2,000				2,000		2,000		2,000		2,000		2,000
236	-3	11,848	14,000				15,000		15,000		15,000		15,000		15,000
237	-4	11,535	11,876				12,777		13,000		13,000		13,000		13,000
238	-5	16,708	7,039				17,000		17,000		17,000		17,000		17,000
239															
246	6100	<b>PLANNING &amp; ZONING COMMISSION</b>													
246		19,426	19,018				19,528		19,681		19,838		19,997		20,160
247	-1	7,370	7,518				7,668		7,821		7,978		8,137		8,300
248	-2	12,056	11,500				11,500		11,500		11,500		11,500		11,500
249	-5	-	-				360		360		360		360		360
250															
251	6111	<b>LAND USE</b>													
251		387	500				500		800		800		800		800
252															
253	6115	<b>ECONOMIC DEVELOPMENT</b>													
253		225	900				900		900		900		900		900
254															



**TOWN OF SPRAGUE  
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FY2024 - FY2028**

FY2024  
5-Year Plan Update  
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	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
255	6120	<b>CONSERVATION COMMISSION</b>	<b>299</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
256	-2	Training Workshop	-	100	100	100	100	100	100
257	-4	Miscellaneous, signage	299	1,000	1,000	1,000	1,000	1,000	1,000
258									
259	6150	<b>CONSERVATION/WETLANDS ENFORCEMENT OFFICER</b>	<b>4,700</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
260									
261	6200	<b>HIGHWAYS</b>	<b>413,976</b>	<b>403,303</b>	<b>424,796</b>	<b>428,979</b>	<b>434,267</b>	<b>439,659</b>	<b>445,160</b>
262	-1	General Maintenance	61,161	49,000	50,000	49,000	49,000	49,000	49,000
263	-2	Public works salaries	221,445	239,303	259,171	264,354	269,642	275,034	280,535
264	-3	Storm - Misc.o/t labor	24,345	28,000	28,000	28,000	28,000	28,000	28,000
265	-4	Boots & Clothing	1,987	2,500	3,125	3,125	3,125	3,125	3,125
266	-5	Storm - Materials	24,513	27,500	27,500	27,500	27,500	27,500	27,500
267	-6	Roadway Pavement Management	77,472	40,000	40,000	40,000	40,000	40,000	40,000
268	-7	Town Garage	2,703	8,000	8,000	8,000	8,000	8,000	8,000
269	-8	Stormwater Fees/Testing (Phase II)	-	8,500	8,500	8,500	8,500	8,500	8,500
270	-10	Drug & Alcohol Testing	350	500	500	500	500	500	500
271									
272	6202	<b>TREE MAINTENANCE</b>	<b>11,155</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
273	-1	Tree Warden	2,250	2,250	2,250	2,250	2,250	2,250	2,250
274	-2	Tree Warden - Training Seminars	285	350	350	350	350	350	350
275	-3	Tree Pruning, Removal, replacement	8,323	12,000	12,000	12,000	12,000	12,000	12,000
276	-4	Mileage	297	400	400	400	400	400	400
277									
278	6205	<b>STREET LIGHTING</b>	<b>16,053</b>	<b>20,500</b>	<b>22,831</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>
279	-1	Street Lighting	16,053	18,500	20,831	21,000	21,000	21,000	21,000
280	-2	Repairs	-	2,000	2,000	2,000	2,000	2,000	2,000
281									
282	6300	<b>SOCIAL SECURITY</b>	<b>53,782</b>	<b>56,880</b>	<b>58,244</b>	<b>59,409</b>	<b>60,597</b>	<b>61,809</b>	<b>63,045</b>
283									
284	6310	<b>DEFERRED COMPENSATION</b>	<b>16,512</b>	<b>15,479</b>	<b>17,502</b>	<b>17,677</b>	<b>17,854</b>	<b>18,032</b>	<b>18,213</b>
285									
286	6400	<b>REGIONAL PLANNING AGENCIES</b>	<b>38,355</b>	<b>40,161</b>	<b>42,173</b>	<b>42,182</b>	<b>42,182</b>	<b>42,182</b>	<b>42,182</b>
287	-1	TVCCA	1,000	1,100	1,210	1,210	1,210	1,210	1,210
288	-2	Council of Governments	1,641	1,632	1,632	1,641	1,641	1,641	1,641
289	-3	Soil & Water Conservation	300	368	300	300	300	300	300
290	-4	Womens Center	250	250	250	250	250	250	250
291	-5	Uncas Health District	19,956	19,956	21,417	21,417	21,417	21,417	21,417
292	-6	CT Conference of Municipalities	2,032	2,032	2,032	2,032	2,032	2,032	2,032
293	-7	Norwich Probate Court	2,101	2,199	2,411	2,411	2,411	2,411	2,411
294	-8	Council of Small Towns (COST)	725	975	975	975	975	975	975
295	-9	Quinebaug Walking Weekends	-	500	500	500	500	500	500
296	-10	SSAC of Eastern CT	300	300	300	300	300	300	300
297	-11	Southeastern CT Enterprise Region (SECTER)	1,044	1,038	1,335	1,335	1,335	1,335	1,335
298	-12	Regional Animal Control	9,006	9,811	9,811	9,811	9,811	9,811	9,811
299									
300	6500	<b>INSURANCE</b>	<b>212,152</b>	<b>272,119</b>	<b>278,707</b>	<b>295,342</b>	<b>312,976</b>	<b>331,668</b>	<b>351,481</b>
301	-1	General Town	31,002	36,440	32,137	34,065	36,109	38,276	40,572
302	-2	Fire Department	17,191	18,051	18,953	20,090	21,296	22,573	23,928
303	-4	Water & Sewer Plants	8,222	8,633	9,064	9,608	10,184	10,795	11,443
304	-5	CIRMA (Workers Comp.)	30,197	40,069	42,072	44,596	47,272	50,108	53,115
305	-6	Employee Medical Insurance	119,090	162,476	175,031	185,533	196,665	208,465	220,973
306	-7	Employee Insurance Waiver	6,450	6,450	1,450	1,450	1,450	1,450	1,450
307									
308	6600	<b>POLICE DEPARTMENT</b>	<b>182,748</b>	<b>192,876</b>	<b>200,283</b>	<b>204,168</b>	<b>208,130</b>	<b>212,172</b>	<b>216,294</b>
309	-1	Resident Trooper Program	178,113	182,006	188,983	192,763	196,618	200,550	204,561
310	-2	Overtime (See revenue account 5200-13)	-	5,000	5,000	5,000	5,000	5,000	5,000
311	-3	Dare Program	-	300	300	300	300	300	300
312	-4	Supplies & misc.	124	500	750	750	750	750	750
313	-5	School Crossing Guards	4,511	5,070	5,250	5,355	5,462	5,571	5,683
314									
315	6605	<b>FIRE DEPARTMENT</b>	<b>121,408</b>	<b>120,290</b>	<b>127,790</b>	<b>127,790</b>	<b>127,790</b>	<b>127,790</b>	<b>127,790</b>
316	-1	Vehicle Maintenance	17,793	24,000	26,500	26,500	26,500	26,500	26,500
317	-2	Fixed Expenses	48,062	36,300	38,800	38,800	38,800	38,800	38,800
318	-3	Truck Supplies	7,246	7,550	7,550	7,550	7,550	7,550	7,550
319	-4	Station Maintenance	8,129	11,200	11,200	11,200	11,200	11,200	11,200
320	-5	Training	15,328	14,500	17,000	17,000	17,000	17,000	17,000
321	-6	Business Expenses	12,693	14,140	14,140	14,140	14,140	14,140	14,140
322	-7	Equipment Maintenance	12,157	12,600	12,600	12,600	12,600	12,600	12,600
323	-8	Capital Expenses	-	-	-	-	-	-	-
324									
325	6610	<b>EMERGENCY MANAGEMENT/LEPC</b>	<b>3,986</b>	<b>4,030</b>	<b>4,030</b>	<b>4,030</b>	<b>4,030</b>	<b>4,030</b>	<b>4,030</b>
326	-1	Salary Director	2,200	2,200	2,200	2,200	2,200	2,200	2,200
327	-4	Capital Expenses	-	-	-	-	-	-	-
328	-5	Training Expense	643	500	500	500	500	500	500
329	-6	Equipment Maintenance	643	830	830	830	830	830	830
330	-8	Local Emergency Plan Chairperson (LEPC)	500	500	500	500	500	500	500
331									
332	6615	<b>FIRE MARSHAL/BURNING OFFICIAL</b>	<b>8,625</b>	<b>10,875</b>	<b>10,875</b>	<b>11,035</b>	<b>11,198</b>	<b>11,365</b>	<b>11,535</b>
333	-1	Salary	8,000	8,000	8,000	8,160	8,323	8,490	8,659
334	-2	Office expenses, education, misc.	-	2,250	2,250	2,250	2,250	2,250	2,250
335	-4	Burning Official	625	625	625	625	625	625	625
336									



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FY2024  
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	A	B	N	P	R	T	V	X	Z	
		TOWN OF SPRAGUE								
		Actual	Projected	FY	FY	FY	FY	FY	FY	
		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028		
337	6620	<b>BUILDING OFFICIAL</b>	<b>20,761</b>	<b>22,660</b>	<b>23,065</b>	<b>23,478</b>	<b>23,900</b>	<b>24,330</b>	<b>24,768</b>	
338	-1	Salary	19,863	20,260	20,665	21,078	21,500	21,930	22,368	
339	-2	Mileage	-	800	800	800	800	800	800	
340	-3	Membership fees	145	250	250	250	250	250	250	
341	-6	Education, Training, Misc.	750	850	850	850	850	850	850	
342	-7	Office Supplies, Code volumes	3	500	500	500	500	500	500	
343										
344	6625	<b>BLIGHT ENFORCEMENT OFFICER</b>	<b>3,783</b>	<b>4,000</b>	<b>4,073</b>	<b>4,148</b>	<b>4,225</b>	<b>4,304</b>	<b>4,384</b>	
345	-1	Salary	3,627	3,700	3,773	3,848	3,925	4,004	4,084	
346	-2	Mileage	-	150	150	150	150	150	150	
347	-3	Postage	156	150	150	150	150	150	150	
348										
349	6700	<b>SANITATION &amp; WASTE REMOVAL</b>	<b>76,099</b>	<b>70,000</b>	<b>76,000</b>	<b>76,000</b>	<b>76,000</b>	<b>76,000</b>	<b>76,000</b>	
350	-2	Materials & Misc.	7,296	5,000	6,000	6,000	6,000	6,000	6,000	
351	-3	Recycling	68,803	65,000	70,000	70,000	70,000	70,000	70,000	
352										
353	6702	<b>WASTE MANAGEMENT</b>	<b>69,912</b>	<b>67,000</b>	<b>67,000</b>	<b>67,000</b>	<b>67,000</b>	<b>67,000</b>	<b>67,000</b>	
354										
355	6810	<b>COMMISSION ON AGING</b>	<b>61,118</b>	<b>52,397</b>	<b>58,111</b>	<b>59,106</b>	<b>60,121</b>	<b>61,158</b>	<b>62,218</b>	
356	-1	Salary - Coordinator	29,970	15,000	20,000	20,400	20,808	21,224	21,649	
357	-2	Municipal Agent	-	100	100	100	100	100	100	
358	-4	Office, supplies, misc.	1,509	1,250	1,300	1,300	1,300	1,300	1,300	
359	-5	Elevator contract	2,598	2,640	2,787	2,885	2,986	3,090	3,198	
360	-6	Programs	1,274	2,000	2,100	2,100	2,100	2,100	2,100	
361	-7	Van Driver/Bus Driver -1	76	3,500	3,500	3,570	3,641	3,714	3,789	
362	-7a	Van Driver/Bus Driver-2	21,751	20,907	21,325	21,751	22,186	22,630	23,082	
363	-8	Senior Center Aide	-	-	-	-	-	-	-	
364	-9	Vehicle Expenses	3,940	7,000	7,000	7,000	7,000	7,000	7,000	
365										
366	6950	<b>CAPITAL PROJECTS</b>	<b>6,093</b>	<b>24,700</b>	<b>24,700</b>	<b>24,700</b>	<b>24,700</b>	<b>24,700</b>	<b>24,700</b>	
367	-1	Repairs to Central Plant	3,078	6,000	6,000	6,000	6,000	6,000	6,000	
368	-2	Engineering Fees	3,015	18,700	18,700	18,700	18,700	18,700	18,700	
369										
370	7000	<b>PARKS &amp; PLAYGROUND (BoS)</b>	<b>1,106</b>	<b>822</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	
371										
372	7002	<b>RECREATION COMMISSION</b>	-	-	-	-	-	-	-	
373	-1	Recreation Salaries	-	-	-	-	-	-	-	
374	-2	Recreation Supplies	-	-	-	-	-	-	-	
375										
376	7003	<b>RECREATION FACILITIES</b>	<b>1,601</b>	<b>1,825</b>	<b>1,825</b>	<b>1,825</b>	<b>1,825</b>	<b>1,825</b>	<b>1,825</b>	
377	-2	Electricity	1,601	1,825	1,825	1,825	1,825	1,825	1,825	
378										
379	7004	<b>RECREATION EVENTS</b>	<b>688</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>	
380	-1	Three Villages Fall Festival	177	2,000	2,000	2,000	2,000	2,000	2,000	
381	-2	Earth Day	17	400	400	400	400	400	400	
382	-3	Youth Year Long Activity	-	500	500	500	500	500	500	
383	-4	Shetucket River Festival	-	250	250	250	250	250	250	
384	-8	Other/Indoor Soccer	494	500	500	500	500	500	500	
385										
386	7005	<b>OTHER RECREATION PROGRAMS (BoS)</b>	-	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	
387	-1	Sprague/Franklin/Canterbury Little League	-	1,250	1,250	1,250	1,250	1,250	1,250	
388										
389	7010	<b>GRIST MILL</b>	<b>14,910</b>	<b>17,650</b>	<b>17,840</b>	<b>17,945</b>	<b>18,054</b>	<b>18,166</b>	<b>23,283</b>	
390	-1	Supplies, Maintenance	235	850	940	940	940	940	940	
391	-2	Elevator Maintenance	2,855	3,000	3,000	3,105	3,214	3,326	3,443	
392	-3	Heat & Lights	8,235	9,000	9,100	9,100	9,100	9,100	9,100	
393	-4	Grist Mill Cleaner	3,585	4,800	4,800	4,800	4,800	4,800	4,800	
394										
395	7012	<b>HISTORICAL MUSEUM</b>	<b>304</b>	<b>2,384</b>	<b>2,384</b>	<b>2,428</b>	<b>2,472</b>	<b>2,518</b>	<b>2,564</b>	
396	-1	Museum Clerk	-	2,184	2,184	2,228	2,272	2,318	2,364	
397	-14	Sprague Historical Society	304	200	200	200	200	200	200	
398										
399	7015	<b>LIBRARY</b>	<b>78,867</b>	<b>85,215</b>	<b>88,725</b>	<b>90,301</b>	<b>91,909</b>	<b>93,549</b>	<b>95,222</b>	
400	-1	Librarian Assistant - 1	9,045	14,640	15,600	15,912	16,230	16,555	16,886	
401	-10	Library Director	32,349	29,011	29,591	30,183	30,786	31,402	32,030	
402	-11	Programs	2,505	2,500	2,500	2,500	2,500	2,500	2,500	
403	-12	Staff Development	205	500	500	500	500	500	500	
404	-13	State Library/iConn Membership	350	350	350	350	350	350	350	
405	-2	Books & DVDs	4,489	4,500	4,500	4,500	4,500	4,500	4,500	
406	-3	Supplies, misc.	2,054	2,054	2,054	2,054	2,054	2,054	2,054	
407	-4	Librarian Assistant - 4	10,987	14,640	15,600	15,912	16,230	16,555	16,886	
408	-5	Librarian Assistant - 5	8,470	9,700	10,230	10,435	10,643	10,856	11,073	
409	-6	Librarian Assistant - 6	8,413	7,320	7,800	7,956	8,115	8,277	8,443	
410										





**TOWN OF SPRAGUE  
OPERATING BUDGET  
5-YEAR PLAN  
FY2024 - FY2028**

FY2024  
5-Year Plan Update  
First Draft  
4.18.2023

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
411	7100	MISCELLANEOUS	11,094	68,975	70,847	38,747	38,747	38,747	38,747
412	-10	Newsletter - Salaries	-	2,000	3,000	3,000	3,000	3,000	3,000
413	-11	Bank Fees	-	-	-	-	-	-	-
414	-12	Newsletter- Misc.	742	500	1,072	1,072	1,072	1,072	1,072
415	-2	War Memorial/Lords Bridge Gazebo	647	675	675	675	675	675	675
416	-3	Cemeteries, Vets Graves	700	800	1,000	1,000	1,000	1,000	1,000
417	-4	Contingent Fund	4,235	40,000	40,000	20,000	20,000	20,000	20,000
418	-5	Memorial Day Celebration	989	1,000	1,100	1,000	1,000	1,000	1,000
419	-6	Legal Ads	3,699	12,000	12,000	12,000	12,000	12,000	12,000
420	-8	Unemployment Compensation	82	12,000	12,000	-	-	-	-
421									
422	7150	SPRAGUE WATER & SEWER AUTHORITY	7,167	7,700	8,000	8,000	8,000	8,000	8,000
423	-1	Water & Sewer Public Services	7,167	7,700	8,000	8,000	8,000	8,000	8,000
424									
425	7200	COMPUTER SERVICE/OFFICE MACHINES	46,180	59,074	62,671	63,281	63,896	64,518	65,146
426	-1	Town Clerk	8,539	10,150	10,150	10,252	10,354	10,458	10,562
427	-2	Tax Collector	9,533	10,250	10,808	10,916	11,025	11,135	11,247
428	-3	Assessor/Building Inspector	13,545	15,737	18,394	18,578	18,764	18,951	19,141
429	-4	Selectmen/Treasurer	545	1,000	1,000	1,000	1,000	1,000	1,000
430	-5	Equipment Maintenance	3,330	7,000	7,000	7,070	7,141	7,212	7,284
431	-6	Supplies - Server Support - Virus Renewal	2,318	5,000	6,000	6,060	6,121	6,182	6,244
432	-7	Paychex Services	3,857	3,500	4,100	4,141	4,182	4,224	4,266
433	-8	Library Support	2,265	4,201	2,983	3,013	3,043	3,073	3,104
434	-9	Mail System	859	708	708	708	708	708	708
435	-10	Fixed Asset Inventory	1,389	1,528	1,528	1,543	1,559	1,574	1,590
436									
437	7255	SHARED SERVICES W/SCHOOL	-	-	-	-	-	-	-
438									
439		OPERATING BUDGET	1,927,579	2,109,510	2,199,052	2,172,535	2,211,495	2,251,584	2,307,064
440						-1.21%	1.79%	1.81%	2.46%
441	7300	DEBT - INTEREST PAYMENT	287,625	264,475	245,675	227,500	198,994	183,375	167,444
442	-14	2005 Bonds: Land Acquisition and Roads	16,250	12,000	12,000	12,000	-	-	-
443	-15	2009 Bonds: Roads, Roof, Fire Truck; ADA; Truck; Pump	14,800	10,500	6,300	2,100	-	-	-
444	-16	2013 Bonds-Variou Purposes	103,675	93,675	83,675	74,300	65,394	56,175	46,644
445	-17	2020 Bonds - Various Purposes	152,900	148,300	143,700	139,100	133,600	127,200	120,800
446									
447									
448	7305	DEBT - PRINCIPAL PAYMENT	560,000	550,000	550,000	550,000	410,000	410,000	410,000
449	-14	2005 Bonds: Land Acquisition and Roads	85,000	80,000	80,000	80,000	-	-	-
450	-15	2009 Bonds: Roads, Roof, Fire Truck; ADA; Truck; Pump	110,000	105,000	105,000	105,000	-	-	-
451	-16	2013 Bonds-Variou Purposes	250,000	250,000	250,000	250,000	250,000	250,000	250,000
452	-16	2020 Bonds - Various Purposes	115,000	115,000	115,000	115,000	160,000	160,000	160,000
453									
454			847,625	814,475	795,675	777,500	608,994	593,375	577,444
455									
456	7360	Operating Transfer CNR Fund	22,000	17,000	17,000	67,000	217,000	217,000	217,000
457	7370	Transfer to Eliminate CNR Fund Deficit	413,077	60,000	-	-	-	-	-
458	7400	Non-Budgetary Expenditures	-	-	-	-	-	-	-
459	7600	GAAP Accrued Payroll & CWF	-	-	-	-	-	-	-
460		Total General Town Expenditures	3,210,281	3,000,985	3,011,727	3,017,035	3,037,489	3,061,959	3,101,508
461	7500	Total Board of Education Expenditures	6,573,845	6,895,693	7,308,884	7,509,878	7,716,400	7,928,601	8,146,637
462		TOTAL SPRAGUE BUDGET	9,784,126	9,896,678	10,320,611	10,526,913	10,753,889	10,990,560	11,248,145
463									
464									



**TOWN OF SPRAGUE  
OPERATING BUDGET  
5-YEAR PLAN  
FY2024 - FY2028**

FY2024  
5-Year Plan Update  
First Draft  
4.18.2023

	A	B	N	P	R	T	V	X	Z
	TOWN OF SPRAGUE		Actual	Projected	FY	FY	FY	FY	FY
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
465		<b>REVENUES</b>							
466		<b>TAXES</b>	<b>6,288,356</b>	<b>6,567,457</b>	<b>6,911,111</b>	<b>7,138,746</b>	<b>7,309,472</b>	<b>7,480,199</b>	<b>7,650,925</b>
467	5000-1	Current Taxes	5,801,710	6,130,716	6,487,606	6,715,241	6,885,967	7,056,694	7,227,420
468	5000-2	Current Year Interest and Lien Fees	27,319	20,000	20,000	20,000	20,000	20,000	20,000
469	5000-3	Prior Years Tax	122,959	125,000	125,000	125,000	125,000	125,000	125,000
470	5000-4	Prior Years Interest & Lien Fees	37,996	35,000	35,000	35,000	35,000	35,000	35,000
471	5000-5	Current Supplemental Motor Vehicle Tax	98,367	72,000	72,000	72,000	72,000	72,000	72,000
472	5000-6	Firefighter Tax Abatement (contra)	-	(14,000)	(28,500)	(28,500)	(28,500)	(28,500)	(28,500)
473	5000-7	PILOT Solar Farm	200,005	200,000	200,005	200,005	200,005	200,005	200,005
474	5000-8	Tax & Applic. Refunds (contra)	-	(1,218)	-	-	-	-	-
475	5000-9	Tax Overpayments Ref'd (contra)	-	(41)	-	-	-	-	-
476									
477		<b>STATE GRANTS - SCHOOL</b>	<b>2,666,678</b>	<b>2,693,092</b>	<b>2,707,763</b>	<b>2,788,996</b>	<b>2,844,776</b>	<b>2,901,671</b>	<b>2,959,705</b>
478	5100-1	Education Block Grant (ECS)	2,666,678	2,693,092	2,707,763	2,788,996	2,844,776	2,901,671	2,959,705
485									
486		<b>STATE GRANTS - LOCAL</b>	<b>592,207</b>	<b>520,185</b>	<b>566,468</b>	<b>431,241</b>	<b>431,241</b>	<b>431,241</b>	<b>431,241</b>
487	5200-1	Telecomm. Property Grant Tax	4,696	5,569	5,569	5,569	5,569	5,569	5,569
488	5200-2	Munic. Rev. Sharing Account - Municipal Projects	386,528	386,528	386,528	386,528	386,528	386,528	386,528
489	5200-3	Munic. Rev. Sharing [formerly Property Tax Relief Grant]	-	-	-	-	-	-	-
490	5200-4	PILOT State Property	21,958	14,378	11,582	11,582	11,582	11,582	11,582
491	5200-5	Mashantucket Pequot Grant	17,479	17,479	17,479	17,479	17,479	17,479	17,479
492	5200-6	Veterans Tax Relief	1,728	1,160	684	684	684	684	684
493	5200-7	Disability Exemption Reimbursement	699	761	599	599	599	599	599
494	5200-8	Elderly Property Exemption/Freeze	-	-	-	-	-	-	-
495	5200-10	Judicial 10th Circuit	1,265	1,000	1,000	1,000	1,000	1,000	1,000
496	5200-11	SLA - Emergency Mgmt. Agency	-	2,800	2,800	2,800	2,800	2,800	2,800
497	5200-13	State Police O/T Reimb (ref. 6600-2)	-	-	5,000	5,000	5,000	5,000	5,000
498	5200-14	Town Aid Roads (TAR)	152,159	-	-	-	-	-	-
499	5200-16	Elderly and Disabled Transportation Grant	5,695	8,543	8,543	-	-	-	-
500	5200-18	Motor Vehicle Transition Grant	-	81,967	126,684	-	-	-	-
501									
502		<b>LOCAL REVENUES</b>	<b>113,277</b>	<b>136,571</b>	<b>115,500</b>	<b>108,500</b>	<b>108,500</b>	<b>108,500</b>	<b>108,500</b>
503	5300-1	Interest Income	5,620	35,000	20,000	10,000	10,000	10,000	10,000
504	5300-2	License & Permit Fees	1,240	1,300	1,200	1,200	1,200	1,200	1,200
505	5300-3	Building Permit Fees	18,771	25,000	25,000	25,000	25,000	25,000	25,000
506	5300-4	Dog License Fees	1,150	1,300	1,100	1,100	1,100	1,100	1,100
507	5300-5	Sundry Receipts	231	400	400	400	400	400	400
508	5300-6	Recording Land Records, Maps, etc	19,210	10,000	12,000	12,000	12,000	12,000	12,000
509	5300-8	Conveyance Tax	39,805	22,000	20,000	22,000	22,000	22,000	22,000
510	5300-9	Copies-Fax Machine	7,288	5,000	5,500	5,500	5,500	5,500	5,500
511	5300-10	Permit Fees, P&Z, Inland & Wetlands	740	10,000	3,500	3,500	3,500	3,500	3,500
512	5300-11	Reimbursement of Legal Fees	-	-	-	-	-	-	-
513	5300-12	Versailles Sewer Assessments	-	-	-	-	-	-	-
514	5300-13	Landfill Receipts	17,613	23,000	24,000	25,000	25,000	25,000	25,000
515	5300-14	Newsletter	240	2,321	1,500	1,500	1,500	1,500	1,500
516	5300-15	Marriage Licenses	192	150	150	150	150	150	150
517	5300-16	Sportsmans Licenses	100	150	150	150	150	150	150
518	5300-17	Farmland Preservation	1,077	950	1,000	1,000	1,000	1,000	1,000
519									
520		<b>MISC REVENUES</b>	<b>74,857</b>	<b>64,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
521	5400-1	SCRRA Subsidy	-	2,000	2,000	2,000	2,000	2,000	2,000
522	5400-3	Insurance Claims/Rebates	-	-	-	-	-	-	-
523	5400-4	Sale of Assets	-	-	-	-	-	-	-
524	5400-5	Other Revenues	16,565	10,000	-	-	-	-	-
525	5400-6	Waste Management	58,292	52,000	53,000	53,000	53,000	53,000	53,000
526									
527		<b>INTERGOVERNMENTAL TRANSFERS</b>	<b>67,055</b>	<b>65,234</b>	<b>63,408</b>	<b>61,718</b>	<b>60,134</b>	<b>58,482</b>	<b>56,754</b>
528	5500-1	Water Improvement - Principal S&W Dept.	-	-	-	-	-	-	-
529	5500-2	Water Improvement - Interest S&W Dept.	-	-	-	-	-	-	-
530	5500-3	Prin. Subsidy from S & W for Resv. Dam Proj.	45,000	45,000	45,000	45,000	45,000	45,000	45,000
531	5500-4	Int. Subsidy from S & W for Resv. Dam Proj.	22,055	20,234	18,408	16,718	15,134	13,482	11,754
532	5500-5	Other	-	-	-	-	-	-	-
533									
534		<b>OTHER MISC REVENUES</b>	<b>105,000</b>	<b>52,929</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
535	5600	Non-Budgetary Income	-	-	-	-	-	-	-
536	5700	Appro. from Undesig. Fund Balance	-	-	-	-	-	-	-
537	5800	Transfer in of Capitalized Interest for Bond Interest	105,000	52,929	-	-	-	-	-
538									
539		<b>TOTAL REVENUE</b>	<b>9,907,430</b>	<b>10,099,468</b>	<b>10,419,250</b>	<b>10,584,201</b>	<b>10,809,123</b>	<b>11,035,093</b>	<b>11,262,125</b>
540									
541		<b>Total General Town Expenditures</b>	<b>3,210,281</b>	<b>3,000,985</b>	<b>3,011,727</b>	<b>3,017,035</b>	<b>3,037,489</b>	<b>3,061,959</b>	<b>3,101,508</b>
542	7500	<b>Total Board of Education Expenditures</b>	<b>6,573,845</b>	<b>6,895,693</b>	<b>7,308,884</b>	<b>7,509,878</b>	<b>7,716,400</b>	<b>7,928,601</b>	<b>8,146,637</b>
543		<b>TOTAL EXPENDITURES</b>	<b>9,784,126</b>	<b>9,896,678</b>	<b>10,320,611</b>	<b>10,526,913</b>	<b>10,753,889</b>	<b>10,990,560</b>	<b>11,248,145</b>
544									
545		<b>SURPLUS / (SHORTFALL)</b>	<b>123,304</b>	<b>202,790</b>	<b>98,639</b>	<b>57,288</b>	<b>55,234</b>	<b>44,534</b>	<b>13,979</b>
546									
547		<b>MILL RATES</b>	<b>36.00</b>	<b>36.25</b>	<b>28.50</b>	<b>29.50</b>	<b>30.25</b>	<b>31.00</b>	<b>31.75</b>
548									

## Town of Sprague Budget Status as of March 31, 2023

### Summary

As of the end of March 2023, total revenues collected are 83% of the FY 2022/23 budgeted amount. This is slightly higher than total revenues collected for the same period in FY 2021/2022 which were 81% of the total budgeted amount.

Total expenditures as of 3/31/23 are at 71% of budget. This is on par with expenditures for the same period in FY 2021/22 which were 70% of the budget.

<i>Budget Category</i>	FY 2022/2023			Same Period Prior Year
	Budget	Year to Date	Year to Date %	
Property Taxes	6,568,716	6,482,606	99%	100%
State Education Grants	2,682,435	1,346,546	50%	50%
Other State Grants	437,049	200,482	46%	34%
Other Revenue	263,113	257,221	98%	90%
<b>Total General Fund Revenues</b>	<b>9,951,313</b>	<b>8,286,855</b>	<b>83%</b>	<b>81%</b>
Town/Municipal Expenditures	3,000,124	2,073,953	69%	74%
Board of Education Expenditures	6,895,693	4,954,588	72%	69%
<b>Total General Fund Expenditures</b>	<b>9,895,817</b>	<b>7,028,541</b>	<b>71%</b>	<b>70%</b>

The attached Budget vs. Actual report provides a detailed report of all revenues and expenditures as of the end of March. At this time, on the revenue side, one significant positive variance is expected for interest income in the amount of approximately \$58,500. On the expenditure side, no major variances are noted.

### Revenues

Property Taxes are the largest revenue source to the Town, representing 66.0% of total revenues. Collections on Property Taxes for the period to March 31, 2023 of the current fiscal year are at 99% of the budgeted amount. This is one par with the prior year property tax revenue collections which were 100% of the budgeted amount.

State Grants make up 31.3% of total budgeted revenues. As of the end of March 2023, the Town has received 50% of its budgeted State grant revenue. This is slightly higher than the 47% collected in the same period in the prior year mainly due to the current year receipt of the Motor Vehicle Transition grant.

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise approximately 2.64% of total budgeted revenues. Current year collections on these sources total \$257,221 and are at 98% of the total budgeted amount. Collections in the prior year were 90% of the budgeted amount. The increase in the current year is mostly due to the increased amount of interest income received.

### Expenditures

Departmental and other operating expenditures as of March 2023 tend to range between 64% and 72% with a few exceptions where year-to-date expenditures don't fall into that range. In most cases, Town current year expenditures are comparable to last fiscal year's expenditures for the same period with no major outliers.

Payments for memberships on regional agencies (82% year-to-date), insurance premiums (80% year-to-date) and maintenance contracts (69% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (100% year-to-date) and interest (98% year-to-date) are scheduled payments that do not necessarily occur evenly throughout the fiscal year.

Year to date expenditures by the Board of Education total \$4,954,588 or 72% of total budget. For the same period last fiscal year, Board of Education expenditures were 69% 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 2022 through March 2023

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Jan 2023	Feb 2023	Mar 2023	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
<b>Ordinary Income/Expense</b>													
<b>Income</b>													
<b>5000 - Taxes</b>													
5000-1 - Current Taxes	1,831,646	71,625	71,797	6,130,716	6,092,067	(38,649)	99%	100%	6,130,716	6,130,716	-	100%	
5000-2 - Current Interest & Lien Fees	1,091	3,775	6,182	20,000	23,067	3,067	115%	105%	25,000	20,000	5,000	125%	
5000-3 - Prior Year Tax	3,050	4,871	7,271	125,000	82,704	(42,296)	66%	76%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	1,096	1,173	9,282	35,000	29,328	(5,672)	84%	82%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	51,561	7,553	-	72,000	61,176	(10,824)	85%	124%	72,000	72,000	-	100%	
5000-6 - Firefighter Tax Abatement	-	-	-	(14,000)	-	14,000	0%	0%	(14,000)	(14,000)	-	100%	
5000-7 - PILOT Solar Farm	-	5	-	200,000	200,005	5	100%	100%	200,005	200,000	5	100%	
5000-8 - Tax & Applic. Refunds (contra)	-	(20)	(216)	-	(1,454)	(1,454)	100%	100%	(1,454)	-	(1,454)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	(4,246)	-	-	(4,287)	(4,287)	100%	100%	(4,287)	-	(4,287)	100%	
<b>Total 5000 - Taxes</b>	<b>1,888,444</b>	<b>84,736</b>	<b>94,316</b>	<b>6,568,716</b>	<b>6,482,606</b>	<b>(86,110)</b>	<b>99%</b>	<b>100%</b>	<b>6,567,980</b>	<b>6,568,716</b>	<b>(736)</b>	<b>100%</b>	
<b>5100 - State Grants-School</b>													
5100-1 - ECS - Assis. to Towns for Educ.	673,273	-	-	2,682,435	1,346,546	(1,335,889)	50%	50%	2,682,435	2,682,435	-	100%	
<b>Total 5100 - State Grants-School</b>	<b>673,273</b>	<b>-</b>	<b>-</b>	<b>2,682,435</b>	<b>1,346,546</b>	<b>(1,335,889)</b>	<b>50%</b>	<b>50%</b>	<b>2,682,435</b>	<b>2,682,435</b>	<b>-</b>	<b>100%</b>	
<b>5200 - State Grants-Local</b>													
5200-1 - Telecomm. Property Tax Grant	-	-	-	4,500	-	(4,500)	0%	90%	4,500	4,500	-	100%	
5200-10 - Judicial 10th Circuit Court	-	375	-	1,000	900	(100)	90%	50%	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	-	-	-	-	-	-	0%	100%	-	-	-	0%	
5200-16 - Elderly & Disabled Transp Grant	-	-	-	8,543	2,848	(5,695)	33%	67%	2,848	8,543	(5,695)	33%	
5200-18 - Motor Vehicle Transition Grant	-	-	-	-	81,967	81,967	100%	0%	81,967	-	81,967	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	-	-	386,528	86,880	(299,648)	22%	2%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	-	-	-	14,278	14,378	100	101%	232%	14,378	14,278	100	101%	
5200-5 - Mashantucket Pequot Grant	-	-	5,826	17,479	11,652	(5,827)	67%	67%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	-	-	-	1,160	1,160	-	100%	92%	1,160	1,160	-	100%	
5200-7 - Disability Exemption Reimb.	-	-	-	761	697	(64)	92%	80%	697	761	(64)	92%	
<b>Total 5200 - State Grants-Local</b>	<b>-</b>	<b>375</b>	<b>5,826</b>	<b>437,049</b>	<b>200,482</b>	<b>(236,567)</b>	<b>46%</b>	<b>34%</b>	<b>513,357</b>	<b>437,049</b>	<b>76,308</b>	<b>117%</b>	
<b>5300 - Local Revenues</b>													
5300-1 - Interest Income	6,285	8,298	9,796	1,500	47,388	45,888	3159%	70%	60,000	1,500	58,500	4000%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	22	-	-	3,500	7,977	4,477	228%	13%	10,000	3,500	6,500	286%	
5300-13 - Landfill Receipts	2,705	2,157	2,122	23,000	20,915	(2,085)	91%	49%	23,000	23,000	-	100%	
5300-14 - Newsletter Ads	-	-	-	2,000	2,321	321	116%	12%	2,321	2,000	321	116%	
5300-15 - Marriage Licenses	-	-	16	150	128	(22)	85%	107%	150	150	-	100%	
5300-16 - Sportsmans Licenses	9	13	-	150	56	(94)	37%	47%	150	150	-	100%	
5300-17 - Farmland Preservation	108	48	117	950	690	(260)	73%	82%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	60	280	560	1,000	1,995	995	200%	76%	2,200	1,000	1,200	220%	
5300-3 - Building Inspector Fees	2,370	540	523	25,000	16,803	(8,197)	67%	45%	25,000	25,000	-	100%	
5300-4 - Dog License Fees	14	30	14	1,300	472	(828)	36%	20%	1,300	1,300	-	100%	
5300-5 - Sundry Receipts, faxes, etc	-	-	-	400	29	(371)	7%	20%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,232	672	1,381	10,000	9,348	(652)	93%	145%	10,000	10,000	-	100%	
5300-8 - Conveyance Tax	4,630	2,311	1,063	17,000	23,892	6,892	141%	164%	22,000	17,000	5,000	129%	
5300-9 - Copies	315	506	279	5,000	3,593	(1,407)	72%	98%	5,000	5,000	-	100%	
<b>Total 5300 - Local Revenues</b>	<b>17,750</b>	<b>14,855</b>	<b>15,871</b>	<b>90,950</b>	<b>135,607</b>	<b>44,657</b>	<b>149%</b>	<b>81%</b>	<b>162,471</b>	<b>90,950</b>	<b>71,521</b>	<b>179%</b>	
<b>5400 - Misc Revenues</b>													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	100	220	600	-	10,464	10,464	100%	100%	10,464	-	10,464	100%	
5400-6 - Waste Management	2,776	8,698	2,703	52,000	45,916	(6,084)	88%	66%	52,000	52,000	-	100%	
<b>Total 5400 - Misc Revenues</b>	<b>2,876</b>	<b>8,918</b>	<b>3,303</b>	<b>54,000</b>	<b>56,380</b>	<b>2,380</b>	<b>104%</b>	<b>83%</b>	<b>64,464</b>	<b>54,000</b>	<b>10,464</b>	<b>119%</b>	
<b>5500-3 - Resv. Dam Proj. - Prinp. S&amp;W</b>	-	-	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
<b>5500-4 - Resv. Dam Proj. - Int. W &amp; S</b>	-	-	-	20,234	20,234	-	100%	94%	20,234	20,234	-	100%	
<b>5800 - Transfer in of Capitalized Interest for Bond</b>	-	-	-	52,929	-	(52,929)	0%	0%	52,929	52,929	-	100%	
<b>Total Income</b>	<b>2,582,343</b>	<b>108,884</b>	<b>119,316</b>	<b>9,951,313</b>	<b>8,286,855</b>	<b>(1,664,458)</b>	<b>83%</b>	<b>81%</b>	<b>10,108,870</b>	<b>9,951,313</b>	<b>157,557</b>	<b>102%</b>	
<b>Gross Profit</b>	<b>2,582,343</b>	<b>108,884</b>	<b>119,316</b>	<b>9,951,313</b>	<b>8,286,855</b>	<b>(1,664,458)</b>	<b>83%</b>	<b>81%</b>	<b>10,108,870</b>	<b>9,951,313</b>	<b>157,557</b>	<b>102%</b>	

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July 2022 through March 2023

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Jan 2023	Feb 2023	Mar 2023	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	3,202	3,202	3,202	41,621	30,418	(11,203)	73%	74%	41,621	41,621	-	100%	
6000-2 · Selectman 2	100	100	100	1,200	900	(300)	75%	75%	1,200	1,200	-	100%	
6000-3 · Selectman 3	100	100	100	1,200	900	(300)	75%	75%	1,200	1,200	-	100%	
6000-4 · Selectman Office Sup, Misc.	155	(134)	-	1,401	1,342	(59)	96%	104%	1,342	1,401	(59)	96%	
6000-5 · Selectman - Mileage	-	-	-	1,000	-	(1,000)	0%	7%	1,000	1,000	-	100%	
6000-6 · Selectman Executive Assistant	3,315	2,887	2,856	37,128	27,658	(9,470)	74%	82%	37,128	37,128	-	100%	
<b>Total 6000 · Board of Selectmen</b>	<b>6,872</b>	<b>6,155</b>	<b>6,258</b>	<b>83,550</b>	<b>61,218</b>	<b>(22,332)</b>	<b>73%</b>	<b>77%</b>	<b>83,491</b>	<b>83,550</b>	<b>(59)</b>	<b>100%</b>	
<b>6005 · Elections</b>													
6005-1 · Election Salaries	202	91	487	6,402	4,055	(2,347)	63%	48%	6,402	6,402	-	100%	
6005-2 · Election Misc.	116	90	550	15,708	10,087	(5,621)	64%	43%	15,708	15,708	-	100%	
<b>Total 6005 · Elections</b>	<b>318</b>	<b>181</b>	<b>1,037</b>	<b>22,110</b>	<b>14,142</b>	<b>(7,968)</b>	<b>64%</b>	<b>45%</b>	<b>22,110</b>	<b>22,110</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	-	-	6,050	25,850	15,050	(10,800)	58%	67%	25,850	25,850	-	100%	
<b>6012 · Bookkeeper</b>													
6012-1 · Bookkeeper - Salary	2,249	2,358	2,209	29,353	21,864	(7,489)	74%	78%	29,353	29,353	-	100%	
6012-2 · Bookkeeper-Support	-	-	510	900	510	(390)	57%	39%	900	900	-	100%	
<b>Total 6012 · Bookkeeper</b>	<b>2,249</b>	<b>2,358</b>	<b>2,719</b>	<b>30,253</b>	<b>22,374</b>	<b>(7,879)</b>	<b>74%</b>	<b>77%</b>	<b>30,253</b>	<b>30,253</b>	<b>-</b>	<b>100%</b>	
<b>6015 · Assessors</b>													
6015-1 · Assessors, Salary	1,757	1,757	1,757	22,835	16,691	(6,144)	73%	74%	22,835	22,835	-	100%	
6015-4 · Assessors, Travel Expense	-	-	-	300	-	(300)	0%	100%	300	300	-	100%	
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	-	-	-	0%	0%	-	-	-	0%	
6015-6 · Assess. Misc. Supplies, Postage	315	-	-	1,500	593	(907)	40%	33%	1,500	1,500	-	100%	
6015-7 · Assess. Map upds, Pric.Manuls	-	-	-	-	-	-	0%	0%	-	-	-	0%	
<b>Total 6015 · Assessors</b>	<b>2,072</b>	<b>1,757</b>	<b>1,757</b>	<b>24,635</b>	<b>17,284</b>	<b>(7,351)</b>	<b>70%</b>	<b>69%</b>	<b>24,635</b>	<b>24,635</b>	<b>-</b>	<b>100%</b>	
<b>6025 · Tax Collector</b>													
6025-1 · Tax Collector, Salary	2,124	2,124	2,124	27,607	20,177	(7,430)	73%	74%	27,607	27,607	-	100%	
6025-4 · Tax Collector Misc. Sup. Sch.	-	175	-	700	249	(451)	36%	32%	700	700	-	100%	
6025-5 · Tax Collector, Postage	-	-	-	1,900	2,327	427	122%	67%	2,327	1,900	427	122%	
<b>Total 6025 · Tax Collector</b>	<b>2,124</b>	<b>2,299</b>	<b>2,124</b>	<b>30,207</b>	<b>22,753</b>	<b>(7,454)</b>	<b>75%</b>	<b>73%</b>	<b>30,634</b>	<b>30,207</b>	<b>427</b>	<b>101%</b>	
<b>6030 · Town Treasurer</b>													
6030 - Town Treasurer	200	200	200	2,400	1,800	(600)	75%	75%	2,400	2,400	-	100%	
<b>6035 · Town Counsel &amp; Financial Advizr</b>													
6035-1 · Town Counsel	1,777	204	-	45,000	9,795	(35,205)	22%	67%	45,000	45,000	-	100%	
6035-2 · Financial Advisor	-	-	1,000	3,000	1,000	(2,000)	33%	62%	3,000	3,000	-	100%	
<b>Total 6035 · Town Counsel &amp; Financial Advizr</b>	<b>1,777</b>	<b>204</b>	<b>1,000</b>	<b>48,000</b>	<b>10,795</b>	<b>(37,205)</b>	<b>22%</b>	<b>66%</b>	<b>48,000</b>	<b>48,000</b>	<b>-</b>	<b>100%</b>	
<b>6040 · Town Clerk</b>													
6040-1 · Town Clerk, Salary	3,967	3,967	3,967	51,569	37,686	(13,883)	73%	74%	51,569	51,569	-	100%	
6040-2 · Town Clerk, Office Sup, Misc.	320	-	-	1,463	390	(1,073)	27%	58%	1,463	1,463	-	100%	
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	0%	350	350	-	100%	
6040-4 · Town Clerk, School	-	-	487	1,156	1,077	(79)	93%	158%	1,156	1,156	-	100%	
6040-5 · Town Clerk, Microfrm(Security)	-	-	-	400	-	(400)	0%	0%	400	400	-	100%	
<b>Total 6040 · Town Clerk</b>	<b>4,287</b>	<b>3,967</b>	<b>4,454</b>	<b>54,938</b>	<b>39,153</b>	<b>(15,785)</b>	<b>71%</b>	<b>74%</b>	<b>54,938</b>	<b>54,938</b>	<b>-</b>	<b>100%</b>	
<b>6045 · Telephone Services/DSL/Website</b>													
6045 - Telephone Services/DSL/Website	579	1,048	1,350	12,169	9,658	(2,511)	79%	73%	12,169	12,169	-	100%	
<b>6050 · Pool Secretaries</b>													
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,742	1,872	1,872	24,331	17,613	(6,718)	72%	76%	24,331	24,331	-	100%	
6050-2 · Pool Sec, Salary-Land Use Clerk	2,547	2,538	2,570	36,229	21,150	(15,079)	58%	77%	36,229	36,229	-	100%	
<b>Total 6050 · Pool Secretaries</b>	<b>4,289</b>	<b>4,410</b>	<b>4,442</b>	<b>60,560</b>	<b>38,763</b>	<b>(21,797)</b>	<b>64%</b>	<b>77%</b>	<b>60,560</b>	<b>60,560</b>	<b>-</b>	<b>100%</b>	
<b>6055 · Town Off. Bldg.</b>													
6055-1 · Town Off. Bldg.Janitorial Serv	715	1,430	715	9,900	5,720	(4,180)	58%	63%	9,900	9,900	-	100%	
6055-2 · Town Off. Bldg. Sup. Maint.	-	-	-	2,000	1,269	(731)	63%	37%	2,000	2,000	-	100%	
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	4,093	1,539	1,882	14,000	11,512	(2,488)	82%	81%	14,000	14,000	-	100%	
6055-4 · Town Off Bldg/Sen Ctr - Lights	1,329	-	997	11,876	7,345	(4,531)	62%	91%	11,876	11,876	-	100%	
6055-5 · Town Off. Bldg. rpr & renov.	-	649	4,668	5,000	12,356	7,356	247%	297%	12,356	5,000	7,356	247%	
<b>Total 6055 · Town Off. Bldg.</b>	<b>6,137</b>	<b>3,618</b>	<b>8,262</b>	<b>42,776</b>	<b>38,202</b>	<b>(4,574)</b>	<b>89%</b>	<b>105%</b>	<b>50,132</b>	<b>42,776</b>	<b>7,356</b>	<b>117%</b>	

**Town of Sprague**  
**BOF Budget vs. Actual**  
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 July 2022 through March 2023

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Jan 2023	Feb 2023	Mar 2023	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.	578	578	578	7,518	5,491	(2,027)	73%	74%	7,518	7,518	-	100%	
6100-2 · P & Z Comm. Planner	1,948	-	-	11,500	6,216	(5,284)	54%	52%	11,500	11,500	-	100%	
<b>Total 6100 · P &amp; Z Comm.</b>	<b>2,526</b>	<b>578</b>	<b>578</b>	<b>19,018</b>	<b>11,707</b>	<b>(7,311)</b>	<b>62%</b>	<b>61%</b>	<b>19,018</b>	<b>19,018</b>	<b>-</b>	<b>100%</b>	
6111 · Land Use Miscellaneous	-	-	110	500	132	(368)	26%	74%	500	500	-	100%	
6115 · Ec. Devel.	-	-	-	900	225	(675)	25%	100%	900	900	-	100%	
6120 · Conservation Commission													
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	100	100	-	100%	
6120-4 · Miscellaneous	-	32	-	1,000	67	(933)	7%	30%	1,000	1,000	-	100%	
<b>Total 6120 · Conservation Commission</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>1,100</b>	<b>67</b>	<b>(1,033)</b>	<b>6%</b>	<b>27%</b>	<b>1,100</b>	<b>1,100</b>	<b>-</b>	<b>100%</b>	
6150 · Conservation Wetlands Enf Off	-	-	-	7,000	780	(6,220)	11%	40%	7,000	7,000	-	100%	
6200 · Highways													
6200-1 · Highways, General Maintenance	2,642	12,922	5,077	49,000	55,730	6,730	114%	77%	56,000	49,000	7,000	114%	
6200-10 · Drug & Alcohol Testing	-	-	-	500	-	(500)	0%	70%	500	500	-	100%	
6200-2 · Highways, Public Works Salary	18,280	18,280	18,409	239,303	148,730	(90,573)	62%	71%	239,303	239,303	-	100%	
6200-3 · Highways, Misc. o/t labor.	40	646	2,384	28,000	15,987	(12,013)	57%	87%	21,000	28,000	(7,000)	75%	
6200-4 · Boots - Highways	70	-	240	2,500	802	(1,698)	32%	48%	2,500	2,500	-	100%	
6200-5 · Storm Materials	-	-	17	27,500	26,329	(1,171)	96%	48%	27,500	27,500	-	100%	
6200-6 · Highways, Roadway Mgmt.	2,241	623	-	40,000	31,496	(8,504)	79%	185%	40,000	40,000	-	100%	
6200-7 · Highways, Town Garage	820	171	315	8,000	2,376	(5,624)	30%	26%	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>24,093</b>	<b>32,642</b>	<b>26,442</b>	<b>403,303</b>	<b>281,450</b>	<b>(121,853)</b>	<b>70%</b>	<b>80%</b>	<b>403,303</b>	<b>403,303</b>	<b>-</b>	<b>100%</b>	
6202 · Tree Maintenance													
6202-1 · Tree Warden	-	-	-	2,250	1,125	(1,125)	50%	50%	2,250	2,250	-	100%	
6202-2 · Tree Warden- Training Seminars	-	-	-	350	215	(135)	61%	81%	350	350	-	100%	
6202-3 · Tree Pruning, Removal, Replacme	-	-	1,750	12,000	6,181	(5,819)	52%	34%	12,000	12,000	-	100%	
6202-4 · Tree Warden Mileage	-	-	-	400	68	(332)	17%	43%	400	400	-	100%	
<b>Total 6202 · Tree Maintenance</b>	<b>-</b>	<b>-</b>	<b>1,750</b>	<b>15,000</b>	<b>7,589</b>	<b>(7,411)</b>	<b>51%</b>	<b>38%</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>100%</b>	
6205 · Street Lighting													
6205-1 · Street Lighting	2,189	1,463	1,628	18,500	13,190	(5,310)	71%	64%	18,500	18,500	-	100%	
6205-2 · Repairs	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
<b>Total 6205 · Street Lighting</b>	<b>2,189</b>	<b>1,463</b>	<b>1,628</b>	<b>20,500</b>	<b>13,190</b>	<b>(7,310)</b>	<b>64%</b>	<b>64%</b>	<b>20,500</b>	<b>20,500</b>	<b>-</b>	<b>100%</b>	
6300 · Social Security	3,851	3,865	4,013	56,880	35,995	(20,885)	63%	71%	56,880	56,880	-	100%	
6310 · Deferred Compensation	1,191	1,191	1,191	15,479	11,314	(4,165)	73%	82%	15,479	15,479	-	100%	
6400 · Regional Agencies													
6400-1 · Reg. Agency - TVCCA	-	-	-	1,100	1,100	-	100%	100%	1,100	1,100	-	100%	
6400-10 · RegAgency-SSAC of Eastern CT	-	-	-	300	300	-	100%	100%	300	300	-	100%	
6400-11 · RegAg-SE CT Enterpr Reg	-	-	-	1,038	1,038	-	100%	100%	1,038	1,038	-	100%	
6400-12 · RegAgcy-Regional Animal Control	-	-	-	9,811	9,811	-	100%	100%	9,811	9,811	-	100%	
6400-2 · Reg. Agency - Cncl. of Gvnt	-	-	-	1,632	-	(1,632)	0%	100%	1,632	1,632	-	100%	
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	-	-	300	368	68	123%	100%	368	300	68	123%	
6400-4 · Reg. Agency - Women's Center	-	-	-	250	250	-	100%	100%	250	250	-	100%	
6400-5 · Uncas Health District	-	-	-	19,956	14,967	(4,989)	75%	75%	19,956	19,956	-	100%	
6400-6 · Reg. Agency - CCM	-	-	-	2,032	2,032	-	100%	100%	2,032	2,032	-	100%	
6400-7 · Reg. Agency - Norwich PrbCrt	550	-	-	2,199	1,650	(549)	75%	74%	2,199	2,199	-	100%	
6400-8 · Council of Small Towns (COST)	-	-	-	975	975	-	100%	100%	975	975	-	100%	
6400-9 · Quinebaug Walking Weekends	-	-	-	500	500	-	100%	0%	500	500	-	100%	
<b>Total 6400 · Regional Agencies</b>	<b>550</b>	<b>-</b>	<b>-</b>	<b>40,093</b>	<b>32,991</b>	<b>(7,102)</b>	<b>82%</b>	<b>85%</b>	<b>40,161</b>	<b>40,093</b>	<b>68</b>	<b>100%</b>	
6500 · Insurance													
6500-1 · Insurance, General Town	-	-	7,651	36,440	31,437	(5,003)	86%	58%	36,440	36,440	-	100%	
6500-2 · Insurance, Fire Department	-	-	4,512	18,051	18,048	(3)	100%	75%	18,051	18,051	-	100%	
6500-4 · Insurance, Water & Sewer Plants	-	-	2,158	8,633	8,632	(1)	100%	75%	8,633	8,633	-	100%	
6500-5 · Insurance,CIRMA (Workers Comp)	-	-	-	40,069	18,238	(21,831)	46%	54%	40,069	40,069	-	100%	
6500-6 · Insurance, Empl. Medical Ins.	14,818	16,176	24,563	162,476	139,299	(23,177)	86%	65%	162,476	162,476	-	100%	
6500-7 · Employee Insurance Waiver	121	121	121	6,450	1,089	(5,361)	17%	122%	6,450	6,450	-	100%	
<b>Total 6500 · Insurance</b>	<b>14,939</b>	<b>16,297</b>	<b>39,005</b>	<b>272,119</b>	<b>216,743</b>	<b>(55,376)</b>	<b>80%</b>	<b>64%</b>	<b>272,119</b>	<b>272,119</b>	<b>-</b>	<b>100%</b>	
6600 · Police Department													
6600-1 · Police Dept. Resident Trooper	-	-	655	182,006	655	(181,351)	0%	0%	182,006	182,006	-	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.	56	56	56	500	460	(40)	92%	0%	500	500	-	100%	
6600-5 · Police Dept.- Sch. Crs. Guard	252	560	504	5,070	3,500	(1,570)	69%	77%	5,070	5,070	-	100%	
<b>Total 6600 · Police Department</b>	<b>308</b>	<b>616</b>	<b>1,215</b>	<b>192,876</b>	<b>4,615</b>	<b>(188,261)</b>	<b>2%</b>	<b>2%</b>	<b>192,876</b>	<b>192,876</b>	<b>-</b>	<b>100%</b>	

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July 2022 through March 2023

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Jan 2023	Feb 2023	Mar 2023	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.	3,094	683	-	24,000	5,214	(18,786)	22%	49%	24,000	24,000	-	100%	
6605-2 · Fire Dept, Fixed Expenses	2,427	738	2,691	36,300	27,102	(9,198)	75%	108%	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.	396	200	100	11,200	6,211	(4,989)	55%	37%	11,200	11,200	-	100%	
6605-5 · Fire Dept., Training	1,150	-	-	14,500	6,264	(8,236)	43%	29%	14,500	14,500	-	100%	
6605-6 · Fire Dept., Business Exp.	85	95	800	14,140	2,333	(11,807)	16%	14%	14,140	14,140	-	100%	
6605-7 · Fire Dept., Equip. Maint.	96	726	725	12,600	4,642	(7,958)	37%	11%	12,600	12,600	-	100%	
<b>Total 6605 · Fire Dept.</b>	<b>7,248</b>	<b>2,442</b>	<b>4,316</b>	<b>120,290</b>	<b>51,766</b>	<b>(68,524)</b>	<b>43%</b>	<b>52%</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	6,003	(1,997)	75%	75%	8,000	8,000	-	100%	
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	-	-	2,250	-	(2,250)	0%	0%	2,250	2,250	-	100%	
6615-4 · Burning Official - Salary	-	-	-	625	313	(312)	50%	50%	625	625	-	100%	
<b>Total 6615 · Fire Marshal/Burning Official</b>	<b>667</b>	<b>667</b>	<b>667</b>	<b>10,875</b>	<b>6,316</b>	<b>(4,559)</b>	<b>58%</b>	<b>58%</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	1,558	1,558	1,558	20,260	14,802	(5,458)	73%	74%	20,260	20,260	-	100%	
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	-	800	4	(796)	1%	0%	800	800	-	100%	
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	145	-	-	250	145	(105)	58%	58%	250	250	-	100%	
6620-6 · Enf.Off-Bldg.Code- Ed.Training	-	-	-	850	-	(850)	0%	300%	850	850	-	100%	
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	-	(500)	0%	1%	500	500	-	100%	
<b>Total 6620 · Enf. Off-Bldg.Code</b>	<b>1,703</b>	<b>1,558</b>	<b>1,558</b>	<b>22,660</b>	<b>14,951</b>	<b>(7,709)</b>	<b>66%</b>	<b>72%</b>	<b>22,660</b>	<b>22,660</b>	<b>-</b>	<b>100%</b>	
<b>6625 · Blight Enforcement Officer</b>													
6625-1 · Blight Enforce. Officer-Salary	308	308	308	3,700	2,772	(928)	75%	75%	3,700	3,700	-	100%	
6625-2 · Blight Enforce.Officer-Mileage	-	-	-	150	-	(150)	0%	0%	150	150	-	100%	
6625-3 · Blight Enforce.Officer-Postage	-	-	-	150	-	(150)	0%	105%	150	150	-	100%	
<b>Total 6625 · Blight Enforcement Officer</b>	<b>308</b>	<b>308</b>	<b>308</b>	<b>4,000</b>	<b>2,772</b>	<b>(1,228)</b>	<b>69%</b>	<b>73%</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>100%</b>	
<b>6700 · Sanit/Wst Rem.</b>													
6700-2 · Sanit/Wst.Rem,Matls.Misc	454	448	374	5,000	3,756	(1,244)	75%	60%	5,000	5,000	-	100%	
6700-3 · Sanit/Wst.Rem., Recycling	11,850	4,697	4,559	65,000	57,043	(7,957)	88%	71%	65,000	65,000	-	100%	
<b>Total 6700 · Sanit/Wst Rem.</b>	<b>12,304</b>	<b>5,145</b>	<b>4,933</b>	<b>70,000</b>	<b>60,799</b>	<b>(9,201)</b>	<b>87%</b>	<b>71%</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>100%</b>	
<b>6702 · Waste Management Exp. (Waste Management)</b>	<b>5,748</b>	<b>6,299</b>	<b>5,883</b>	<b>67,000</b>	<b>40,307</b>	<b>(26,693)</b>	<b>60%</b>	<b>76%</b>	<b>67,000</b>	<b>67,000</b>	<b>-</b>	<b>100%</b>	
<b>6810 · Comm. of Aging</b>													
6810-1 · Comm. on Aging - Salary	-	-	92	30,359	9,025	(21,334)	30%	76%	30,359	30,359	-	100%	
6810-2 · Commission on Aging-Munic Agent	-	-	-	100	-	(100)	0%	0%	100	100	-	100%	
6810-4 · Comm. on Aging - Off sup/misc.	44	44	177	1,250	583	(667)	47%	104%	1,250	1,250	-	100%	
6810-5 · Comm. of Aging - Elevator Contr	228	228	228	2,640	2,004	(636)	76%	75%	2,640	2,640	-	100%	
6810-6 · Comm. of Aging - Programs	151	(268)	210	2,000	1,164	(836)	58%	31%	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	1,415	1,500	1,438	20,907	13,745	(7,162)	66%	79%	20,907	20,907	-	100%	
6810-9 · Van Expense, Comm. on Aging	-	221	240	7,000	2,161	(4,839)	31%	33%	7,000	7,000	-	100%	
<b>Total 6810 · Comm. of Aging</b>	<b>1,838</b>	<b>1,725</b>	<b>2,385</b>	<b>67,756</b>	<b>28,682</b>	<b>(39,074)</b>	<b>42%</b>	<b>67%</b>	<b>67,756</b>	<b>67,756</b>	<b>-</b>	<b>100%</b>	
<b>6950 · Capital Project</b>													
6950-1 · Capital Project,Rpr Centr Plnt	-	-	-	6,000	5,010	(990)	84%	42%	6,000	6,000	-	100%	
6950-2 · Engineering Fees, Cap. Proj.	-	-	-	18,700	10,540	(8,160)	56%	27%	18,700	18,700	-	100%	
<b>Total 6950 · Capital Project</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,700</b>	<b>15,550</b>	<b>(9,150)</b>	<b>63%</b>	<b>33%</b>	<b>24,700</b>	<b>24,700</b>	<b>-</b>	<b>100%</b>	
<b>7000 · Parks &amp; Playgrounds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>822</b>	<b>72</b>	<b>110%</b>	<b>60%</b>	<b>822</b>	<b>750</b>	<b>72</b>	<b>110%</b>	
<b>7003 · Recreation Facilities (BoS)</b>													
7003-2 · Electricity	131	-	129	1,825	1,062	(763)	58%	65%	1,825	1,825	-	100%	
<b>Total 7003 · Recreation Facilities (BoS)</b>	<b>131</b>	<b>-</b>	<b>129</b>	<b>1,825</b>	<b>1,062</b>	<b>(763)</b>	<b>58%</b>	<b>65%</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 2022 through March 2023

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Jan 2023	Feb 2023	Mar 2023	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	-	-	-	2,000	-	(2,000)	0%	9%	2,000	2,000	-	100%	
7004-2 · Rec Event-Earth Day	-	-	-	400	-	(400)	0%	0%	400	400	-	100%	
7004-3 · Rec Event-Youth Yr Lng Activity	-	-	-	500	-	(500)	0%	0%	500	500	-	100%	
7004-4 · Rec Event-Shetucket River Fest	-	-	-	250	-	(250)	0%	0%	250	250	-	100%	
7004-8 · Rec Event-Other	-	-	-	500	-	(500)	0%	84%	500	500	-	100%	
<b>Total 7004 · Recreation Events(SPARC)</b>	-	-	-	3,650	-	(3,650)	0%	16%	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.	235	-	-	850	470	(380)	55%	0%	850	850	-	100%	
7010-2 · Grist Mill-Elevator Maintenance	208	208	208	3,000	1,830	(1,170)	61%	95%	3,000	3,000	-	100%	
7010-3 · Grist Mill - Heat, Light	1,006	428	495	9,000	5,201	(3,799)	58%	92%	9,000	9,000	-	100%	
7010-5 · Grist Mill - Janitor- Salaries	335	670	335	4,800	2,680	(2,120)	56%	50%	4,800	4,800	-	100%	
<b>Total 7010 · Grist Mill</b>	1,784	1,306	1,038	17,650	10,181	(7,469)	58%	75%	17,650	17,650	-	100%	
<b>7012 · Historical Museum</b>													
7012-1 · Salary	-	-	-	2,184	-	(2,184)	0%	0%	2,184	2,184	-	100%	
7012-14 · Sprague Historical Society	-	-	50	200	156	(44)	78%	110%	200	200	-	100%	
<b>Total 7012 · Historical Museum</b>	-	-	50	2,384	156	(2,228)	7%	10%	2,384	2,384	-	100%	
<b>7015 · Library</b>													
7015-1 · Library - Librarian Assistant-1	476	490	490	14,640	4,344	(10,296)	30%	56%	14,640	14,640	-	100%	
7015-10 · Library - Director	2,271	2,288	2,299	29,011	22,008	(7,003)	76%	84%	29,011	29,011	-	100%	
7015-11 · Library - Programs	-	245	-	2,500	556	(1,944)	22%	29%	2,500	2,500	-	100%	
7015-12 · Professional Fees	-	-	225	500	525	25	105%	42%	500	500	-	100%	
7015-13 · Library-St Lib CT Membership	-	-	-	350	350	-	100%	64%	350	350	-	100%	
7015-2 · Library - Books	613	13	341	4,500	2,074	(2,426)	46%	38%	4,500	4,500	-	100%	
7015-3 · Library - Sup./Misc.	30	67	207	2,054	417	(1,637)	20%	34%	2,054	2,054	-	100%	
7015-4 · Library - Library Assistant - 4	938	952	858	14,640	8,166	(6,474)	56%	55%	14,640	14,640	-	100%	
7015-5 · Librarian Assistant - 5	1,148	1,274	1,348	9,700	11,062	1,362	114%	68%	9,700	9,700	-	100%	
7015-6 · Library - Librarian Assistant-6	392	776	732	7,320	5,389	(1,931)	74%	51%	7,320	7,320	-	100%	
<b>Total 7015 · Library</b>	5,868	6,105	6,500	85,215	54,891	(30,324)	64%	63%	85,215	85,215	-	100%	
<b>7100 · Miscellaneous</b>													
7100-10 · Newsletter- Salary	1,210	250	250	600	2,000	1,400	333%	0%	2,750	600	2,150	458%	
7100-11 · Bank Fees	-	-	-	-	-	-	0%	0%	-	-	-	0%	
7100-12 · Newsletter - Misc.	70	-	-	500	465	(35)	93%	101%	500	500	-	100%	
7100-2 · War Mem./Lords Bridge Gazebo	54	-	48	675	338	(337)	50%	64%	675	675	-	100%	
7100-3 · Cemeteries, Vets Graves	-	-	-	800	-	(800)	0%	100%	800	800	-	100%	
7100-4 · Contingent Fund	(3,580)	(883)	90	40,000	991	(39,009)	2%	88%	40,000	40,000	-	100%	
7100-5 · Memorial Day Celebration	-	-	600	1,000	600	(400)	60%	31%	1,000	1,000	-	100%	
7100-6 · Legal Ads	527	154	1,087	12,000	5,941	(6,059)	50%	25%	12,000	12,000	-	100%	
7100-8 · Unemployment Compensation	-	6,305	-	-	10,923	10,923	100%	100%	12,000	-	12,000	100%	
<b>Total 7100 · Miscellaneous</b>	(1,719)	5,826	2,075	55,575	21,258	(34,317)	38%	43%	69,725	55,575	14,150	125%	
<b>7150 · Sewer &amp; Water Dept.</b>													
7150-1 · Water & Sewer Public Services	-	-	1,812	7,700	5,737	(1,963)	75%	64%	7,700	7,700	-	100%	
<b>Total 7150 · Sewer &amp; Water Dept.</b>	-	-	1,812	7,700	5,737	(1,963)	75%	64%	7,700	7,700	-	100%	
<b>7200 · Office Machines/Sup/Mnt.</b>													
7200-1 · Office Mach/Sup/Mnt -Town Clerk	1,358	-	-	10,150	5,979	(4,171)	59%	46%	10,150	10,150	-	100%	
7200-10 · Fixed Asset Inventory	-	-	-	1,389	1,528	139	110%	105%	1,528	1,389	139	110%	
7200-2 · Office Mach/Sup/Mnt.- Tax Coll.	707	-	-	10,250	9,611	(639)	94%	99%	10,250	10,250	-	100%	
7200-3 · Office Mach/Sup/Mnt.- Assessor	-	-	341	15,737	14,349	(1,388)	91%	88%	15,737	15,737	-	100%	
7200-4 · Office Mach/Sup/Mnt-Select/Trea	-	-	-	1,000	688	(312)	69%	54%	1,000	1,000	-	100%	
7200-5 · Office Machines - Equip.Mnt.	39	-	40	7,000	1,531	(5,469)	22%	42%	7,000	7,000	-	100%	
7200-6 · Office MachSupp-ServSupp	-	-	425	5,000	645	(4,355)	13%	21%	5,000	5,000	-	100%	
7200-7 · Paychex Services	671	278	284	3,500	2,863	(637)	82%	90%	3,500	3,500	-	100%	
7200-8 · Off.Mach/Sup/Mnt-Library Suppor	-	269	-	4,201	2,889	(1,312)	69%	54%	4,201	4,201	-	100%	
7200-9 · Off.Mach/Sup/Mnt.-Mail System	-	-	-	708	354	(354)	50%	50%	708	708	-	100%	
<b>Total 7200 · Office Machines/Sup/Mnt.</b>	2,775	547	1,090	58,935	40,437	(18,498)	69%	68%	59,074	58,935	139	100%	

**Town of Sprague  
BOF Budget vs. Actual  
with YE estimated totals  
July 2022 through March 2023**

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Jan 2023	Feb 2023	Mar 2023	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	-	-	6,000	12,000	12,000	-	100%	79%	12,000	12,000	-	100%	
7300-15 · 2009 Bond-Roads, Roof, Fire App, A	-	-	-	10,500	6,300	(4,200)	60%	57%	10,500	10,500	-	100%	
7300-16 · 2013 Bonds-Various Purposes	-	44,338	-	93,675	93,676	1	100%	100%	93,675	93,675	-	100%	
7300-17 · 2020 Bonds-Various Purposes	-	73,000	-	148,300	148,300	-	100%	100%	148,300	148,300	-	100%	
<b>Total 7300 · Interest Payments - Bonds</b>	-	117,338	6,000	264,475	260,276	(4,199)	98%	96%	264,475	264,475	-	100%	
<b>7305 · Redemption of Debt-Principal</b>													
7305-14 · 2005 Bonds, Land Purchase, Rds	-	-	80,000	80,000	80,000	-	100%	100%	80,000	80,000	-	100%	
7305-15 · 2009 Bond-Roads, Roof, FireApp, AD	-	-	-	105,000	105,000	-	100%	100%	105,000	105,000	-	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%	100%	115,000	115,000	-	100%	
<b>Total 7305 · Redemption of Debt-Principal</b>	-	-	80,000	550,000	550,000	-	100%	100%	550,000	550,000	-	100%	
7360 · Operating Transfers CNR Fund	-	-	-	17,000	-	(17,000)	0%	0%	17,000	17,000	-	100%	
7370 · Transfer to Eliminate CNR Deficit	-	-	-	60,000	-	(60,000)	0%	0%	60,000	60,000	-	100%	
7500 · Board of Education	782,316	434,953	517,602	6,895,693	4,954,588	(1,941,105)	72%	69%	6,895,693	6,895,693	-	100%	
<b>Total Expense</b>	901,522	667,100	751,931	9,895,817	7,028,541	(2,867,276)	71%	70%	9,917,970	9,895,817	22,153	100%	
<b>Net Ordinary Income</b>	1,680,821	(558,216)	(632,615)	55,496	1,258,314	1,202,818			190,900	55,496	135,404	344%	
<b>Net Income</b>	1,680,821	(558,216)	(632,615)	55,496	1,258,314	1,202,818			190,900	55,496	135,404	344%	
<b>Summary</b>	<b>Prior Three Months Totals</b>			<b>Current Year Totals</b>				<b>Comparison</b>	<b>Estimated Year-End Totals</b>				
Board of Selectmen Expenditures	\$ 119,206	\$ 232,147	\$ 234,329	\$ 3,000,124	\$ 2,073,953	\$ (926,171)	69%	74%	\$ 3,022,277	\$ 3,000,124	\$ 22,153	101%	
Board of Education Expenditures	\$ 782,316	\$ 434,953	\$ 517,602	\$ 6,895,693	\$ 4,954,588	\$ (1,941,105)	72%	69%	\$ 6,895,693	\$ 6,895,693	\$ -	100%	
<b>Total Expenditures</b>	\$ 901,522	\$ 667,100	\$ 751,931	\$ 9,895,817	\$ 7,028,541	\$ (2,867,276)	71%	70%	\$ 9,917,970	\$ 9,895,817	\$ 22,153	100%	



# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2022-2023

Year to Date 3/28/2023

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
1300.55690. Tuition - Adult Cooperative	15,366.00	0.00	0.00	15,366.00	19,567.00	0.00	19,567.00	(4,201.00)	127.34
<b>Total</b>	<b>15,366.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,366.00</b>	<b>19,567.00</b>	<b>0.00</b>	<b>19,567.00</b>	<b>(4,201.00)</b>	<b>127.34</b>
<b>1500-Stipends - Extra Curricular</b>									
1500.51930. Extra Curricular Stipends Paid	8,821.00	0.00	0.00	8,821.00	4,328.00	0.00	4,328.00	4,493.00	49.06
<b>Total</b>	<b>8,821.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,821.00</b>	<b>4,328.00</b>	<b>0.00</b>	<b>4,328.00</b>	<b>4,493.00</b>	<b>49.06</b>
<b>1600-Summer School</b>									
1600.51110. Wages Paid to Teachers - Summer School	5,000.00	0.00	0.00	5,000.00	6,108.75	0.00	6,108.75	(1,108.75)	122.18
1600.51120. Wages Paid to Inst Aides - Summer School	2,250.00	0.00	0.00	2,250.00	1,631.25	0.00	1,631.25	618.75	72.50
1600.51901. Wages Paid - Other Non-Cert - Summer School	2,400.00	0.00	0.00	2,400.00	1,747.25	0.00	1,747.25	652.75	72.80
1600.52200. FICA/Medicare Employer - Summer School	309.00	0.00	0.00	309.00	346.97	0.00	346.97	(37.97)	112.29
<b>Total</b>	<b>9,959.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,959.00</b>	<b>9,834.22</b>	<b>0.00</b>	<b>9,834.22</b>	<b>124.78</b>	<b>98.75</b>
<b>1700-Tutoring</b>									
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	700.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00	0.00
1700.000100.53230. Purchased Pupil Services - Reg Ed	6,000.00	0.00	0.00	6,000.00	186.00	0.00	186.00	5,814.00	3.10
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	8,000.00	0.00	0.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00
<b>Total</b>	<b>18,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,700.00</b>	<b>186.00</b>	<b>0.00</b>	<b>186.00</b>	<b>18,514.00</b>	<b>0.99</b>
<b>1800-Stipends - Sports Teams</b>									
1800.51930. Sports Teams Stipends Paid	16,283.00	0.00	0.00	16,283.00	11,413.00	0.00	11,413.00	4,870.00	70.09
1800.52200. FICA/Medicare Employer	1,245.00	0.00	0.00	1,245.00	286.26	0.00	286.26	958.74	22.99
1800.53540. Sports Officials	3,570.00	0.00	0.00	3,570.00	2,622.06	0.00	2,622.06	947.94	73.45
<b>Total</b>	<b>21,098.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,098.00</b>	<b>14,321.32</b>	<b>0.00</b>	<b>14,321.32</b>	<b>6,776.68</b>	<b>67.88</b>
<b>2110-Social Work Services</b>									
2110.51900. Wages Paid - Social Worker	48,125.00	0.00	0.00	48,125.00	0.00	0.00	0.00	48,125.00	0.00
2110.52100. Group Life Insurance - Social Worker	38.00	0.00	0.00	38.00	3.16	0.00	3.16	34.84	8.32
2110.52200. FICA/Medicare Employer - Social Worker	700.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00	0.00
2110.52800. Health Insurance - Social Worker	9,842.00	0.00	0.00	9,842.00	873.16	0.00	873.16	8,968.84	8.87
2110.56100. Supplies - Social Worker	200.00	0.00	0.00	200.00	118.20	0.00	118.20	81.80	59.10
2110.56110. Instructional Supplies - Social Worker	0.00	0.00	0.00	0.00	24.94	7.83	32.77	(32.77)	0.00
<b>Total</b>	<b>58,905.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,905.00</b>	<b>1,019.46</b>	<b>7.83</b>	<b>1,027.29</b>	<b>57,877.71</b>	<b>1.74</b>
<b>2130-Health Office</b>									
2130.51901. Wages Paid - School Nurse	87,726.00	0.00	0.00	87,726.00	55,606.53	0.00	55,606.53	32,119.47	63.39
2130.51910. Wages Paid - Nurse Substitutes	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
2130.51930. Nursing Stipends Paid - Health Office	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	100.00

# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2022-2023

Year to Date 3/28/2023

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2130.52100. Group Life Insurance - Health Office	76.00	0.00	0.00	76.00	63.00	0.00	63.00	13.00	82.89
2130.52200. FICA/Medicare Employer - Health Office	8,486.00	0.00	0.00	8,486.00	6,364.77	0.00	6,364.77	2,121.23	75.00
2130.52800. Health Insurance - Health Office	11,104.00	0.00	0.00	11,104.00	9,874.40	0.00	9,874.40	1,229.60	88.93
2130.53230. Purchased Pupil Services - Health Office	720.00	0.00	0.00	720.00	324.00	400.00	724.00	(4.00)	100.56
2130.53300. Other Prof/Tech Services - Health Office	600.00	0.00	0.00	600.00	630.00	0.00	630.00	(30.00)	105.00
2130.54300. Repairs & Maint Equipment - Health Office	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00
2130.55800. Conference/Travel - Health Office	700.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00	0.00
2130.56100. Supplies - Health Office	2,400.00	0.00	0.00	2,400.00	1,958.28	0.00	1,958.28	441.72	81.60
2130.56430. Professional Periodicals - Health Office	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00
2130.58100. Dues & Fees - Nurse's Office	600.00	0.00	0.00	600.00	223.00	0.00	223.00	377.00	37.17
<b>Total</b>	<b>118,712.00</b>	<b>0.00</b>	<b>0.00</b>	<b>118,712.00</b>	<b>77,043.98</b>	<b>400.00</b>	<b>77,443.98</b>	<b>41,268.02</b>	<b>65.24</b>
<b>2140-Psychological Services</b>									
2140.51900. Wages Paid - School Psychologist	53,052.00	0.00	0.00	53,052.00	38,583.20	0.00	38,583.20	14,468.80	72.73
2140.52100. Group Life Insurance - Psychologist	38.00	0.00	0.00	38.00	20.40	0.00	20.40	17.60	53.68
2140.52200. FICA/Medicare Employer - Psychologist	770.00	0.00	0.00	770.00	494.98	0.00	494.98	275.02	64.28
2140.52800. Health Insurance - Psychologist	20,714.00	0.00	0.00	20,714.00	18,696.10	0.00	18,696.10	2,017.90	90.26
2140.53230. Purchased Pupil Services - Psychologist	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
2140.56100. Assessment Supplies - Psychologist	2,000.00	0.00	0.00	2,000.00	1,284.56	0.00	1,284.56	715.44	64.23
2140.56110. Instructional Supplies - Psychologist	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00
<b>Total</b>	<b>78,774.00</b>	<b>0.00</b>	<b>0.00</b>	<b>78,774.00</b>	<b>59,079.24</b>	<b>0.00</b>	<b>59,079.24</b>	<b>19,694.76</b>	<b>75.00</b>
<b>2150-Speech &amp; Audiology Services</b>									
2150.53230. Purchased Pupil Services - Speech	71,622.00	0.00	0.00	71,622.00	34,321.34	42,746.40	77,067.74	(5,445.74)	107.60
2150.56100. Supplies - Speech	775.00	0.00	0.00	775.00	213.52	0.00	213.52	561.48	27.55
<b>Total</b>	<b>72,397.00</b>	<b>0.00</b>	<b>0.00</b>	<b>72,397.00</b>	<b>34,534.86</b>	<b>42,746.40</b>	<b>77,281.26</b>	<b>(4,884.26)</b>	<b>106.75</b>
<b>2160-PT/OT Services</b>									
2160.53230. Purchased Pupil Services - PT/OT	0.00	0.00	0.00	0.00	413.06	352.90	765.96	(765.96)	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>413.06</b>	<b>352.90</b>	<b>765.96</b>	<b>(765.96)</b>	<b>0.00</b>
<b>2210-Improvement of Instruction</b>									
2210.53220. In Service - Professional Development	4,000.00	0.00	0.00	4,000.00	875.00	0.00	875.00	3,125.00	21.88
2210.55800. Conference/Travel - Professional Development	6,000.00	0.00	0.00	6,000.00	352.62	0.00	352.62	5,647.38	5.88
2210.56100. Supplies - Professional Development	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
<b>Total</b>	<b>12,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,000.00</b>	<b>1,227.62</b>	<b>0.00</b>	<b>1,227.62</b>	<b>10,772.38</b>	<b>10.23</b>
<b>2220-Library/Media Services</b>									
2220.56420. Library Books - Library	0.00	0.00	0.00	0.00	(23.28)	0.00	(23.28)	23.28	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(23.28)</b>	<b>0.00</b>	<b>(23.28)</b>	<b>23.28</b>	<b>0.00</b>

# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2022-2023

Year to Date 3/28/2023

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
<b>2230-Technology</b>									
2230.51901. Wages Paid - Technology Staff	6,481.00	0.00	0.00	6,481.00	4,746.80	0.00	4,746.80	1,734.20	73.24
2230.52100. Group Life Insurance - Technology	4.00	0.00	0.00	4.00	3.50	0.00	3.50	0.50	87.50
2230.52200. FICA/Medicare Employer - Technology	496.00	0.00	0.00	496.00	354.52	0.00	354.52	141.48	71.48
2230.52300. Pension Contributions - Technology	260.00	0.00	0.00	260.00	189.43	0.00	189.43	70.57	72.86
2230.52800. Health Insurance - Technology	1,111.00	0.00	0.00	1,111.00	1,086.24	0.00	1,086.24	24.76	97.77
2230.53520. Other Technical Services - Technology	76,014.00	0.00	0.00	76,014.00	60,445.25	16,199.70	76,644.95	(630.95)	100.83
2230.56100. Supplies - Technology	500.00	0.00	0.00	500.00	210.00	0.00	210.00	290.00	42.00
2230.56500. Technology Supplies - Technology	2,000.00	0.00	0.00	2,000.00	20.00	0.00	20.00	1,980.00	1.00
2230.57340. Technology Hardware - Instructional	2,000.00	0.00	0.00	2,000.00	5,132.00	0.00	5,132.00	(3,132.00)	256.60
2230.57341. Technology Hardware - Non-Instructional	3,000.00	0.00	0.00	3,000.00	269.45	0.00	269.45	2,730.55	8.98
2230.57350. Software - Instructional - Technology	28,856.00	0.00	0.00	28,856.00	13,986.53	0.00	13,986.53	14,869.47	48.47
2230.57351. Software - Non-Instructional - Technology	33,145.00	0.00	0.00	33,145.00	4,536.60	6,780.00	11,316.60	21,828.40	34.14
<b>Total</b>	<b>153,867.00</b>	<b>0.00</b>	<b>0.00</b>	<b>153,867.00</b>	<b>90,980.32</b>	<b>22,979.70</b>	<b>113,960.02</b>	<b>39,906.98</b>	<b>74.06</b>
<b>2310-Board of Education</b>									
2310.51901. Wages Paid - Non-Certified - BOE Office	12,635.00	0.00	12,632.84	25,267.84	18,083.84	0.00	18,083.84	7,184.00	71.57
2310.52100. Group Life Insurance - BOE Office	8.00	0.00	0.00	8.00	11.87	0.00	11.87	(3.87)	148.38
2310.52200. FICA/Medicare Employer - BOE Office	967.00	0.00	0.00	967.00	1,309.40	0.00	1,309.40	(342.40)	135.41
2310.52300. Pension Contributions - BOE Office	506.00	0.00	0.00	506.00	738.63	0.00	738.63	(232.63)	145.97
2310.52600. Unemployment Compensation - BOE Office	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
2310.52700. Workers' Compensation - BOE Office	21,927.00	0.00	0.00	21,927.00	19,016.25	0.00	19,016.25	2,910.75	86.73
2310.52800. Health Insurance - BOE Office	4,674.00	0.00	0.00	4,674.00	8,024.20	0.00	8,024.20	(3,350.20)	171.68
2310.53020. Legal Services - BOE Office	15,000.00	0.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00	0.00
2310.55200. Property/Liability Insurance - BOE Office	19,620.00	0.00	0.00	19,620.00	20,867.00	0.00	20,867.00	(1,247.00)	106.36
2310.55400. Advertising - BOE Office	2,000.00	0.00	0.00	2,000.00	4,652.40	689.54	5,341.94	(3,341.94)	267.10
2310.55800. Conference/Travel - BOE Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2310.56100. Supplies - BOE Office	1,400.00	0.00	0.00	1,400.00	779.37	116.49	895.86	504.14	63.99
2310.58100. Dues & Fees - BOE Office	2,572.00	0.00	0.00	2,572.00	0.00	0.00	0.00	2,572.00	0.00
2310.58900. Graduation Costs - BOE Office	1,000.00	0.00	0.00	1,000.00	849.01	0.00	849.01	150.99	84.90
2310.58990. Other Expenses - BOE Office	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
<b>Total</b>	<b>86,609.00</b>	<b>0.00</b>	<b>12,632.84</b>	<b>99,241.84</b>	<b>74,331.97</b>	<b>806.03</b>	<b>75,138.00</b>	<b>24,103.84</b>	<b>75.71</b>
<b>2320-Superintendents Office</b>									
2320.51900. Wages Paid - Superintendent	77,950.00	0.00	0.00	77,950.00	54,807.78	0.00	54,807.78	23,142.22	70.31
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	12,635.00	0.00	12,632.84	25,267.84	18,083.84	0.00	18,083.84	7,184.00	71.57
2320.52100. Group Life Insurance - Superintendent Office	134.00	0.00	0.00	134.00	11.88	0.00	11.88	122.12	8.87
2320.52200. FICA/Medicare Employer - Superintendent's Office	2,126.00	0.00	0.00	2,126.00	2,104.24	0.00	2,104.24	21.76	98.98

# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2022-2023

Year to Date 3/28/2023

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2320.52300. Pension Contributions - Superintendent's Office	506.00	0.00	0.00	506.00	738.63	0.00	738.63	(232.63)	145.97
2320.52800. Health Insurance - Superintendent's Office	4,674.00	0.00	0.00	4,674.00	8,024.27	0.00	8,024.27	(3,350.27)	171.68
2320.55800. Conference/Travel - Superintendent's Office	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
2320.56100. Supplies - Superintendent's Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2320.58100. Dues & Fees - Superintendent's Office	3,541.00	0.00	0.00	3,541.00	0.00	0.00	0.00	3,541.00	0.00
<b>Total</b>	<b>102,866.00</b>	<b>0.00</b>	<b>12,632.84</b>	<b>115,498.84</b>	<b>83,770.64</b>	<b>0.00</b>	<b>83,770.64</b>	<b>31,728.20</b>	<b>72.53</b>
<b>2400-School Administration Office</b>									
2400.51900. Wages Paid - Principal	128,427.00	0.00	0.00	128,427.00	93,852.21	0.00	93,852.21	34,574.79	73.08
2400.51901. Wages Paid - Non-Certified - School Administration Office	77,361.00	0.00	0.00	77,361.00	58,097.08	0.00	58,097.08	19,263.92	75.10
2400.52100. Group Life Insurance - School Administration Office	194.00	0.00	0.00	194.00	159.18	0.00	159.18	34.82	82.05
2400.52200. FICA/Medicare Employer - School Administration Office	7,781.00	0.00	0.00	7,781.00	5,725.82	0.00	5,725.82	2,055.18	73.59
2400.52300. Pension Contributions - School Admin Office	3,095.00	0.00	0.00	3,095.00	0.00	0.00	0.00	3,095.00	0.00
2400.52800. Health Insurance - School Administration Office	25,566.00	0.00	0.00	25,566.00	23,107.60	0.00	23,107.60	2,458.40	90.38
2400.53300. Other Prof/Tech Services - School Administration Office	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
2400.55301. Postage - School Administration Office	3,500.00	0.00	0.00	3,500.00	1,465.52	0.00	1,465.52	2,034.48	41.87
2400.55800. Conference/Travel - School Administration Office	750.00	0.00	0.00	750.00	0.00	0.00	0.00	750.00	0.00
2400.56100. Supplies - School Administration Office	2,500.00	0.00	0.00	2,500.00	455.91	0.00	455.91	2,044.09	18.24
2400.58100. Dues & Fees - School Administration Office	952.00	0.00	0.00	952.00	956.00	0.00	956.00	(4.00)	100.42
<b>Total</b>	<b>252,126.00</b>	<b>0.00</b>	<b>0.00</b>	<b>252,126.00</b>	<b>183,819.32</b>	<b>0.00</b>	<b>183,819.32</b>	<b>68,306.68</b>	<b>72.91</b>
<b>2510-Business Office</b>									
2510.51901. Wages Paid - Non Certified - Business Office	104,919.00	0.00	0.00	104,919.00	76,769.17	0.00	76,769.17	28,149.83	73.17
2510.52100. Group Life Insurance - Business Office	72.00	0.00	0.00	72.00	59.58	0.00	59.58	12.42	82.75
2510.52200. FICA/Medicare Employer - Business Office	8,027.00	0.00	0.00	8,027.00	5,794.83	0.00	5,794.83	2,232.17	72.19
2510.52300. Pension Contributions - Business Office	4,834.00	0.00	0.00	4,834.00	3,531.72	0.00	3,531.72	1,302.28	73.06
2510.52800. Health Insurance - Business Office	9,994.00	0.00	0.00	9,994.00	8,788.16	0.00	8,788.16	1,205.84	87.93
2510.53300. Other Prof/Tech Services - Business Office	15,000.00	0.00	0.00	15,000.00	9,788.68	0.00	9,788.68	5,211.32	65.26
2510.53410. Audit/Accounting Services - Business Office	25,850.00	0.00	0.00	25,850.00	18,599.25	0.00	18,599.25	7,250.75	71.95
2510.55800. Conference/Travel - Business Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2510.56100. Supplies - Business Office	1,000.00	0.00	0.00	1,000.00	1,410.20	0.00	1,410.20	(410.20)	141.02
<b>Total</b>	<b>169,996.00</b>	<b>0.00</b>	<b>0.00</b>	<b>169,996.00</b>	<b>124,741.59</b>	<b>0.00</b>	<b>124,741.59</b>	<b>45,254.41</b>	<b>73.38</b>
<b>2600-Building &amp; Grounds</b>									
2600.51901. Wages Paid - Building Maintenance	114,615.00	0.00	0.00	114,615.00	79,383.45	0.00	79,383.45	35,231.55	69.26
2600.52100. Group Life Insurance - Maintenance	189.00	0.00	0.00	189.00	88.20	0.00	88.20	100.80	46.67

# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2022-2023

Year to Date 3/28/2023

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2600.52200. FICA/Medicare Employer - Maintenance	8,768.00	0.00	0.00	8,768.00	5,596.96	0.00	5,596.96	3,171.04	63.83
2600.52300. Pension Contributions - Maintenance	4,585.00	0.00	0.00	4,585.00	2,132.80	0.00	2,132.80	2,452.20	46.52
2600.52800. Health Insurance - Maintenance	39,949.00	0.00	0.00	39,949.00	51,843.90	0.00	51,843.90	(11,894.90)	129.78
2600.54010. Purchased Property Services - Maintenance	30,081.00	0.00	0.00	30,081.00	40,950.23	13,936.71	54,886.94	(24,805.94)	182.46
2600.54101. Rubbish Removal - Maintenance	8,700.00	0.00	0.00	8,700.00	6,962.12	2,110.20	9,072.32	(372.32)	104.28
2600.54300. Equipment Repairs & Maint - Maintenance	5,000.00	0.00	0.00	5,000.00	1,846.50	0.00	1,846.50	3,153.50	36.93
2600.54301. Building Repairs & Maint - Maintenance	5,000.00	0.00	0.00	5,000.00	10,359.74	5,504.00	15,863.74	(10,863.74)	317.27
2600.54411. Water	3,000.00	0.00	0.00	3,000.00	1,854.04	750.00	2,604.04	395.96	86.80
2600.54412. Sewer	2,000.00	0.00	0.00	2,000.00	1,272.68	500.00	1,772.68	227.32	88.63
2600.55300. Communications - Telephone & Internet	12,000.00	0.00	0.00	12,000.00	8,044.42	2,775.00	10,819.42	1,180.58	90.16
2600.55800. Conference/Travel - Building Maintenance	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00
2600.56100. General Supplies - Maintenance	16,000.00	0.00	0.00	16,000.00	5,835.71	2,324.33	8,160.04	7,839.96	51.00
2600.56220. Electricity - Maintenance	60,000.00	0.00	0.00	60,000.00	40,101.12	23,340.38	63,441.50	(3,441.50)	105.74
2600.56230. Liquid Propane	12,000.00	0.00	0.00	12,000.00	8,703.11	3,296.89	12,000.00	0.00	100.00
2600.56240. Heating Oil	23,400.00	0.00	0.00	23,400.00	31,154.68	0.00	31,154.68	(7,754.68)	133.14
2600.56260. Gasoline	600.00	0.00	0.00	600.00	383.39	0.00	383.39	216.61	63.90
2600.57300. Equipment - Non Instructional	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
<b>Total</b>	<b>346,987.00</b>	<b>0.00</b>	<b>0.00</b>	<b>346,987.00</b>	<b>296,513.05</b>	<b>54,537.51</b>	<b>351,050.56</b>	<b>(4,063.56)</b>	<b>101.17</b>
<b>2700-Student Transportation</b>									
2700.55100. Contracted Pupil Transp Reg	372,605.00	0.00	0.00	372,605.00	217,797.52	141,131.28	358,928.80	13,676.20	96.33
2700.55108. Contracted Pupil Transp Spec Ed HS	58,500.00	0.00	0.00	58,500.00	135,010.00	29,590.00	164,600.00	(106,100.00)	281.37
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	49,317.00	0.00	0.00	49,317.00	92,607.00	2,703.00	95,310.00	(45,993.00)	193.26
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	8,775.00	0.00	0.00	8,775.00	4,441.88	0.00	4,441.88	4,333.12	50.62
2700.55151. Contracted Pupil Transp Field Trips	2,500.00	0.00	0.00	2,500.00	684.40	0.00	684.40	1,815.60	27.38
2700.56260. Gasoline	35,000.00	0.00	0.00	35,000.00	32,918.53	18,081.47	51,000.00	(16,000.00)	145.71
<b>Total</b>	<b>526,697.00</b>	<b>0.00</b>	<b>0.00</b>	<b>526,697.00</b>	<b>483,459.33</b>	<b>191,505.75</b>	<b>674,965.08</b>	<b>(148,268.08)</b>	<b>128.15</b>
<b>6000-HS Tuition</b>									
6000.000100.55610. Tuition - HS Regular Ed - public schools	1,053,516.00	0.00	0.00	1,053,516.00	827,843.00	253,499.00	1,081,342.00	(27,826.00)	102.64
6000.000200.55610. Tuition - HS Special Ed - public schools	659,932.00	0.00	0.00	659,932.00	524,576.55	160,450.33	685,026.88	(25,094.88)	103.80
6000.000200.55630. Tuition - HS Special Ed - private schools	238,105.00	0.00	0.00	238,105.00	252,525.00	65,919.00	318,444.00	(80,339.00)	133.74
<b>Total</b>	<b>1,951,553.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,951,553.00</b>	<b>1,604,944.55</b>	<b>479,868.33</b>	<b>2,084,812.88</b>	<b>(133,259.88)</b>	<b>106.83</b>
<b>6100-Elementary Tuition</b>									
6100.000100.55660. Tuition - Elem Magnet Schools	52,552.00	0.00	0.00	52,552.00	44,026.00	0.00	44,026.00	8,526.00	83.78
6100.000200.55631. Tuition - Elem Special Ed - private schools	159,169.00	0.00	0.00	159,169.00	146,785.42	128,719.98	275,505.40	(116,336.40)	173.09
6100.000200.55660. Tuition - Elem Special Ed Magnet Schools	113,340.00	0.00	0.00	113,340.00	115,405.50	35,934.00	151,339.50	(37,999.50)	133.53



# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2022-2023

Year to Date 3/28/2023

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
<b>Total</b>	325,061.00	0.00	0.00	325,061.00	306,216.92	164,653.98	470,870.90	(145,809.90)	144.86
<b>Total Expenditures</b>	\$ 6,895,693.00	\$ 0.00	\$ 0.00	\$ 6,895,693.00	\$ 5,033,808.42	\$ 992,755.10	\$ 6,026,563.52	\$ 869,129.48	\$ 87.40

**BOE Budget v. Actual  
3/31/2023**

	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	\$ 1,144,377.00	\$ -	\$ -	\$ 1,144,377.00	\$ 767,633.91	\$ -	\$ 767,633.91	\$ 376,743.09	\$ 321,869.11	\$ 54,873.98
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 14,401.00	\$ -	\$ -	\$ 14,401.00	\$ 5,782.04	\$ -	\$ 5,782.04	\$ 8,618.96	\$ 2,061.62	\$ 6,557.34
1000.52100. Group Life Insurance - Regular	\$ 726.00	\$ -	\$ -	\$ 726.00	\$ 564.80	\$ -	\$ 564.80	\$ 161.20	\$ 142.06	\$ 19.14
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 19,222.00	\$ -	\$ -	\$ 19,222.00	\$ 11,970.62	\$ -	\$ 11,970.62	\$ 7,251.38	\$ 4,824.82	\$ 2,426.56
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 1,075.20	\$ -	\$ 1,075.20	\$ 8,924.80	\$ -	\$ 8,924.80
1000.52800. Health Insurance - Regular	\$ 279,651.00	\$ -	\$ -	\$ 279,651.00	\$ 245,214.70	\$ -	\$ 245,214.70	\$ 34,436.30	\$ 50,144.50	\$ (15,708.20)
1000.53200. Substitutes - Regular Education	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00
1000.53230. Purchased Pupil Services	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00
1000.54300. Equipment Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000.54420. Equipment Leasing	\$ 18,000.00	\$ -	\$ -	\$ 18,000.00	\$ 12,498.04	\$ 8,546.00	\$ 21,044.04	\$ (3,044.04)	\$ -	\$ (3,044.04)
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 5,179.02	\$ -	\$ 5,179.02	\$ 1,820.98	\$ -	\$ 1,820.98
1000.56110. Instructional Supplies - Regular Education	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 550.13	\$ -	\$ 550.13	\$ 4,449.87	\$ -	\$ 4,449.87
1000.56400. Workbooks/Disposables	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 42.80	\$ -	\$ 42.80	\$ 9,957.20	\$ -	\$ 9,957.20
1000.56410. Textbooks	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ (801.46)	\$ -	\$ (801.46)	\$ 3,801.46	\$ -	\$ 3,801.46
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 5,907.50	\$ -	\$ 5,907.50	\$ 2,092.50	\$ -	\$ 2,092.50
1000.57300. Equipment - Non Instructional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000.58100. Dues & Fees	\$ 9,869.00	\$ -	\$ -	\$ 9,869.00	\$ 8,193.00	\$ -	\$ 8,193.00	\$ 1,676.00	\$ -	\$ 1,676.00
<b>Total</b>	<b>\$ 1,533,996.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,533,996.00</b>	<b>\$ 1,063,810.30</b>	<b>\$ 8,546.00</b>	<b>\$ 1,072,356.30</b>	<b>\$ 461,639.70</b>	<b>\$ 379,042.11</b>	<b>\$ 82,597.59</b>
<b>1200-Special Education</b>										
1200.51110. Wages Paid to Teachers - SPED	\$ 351,322.00	\$ (105,160.00)	\$ -	\$ 246,162.00	\$ 133,534.35	\$ -	\$ 133,534.35	\$ 112,627.65	\$ 59,171.89	\$ 53,455.76
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 273,997.00	\$ -	\$ -	\$ 273,997.00	\$ 102,424.89	\$ -	\$ 102,424.89	\$ 171,572.11	\$ 83,306.77	\$ 88,265.34
1200.51900. Wages Paid to Other Cert - SPED	\$ -	\$ 105,160.00	\$ -	\$ 105,160.00	\$ 71,700.00	\$ -	\$ 71,700.00	\$ 33,460.00	\$ 33,460.00	\$ -
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 87,776.00	\$ -	\$ (25,265.68)	\$ 62,510.32	\$ 43,377.61	\$ -	\$ 43,377.61	\$ 19,132.71	\$ 20,176.37	\$ (1,043.66)
1200.52100. Group Life Insurance - SPED	\$ 981.00	\$ -	\$ -	\$ 981.00	\$ 564.06	\$ -	\$ 564.06	\$ 416.94	\$ 124.95	\$ 291.99
1200.52200. FICA/Medicare Employer - SPED	\$ 33,064.00	\$ -	\$ -	\$ 33,064.00	\$ 14,356.66	\$ -	\$ 14,356.66	\$ 18,707.34	\$ 9,259.62	\$ 9,447.72
1200.52300. Pension Contributions	\$ 3,552.00	\$ -	\$ -	\$ 3,552.00	\$ 1,856.48	\$ -	\$ 1,856.48	\$ 1,695.52	\$ 683.96	\$ 1,011.56
1200.52800. Health Insurance	\$ 239,621.00	\$ -	\$ -	\$ 239,621.00	\$ 119,465.29	\$ -	\$ 119,465.29	\$ 120,155.71	\$ 37,543.84	\$ 82,611.87
1200.53200. Substitutes - SPED	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00
1200.53230. Purchased Pupil Services	\$ 29,000.00	\$ -	\$ -	\$ 29,000.00	\$ 9,117.49	\$ 25,567.89	\$ 34,685.38	\$ (5,685.38)	\$ (5,000.00)	\$ (685.38)
1200.53300. Other Prof/Tech Services	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,400.66	\$ 750.00	\$ 2,150.66	\$ 349.34	\$ -	\$ 349.34
1200.55800. Travel Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ 254.25	\$ -	\$ 254.25	\$ 945.75	\$ -	\$ 945.75
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 397.58	\$ 32.78	\$ 430.36	\$ 569.64	\$ -	\$ 569.64
1200.56110. Instructional Supplies - SPED	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 177.66	\$ -	\$ 177.66	\$ 822.34	\$ -	\$ 822.34
1200.56400. Workbooks/Disposables	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
1200.57300. Equipment Non-Instructional	\$ 1,430.00	\$ -	\$ -	\$ 1,430.00	\$ 161.97	\$ -	\$ 161.97	\$ 1,268.03	\$ -	\$ 1,268.03
1200.58100. Dues & Fees	\$ 760.00	\$ -	\$ -	\$ 760.00	\$ 900.00	\$ -	\$ 900.00	\$ (140.00)	\$ -	\$ (140.00)
<b>Total</b>	<b>\$ 1,031,203.00</b>	<b>\$ -</b>	<b>\$ (25,265.68)</b>	<b>\$ 1,005,937.32</b>	<b>\$ 499,688.95</b>	<b>\$ 26,350.67</b>	<b>\$ 526,039.62</b>	<b>\$ 479,897.70</b>	<b>\$ 238,727.40</b>	<b>\$ 241,170.30</b>
<b>1300-Adult Education - Cooperative</b>										
1300.55690. Tuition - Adult Cooperative	\$ 15,366.00	\$ -	\$ -	\$ 15,366.00	\$ 19,567.00	\$ -	\$ 19,567.00	\$ (4,201.00)	\$ (4,201.00)	\$ -
<b>Total</b>	<b>\$ 15,366.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,366.00</b>	<b>\$ 19,567.00</b>	<b>\$ -</b>	<b>\$ 19,567.00</b>	<b>\$ (4,201.00)</b>	<b>\$ (4,201.00)</b>	<b>\$ -</b>
<b>1500-Stipends - Extra Curricular</b>										
1500.51930. Extra Curricular Stipends Paid	\$ 8,821.00	\$ -	\$ -	\$ 8,821.00	\$ 4,328.00	\$ -	\$ 4,328.00	\$ 4,493.00	\$ 6,948.00	\$ (2,455.00)
<b>Total</b>	<b>\$ 8,821.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,821.00</b>	<b>\$ 4,328.00</b>	<b>\$ -</b>	<b>\$ 4,328.00</b>	<b>\$ 4,493.00</b>	<b>\$ 6,948.00</b>	<b>\$ (2,455.00)</b>
<b>1600-Summer School</b>										
1600.51110. Wages Paid to Teachers - Summer School	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 6,108.75	\$ -	\$ 6,108.75	\$ (1,108.75)	\$ -	\$ (1,108.75)
1600.51120. Wages Paid to Inst Aides - Summer School	\$ 2,250.00	\$ -	\$ -	\$ 2,250.00	\$ 1,631.25	\$ -	\$ 1,631.25	\$ 618.75	\$ -	\$ 618.75
1600.51901. Wages Paid - Other Non-Cert - Summer School	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 1,747.25	\$ -	\$ 1,747.25	\$ 652.75	\$ -	\$ 652.75
1600.52200. FICA/Medicare Employer - Summer School	\$ 309.00	\$ -	\$ -	\$ 309.00	\$ 346.97	\$ -	\$ 346.97	\$ (37.97)	\$ -	\$ (37.97)
<b>Total</b>	<b>\$ 9,959.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,959.00</b>	<b>\$ 9,834.22</b>	<b>\$ -</b>	<b>\$ 9,834.22</b>	<b>\$ 124.78</b>	<b>\$ -</b>	<b>\$ 124.78</b>
<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

BOE Budget v. Actual 3/31/2023										
	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
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ 186.00		\$ 186.00	\$ (186.00)	\$ -	\$ (186.00)
<b>Total</b>	<b>\$ 18,700.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,700.00</b>	<b>\$ 186.00</b>	<b>\$ -</b>	<b>\$ 186.00</b>	<b>\$ 18,514.00</b>	<b>\$ -</b>	<b>\$ 18,514.00</b>
<b>1800-Stipends - Sports Teams</b>										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ 11,413.00	\$ -	\$ 11,413.00	\$ 4,870.00	\$ 2,553.00	\$ 2,317.00
1800.52200. FICA/Medicare Employer	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00	\$ 286.26	\$ -	\$ 286.26	\$ 958.74	\$ 37.02	\$ 921.72
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ 2,622.06	\$ -	\$ 2,622.06	\$ 947.94	\$ -	\$ 947.94
1800.56100. General Supplies - Sports Teams	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 21,098.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,098.00</b>	<b>\$ 14,321.32</b>	<b>\$ -</b>	<b>\$ 14,321.32</b>	<b>\$ 6,776.68</b>	<b>\$ 2,590.02</b>	<b>\$ 4,186.66</b>
<b>2110-Social Work Services</b>										
2110.51900. Wages Paid - Social Worker	\$ 48,125.00	\$ -	\$ -	\$ 48,125.00	\$ -	\$ -	\$ -	\$ 48,125.00	\$ -	\$ 48,125.00
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 3.16	\$ -	\$ 3.16	\$ 34.84	\$ (3.16)	\$ 38.00
2110.52200. FICA/Medicare Employer - Social Worker	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00
2110.52800. Health Insurance - Social Worker	\$ 9,842.00	\$ -	\$ -	\$ 9,842.00	\$ 873.16	\$ -	\$ 873.16	\$ 8,968.84	\$ (873.16)	\$ 9,842.00
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 118.20	\$ -	\$ 118.20	\$ 81.80	\$ -	\$ 81.80
2110.56110. Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ 24.94	\$ 7.83	\$ 32.77	\$ (32.77)	\$ -	\$ (32.77)
<b>Total</b>	<b>\$ 58,905.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,905.00</b>	<b>\$ 1,019.46</b>	<b>\$ 7.83</b>	<b>\$ 1,027.29</b>	<b>\$ 57,877.71</b>	<b>\$ (876.32)</b>	<b>\$ 58,754.03</b>
<b>2130-Health Office</b>										
2130.51901. Wages Paid - School Nurse	\$ 87,726.00	\$ -	\$ -	\$ 87,726.00	\$ 55,606.53	\$ -	\$ 55,606.53	\$ 32,119.47	\$ 31,701.07	\$ 418.40
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	\$ 63.00	\$ -	\$ 63.00	\$ 13.00	\$ 12.60	\$ 0.40
2130.52200. FICA/Medicare Employer - Health	\$ 8,486.00	\$ -	\$ -	\$ 8,486.00	\$ 6,364.77	\$ -	\$ 6,364.77	\$ 2,121.23	\$ 4,760.31	\$ (2,639.08)
2130.52800. Health Insurance - Health Office	\$ 11,104.00	\$ -	\$ -	\$ 11,104.00	\$ 9,874.40	\$ -	\$ 9,874.40	\$ 1,229.60	\$ 1,974.87	\$ (745.27)
2130.53230. Purchased Pupil Services	\$ 720.00	\$ -	\$ -	\$ 720.00	\$ 324.00	\$ 400.00	\$ 724.00	\$ (4.00)	\$ -	\$ (4.00)
2130.53300. Other Prof/Tech Services	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 630.00	\$ -	\$ 630.00	\$ (30.00)	\$ -	\$ (30.00)
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	\$ 1,958.28	\$ -	\$ 1,958.28	\$ 441.72	\$ -	\$ 441.72
2130.56430. Professional Periodicals	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
2130.58100. Dues & Fees	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 223.00	\$ -	\$ 223.00	\$ 377.00	\$ 377.00	\$ -
<b>Total</b>	<b>\$ 118,712.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 118,712.00</b>	<b>\$ 77,043.98</b>	<b>\$ 400.00</b>	<b>\$ 77,443.98</b>	<b>\$ 41,268.02</b>	<b>\$ 38,825.85</b>	<b>\$ 2,442.17</b>
<b>2140-Psychological Services</b>										
2140.51900. Wages Paid - School Psychologist	\$ 53,052.00	\$ -	\$ -	\$ 53,052.00	\$ 38,583.20	\$ -	\$ 38,583.20	\$ 14,468.80	\$ 14,468.80	\$ -
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 20.40	\$ -	\$ 20.40	\$ 17.60	\$ 17.40	\$ 0.20
2140.52200. FICA/Medicare Employer - Psychologist	\$ 770.00	\$ -	\$ -	\$ 770.00	\$ 494.98	\$ -	\$ 494.98	\$ 275.02	\$ 209.80	\$ 65.22
2140.52800. Health Insurance	\$ 20,714.00	\$ -	\$ -	\$ 20,714.00	\$ 18,696.10	\$ -	\$ 18,696.10	\$ 2,017.90	\$ 3,852.42	\$ (1,834.52)
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	\$ 1,284.56	\$ -	\$ 1,284.56	\$ 715.44	\$ -	\$ 715.44
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00
<b>Total</b>	<b>\$ 78,774.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,774.00</b>	<b>\$ 59,079.24</b>	<b>\$ -</b>	<b>\$ 59,079.24</b>	<b>\$ 19,694.76</b>	<b>\$ 18,548.42</b>	<b>\$ 1,146.34</b>
<b>2150-Speech &amp; Audiology Services</b>										
2150.53230. Purchased Pupil Services	\$ 71,622.00	\$ -	\$ -	\$ 71,622.00	\$ 34,321.34	\$ 42,746.40	\$ 77,067.74	\$ (5,445.74)	\$ -	\$ (5,445.74)
2150.56100. Supplies	\$ 775.00	\$ -	\$ -	\$ 775.00	\$ 213.52	\$ -	\$ 213.52	\$ 561.48	\$ -	\$ 561.48
<b>Total</b>	<b>\$ 72,397.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,397.00</b>	<b>\$ 34,534.86</b>	<b>\$ 42,746.40</b>	<b>\$ 77,281.26</b>	<b>\$ (4,884.26)</b>	<b>\$ -</b>	<b>\$ (4,884.26)</b>
<b>2160-PT/OT Services</b>										
2160.53230. Purchased Pupil Services	\$ -	\$ -	\$ -	\$ -	\$ 413.06	\$ 352.90	\$ -	\$ (765.96)	\$ -	\$ (765.96)
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 413.06</b>	<b>\$ 352.90</b>	<b>\$ -</b>	<b>\$ (765.96)</b>	<b>\$ -</b>	<b>\$ (765.96)</b>
<b>2210-Improvement of Instruction</b>										
2210.53220. In Service	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 875.00	\$ -	\$ 875.00	\$ 3,125.00	\$ -	\$ 3,125.00
2210.55800. Conference/Travel - Professional Development	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ 352.62	\$ -	\$ 352.62	\$ 5,647.38	\$ -	\$ 5,647.38
2210.56100. Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
<b>Total</b>	<b>\$ 12,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000.00</b>	<b>\$ 1,227.62</b>	<b>\$ -</b>	<b>\$ 1,227.62</b>	<b>\$ 10,772.38</b>	<b>\$ -</b>	<b>\$ 10,772.38</b>
<b>2220-Library/Media Services</b>										
2220.56420. Library Books	\$ -	\$ -	\$ -	\$ -	\$ (23.28)	\$ -	\$ (23.28)	\$ 23.28	\$ -	\$ 23.28
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (23.28)</b>	<b>\$ -</b>	<b>\$ (23.28)</b>	<b>\$ 23.28</b>	<b>\$ -</b>	<b>\$ 23.28</b>

**BOE Budget v. Actual  
3/31/2023**

	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>2230-Technology</b>										
2230.51901. Wages Paid - Technology Staff	\$ 6,481.00	\$ -	\$ -	\$ 6,481.00	\$ 4,746.80	\$ -	\$ 4,746.80	\$ 1,734.20	\$ 1,734.22	\$ (0.02)
2230.52100. Group Life Insurance - Technology	\$ 4.00	\$ -	\$ -	\$ 4.00	\$ 3.50	\$ -	\$ 3.50	\$ 0.50	\$ 0.28	\$ 0.22
2230.52200. FICA/Medicare Employer - Technology	\$ 496.00	\$ -	\$ -	\$ 496.00	\$ 354.52	\$ -	\$ 354.52	\$ 141.48	\$ 132.67	\$ 8.81
2230.52300. Pension Contributions - Technology	\$ 260.00	\$ -	\$ -	\$ 260.00	\$ 189.43	\$ -	\$ 189.43	\$ 70.57	\$ 69.80	\$ 0.77
2230.52800. Health Insurance - Technology	\$ 1,111.00	\$ -	\$ -	\$ 1,111.00	\$ 1,086.24	\$ -	\$ 1,086.24	\$ 24.76	\$ 98.69	\$ (73.93)
2230.53520. Other Technical Services	\$ 76,014.00	\$ -	\$ -	\$ 76,014.00	\$ 60,445.25	\$ 16,199.70	\$ 76,644.95	\$ (630.95)	\$ -	\$ (630.95)
2230.56100. Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 210.00	\$ -	\$ 210.00	\$ 290.00	\$ -	\$ 290.00
2230.56500. Technology Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 20.00	\$ -	\$ 20.00	\$ 1,980.00	\$ -	\$ 1,980.00
2230.57340. Technology Hardware - Instructional	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 5,132.00	\$ -	\$ 5,132.00	\$ (3,132.00)	\$ -	\$ (3,132.00)
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 269.45	\$ -	\$ 269.45	\$ 2,730.55	\$ -	\$ 2,730.55
2230.57350. Software - Instructional	\$ 28,856.00	\$ -	\$ -	\$ 28,856.00	\$ 13,986.53	\$ -	\$ 13,986.53	\$ 14,869.47	\$ 3,183.35	\$ 11,686.12
2230.57351. Software - Non-Instructional	\$ 33,145.00	\$ -	\$ -	\$ 33,145.00	\$ 4,536.60	\$ 6,780.00	\$ 11,316.60	\$ 21,828.40	\$ 15,115.60	\$ 6,712.80
<b>Total</b>	<b>\$ 153,867.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 153,867.00</b>	<b>\$ 90,980.32</b>	<b>\$ 22,979.70</b>	<b>\$ 113,960.02</b>	<b>\$ 39,906.98</b>	<b>\$ 20,334.61</b>	<b>\$ 19,572.37</b>
<b>2310-Board of Education</b>										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,635.00	\$ -	\$ 12,632.84	\$ 25,267.84	\$ 18,083.84	\$ -	\$ 18,083.84	\$ 7,184.00	\$ 7,184.00	\$ -
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 11.87	\$ -	\$ 11.87	\$ (3.87)	\$ 3.25	\$ (7.12)
2310.52200. FICA/Medicare Employer - BOE Office	\$ 967.00	\$ -	\$ -	\$ 967.00	\$ 1,309.40	\$ -	\$ 1,309.40	\$ (342.40)	\$ 549.58	\$ (891.98)
2310.52300. Pension Contributions - BOE Office	\$ 506.00	\$ -	\$ -	\$ 506.00	\$ 738.63	\$ -	\$ 738.63	\$ (232.63)	\$ 272.11	\$ (504.74)
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
2310.52700. Workers' Compensation - BOE Office	\$ 21,927.00	\$ -	\$ -	\$ 21,927.00	\$ 19,016.25	\$ -	\$ 19,016.25	\$ 2,910.75	\$ -	\$ 2,910.75
2310.52800. Health Insurance - BOE Office	\$ 4,674.00	\$ -	\$ -	\$ 4,674.00	\$ 8,024.20	\$ -	\$ 8,024.20	\$ (3,350.20)	\$ 2,111.71	\$ (5,461.91)
2310.53020. Legal Services - BOE Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00
2310.55200. Property/Liability Insurance - BOE Office	\$ 19,620.00	\$ -	\$ -	\$ 19,620.00	\$ 20,867.00	\$ -	\$ 20,867.00	\$ (1,247.00)	\$ -	\$ (1,247.00)
2310.55400. Advertising - BOE Office	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 4,652.40	\$ 689.54	\$ 5,341.94	\$ (3,341.94)	\$ 750.00	\$ (4,091.94)
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	\$ 779.37	\$ 116.49	\$ 895.86	\$ 504.14	\$ -	\$ 504.14
2310.58100. Dues & Fees - BOE Office	\$ 2,572.00	\$ -	\$ -	\$ 2,572.00	\$ -	\$ -	\$ -	\$ 2,572.00	\$ 2,572.00	\$ -
2310.58900. Graduation Costs - BOE Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 849.01	\$ -	\$ 849.01	\$ 150.99	\$ 150.99	\$ -
2310.58990. Other Expenses	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
<b>Total</b>	<b>\$ 86,609.00</b>	<b>\$ -</b>	<b>\$ 12,632.84</b>	<b>\$ 99,241.84</b>	<b>\$ 74,331.97</b>	<b>\$ 806.03</b>	<b>\$ 75,138.00</b>	<b>\$ 24,103.84</b>	<b>\$ 14,593.64</b>	<b>\$ 9,510.20</b>
<b>2320-Superintendents Office</b>										
2320.51900. Wages Paid - Superintendent	\$ 77,950.00	\$ -	\$ -	\$ 77,950.00	\$ 54,807.78	\$ -	\$ 54,807.78	\$ 23,142.22	\$ 20,192.22	\$ 2,950.00
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 12,635.00	\$ -	\$ 12,632.84	\$ 25,267.84	\$ 18,083.84	\$ -	\$ 18,083.84	\$ 7,184.00	\$ 7,184.00	\$ -
2320.52100. Group Life Insurance - Superintendent Office	\$ 134.00	\$ -	\$ -	\$ 134.00	\$ 11.88	\$ -	\$ 11.88	\$ 122.12	\$ 3.24	\$ 118.88
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,126.00	\$ -	\$ -	\$ 2,126.00	\$ 2,104.24	\$ -	\$ 2,104.24	\$ 21.76	\$ 842.36	\$ (820.60)
2320.52300. Pension Contributions - Superintendent's Office	\$ 506.00	\$ -	\$ -	\$ 506.00	\$ 738.63	\$ -	\$ 738.63	\$ (232.63)	\$ 272.11	\$ (504.74)
2320.52800. Health Insurance - Superintendent's Office	\$ 4,674.00	\$ -	\$ -	\$ 4,674.00	\$ 8,024.27	\$ -	\$ 8,024.27	\$ (3,350.27)	\$ 2,111.64	\$ (5,461.91)
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	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2320.58100. Dues & Fees - Superintendent's Office	\$ 3,541.00	\$ -	\$ -	\$ 3,541.00	\$ -	\$ -	\$ -	\$ 3,541.00	\$ 3,445.00	\$ 96.00
<b>Total</b>	<b>\$ 102,866.00</b>	<b>\$ -</b>	<b>\$ 12,632.84</b>	<b>\$ 115,498.84</b>	<b>\$ 83,770.64</b>	<b>\$ -</b>	<b>\$ 83,770.64</b>	<b>\$ 31,728.20</b>	<b>\$ 34,050.57</b>	<b>\$ (2,322.37)</b>
<b>2400-School Administration Office</b>										
2400.51900. Wages Paid - Principal	\$ 128,427.00	\$ -	\$ -	\$ 128,427.00	\$ 93,852.21	\$ -	\$ 93,852.21	\$ 34,574.79	\$ 34,574.14	\$ 0.65
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 77,361.00	\$ -	\$ -	\$ 77,361.00	\$ 58,097.08	\$ -	\$ 58,097.08	\$ 19,263.92	\$ 22,825.72	\$ (3,561.80)
2400.52100. Group Life Insurance - School Administration Office	\$ 194.00	\$ -	\$ -	\$ 194.00	\$ 159.18	\$ -	\$ 159.18	\$ 34.82	\$ 34.86	\$ (0.04)
2400.52200. FICA/Medicare Employer - School Administration	\$ 7,781.00	\$ -	\$ -	\$ 7,781.00	\$ 5,725.82	\$ -	\$ 5,725.82	\$ 2,055.18	\$ 2,247.49	\$ (192.31)
2400.52300. Pension Contributions - School Admin Office	\$ 3,095.00	\$ -	\$ -	\$ 3,095.00	\$ -	\$ -	\$ -	\$ 3,095.00	\$ -	\$ 3,095.00
2400.52800. Health Insurance - School Administration Office	\$ 25,566.00	\$ -	\$ -	\$ 25,566.00	\$ 23,107.60	\$ -	\$ 23,107.60	\$ 2,458.40	\$ 4,621.49	\$ (2,163.09)
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	\$ 1,465.52	\$ -	\$ 1,465.52	\$ 2,034.48	\$ 1,017.24	\$ 1,017.24
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 455.91	\$ -	\$ 455.91	\$ 2,044.09	\$ 1,022.05	\$ 1,022.05
2400.58100. Dues & Fees - School Administration	\$ 952.00	\$ -	\$ -	\$ 952.00	\$ 956.00	\$ -	\$ 956.00	\$ (4.00)	\$ -	\$ (4.00)
<b>Total</b>	<b>\$ 252,126.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 252,126.00</b>	<b>\$ 183,819.32</b>	<b>\$ -</b>	<b>\$ 183,819.32</b>	<b>\$ 68,306.68</b>	<b>\$ 66,342.99</b>	<b>\$ 1,963.69</b>
<b>2510-Business Office</b>										

**BOE Budget v. Actual  
3/31/2023**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2510.51901. Wages Paid - Non Certified - Business Office	\$ 104,919.00	\$ -	\$ -	\$ 104,919.00	\$ 76,769.17	\$ -	\$ 76,769.17	\$ 28,149.83	\$ 28,151.78	\$ (1.95)
2510.52100. Group Life Insurance - Business Office	\$ 72.00	\$ -	\$ -	\$ 72.00	\$ 59.58	\$ -	\$ 59.58	\$ 12.42	\$ 12.24	\$ 0.18
2510.52200. FICA/Medicare Employer - Business Office	\$ 8,027.00	\$ -	\$ -	\$ 8,027.00	\$ 5,794.83	\$ -	\$ 5,794.83	\$ 2,232.17	\$ 2,153.61	\$ 78.56
2510.52300. Pension Contributions - Business Office	\$ 4,834.00	\$ -	\$ -	\$ 4,834.00	\$ 3,531.72	\$ -	\$ 3,531.72	\$ 1,302.28	\$ 1,301.35	\$ 0.93
2510.52800. Health Insurance - Business Office	\$ 9,994.00	\$ -	\$ -	\$ 9,994.00	\$ 8,788.16	\$ -	\$ 8,788.16	\$ 1,205.84	\$ 1,876.18	\$ (670.34)
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 9,788.68	\$ -	\$ 9,788.68	\$ 5,211.32	\$ 3,850.00	\$ 1,361.32
2510.53410. Audit/Accounting Services - Business Office	\$ 25,850.00	\$ -	\$ -	\$ 25,850.00	\$ 18,599.25	\$ -	\$ 18,599.25	\$ 7,250.75	\$ 7,000.00	\$ 250.75
2510.55800. Conference/Travel - Business Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2510.56100. Supplies - Business Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,410.20	\$ -	\$ 1,410.20	\$ (410.20)	\$ -	\$ (410.20)
<b>Total</b>	<b>\$ 169,996.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 169,996.00</b>	<b>\$ 124,741.59</b>	<b>\$ -</b>	<b>\$ 124,741.59</b>	<b>\$ 45,254.41</b>	<b>\$ 44,345.16</b>	<b>\$ 909.25</b>
<b>2600-Building &amp; Grounds</b>										
2600.51901. Wages Paid - Building Maintenance	\$ 114,615.00	\$ -	\$ -	\$ 114,615.00	\$ 79,383.45	\$ -	\$ 79,383.45	\$ 35,231.55	\$ 31,112.21	\$ 4,119.34
2600.52100. Group Life Insurance - Maintenance Department	\$ 189.00	\$ -	\$ -	\$ 189.00	\$ 88.20	\$ -	\$ 88.20	\$ 100.80	\$ 86.44	\$ 14.36
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,768.00	\$ -	\$ -	\$ 8,768.00	\$ 5,596.96	\$ -	\$ 5,596.96	\$ 3,171.04	\$ 2,380.08	\$ 790.96
2600.52300. Pension Contributions - Maintenance Office	\$ 4,585.00	\$ -	\$ -	\$ 4,585.00	\$ 2,132.80	\$ -	\$ 2,132.80	\$ 2,452.20	\$ 800.00	\$ 1,652.20
2600.52800. Health Insurance - Maintenance	\$ 39,949.00	\$ -	\$ -	\$ 39,949.00	\$ 51,843.90	\$ -	\$ 51,843.90	\$ (11,894.90)	\$ 10,368.81	\$ (22,263.71)
2600.54010. Purchased Property Services	\$ 30,081.00	\$ -	\$ -	\$ 30,081.00	\$ 40,950.23	\$ 13,936.71	\$ 54,886.94	\$ (24,805.94)	\$ 10,000.00	\$ (34,805.94)
2600.54101. Rubbish Removal	\$ 8,700.00	\$ -	\$ -	\$ 8,700.00	\$ 6,962.12	\$ 2,110.20	\$ 9,072.32	\$ (372.32)	\$ -	\$ (372.32)
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 1,846.50	\$ -	\$ 1,846.50	\$ 3,153.50	\$ 3,153.50	\$ -
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 10,359.74	\$ 5,504.00	\$ 15,863.74	\$ (10,863.74)	\$ -	\$ (10,863.74)
2600.54411. Water	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,854.04	\$ 750.00	\$ 2,604.04	\$ 395.96	\$ -	\$ 395.96
2600.54412. Sewer	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 1,272.68	\$ 500.00	\$ 1,772.68	\$ 227.32	\$ -	\$ 227.32
2600.55300. Communications - Telephone & Internet	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 8,044.42	\$ 2,775.00	\$ 10,819.42	\$ 1,180.58	\$ -	\$ 1,180.58
2600.55800. Conference/Travel - Building Maintenance	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
2600.56100. General Supplies - Maintenance Department	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 5,835.71	\$ 2,324.33	\$ 8,160.04	\$ 7,839.96	\$ 7,839.96	\$ -
2600.56220. Electricity	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00	\$ 40,101.12	\$ 23,340.38	\$ 63,441.50	\$ (3,441.50)	\$ -	\$ (3,441.50)
2600.56230. Liquid Propane	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 8,703.11	\$ 3,296.89	\$ 12,000.00	\$ -	\$ 3,000.00	\$ (3,000.00)
2600.56240. Heating Oil	\$ 23,400.00	\$ -	\$ -	\$ 23,400.00	\$ 31,154.68	\$ -	\$ 31,154.68	\$ (7,754.68)	\$ 5,000.00	\$ (12,754.68)
2600.56260. Gasoline	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 383.39	\$ -	\$ 383.39	\$ 216.61	\$ 216.61	\$ -
2600.57300. Equipment	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
2600.57330. Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 346,987.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 346,987.00</b>	<b>\$ 296,513.05</b>	<b>\$ 54,537.51</b>	<b>\$ 351,050.56</b>	<b>\$ (4,063.56)</b>	<b>\$ 73,957.61</b>	<b>\$ (78,021.17)</b>
<b>2700-Student Transportation</b>										
2700.55100. Contracted Pupil Transp Reg	\$ 372,605.00	\$ -	\$ -	\$ 372,605.00	\$ 217,797.52	\$ 141,131.28	\$ 358,928.80	\$ 13,676.20	\$ 5,000.00	\$ 8,676.20
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 58,500.00	\$ -	\$ -	\$ 58,500.00	\$ 135,010.00	\$ 29,590.00	\$ 164,600.00	\$ (106,100.00)	\$ -	\$ (106,100.00)
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 49,317.00	\$ -	\$ -	\$ 49,317.00	\$ 92,607.00	\$ 2,703.00	\$ 95,310.00	\$ (45,993.00)	\$ -	\$ (45,993.00)
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ 4,441.88	\$ -	\$ 4,441.88	\$ 4,333.12	\$ 2,500.00	\$ 1,833.12
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 684.40	\$ -	\$ 684.40	\$ 1,815.60	\$ -	\$ 1,815.60
2700.56260. Gasoline	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 32,918.53	\$ 18,081.47	\$ 51,000.00	\$ (16,000.00)	\$ 2,000.00	\$ (18,000.00)
<b>Total</b>	<b>\$ 526,697.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 526,697.00</b>	<b>\$ 483,459.33</b>	<b>\$ 191,505.75</b>	<b>\$ 674,965.08</b>	<b>\$ (148,268.08)</b>	<b>\$ 9,500.00</b>	<b>\$ (157,768.08)</b>
<b>6000-HS Tuition</b>										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,053,516.00	\$ -	\$ -	\$ 1,053,516.00	\$ 827,843.00	\$ 253,499.00	\$ 1,081,342.00	\$ (27,826.00)	\$ -	\$ (27,826.00)
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 659,932.00	\$ -	\$ -	\$ 659,932.00	\$ 524,576.55	\$ 160,450.33	\$ 685,026.88	\$ (25,094.88)	\$ (68,907.70)	\$ 43,812.82
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 238,105.00	\$ -	\$ -	\$ 238,105.00	\$ 252,525.00	\$ 65,919.00	\$ 318,444.00	\$ (80,339.00)	\$ (55,862.00)	\$ (24,477.00)
<b>Total</b>	<b>\$ 1,951,553.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,951,553.00</b>	<b>\$ 1,604,944.55</b>	<b>\$ 479,868.33</b>	<b>\$ 2,084,812.88</b>	<b>\$ (133,259.88)</b>	<b>\$ (124,769.70)</b>	<b>\$ (8,490.18)</b>
<b>6100-Elementary Tuition</b>										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 159,169.00	\$ -	\$ -	\$ 159,169.00	\$ 146,785.42	\$ 128,719.98	\$ 275,505.40	\$ (116,336.40)	\$ (24,224.58)	\$ (92,111.82)
6100.000100.55660. Tuition - Elem Magnet Schools	\$ 52,552.00	\$ -	\$ -	\$ 52,552.00	\$ 44,026.00	\$ -	\$ 44,026.00	\$ 8,526.00	\$ -	\$ 8,526.00
6100.000200.55660. Tuition - Elem Magnet Schools - Special Ed	\$ 113,340.00	\$ -	\$ -	\$ 113,340.00	\$ 115,405.50	\$ 35,934.00	\$ 151,339.50	\$ (37,999.50)	\$ (5,347.80)	\$ (32,651.70)
<b>Total</b>	<b>\$ 325,061.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,061.00</b>	<b>\$ 306,216.92</b>	<b>\$ 164,653.98</b>	<b>\$ 470,870.90</b>	<b>\$ (145,809.90)</b>	<b>\$ (29,572.38)</b>	<b>\$ (116,237.52)</b>
<b>Total Expenditures</b>	<b>\$ 6,895,693.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,895,693.00</b>	<b>\$ 5,033,808.42</b>	<b>\$ 992,755.10</b>	<b>\$ 6,025,797.56</b>	<b>\$ 869,129.48</b>	<b>\$ 788,386.97</b>	<b>\$ 80,742.51</b>

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

**To:** Municipal Accountability Review Board  
**From:** Kimberly Kennison  
**Subject:** Update on West Haven Subcommittee  
**Date:** May 15, 2023

The West Haven Subcommittee last met on Thursday May 11,2023.

Review and Discussion Re: BOE FY 2024 Budget Enrollment Projections: Board Education provided a projection report prepared by New England School Development Council for West Haven BOE 2022-2023 enrollment. BOE utilized this report to budget FY2024 budget.

Review and Discussion Re: BOE ESSER Funded Positions: Per MARB member's request, BOE provided a report on ESSER funded positions.

Review and Discussion Re: Mayor's Revised FY2024 Budget with City Council's Recommendation: On May 4, 2023, City Council approved several adjustments to Mayor's Recommended FY2024 Budget. The revised Budget and a OPM Staff prepared a summary of the changes that were presented to Subcommittee. The major changes to the budget include: a decrease of \$128K of property taxes resulted from a mill rate reduction of 0.16 and a Motor Vehicle mill rate increase of 0.10; an increase of interest income of \$605K; and on expenses side the following were increases to: general liability \$150K, Workers Compensation \$205K and Contingency \$300K.

Review and Discussion Re: 5-year plan FY2024 to FY2028: City has not revised its FY2024 to FY2028 5-Year Plan as of the Subcommittee meeting. Board members suggested City makes the adjustments according to the revised FY2024 Budget.

Discussion RE: Questions Regarding FY2024 West Haven Budget: A list of questions from MARB members regarding FY2024 West Haven budget was provided to City. City has provided some updates to the questions.

Update RE: West Haven ARPA Report: City has provided an update of ARPA Fund spending. Total ARPA Grant awarded to City is \$29M and the remaining balance after proposed projections is \$13,932.

Discussion regarding Non-labor Contract DNR Laboratories LLC: The contract is between the City and DNR Laboratories LLC to purchase and installation of new audio/video systems for 3 rooms in the City Hall. The contract price will be \$180,875 and the term of this contract is 8-12 weeks. The Subcommittee approved recommendation to be taken up at the full Board meeting.

Discussion regarding Design Built LLC dba Childscapes: This contract is to use a State contract for the purchase of two playscape systems for Painter Park for the amount of \$83,629, with funding from ARPA.

Update Re: Open Items List: The board agreed to review the list and revisit it at the next meeting.
















MOA Action Plan Updates: The City updated the action plans on Personnel, Recruitment and Procurement. The Action Plan on IT has not been updated since the February Subcommittee meeting. The board will review and revisit at the next meeting.

The next meeting of the West Haven Subcommittee is scheduled for May 23rd. However this meeting will be rescheduled to allow the City time to revisit the budget and 5-Year Plan.

West Haven City Council Adopted FY2024 Budget and 5-Year Plan  
Will be Provided Separately



**Project Tracker Updates Include:  
April 4 Committee Invoice Approvals & April 10 City Council Project Resolutions**

Project #	Notes	Project Description	City Council Approved Appropriated Amount	Invoices	% Approved for payment by ARPA Committee	Amount of \$10M Revenue Loss
				Approved per ARPA Committee (Not all paid)		
2022-001		<a href="#">ARPA Act Financial Management</a>	700,000	263,993	 37.71%	-
2022-002		<a href="#">Child Development Center Roof</a>	360,000	11,450	 3.18%	360,000
2022-003		<a href="#">Parks Fund</a>	1,000,000	85,889	 8.59%	1,000,000
2022-004		<a href="#">Food Bank</a>	400,000	100,000	 25.00%	-
2022-005		<a href="#">Johnson Senior Center</a>	640,000	-	0.00%	640,000
2022-006		<a href="#">DPW Paving</a>	2,000,000	2,000,000	 100.00%	2,000,000
2022-008		<a href="#">Stormwater - Capital Fund</a>	1,000,000	207,024	 20.70%	-
2022-009		<a href="#">Stormwater - Vacuum Truck *</a>	530,000	502,049	 94.73%	-
2022-010		<a href="#">Stormwater - Problem Areas</a>	1,470,000	77,255	 5.26%	-
2022-011		<a href="#">Recycling and Re-use Center</a>	1,000,000	1,200	0.12%	1,000,000
2022-012		<a href="#">Child Pedestrian Safety</a>	467,453	443,479	 94.87%	-
2022-013		<a href="#">Broadband Access: Library</a>	100,000	23,725	 23.72%	100,000
2022-014		<a href="#">City Hall Windows</a>	650,000	1,630	0.25%	650,000
2022-015		<a href="#">Fire Districts: Allingtown</a>	1,025,000	-	0.00%	-
2022-016		<a href="#">Fire Districts: WHFD</a>	1,025,000	-	0.00%	-
2022-017		<a href="#">Fire Districts: West Shore Fire Dept</a>	1,025,000	-	0.00%	-
2022-018		<a href="#">Boardwalk Monitoring Cameras</a>	1,000,000	-	0.00%	1,000,000
2022-019		<a href="#">Police Retention Fund</a>	2,400,000	2,400,000	 100.00%	-
2022-020		<a href="#">Youth Employment Fund</a>	100,000	-	0.00%	-
2022-021		<a href="#">Painter Park Field House</a>	1,000,000	-	0.00%	1,000,000
2023-001		<a href="#">EMS Premium Pay: Allingtown (City Dept), WHFD &amp; WSFD (Indepe</a>	1,030,000	-	0.00%	-
2023-002		<a href="#">Police Protection: Gas Masks</a>	49,500	49,362	 99.72%	49,500
2023-003		<a href="#">EMS Protection: Bulletproof Vests</a>	48,500	48,255	 99.49%	48,500
2023-004		<a href="#">Meeting Room Cameras</a>	200,000	-	0.00%	-
2023-005		<a href="#">Demolition Beach St. Skate Park Structures</a>	23,525	23,525	 100.00%	-
2023-006		<a href="#">Housing Crisis Grant Fund</a>	350,000	-	0.00%	-
2023-007		<a href="#">Haley School ADA Ramp Rebuild</a>	100,000	-	0.00%	-
2023-008		<a href="#">WHHS Turf Field and Track</a>	2,500,000	-	0.00%	-
2023-009		<a href="#">Savin Rock Playscape &amp; Groundscape</a>	54,000	-	0.00%	-
2023-010		<a href="#">HVAC Noble Community Center Rooftop Units</a>	265,000	-	0.00%	-
2023-011		<a href="#">Electrical - Main Breakers &amp; Circuits City Buildings</a>	100,000	-	0.00%	-
2023-012		<a href="#">Carrigan Boilers &amp; Re-piping the Entire School</a>	2,100,000	-	0.00%	-
2023-013		<a href="#">Emergency Bleacher Repair at Veterans Field</a>	60,000	-	0.00%	-
2023-014		<a href="#">Community Mental Health/Health Needs</a>	100,000	-	0.00%	-
2023-015		<a href="#">Aid to Small Business</a>	800,000	-	0.00%	-
2023-016		<a href="#">Support for Arts Community Funding</a>	500,000	-	0.00%	500,000
2023-017		<a href="#">Storage Shed Police Department</a>	275,000	-	0.00%	-
<b>Total Approved Appropriated Projects</b>			<b>\$ 26,447,978</b>	<b>\$ 6,238,837</b>	 23.59%	<b>\$ 8,348,000</b>



**Reserved Projects - Projects with prior Council Resolutions**

Status		Project Description	Proposed Amount	Amount of \$10M Revenue Loss	
Reserved		<a href="#">Paving and ADA Cuts City Wide</a>	1,050,000		1,050,000
Reserved		<a href="#">Library Site Development</a>	1,000,000		-
<b>Total Reserved Projects</b>			<b>\$ 2,050,000</b>		<b>\$ 1,050,000</b>
<b>TOTAL APPROPRIATED &amp; TOTAL RESERVED</b>			<b>\$ 28,497,978</b>		<b>\$ 9,398,000</b>

**Excess Funds to return to Contingency for Projects that came in under budget**

2022-009		Stormwater - Vacuum Truck *	27,951		
2023-002		Police Protection: Gas Masks	138		138
2023-003		EMS Protection: Bulletproof Vests	245		245
<b>Total Excess Funds to be returned to Contingency</b>			<b>\$ 28,334</b>		<b>\$ 383</b>

<b>Total ARPA Grant Awarded to City</b>	<b>\$ 29,008,576</b>	<b>\$ 10,000,000</b>
<b>Contingency Remaining</b>	<b>\$ 538,932</b>	<b>\$ 602,383</b>

**Proposed Projects - No Prior Council Resolutions for these projects**

Status		Project Description	Proposed Amount	Amount of \$10M Revenue Loss	
Proposed	<b>A</b>	<a href="#">Maglocks City Hall Entrance Doors</a>	75,000		-
Proposed	<b>B</b>	<a href="#">Remodel Collis St. Locker Room &amp; Garage Insulation</a>	275,000		-
Proposed	<b>C</b>	<a href="#">Supplemental Food Bank Support</a>	175,000		-
<b>Total Proposed Projects</b>			<b>\$ 525,000</b>		<b>\$ -</b>

<b>Contingency Remaining after Proposed Projects</b>	<b>\$ 13,932</b>	<b>\$ 602,383</b>
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Notes pertaining to Reserved & Proposed Projects

- A** Maglocks City Hall Entrance Doors - No Prior Resolution for this project; project currently in discussions
- B** Remodel Collis St. Locker Room & Garage Insulation - No Prior resolution for this project, project currently in discussions
- C** Supplemental Food Bank Support: No prior resolution for this project. Prior food bank grant of \$400k appropriated. Discussions for additional grant for \$175,000



# Department of Finance

City of West Haven  
355 Main Street  
West Haven, Connecticut 06516



City Hall  
1896-1968

**David R. Taylor**  
*Acting Finance Director*

April 12, 2023

Municipal Accountability Review Board  
450 Capitol Avenue  
Hartford, CT 06106

Honorable Members:

With 9 months passed, the city is 75% through the fiscal year.

**Revenue received year-to-date, \$140.8M, is 83.6% of budget.**

Current Property Taxes have been 97.2% received. Real Estate collections to date are at the same pace as last year. Motor Vehicle collections are flowing in since the boot program was announced. The lien sale is in the bid process and planned execution is in June following City Council approval.

Funds received are being managed to maximize investment income within the parameters of our investment Policy. As of this writing there is \$58.0M in the CT State pooled investment account. This has continued the trend in Investment Income which is at \$1.1M vs. Budget of \$52K at the end of March.

State and other funding is as budgeted with slightly faster timing than last year due to the state speeding up some payments. ECS funding of over \$20M was received in April.

Building permit fees continue to be on target and are expected to be on budget at year end.

Lesser revenue streams are net below budget.

**Expenditures for the city, \$54.4M, is 70.9% of budget.**

The city will spend within budget for the year.

There are certain areas, most notably Full time Salaries, Overtime, and Financial Services which will require us to consider budget transfers this year.

**Telephone: 203-937-3627**

**E-Mail: [dtaylor@westhaven-ct.gov](mailto:dtaylor@westhaven-ct.gov)**



Sewer results are on target except for the costs to repair the sewer main break on Chestnut St. and additional issues caused by debris in the pipes that were swept toward our pumps in a recent storm. The costs of these repairs are being processed now. The WPCA Commission have resolved to utilize unassigned Fund Balance of \$1.2M to pay for this emergent expenditure. This will be considered by City Council their next regular meeting.

AFD should finish the year on budget.

Sincerely,

David Taylor  
Acting Finance Director  
City of West Haven, Connecticut

Cc: Mayor Nancy R. Rossi

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CITY OF WEST HAVEN LIVE  
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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
101 GENERAL FUND							
10112542 CITY CLERK LICENSES							
<a href="#">10112542 42150 ANIMAL LICENSES</a>	-9,389	-9,389	-3,384.00	-97.00	.00	-6,005.00	36.0%
<a href="#">10112542 42160 MARRIAGE LICENSES</a>	-7,800	-7,800	-34,268.00	-12,050.00	.00	26,468.00	439.3%
<a href="#">10112542 42170 SPORTING LICENSES</a>	-250	-250	-266.00	-229.00	.00	16.00	106.4%
TOTAL CITY CLERK LICENSES	-17,439	-17,439	-37,918.00	-12,376.00	.00	20,479.00	217.4%
10112546 CITY CLERK MISC CHARGES							
<a href="#">10112546 46940 RECORD LEGAL INSTRU</a>	-1,650,000	-1,650,000	-1,154,537.58	-117,205.50	.00	-495,462.42	70.0%
TOTAL CITY CLERK MISC CHARGES	-1,650,000	-1,650,000	-1,154,537.58	-117,205.50	.00	-495,462.42	70.0%
10119042 PLANNING/DEVELOP LICENSES							
<a href="#">10119042 42210 BUILDING PERMITS</a>	-1,175,000	-1,175,000	-1,076,073.27	-395,755.08	.00	-98,926.73	91.6%
<a href="#">10119042 42211 BLDG DEPT-FLOOD PL</a>	0	0	-5,439.15	.00	.00	5,439.15	100.0%
<a href="#">10119042 42220 ELECTRICAL PERMITS</a>	-176,254	-176,254	-258,512.28	-66,163.38	.00	82,258.28	146.7%
<a href="#">10119042 42230 EXCAVATION PERMITS</a>	-13,265	-13,265	-3,438.00	-1,533.00	.00	-9,827.00	25.9%
<a href="#">10119042 42240 PLUMBING &amp; HEATING</a>	-96,548	-96,548	-64,365.50	-20,475.00	.00	-32,182.50	66.7%
<a href="#">10119042 42250 ZONING PERMITS</a>	-135,000	-135,000	-58,202.00	-5,265.00	.00	-76,798.00	43.1%
TOTAL PLANNING/DEVELOP LICENSES	-1,596,067	-1,596,067	-1,466,030.20	-489,191.46	.00	-130,036.80	91.9%
10120044 TREASURERS INVESTMENT INCOME							
<a href="#">10120044 44100 INVESTMENT INCOME</a>	-52,000	-52,000	-1,083,755.41	-220,794.25	.00	1,031,755.41	2084.1%
<a href="#">10120044 44210 RENT FROM CITY FACI</a>	-28,611	-28,611	-13,750.00	.00	.00	-14,861.00	48.1%
TOTAL TREASURERS INVESTMENT INCOM	-80,611	-80,611	-1,097,505.41	-220,794.25	.00	1,016,894.41	1361.5%
10120045 STATE GRANTS							
<a href="#">10120045 45200 09860 STATE GRANTS</a>	0	0	-10,671.38	.00	.00	10,671.38	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>10120045 45211 EDUCATIONAL COST SH</u>	-45,140,487	-45,140,487	-20,699,652.00	.00	.00	-24,440,835.00	45.9%
<u>10120045 45219 HEALTH SERVICES</u>	-60,000	-60,000	-74,185.00	.00	.00	14,185.00	123.6%
<u>10120045 45231 PILOT-COLLEGES &amp; HO</u>	-8,741,348	-8,741,348	-8,741,347.70	.00	.00	- .30	100.0%
<u>10120045 45233 MUNI REV SHR (MFG P</u>	-147,516	-147,516	-1,084,924.06	.00	.00	937,408.06	735.5%
<u>10120045 45234 PROP TAX RELIEF-ELD</u>	-502,691	-502,691	-502,691.00	.00	.00	.00	100.0%
<u>10120045 45235 MASHENTUCKET PEQUOT</u>	-807,097	-807,097	-538,064.66	-269,032.33	.00	-269,032.34	66.7%
<u>10120045 45236 PROP TAX RELIEF-TOT</u>	-5,000	-5,000	-4,018.30	.00	.00	-981.70	80.4%
<u>10120045 45238 PROPERTY TAX RELIEF</u>	-127,400	-127,400	-98,436.88	.00	.00	-28,963.12	77.3%
<u>10120045 45248 TOWN AID ROAD</u>	-618,370	-618,370	-621,029.03	.00	.00	2,659.03	100.4%
<u>10120045 45290 STATE MISCELLANEOUS</u>	-122,000	-122,000	-248,398.77	-62,099.70	.00	126,398.77	203.6%
<u>10120045 45310 TELEPHONE ACCESS GR</u>	-95,000	-95,000	-82,464.60	-82,464.60	.00	-12,535.40	86.8%
<u>10120045 45340 SCCRWA- PILOT GRANT</u>	-301,100	-301,100	-281,894.40	.00	.00	-19,205.60	93.6%
<u>10120045 52290 09860 ELECTION DAY E</u>	0	0	2,450.00	.00	.00	-2,450.00	100.0%
TOTAL STATE GRANTS	-56,668,009	-56,668,009	-32,985,327.78	-413,596.63	.00	-23,682,681.22	58.2%
10120046 MISCELLANEOUS CHARGES							
<u>10120046 46950 MISCELLANEOUS PUBLI</u>	-37,900	-37,900	-205.00	.00	.00	-37,695.00	.5%
<u>10120046 46952 MISCELLANEOUS - GEN</u>	-56,000	-56,000	-26,163.81	-4,351.50	.00	-29,836.19	46.7%
<u>10120046 46956 MISC. - PARKS &amp; REC</u>	-220,000	-220,000	-70,320.18	-18,680.88	.00	-149,679.82	32.0%
TOTAL MISCELLANEOUS CHARGES	-313,900	-313,900	-96,688.99	-23,032.38	.00	-217,211.01	30.8%
10120047 MISCELLANEOUS REVENUE							
<u>10120047 43300 PARKING METER REVEN</u>	-62,000	-62,000	-63,870.00	.00	.00	1,870.00	103.0%
<u>10120047 47200 PROP SALE(Bayview,e</u>	-14,500	-14,500	-317,430.81	-52,500.00	.00	302,930.81	2189.2%
<u>10120047 47350 PILOT - HOUSING AUT</u>	-146,600	-146,600	-169,656.00	.00	.00	23,056.00	115.7%
<u>10120047 47360 SEWER FEE COLLECTIO</u>	-55,200	-55,200	.00	.00	.00	-55,200.00	.0%
<u>10120047 47380 INSURANCE REIMBURSE</u>	-9,823	-9,823	.00	.00	.00	-9,823.00	.0%
<u>10120047 47800 yale contribution</u>	-466,715	-466,715	-505,014.56	.00	.00	38,299.56	108.2%
<u>10120047 47900 MISCELLANEOUS</u>	-160,000	-160,000	-53,477.25	-371.03	.00	-106,522.75	33.4%
<u>10120047 47904 QUIGLEY/YALE PARKIN</u>	-43,603	-43,603	-32,702.22	-3,633.58	.00	-10,900.74	75.0%
TOTAL MISCELLANEOUS REVENUE	-958,441	-958,441	-1,142,150.84	-56,504.61	.00	183,709.88	119.2%
10120048 OPERATING TRANSFERS IN							
<u>10120048 48100 OPERATING TRANSFERS</u>	-110,000	-110,000	.00	.00	.00	-110,000.00	.0%

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<a href="#">10120048 48300 RESIDUAL EQUITY TRA</a>	-200,000	-200,000	.00	.00	.00	-200,000.00	.0%
<a href="#">10120048 48500 TRANSFER FROM SEWER</a>	-424,004	-424,004	.00	.00	.00	-424,004.00	.0%
TOTAL OPERATING TRANSFERS IN	-734,004	-734,004	.00	.00	.00	-734,004.00	.0%
<hr/>							
10124041 PROPERTY TAXES							
<a href="#">10124041 41100 CURRENT PROPERTY TA</a>	-102,406,510	-102,406,510	-99,551,314.64	-1,641,033.96	.00	-2,855,194.86	97.2%
<a href="#">10124041 41101 PA 76-338 MOTOR VEH</a>	-1,261,000	-1,261,000	-1,240,966.75	-148,948.01	.00	-20,033.25	98.4%
<a href="#">10124041 41200 PRIOR YEARS TAX LEV</a>	-412,000	-412,000	-394,804.83	-55,325.90	.00	-17,195.17	95.8%
<a href="#">10124041 41300 SUSPENSE TAXES</a>	-100,000	-100,000	-161,833.44	-18,319.35	.00	61,833.44	161.8%
<a href="#">10124041 41610 CURRENT PROPERTY TA</a>	-476,100	-476,100	-302,547.31	-97,470.81	.00	-173,552.69	63.5%
<a href="#">10124041 41620 PRIOR YEARS TAX INT</a>	-256,452	-256,452	-183,115.33	-26,820.14	.00	-73,336.67	71.4%
<a href="#">10124041 41630 SUSPENSE INTEREST</a>	-100,000	-100,000	-152,808.07	-21,342.03	.00	52,808.07	152.8%
TOTAL PROPERTY TAXES	-105,012,062	-105,012,062	-101,987,390.37	-2,009,260.20	.00	-3,024,671.13	97.1%
<hr/>							
10124043 FINES AND PENALTIES							
<a href="#">10124043 43200 FINES &amp; PENALTIES -</a>	-53,452	-53,452	-49,001.90	-20,545.57	.00	-4,450.10	91.7%
<a href="#">10124043 43250 BLDG CODE VIOLATION</a>	-7,785	-7,785	-1,219.13	-669.88	.00	-6,565.87	15.7%
TOTAL FINES AND PENALTIES	-61,237	-61,237	-50,221.03	-21,215.45	.00	-11,015.97	82.0%
<hr/>							
10130047 MISC-OTHER AGENCIES							
<a href="#">10130047 47310 FIRE DEPT SHARE OF</a>	-916,427	-916,427	-549,563.56	-136,731.42	.00	-366,863.44	60.0%
TOTAL MISC-OTHER AGENCIES	-916,427	-916,427	-549,563.56	-136,731.42	.00	-366,863.44	60.0%
<hr/>							
10131042 LICENSES							
<a href="#">10131042 42110 ALCOHOLIC BEVERAGE</a>	-700	-700	-940.00	-180.00	.00	240.00	134.3%
<a href="#">10131042 42130 POLICE&amp;PROTECT LIC/</a>	-25,701	-25,701	-19,465.00	-1,405.00	.00	-6,236.00	75.7%
TOTAL LICENSES	-26,401	-26,401	-20,405.00	-1,585.00	.00	-5,996.00	77.3%
<hr/>							
10131043 PARKING TAGS							

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>10131043 43100 PARKING TAGS</u>	-200,254	-200,254	-34,112.08	-11,282.10	.00	-166,141.92	17.0%
TOTAL PARKING TAGS	-200,254	-200,254	-34,112.08	-11,282.10	.00	-166,141.92	17.0%
<hr/> 10131046 POLICE SERVICE CHARGES <hr/>							
<u>10131046 46710 POLICE CHARGES</u>	-13,500	-13,500	-7,325.42	-630.50	.00	-6,174.58	54.3%
TOTAL POLICE SERVICE CHARGES	-13,500	-13,500	-7,325.42	-630.50	.00	-6,174.58	54.3%
<hr/> 10132042 MISCELLANEOUS FEES <hr/>							
<u>10132042 42910 CITY CLERK FEES COL</u>	-6,300	-6,300	-4,336.00	-557.00	.00	-1,964.00	68.8%
<u>10132042 42920 DOG POUND RELEASES</u>	-500	-500	-2,543.00	-200.00	.00	2,043.00	508.6%
TOTAL MISCELLANEOUS FEES	-6,800	-6,800	-6,879.00	-757.00	.00	79.00	101.2%
<hr/> 10140046 MISCELLANEOUS CHARGES <hr/>							
<u>10140046 46953 ALL OTHER-PUBLIC WO</u>	-3,000	-3,000	-15,169.00	-2,509.00	.00	12,169.00	505.6%
TOTAL MISCELLANEOUS CHARGES	-3,000	-3,000	-15,169.00	-2,509.00	.00	12,169.00	505.6%
<hr/> 10145047 MISC-OTHER AGENCIES <hr/>							
<u>10145047 47340 ORGANIC RECYCLING C</u>	-10,600	-10,600	-4,980.00	.00	.00	-5,620.00	47.0%
TOTAL MISC-OTHER AGENCIES	-10,600	-10,600	-4,980.00	.00	.00	-5,620.00	47.0%
<hr/> 10153042 LICENSES <hr/>							
<u>10153042 42120 HEALTH LICENSES</u>	-85,400	-85,400	-107,619.50	-3,935.50	.00	22,219.50	126.0%
TOTAL LICENSES	-85,400	-85,400	-107,619.50	-3,935.50	.00	22,219.50	126.0%



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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL GENERAL FUND	-168,354,151	-168,354,151	-140,763,823.76	-3,520,607.00	.00	-27,590,327.70	83.6%
TOTAL REVENUES	-168,354,151	-168,354,151	-140,766,273.76	-3,520,607.00	.00	-27,587,877.70	
TOTAL EXPENSES	0	0	2,450.00	.00	.00	-2,450.00	
GRAND TOTAL	-168,354,151	-168,354,151	-140,763,823.76	-3,520,607.00	.00	-27,590,327.70	83.6%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
101 GENERAL FUND							
11000010 CITY COUNCIL							
<a href="#">11000010 51000 REGULAR WAGES</a>	40,989	40,989	31,149.63	3,899.17	.00	9,839.37	76.0%
<a href="#">11000010 51010 CLERK OF THE COUNCIL</a>	10,000	10,000	9,570.82	833.33	.00	429.18	95.7%
<a href="#">11000010 51350 PART TIME - ELECTED</a>	32,700	32,700	23,785.70	2,518.99	.00	8,914.30	72.7%
<a href="#">11000010 51500 OVERTIME</a>	0	0	-83.82	.00	.00	83.82	100.0%
<a href="#">11000010 52250 ADVERTISING</a>	3,000	3,000	1,208.92	.00	981.10	809.98	73.0%
<a href="#">11000010 52430 LEGAL SERVICES</a>	25,000	0	.00	.00	.00	.00	.0%
<a href="#">11000010 52510 MAINTENANCE SERVICE</a>	4,000	4,000	.00	.00	.00	4,000.00	.0%
<a href="#">11000010 52770 OTHER CONTRACTUAL S</a>	2,500	27,500	9,740.00	1,250.00	5,375.00	12,385.00	55.0%
<a href="#">11000010 54331 MISC. EXP.</a>	300	300	.00	.00	.00	300.00	.0%
TOTAL CITY COUNCIL	118,489	118,489	75,371.25	8,501.49	6,356.10	36,761.65	69.0%
11050010 MAYOR							
<a href="#">11050010 51000 REGULAR WAGES</a>	243,274	243,274	164,357.53	22,713.78	.00	78,916.43	67.6%
<a href="#">11050010 51300 PART TIME WAGES</a>	20,000	20,000	11,813.04	1,938.75	.00	8,186.96	59.1%
<a href="#">11050010 52220 OUTSIDE PRINTING SE</a>	1,000	1,000	.00	.00	.00	1,000.00	.0%
<a href="#">11050010 52320 SUBSCRIPTIONS &amp; PER</a>	275	275	.00	.00	.00	275.00	.0%
<a href="#">11050010 52330 TRAINING AND EDUCAT</a>	300	300	.00	.00	.00	300.00	.0%
<a href="#">11050010 52350 TRAVEL EXPENSES</a>	1,500	1,500	.00	.00	.00	1,500.00	.0%
<a href="#">11050010 52360 BUSINESS EXPENSE</a>	4,900	4,900	291.88	.00	.00	4,608.12	6.0%
<a href="#">11050010 52370 COUNCIL OF GOVERNME</a>	19,500	19,500	18,900.00	.00	.00	600.00	96.9%
<a href="#">11050010 52390 CT CONFERENCE OF MU</a>	36,160	36,160	36,160.00	.00	.00	.00	100.0%
<a href="#">11050010 52397 U.S. CONFERENCE OF</a>	7,000	7,000	5,269.00	5,269.00	.00	1,731.00	75.3%
<a href="#">11050010 53490 OTHER OPERATING SUP</a>	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL MAYOR	335,909	335,909	236,791.45	29,921.53	.00	99,117.51	70.5%
11100010 CORPORATION COUNSEL							
<a href="#">11100010 51000 REGULAR WAGES</a>	397,121	397,121	249,757.48	28,068.32	7,500.00	139,863.52	64.8%
<a href="#">11100010 51300 PART TIME WAGES</a>	10,000	10,000	.00	.00	.00	10,000.00	.0%
<a href="#">11100010 51500 OVERTIME</a>	0	0	3,816.37	151.87	.00	-3,816.37	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">11100010 52310 CONVENTIONS &amp; DUES</a>	1,000	1,000	571.85	.00	.00	428.15	57.2%
<a href="#">11100010 52430 LEGAL SERVICES</a>	250,000	250,000	121,869.13	55,258.33	47,838.05	80,292.82	67.9%
<a href="#">11100010 52480 OTHER PROFESSIONAL</a>	25,000	25,000	20,002.83	128.25	2,118.04	2,879.13	88.5%
<a href="#">11100010 52490 TAX FORECLOSURE EXP</a>	37,000	37,000	4,176.12	.00	.00	32,823.88	11.3%
<a href="#">11100010 53110 OFFICE SUPPLIES</a>	3,500	3,500	19.66	.00	.00	3,480.34	.6%
<a href="#">11100010 53140 LIBRARY SUPPLIES</a>	12,000	12,000	11,270.35	.00	138.25	591.40	95.1%
<a href="#">11100010 55180 COMPUTER SOFTWARE</a>	2,500	2,500	927.30	.00	.00	1,572.70	37.1%
TOTAL CORPORATION COUNSEL	738,121	738,121	412,411.09	83,606.77	57,594.34	268,115.57	63.7%
<hr/>							
11150010 PERSONNEL DEPARTMENT							
<a href="#">11150010 51000 REGULAR WAGES</a>	416,083	416,083	171,435.11	20,082.41	.00	244,647.71	41.2%
<a href="#">11150010 51500 OVERTIME</a>	6,000	6,000	739.69	52.70	.00	5,260.31	12.3%
<a href="#">11150010 52250 ADVERTISING</a>	3,000	3,000	300.00	300.00	.00	2,700.00	10.0%
<a href="#">11150010 52260 OTHER PRINTING SERV</a>	500	500	.00	.00	.00	500.00	.0%
<a href="#">11150010 52310 CONVENTIONS &amp; DUES</a>	1,500	1,500	.00	.00	.00	1,500.00	.0%
<a href="#">11150010 52330 TRAINING AND EDUCAT</a>	3,000	3,000	.00	.00	.00	3,000.00	.0%
<a href="#">11150010 52830 OTHER EXAMINATIONS</a>	8,300	8,300	7,563.70	488.95	628.30	108.00	98.7%
TOTAL PERSONNEL DEPARTMENT	438,383	438,383	180,038.50	20,924.06	628.30	257,716.02	41.2%
<hr/>							
11209910 TELEPHONE ADMINISTRATION							
<a href="#">11209910 52150 TELEPHONE EXPENSE</a>	357,055	357,055	205,473.84	46,051.58	2,821.23	148,759.53	58.3%
TOTAL TELEPHONE ADMINISTRATION	357,055	357,055	205,473.84	46,051.58	2,821.23	148,759.53	58.3%
<hr/>							
11250010 CITY CLERK							
<a href="#">11250010 51000 REGULAR WAGES</a>	243,521	243,521	183,448.80	24,909.43	.00	60,072.20	75.3%
<a href="#">11250010 51500 OVERTIME</a>	2,000	2,000	2,858.60	980.32	.00	-858.60	142.9%
<a href="#">11250010 52250 ADVERTISING</a>	1,500	1,500	.00	.00	.00	1,500.00	.0%
<a href="#">11250010 52290 ELECTION DAY EXPENS</a>	20,000	20,000	17,745.77	.00	.00	2,254.23	88.7%
<a href="#">11250010 52310 CONVENTIONS &amp; DUES</a>	900	900	1,360.00	835.00	.00	-460.00	151.1%
<a href="#">11250010 52330 TRAINING AND EDUCAT</a>	500	500	.00	.00	.00	500.00	.0%
<a href="#">11250010 52425 ARCHIVING SERVICES</a>	50,000	50,000	48,932.57	.00	.00	1,067.43	97.9%
<a href="#">11250010 52480 OTHER PROFESSIONAL</a>	20,000	20,000	6,413.62	3,327.30	285.00	13,301.38	33.5%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>11250010 52520 OFFICE EQUIPMENT RE</u>	3,900	3,900	210.97	.00	.00	3,689.03	5.4%
<u>11250010 52750 FEES AND CHARGES</u>	1,200	1,200	506.00	.00	.00	694.00	42.2%
<u>11250010 52770 OTHER CONTRACTUAL S</u>	76,000	76,000	28,907.10	3,231.00	5,089.60	42,003.30	44.7%
<u>11250010 53590 DOG LICENSES</u>	100	100	.00	.00	.00	100.00	.0%
TOTAL CITY CLERK	419,621	419,621	290,383.43	33,283.05	5,374.60	123,862.97	70.5%
<u>11300010 REGISTRAR OF VOTERS</u>							
<u>11300010 51000 REGULAR WAGES</u>	51,396	51,396	39,352.01	5,039.44	.00	12,043.75	76.6%
<u>11300010 51020 DEPUTY REGISTRARS</u>	10,200	10,200	9,333.34	850.00	.00	866.66	91.5%
<u>11300010 51350 PART TIME - ELECTED</u>	33,000	33,000	27,083.34	2,750.00	.00	5,916.66	82.1%
<u>11300010 51400 TEMPORARY PAYROLL</u>	47,135	47,135	41,770.00	.00	.00	5,365.00	88.6%
<u>11300010 51500 OVERTIME</u>	4,444	4,444	.00	.00	.00	4,444.00	.0%
<u>11300010 52310 CONVENTIONS &amp; DUES</u>	3,010	3,010	1,020.00	400.00	.00	1,990.00	33.9%
<u>11300010 52330 TRAINING AND EDUCAT</u>	1,200	1,200	274.95	.00	.00	925.05	22.9%
<u>11300010 52580 EQUIPMENT MAINTENAN</u>	6,500	6,500	6,500.00	.00	.00	.00	100.0%
<u>11300010 53130 OTHER SUPPLIES</u>	702	702	430.23	.00	.00	271.77	61.3%
<u>11300010 55600 VOTING MACHINES</u>	6,765	6,765	4,356.61	.00	3,267.19	-858.80	112.7%
TOTAL REGISTRAR OF VOTERS	164,352	164,352	130,120.48	9,039.44	3,267.19	30,964.09	81.2%
<u>11650010 PROBATE COURT</u>							
<u>11650010 52640 RENTAL OF OFFICE EO</u>	3,700	3,700	1,808.23	158.13	.00	1,891.77	48.9%
<u>11650010 53110 OFFICE SUPPLIES</u>	3,700	3,700	653.16	.00	.00	3,046.84	17.7%
<u>11650010 55190 OTHER OFFICE EQUIPM</u>	2,258	2,258	1,382.48	.00	.00	876.00	61.2%
TOTAL PROBATE COURT	9,658	9,658	3,843.87	158.13	.00	5,814.61	39.8%
<u>11900010 PLANNING &amp; DEVELOPMENT</u>							
<u>11900010 51000 REGULAR WAGES</u>	308,133	306,450	170,485.77	-42,752.21	.00	135,964.23	55.6%
<u>11900010 51500 OVERTIME</u>	2,500	2,500	2,015.61	-16.41	.00	484.39	80.6%
<u>11900010 52210 PRINTING</u>	200	200	53.00	53.00	.00	147.00	26.5%
<u>11900010 52250 ADVERTISING</u>	47,000	47,000	24,595.97	5,483.74	10,726.83	11,677.20	75.2%
<u>11900010 52280 MAP PRINTING</u>	1,200	1,200	.00	.00	.00	1,200.00	.0%
<u>11900010 52310 CONVENTIONS &amp; DUES</u>	11,250	11,250	450.00	.00	.00	10,800.00	4.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">11900010 52382 ENG COST PLAN &amp; DEV</a>	20,000	20,000	1,100.00	.00	.00	18,900.00	5.5%
<a href="#">11900010 52385 ECONOMIC DEV'T CONS</a>	100,000	100,000	7,296.00	.00	.00	92,704.00	7.3%
<a href="#">11900010 52395 REGIONAL GROWTH PAR</a>	16,700	16,700	16,669.20	.00	.00	30.80	99.8%
<a href="#">11900010 52425 ARCHIVING SERVICES</a>	5,000	5,000	1,622.30	.00	3,244.61	133.09	97.3%
<a href="#">11900010 52475 PUBLIC HEARING SECR</a>	6,500	6,500	2,200.00	100.00	425.00	3,875.00	40.4%
<a href="#">11900010 52520 OFFICE EQUIPMENT RE</a>	250	250	.00	.00	.00	250.00	.0%
<a href="#">11900010 56400 PROPERTY MANG.</a>	16,000	16,000	27,484.00	.00	.00	-11,484.00	171.8%
TOTAL PLANNING & DEVELOPMENT	534,733	533,050	253,971.85	-37,131.88	14,396.44	264,681.71	50.3%
11900012 GRANTS ADMINISTRATION							
<a href="#">11900012 51000 REGULAR WAGES</a>	220,842	220,842	137,079.09	76,487.81	.00	83,762.91	62.1%
<a href="#">11900012 51500 OVERTIME</a>	5,000	5,000	4,157.05	542.74	.00	842.95	83.1%
<a href="#">11900012 53420 GRANT DEVELOPMENT C</a>	1,000	1,000	.00	.00	160.00	840.00	16.0%
<a href="#">11900012 55190 OTHER OFFICE EQUIPM</a>	0	1,683	.00	.00	.00	1,683.00	.0%
<a href="#">11900012 56210 CONSULTING SERVICES</a>	0	0	.00	.00	9,800.00	-9,800.00	100.0%
TOTAL GRANTS ADMINISTRATION	226,842	228,525	141,236.14	77,030.55	9,960.00	77,328.86	66.2%
11900013 BUILDING DEPARTMENT							
<a href="#">11900013 51000 REGULAR WAGES</a>	583,374	583,374	277,317.09	37,552.05	.00	306,057.35	47.5%
<a href="#">11900013 51500 OVERTIME</a>	7,500	7,500	17,146.98	3,161.12	.00	-9,646.98	228.6%
<a href="#">11900013 52310 CONVENTIONS &amp; DUES</a>	6,000	6,000	2,333.20	.00	.00	3,666.80	38.9%
<a href="#">11900013 52360 BUSINESS EXPENSE</a>	2,000	2,000	22.50	.00	.00	1,977.50	1.1%
<a href="#">11900013 52425 ARCHIVING SERVICES</a>	5,000	5,000	.00	.00	.00	5,000.00	.0%
<a href="#">11900013 52440 ENGINEERING SERVICE</a>	900	900	.00	.00	.00	900.00	.0%
<a href="#">11900013 52520 OFFICE EQUIPMENT RE</a>	500	500	.00	.00	.00	500.00	.0%
<a href="#">11900013 52590 DEMOLITION OF BUILD</a>	9,000	9,000	4,795.71	.00	.00	4,204.29	53.3%
<a href="#">11900013 55190 OTHER OFFICE EQUIPM</a>	500	500	.00	.00	.00	500.00	.0%
TOTAL BUILDING DEPARTMENT	614,774	614,774	301,615.48	40,713.17	.00	313,158.96	49.1%
12000010 TREASURER							
<a href="#">12000010 51350 PART TIME - ELECTED</a>	7,600	7,600	6,333.30	633.33	.00	1,266.70	83.3%
TOTAL TREASURER	7,600	7,600	6,333.30	633.33	.00	1,266.70	83.3%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>12100010 COMPTROLLER</u>							
<u>12100010 51000 REGULAR WAGES</u>	712,658	712,658	528,388.33	66,897.21	.00	184,269.67	74.1%
<u>12100010 51500 OVERTIME</u>	2,000	10,500	42,712.96	9,569.19	.00	-32,212.96	406.8%
<u>12100010 52310 CONVENTIONS &amp; DUES</u>	200	200	.00	.00	.00	200.00	.0%
<u>12100010 52420 FINANCIAL SERVICES</u>	237,500	229,000	233,050.80	47,391.00	48,006.15	-52,056.95	122.7%
<u>12100010 52570 OTHER REPAIRS &amp; MAI</u>	21,600	21,600	.00	.00	.00	21,600.00	.0%
TOTAL COMPTROLLER	973,958	973,958	804,152.09	123,857.40	48,006.15	121,799.76	87.5%
<u>12100020 PURCHASING DEPARTMENT</u>							
<u>12100020 51000 REGULAR WAGES</u>	222,281	222,281	110,134.10	11,558.75	.00	112,146.90	49.5%
<u>12100020 51500 OVERTIME</u>	0	0	645.22	27.00	.00	-645.22	100.0%
<u>12100020 52250 ADVERTISING</u>	10,000	10,000	16,099.57	3,975.77	2,630.06	-8,729.63	187.3%
<u>12100020 53110 OFFICE SUPPLIES</u>	42,000	42,000	35,082.86	12,334.33	677.72	6,239.42	85.1%
<u>12100020 53115 OFFICE SUPPLIES - P</u>	25,000	25,000	16,104.78	6,294.14	.00	8,895.22	64.4%
TOTAL PURCHASING DEPARTMENT	299,281	299,281	178,066.53	34,189.99	3,307.78	117,906.69	60.6%
<u>12200022 DATA PROCESSING DEPARTMENT</u>							
<u>12200022 51000 REGULAR WAGES</u>	265,248	256,498	161,461.41	27,225.20	.00	95,036.59	62.9%
<u>12200022 51500 OVERTIME</u>	0	8,750	5,802.83	484.66	.00	2,947.17	66.3%
<u>12200022 52330 TRAINING AND EDUCAT</u>	10,000	10,000	.00	.00	.00	10,000.00	.0%
<u>12200022 52460 OUTSIDE DATA PROCES</u>	4,000	4,000	.00	.00	.00	4,000.00	.0%
<u>12200022 52510 MAINTENANCE SERVICE</u>	323,929	323,929	64,663.46	10,144.00	12,353.90	246,911.64	23.8%
<u>12200022 52570 OTHER REPAIRS &amp; MAI</u>	40,000	40,000	3,381.58	.00	.00	36,618.42	8.5%
<u>12200022 52660 SOFTWARE LICENSES</u>	6,000	6,000	.00	.00	.00	6,000.00	.0%
<u>12200022 53120 DATA PROCESSING SUP</u>	4,000	4,000	1,573.00	.00	.00	2,427.00	39.3%
<u>12200022 55170 OTHER DATA PROCESSI</u>	10,000	10,000	105.00	105.00	.00	9,895.00	1.1%
TOTAL DATA PROCESSING DEPARTMENT	663,177	663,177	236,987.28	37,958.86	12,353.90	413,835.82	37.6%
<u>12200023 CENTRAL SERVICES</u>							
<u>12200023 51500 OVERTIME</u>	80	80	.00	.00	.00	80.00	.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>12200023 52010 POSTAGE</u>	52,000	52,000	51,283.02	9,128.46	135.17	581.81	98.9%
<u>12200023 52570 OTHER REPAIRS &amp; MAI</u>	2,100	2,100	.00	.00	.00	2,100.00	.0%
<u>12200023 52670 COPIER RENTAL</u>	45,880	45,880	39,819.05	5,114.42	6,599.00	-538.05	101.2%
<u>12200023 53490 OTHER OPERATING SUP</u>	10,000	10,000	2,095.65	.00	.00	7,904.35	21.0%
<u>12200023 53495 COFFEE &amp; WATER</u>	4,400	4,400	2,233.02	1,615.81	229.00	1,937.98	56.0%
<u>12200023 55190 OTHER OFFICE EQUIPM</u>	30,000	30,000	1,539.08	.00	13,000.00	15,460.92	48.5%
<u>12200023 55640 SAFETY EQUIPMENT</u>	1,800	1,800	.00	.00	.00	1,800.00	.0%
TOTAL CENTRAL SERVICES	146,260	146,260	96,969.82	15,858.69	19,963.17	29,327.01	79.9%
<u>12300010 ASSESSMENT</u>							
<u>12300010 51000 REGULAR WAGES</u>	442,286	442,286	326,615.73	42,526.78	.00	115,670.27	73.8%
<u>12300010 51500 OVERTIME</u>	2,500	2,500	1,565.64	113.79	.00	934.36	62.6%
<u>12300010 52210 PRINTING</u>	7,820	7,820	5,074.88	.00	.00	2,745.12	64.9%
<u>12300010 52250 ADVERTISING</u>	0	0	-200.00	.00	.00	200.00	100.0%
<u>12300010 52280 MAP PRINTING</u>	6,000	6,000	2,971.54	.00	.00	3,028.46	49.5%
<u>12300010 52310 CONVENTIONS &amp; DUES</u>	595	595	579.00	.00	.00	16.00	97.3%
<u>12300010 52330 TRAINING AND EDUCAT</u>	4,275	4,275	.00	.00	.00	4,275.00	.0%
<u>12300010 52480 OTHER PROFESSIONAL</u>	7,650	7,650	554.84	70.00	244.00	6,851.16	10.4%
TOTAL ASSESSMENT	471,126	471,126	337,161.63	42,710.57	244.00	133,720.37	71.6%
<u>12300025 BOARD OF TAX APPEALS</u>							
<u>12300025 51500 OVERTIME</u>	600	600	380.50	262.20	.00	219.50	63.4%
<u>12300025 52760 STIPENDS</u>	3,000	3,000	3,000.00	3,000.00	.00	.00	100.0%
TOTAL BOARD OF TAX APPEALS	3,600	3,600	3,380.50	3,262.20	.00	219.50	93.9%
<u>12400010 TAX COLLECTOR</u>							
<u>12400010 51000 REGULAR WAGES</u>	394,557	394,557	283,678.24	36,542.10	.00	110,879.16	71.9%
<u>12400010 51500 OVERTIME</u>	1,700	1,700	1,395.74	99.63	.00	304.26	82.1%
<u>12400010 52020 PROC &amp; MAIL TAX BIL</u>	40,406	39,406	22,065.40	8,022.24	.00	17,340.54	56.0%
<u>12400010 52210 PRINTING</u>	15,000	15,000	11,097.76	2,020.44	.00	3,902.24	74.0%
<u>12400010 52250 ADVERTISING</u>	2,700	2,700	1,524.68	.00	.00	1,175.32	56.5%
<u>12400010 52310 CONVENTIONS &amp; DUES</u>	308	1,058	660.00	60.00	.00	398.00	62.4%

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<u>12400010 52330 TRAINING AND EDUCAT</u>	350	600	600.00	.00	.00	.00	100.0%
<u>12400010 52520 OFFICE EQUIPMENT RE</u>	220	220	.00	.00	150.00	70.00	68.2%
<u>12400010 54260 OVER/UNDER BAD CHEC</u>	50	50	.00	.00	.00	50.00	.0%
TOTAL TAX COLLECTOR	455,291	455,291	321,021.82	46,744.41	150.00	134,119.52	70.5%
13000010 EMERGENCY REPORT SYSTEM DEPT.							
<u>13000010 51000 REGULAR WAGES</u>	1,332,123	1,332,123	722,243.27	90,948.03	.00	609,879.73	54.2%
<u>13000010 51400 TEMPORARY PAYROLL</u>	5,850	5,850	12,811.43	1,976.00	.00	-6,961.43	219.0%
<u>13000010 51500 OVERTIME</u>	0	0	340,099.49	51,298.39	.00	-340,099.49	100.0%
<u>13000010 51700 LONGEVITY PAY</u>	6,030	6,030	860.00	.00	.00	5,170.00	14.3%
<u>13000010 51800 SEPARATION PAY</u>	30,148	30,148	.00	.00	.00	30,148.00	.0%
<u>13000010 52150 TELEPHONE EXPENSE</u>	25,000	25,000	13,508.61	2,514.43	4,587.33	6,904.06	72.4%
<u>13000010 52510 MAINTENANCE SERVICE</u>	255,437	255,437	194,299.60	7,000.00	6,864.00	54,273.49	78.8%
<u>13000010 53110 OFFICE SUPPLIES</u>	5,570	5,570	3,851.57	292.00	25.00	1,693.43	69.6%
<u>13000010 54110 HEALTH INSURANCE PR</u>	282,362	282,362	.00	.00	.00	282,362.38	.0%
<u>13000010 54130 FICA-CITY'S SHARE</u>	101,193	101,193	81,327.16	10,708.81	.00	19,865.84	80.4%
<u>13000010 54140 PENSION - CITY'S SH</u>	88,290	88,290	73,220.64	9,509.61	.00	15,069.36	82.9%
<u>13000010 55180 COMPUTER SOFTWARE</u>	13,400	13,400	9,084.55	46.50	167.45	4,148.00	69.0%
<u>13000010 55190 OTHER OFFICE EQUIPM</u>	13,100	13,100	3,998.45	123.50	840.00	8,261.55	36.9%
TOTAL EMERGENCY REPORT SYSTEM DEP	2,158,503	2,158,503	1,455,304.77	174,417.27	12,483.78	690,714.92	68.0%
13100010 POLICE DEPARTMENT ADMIN.							
<u>13100010 51000 REGULAR WAGES</u>	261,937	261,937	264,135.87	55,405.35	.00	-2,198.87	100.8%
<u>13100010 51530 VACATION BUY BACK</u>	30,000	30,000	30,690.00	1,131.68	.00	-690.00	102.3%
<u>13100010 51700 LONGEVITY PAY</u>	28,885	28,885	17,698.96	1,555.44	.00	11,186.04	61.3%
<u>13100010 52110 ELECTRICITY</u>	40,000	40,000	21,928.00	3,091.28	.00	18,072.00	54.8%
<u>13100010 52150 TELEPHONE EXPENSE</u>	175,000	175,000	111,334.25	12,019.81	52,599.27	11,066.48	93.7%
<u>13100010 52220 OUTSIDE PRINTING SE</u>	2,400	2,400	2,400.00	1,155.98	.00	.00	100.0%
<u>13100010 52255 MINORITY RECRUITMEN</u>	8,000	8,000	5,473.35	.00	2,526.60	.05	100.0%
<u>13100010 52260 OTHER PRINTING SERV</u>	500	500	500.00	357.79	.00	.00	100.0%
<u>13100010 52310 CONVENTIONS &amp; DUES</u>	2,200	2,200	1,755.00	.00	.00	445.00	79.8%
<u>13100010 52450 MEDICAL SERVICES</u>	27,500	27,500	8,400.38	1,850.96	1,163.34	17,936.28	34.8%
<u>13100010 52630 RENTAL OF VEHICLES</u>	24,000	24,000	17,166.17	3,810.00	3,810.00	3,023.83	87.4%
<u>13100010 52640 RENTAL OF OFFICE EQ</u>	50,000	50,000	43,898.09	628.63	5,678.33	423.58	99.2%
<u>13100010 52650 OTHER RENTAL</u>	21,600	21,600	17,821.98	1,980.22	3,178.02	600.00	97.2%
<u>13100010 52660 SOFTWARE LICENSES</u>	10,140	10,140	2,419.00	2,419.00	.00	7,721.00	23.9%



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<u>13100010 52730 BOARDING PRISONERS</u>	3,000	3,000	2,471.81	554.05	228.53	299.66	90.0%
<u>13100010 52750 FEES AND CHARGES</u>	15,000	15,000	.00	.00	.00	15,000.00	.0%
<u>13100010 52770 OTHER CONTRACTUAL S</u>	145,000	145,000	147,316.31	754.34	8,650.60	-10,966.91	107.6%
<u>13100010 52780 UNIFORM ALLOWANCE -</u>	3,500	3,500	1,780.00	.00	.00	1,720.00	50.9%
<u>13100010 52820 PSYCHOLOGICAL TESTI</u>	12,000	12,000	4,312.00	1,005.00	322.40	7,365.60	38.6%
<u>13100010 52830 OTHER EXAMINATIONS</u>	7,000	7,000	6,310.00	1,900.00	690.00	.00	100.0%
<u>13100010 53130 OTHER SUPPLIES</u>	14,000	14,000	8,734.43	2,007.35	1,554.49	3,711.08	73.5%
<u>13100010 53210 AUTOMOTIVE FUEL &amp; F</u>	180,000	180,000	141,450.92	90,961.88	.00	38,549.08	78.6%
<u>13100010 54320 PAYMENTS TO OUTSIDE</u>	12,000	12,000	.00	.00	.00	12,000.00	.0%
<u>13100010 55650 SWAT EQUIPMENT</u>	10,000	10,000	1,800.12	.00	1,388.00	6,811.88	31.9%
<u>13100010 56180 EDUCATIONAL REIMBUR</u>	23,300	23,300	11,700.98	.00	.00	11,599.02	50.2%
TOTAL POLICE DEPARTMENT ADMIN.	1,106,962	1,106,962	871,497.62	182,588.76	81,789.58	153,674.80	86.1%
<u>13100030 OPERATIONS</u>							
<u>13100030 51000 REGULAR WAGES</u>	8,860,982	8,860,982	6,283,145.94	785,687.90	.00	2,577,836.44	70.9%
<u>13100030 51500 OVERTIME</u>	300,000	300,000	511,480.06	68,366.99	.00	-211,480.06	170.5%
<u>13100030 51520 POLICE MANPOWER OVE</u>	1,500,000	1,500,000	1,653,012.82	249,605.50	.00	-153,012.82	110.2%
<u>13100030 51530 VACATION BUY BACK</u>	406,100	406,100	404,277.19	33,292.32	.00	1,822.81	99.6%
<u>13100030 51540 INTERCITY POLICE EX</u>	200,000	200,000	399,307.08	123,169.64	.00	-199,307.08	199.7%
<u>13100030 51610 SHIFT DIFFERENTIAL</u>	115,000	115,000	49,419.59	7,022.52	.00	65,580.41	43.0%
<u>13100030 51700 LONGEVITY PAY</u>	520,000	520,000	217,008.82	20,501.84	.00	302,991.18	41.7%
<u>13100030 51800 SEPARATION PAY</u>	250,000	250,000	4,271.49	.00	.00	245,728.51	1.7%
<u>13100030 51801 WORKERS' COMP. PAY</u>	250,000	250,000	169,014.17	8,323.59	.00	80,985.83	67.6%
<u>13100030 52360 BUSINESS EXPENSE</u>	7,100	7,100	11,979.99	11,796.00	.00	-4,879.99	168.7%
<u>13100030 52780 UNIFORM ALLOWANCE -</u>	180,000	180,000	29,299.30	1,980.94	6,723.75	143,976.95	20.0%
<u>13100030 53520 POLICE CONSUMABLES</u>	25,000	25,000	6,825.00	.00	.00	18,175.00	27.3%
TOTAL OPERATIONS	12,614,182	12,614,182	9,739,041.45	1,309,747.24	6,723.75	2,868,417.18	77.3%
<u>13100031 POLICE DEPARTMENT SUPPORT</u>							
<u>13100031 51000 REGULAR WAGES</u>	585,445	585,445	330,100.68	37,038.83	.00	255,344.24	56.4%
<u>13100031 51300 PART TIME WAGES</u>	250,820	250,820	212,921.27	33,253.91	.00	37,898.73	84.9%
<u>13100031 51510 POLICE TRAINING OVE</u>	100,000	100,000	136,635.79	13,128.40	.00	-36,635.79	136.6%
<u>13100031 51801 WORKERS' COMP. PAY</u>	0	0	229.01	.00	.00	-229.01	100.0%
<u>13100031 52330 TRAINING AND EDUCAT</u>	40,000	40,000	40,744.64	655.21	6,438.25	-7,182.89	118.0%
<u>13100031 52350 TRAVEL EXPENSES</u>	6,000	6,000	4,461.13	.00	180.00	1,358.87	77.4%
<u>13100031 52480 OTHER PROFESSIONAL</u>	20,000	20,000	17,694.29	300.00	1,841.42	464.29	97.7%

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<u>13100031 52570 OTHER REPAIRS &amp; MAI</u>	45,000	45,000	23,898.21	4,420.50	2,900.70	18,201.09	59.6%
<u>13100031 52790 UNIFORM ALLOWANCE -</u>	3,000	3,000	2,706.60	1,539.16	191.96	101.44	96.6%
<u>13100031 53260 TRAFFIC RELATED SUP</u>	15,000	15,000	8,649.55	1,277.55	5,833.30	517.15	96.6%
<u>13100031 53450 LABORATORY SUPPLIES</u>	4,500	4,500	6,836.28	.00	.00	-2,336.28	151.9%
<u>13100031 53510 FIREARM SUPPLIES</u>	25,000	25,000	21,364.40	.00	10,354.10	-6,718.50	126.9%
TOTAL POLICE DEPARTMENT SUPPORT	1,094,765	1,094,765	806,241.85	91,613.56	27,739.73	260,783.34	76.2%
<u>13202010 ANIMAL CONTROL</u>							
<u>13202010 51000 REGULAR WAGES</u>	188,128	188,128	125,139.51	-16,214.67	.00	62,988.49	66.5%
<u>13202010 51300 PART TIME WAGES</u>	20,300	20,300	490.00	224.00	.00	19,810.00	2.4%
<u>13202010 51500 OVERTIME</u>	14,000	14,000	16,611.59	1,759.68	.00	-2,611.59	118.7%
<u>13202010 51530 VACATION BUY BACK</u>	3,100	3,100	6,361.44	1,316.16	.00	-3,261.44	205.2%
<u>13202010 51700 LONGEVITY PAY</u>	5,100	5,100	1,650.00	.00	.00	3,450.00	32.4%
<u>13202010 51801 WORKERS' COMP. PAY</u>	2,500	2,500	219.36	.00	.00	2,280.64	8.8%
<u>13202010 52100 GAS HEAT NYMEX</u>	2,800	2,800	.00	.00	.00	2,800.00	.0%
<u>13202010 52110 ELECTRICITY</u>	14,000	14,000	8,568.71	1,339.76	.00	5,431.29	61.2%
<u>13202010 52250 ADVERTISING</u>	500	500	.00	.00	.00	500.00	.0%
<u>13202010 52455 VETERINARY SERVICES</u>	20,000	20,000	11,757.79	2,119.47	916.15	7,326.06	63.4%
<u>13202010 52780 UNIFORM ALLOWANCE -</u>	6,200	6,200	190.69	.00	.00	6,009.31	3.1%
<u>13202010 53485 DOG FOOD</u>	2,000	2,000	1,669.00	23.74	70.49	260.51	87.0%
<u>13202010 55370 OTHER EQUIPMENT</u>	6,700	6,700	1,294.17	.00	332.24	5,073.59	24.3%
TOTAL ANIMAL CONTROL	285,328	285,328	173,952.26	-9,431.86	1,318.88	110,056.86	61.4%
<u>13300010 CIVIL PREPAREDNESS</u>							
<u>13300010 51300 PART TIME WAGES</u>	50,000	50,000	38,495.37	29,534.34	.00	11,504.63	77.0%
<u>13300010 52150 TELEPHONE EXPENSE</u>	750	750	.00	.00	.00	750.00	.0%
<u>13300010 53130 OTHER SUPPLIES</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
<u>13300010 54090 OTHER CHARGES</u>	500	500	535.25	.00	.00	-35.25	107.1%
TOTAL CIVIL PREPAREDNESS	52,250	52,250	39,030.62	29,534.34	.00	13,219.38	74.7%
<u>14000010 PUBLIC WORKS ADMINISTRATION</u>							
<u>14000010 51000 REGULAR WAGES</u>	301,658	301,658	200,687.34	28,050.21	.00	100,970.66	66.5%

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<u>14000010 51300 PART TIME WAGES</u>	12,000	12,000	37,899.29	7,244.18	.00	-25,899.29	315.8%
<u>14000010 51500 OVERTIME</u>	4,000	4,000	4,290.09	225.12	.00	-290.09	107.3%
<u>14000010 52680 TOWN AID ROAD</u>	275,000	275,000	70,359.21	40,482.72	28,328.52	176,312.27	35.9%
<u>14000010 53460 CLOTHING &amp; UNIFORMS</u>	12,000	12,000	.00	.00	.00	12,000.00	.0%
TOTAL PUBLIC WORKS ADMINISTRATION	604,658	604,658	313,235.93	76,002.23	28,328.52	263,093.55	56.5%
<u>14100010 ENGINEERING</u>							
<u>14100010 51000 REGULAR WAGES</u>	191,674	191,674	88,342.71	11,441.50	.00	103,331.61	46.1%
<u>14100010 52310 CONVENTIONS &amp; DUES</u>	2,000	2,000	71.88	.00	.00	1,928.12	3.6%
<u>14100010 52335 PROFESSIONAL LICENS</u>	1,000	1,000	435.00	150.00	187.50	377.50	62.3%
<u>14100010 56110 DEP STIPULATED/SEWE</u>	250,000	250,000	98,565.00	20,000.00	21,450.00	129,985.00	48.0%
TOTAL ENGINEERING	444,674	444,674	187,414.59	31,591.50	21,637.50	235,622.23	47.0%
<u>14404072 VEHICLE MAINTENANCE</u>							
<u>14404072 51000 REGULAR WAGES</u>	444,221	444,221	304,289.45	43,323.60	.00	139,931.55	68.5%
<u>14404072 51500 OVERTIME</u>	49,000	49,000	62,059.19	11,338.11	.00	-13,059.19	126.7%
<u>14404072 52100 GAS HEAT NYMEX</u>	45,000	45,000	18,364.58	7,867.01	.00	26,635.42	40.8%
<u>14404072 52110 ELECTRICITY</u>	25,200	25,200	9,585.71	1,995.95	.00	15,614.29	38.0%
<u>14404072 52130 WATER</u>	2,000	2,000	1,226.83	105.90	.00	773.17	61.3%
<u>14404072 52310 CONVENTIONS &amp; DUES</u>	600	600	.00	.00	.00	600.00	.0%
<u>14404072 52320 SUBSCRIPTIONS &amp; PER</u>	6,000	6,000	4,188.00	1,260.00	.00	1,812.00	69.8%
<u>14404072 52540 MOTOR VEHICLE MAINT</u>	90,000	90,000	52,918.80	8,769.42	25,887.22	11,193.98	87.6%
<u>14404072 52545 SPECIAL EQUIPMENT R</u>	40,000	40,000	8,698.26	8,698.26	.00	31,301.74	21.7%
<u>14404072 52550 GROUNDS MAINTENANCE</u>	7,200	7,200	3,522.50	.00	1,446.93	2,230.57	69.0%
<u>14404072 52575 EMISSIONS TESTING</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
<u>14404072 52585 TIRE REPAIR &amp; SERVI</u>	11,000	11,000	1,762.08	360.40	937.70	8,300.22	24.5%
<u>14404072 52630 RENTAL OF VEHICLES</u>	2,000	2,000	.00	.00	.00	2,000.00	.0%
<u>14404072 52650 OTHER RENTAL</u>	2,700	2,700	.00	.00	.00	2,700.00	.0%
<u>14404072 52740 SECURITY SYSTEM</u>	2,700	2,700	.00	.00	.00	2,700.00	.0%
<u>14404072 52940 HAZARDOUS WASTE DIS</u>	6,000	6,000	1,519.85	390.25	195.00	4,285.15	28.6%
<u>14404072 53210 AUTOMOTIVE FUEL &amp; F</u>	380,000	380,000	143,706.37	-66,822.43	69,477.01	166,816.62	56.1%
<u>14404072 53220 MOTOR VEHICLE PARTS</u>	250,000	250,000	115,173.54	15,996.21	71,173.01	63,653.45	74.5%
<u>14404072 53240 TIRES, TUBES &amp; BATT</u>	60,000	60,000	30,369.23	6,695.24	16,094.28	13,536.49	77.4%
<u>14404072 53250 TOOLS &amp; MISCELLANEO</u>	12,000	12,000	8,916.89	1,187.05	2,163.91	919.20	92.3%
<u>14404072 53430 JANITORIAL SUPPLIES</u>	450	450	213.69	.00	186.31	50.00	88.9%
<u>14404072 53445 SAFETY SUPPLIES</u>	2,500	2,500	469.38	.00	746.60	1,284.02	48.6%

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<u>14404072 53530 SNOW REMOVAL EQUIPM</u>	40,000	40,000	13,512.81	1,682.97	20,112.27	6,374.92	84.1%
<u>14404072 53560 BROOMS &amp; SWEEPERS</u>	20,000	20,000	11,737.10	1,521.95	5,737.67	2,525.23	87.4%
TOTAL VEHICLE MAINTENANCE	1,499,571	1,499,571	792,234.26	44,369.89	214,157.91	493,178.83	67.1%
<u>14505071 COMPOST SITE</u>							
<u>14505071 52740 SECURITY SYSTEM</u>	2,200	2,200	.00	.00	.00	2,200.00	.0%
<u>14505071 52930 COMPOST SITE</u>	8,000	8,000	4,203.64	4,203.64	.00	3,796.36	52.5%
<u>14505071 52940 HAZARDOUS WASTE PIC</u>	30,000	30,000	29,490.67	18,000.00	.00	509.33	98.3%
TOTAL COMPOST SITE	40,200	40,200	33,694.31	22,203.64	.00	6,505.69	83.8%
<u>14509971 SOLID WASTE</u>							
<u>14509971 52900 SPECIAL TRASH PICKU</u>	298,300	298,300	194,742.29	24,649.41	24,574.75	78,982.96	73.5%
<u>14509971 52910 TRASH PICKUP</u>	1,446,200	1,446,200	959,118.48	123,835.13	120,516.67	366,564.85	74.7%
<u>14509971 52915 TRASH PICKUP-CITY B</u>	128,000	128,000	93,638.88	9,698.06	11,415.90	22,945.22	82.1%
<u>14509971 52920 TIPPING FEES</u>	1,450,000	1,450,000	614,965.56	21,273.06	249,620.63	585,413.81	59.6%
<u>14509971 52931 YARD WASTE BAG PICK</u>	180,000	180,000	106,775.00	3,400.00	.00	73,225.00	59.3%
<u>14509971 52941 HAZARDOUS WASTE - C</u>	2,000	2,000	1,290.00	.00	.00	710.00	64.5%
<u>14509971 52950 RECYCLING PICKUP</u>	579,400	579,400	377,100.00	47,450.00	47,450.00	154,850.00	73.3%
<u>14509971 52955 PORTABLE RESTROOMS</u>	25,000	25,000	23,572.75	2,978.08	3,064.72	-1,637.47	106.5%
TOTAL SOLID WASTE	4,108,900	4,108,900	2,371,202.96	233,283.74	456,642.67	1,281,054.37	68.8%
<u>14606074 GROUNDS MAINTENANCE</u>							
<u>14606074 52510 MAINTENANCE SERVICE</u>	3,500	3,500	2,405.00	.00	.00	1,095.00	68.7%
<u>14606074 52580 EQUIPMENT MAINTENAN</u>	2,000	2,000	1,175.19	.00	.00	824.81	58.8%
<u>14606074 53265 STREET MARKING PAIN</u>	5,000	5,000	1,910.49	.00	.00	3,089.51	38.2%
<u>14606074 53490 OTHER OPERATING SUP</u>	5,000	5,000	1,177.86	1,177.86	964.00	2,858.14	42.8%
<u>14606074 53555 LIGHT POLES</u>	15,000	15,000	4,487.78	.00	.00	10,512.22	29.9%
TOTAL GROUNDS MAINTENANCE	30,500	30,500	11,156.32	1,177.86	964.00	18,379.68	39.7%
<u>14606075 BUILDING MAINTENANCE</u>							
<u>14606075 51000 REGULAR WAGES</u>	453,855	453,855	333,525.42	44,098.58	.00	120,329.58	73.5%

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<a href="#">14606075 51500 OVERTIME</a>	69,100	69,100	74,447.51	10,587.45	.00	-5,347.51	107.7%
<a href="#">14606075 52100 GAS HEAT NYMEX</a>	100,000	100,000	67,328.04	24,148.95	.00	32,671.96	67.3%
<a href="#">14606075 52110 ELECTRICITY</a>	440,000	440,000	218,291.94	36,808.79	.00	221,708.06	49.6%
<a href="#">14606075 52130 WATER</a>	25,000	25,000	15,652.68	1,403.16	.00	9,347.32	62.6%
<a href="#">14606075 52500 HVAC MAINTENANCE</a>	105,000	105,000	55,817.64	16,728.87	8,634.23	40,548.13	61.4%
<a href="#">14606075 52510 MAINTENANCE SERVICE</a>	71,400	71,400	38,625.45	6,709.42	14,083.15	18,691.40	73.8%
<a href="#">14606075 52530 BUILDING MAINTENANC</a>	82,800	82,800	63,652.28	15,834.88	9,133.74	10,013.98	87.9%
<a href="#">14606075 52740 SECURITY SYSTEM</a>	15,500	15,500	10,520.15	417.91	735.48	4,244.37	72.6%
<a href="#">14606075 53430 JANITORIAL SUPPLIES</a>	20,000	20,000	10,575.90	1,577.09	173.95	9,250.15	53.7%
<a href="#">14606075 53445 SAFETY SUPPLIES</a>	5,000	5,000	892.17	100.00	100.00	4,007.83	19.8%
<a href="#">14606075 53495 COFFEE &amp; WATER</a>	500	500	349.84	.00	.00	150.16	70.0%
TOTAL BUILDING MAINTENANCE	1,388,155	1,388,155	889,679.02	158,415.10	32,860.55	465,615.43	66.5%
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14704010 HIGHWAYS & PARKS ADMIN.							
<a href="#">14704010 51000 REGULAR WAGES</a>	2,550,834	2,550,834	1,549,664.80	213,537.96	.00	1,001,169.20	60.8%
<a href="#">14704010 51400 TEMPORARY PAYROLL</a>	110,000	110,000	90,676.49	7,492.61	.00	19,323.51	82.4%
<a href="#">14704010 51500 OVERTIME</a>	240,000	240,000	244,804.91	18,963.61	.00	-4,804.91	102.0%
<a href="#">14704010 51550 SNOW REMOVAL</a>	80,000	80,000	17,000.00	17,000.00	.00	63,000.00	21.3%
<a href="#">14704010 52160 STREET LIGHTING</a>	760,000	760,000	470,909.57	111,301.09	.00	289,090.43	62.0%
<a href="#">14704010 52550 GROUNDS MAINTENANCE</a>	41,800	41,800	16,800.43	5,094.03	2,965.00	22,034.57	47.3%
<a href="#">14704010 52610 RENTAL OF LAND</a>	850	850	596.00	150.00	.00	254.00	70.1%
<a href="#">14704010 53380 MISC. CONSTRUCTION</a>	74,380	74,380	19,848.99	3,717.01	1,834.03	52,696.98	29.2%
<a href="#">14704010 56990 SPECIAL PROJECTS</a>	55,000	55,000	45,651.24	6,992.00	.00	9,348.76	83.0%
TOTAL HIGHWAYS & PARKS ADMIN.	3,912,864	3,912,864	2,455,952.43	384,248.31	4,799.03	1,452,112.54	62.9%
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14706010 HIGHWAYS & PARKS							
<a href="#">14706010 53445 SAFETY SUPPLIES</a>	5,000	5,000	3,626.46	.00	94.71	1,278.83	74.4%
TOTAL HIGHWAYS & PARKS	5,000	5,000	3,626.46	.00	94.71	1,278.83	74.4%
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14706076 PARKS MAINTENANCE							
<a href="#">14706076 52110 ELECTRICITY</a>	115,000	115,000	54,764.86	11,122.48	.00	60,235.14	47.6%
<a href="#">14706076 52130 WATER</a>	30,000	30,000	16,708.88	568.90	.00	13,291.12	55.7%

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<u>14706076 52530 BUILDING MAINTENANC</u>	16,000	16,000	5,803.73	962.29	1,686.00	8,510.27	46.8%
<u>14706076 52550 GROUNDS MAINTENANCE</u>	77,312	77,312	30,037.25	400.00	10,253.13	37,021.62	52.1%
<u>14706076 52740 SECURITY SYSTEM</u>	2,700	2,700	2,111.56	455.56	581.24	7.20	99.7%
TOTAL PARKS MAINTENANCE	241,012	241,012	109,426.28	13,509.23	12,520.37	119,065.35	50.6%
14706077 OUTSIDE CONTRACTORS							
<u>14706077 52570 OTHER REPAIRS &amp; MAI</u>	20,000	20,000	7,387.52	.00	.00	12,612.48	36.9%
<u>14706077 53380 MISC. CONSTRUCTION</u>	35,000	35,000	9,107.34	.00	108.26	25,784.40	26.3%
<u>14706077 54095 STORM/EMERGENCY LOS</u>	25,100	25,100	25,100.00	.00	.00	.00	100.0%
TOTAL OUTSIDE CONTRACTORS	80,100	80,100	41,594.86	.00	108.26	38,396.88	52.1%
14706078 TREES							
<u>14706078 52555 TREE MAINTENANCE</u>	200,000	200,000	147,502.38	21,115.00	12,300.00	40,197.62	79.9%
<u>14706078 53490 OTHER OPERATING SUP</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
<u>14706078 53570 TREES &amp; SHRUBS</u>	2,500	2,500	.00	.00	.00	2,500.00	.0%
TOTAL TREES	203,500	203,500	147,502.38	21,115.00	12,300.00	43,697.62	78.5%
15000010 HUMAN RESOURCES							
<u>15000010 51000 REGULAR WAGES</u>	372,344	372,344	235,985.18	30,692.50	.00	136,358.82	63.4%
<u>15000010 51400 TEMPORARY PAYROLL</u>	13,000	13,000	5,137.50	.00	.00	7,862.50	39.5%
<u>15000010 51500 OVERTIME</u>	6,000	6,000	5,198.50	359.13	.00	801.50	86.6%
<u>15000010 52220 OUTSIDE PRINTING SE</u>	500	500	275.00	.00	.00	225.00	55.0%
<u>15000010 52230 BEACH STICKERS</u>	500	500	452.60	.00	.00	47.40	90.5%
<u>15000010 52425 ARCHIVING SERVICES</u>	26,000	26,000	18,492.56	226.50	.00	7,507.44	71.1%
<u>15000010 52810 VETERANS MEMORIAL D</u>	4,000	4,000	.00	.00	.00	4,000.00	.0%
<u>15000010 52840 BAND CONCERTS</u>	6,000	6,000	2,150.00	.00	.00	3,850.00	35.8%
<u>15000010 52850 HOLIDAY FESTIVITIES</u>	8,000	8,000	4,942.77	.00	847.49	2,209.74	72.4%
<u>15000010 53570 TREES &amp; SHRUBS</u>	2,000	2,000	.00	.00	.00	2,000.00	.0%
<u>15000010 54470 CLIENT ASSISTANCE</u>	8,000	8,000	1,769.25	1,769.25	.00	6,230.75	22.1%
<u>15000010 56990 AT RISK YOUTH</u>	10,000	10,000	.00	.00	.00	10,000.00	.0%
TOTAL HUMAN RESOURCES	456,344	456,344	274,403.36	33,047.38	847.49	181,093.15	60.3%

15100010 ELDERLY SERVICES

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<u>15100010 51000 REGULAR WAGES</u>	170,797	170,797	129,828.04	21,989.35	.00	40,969.14	76.0%
<u>15100010 51100 SR CNT P/T</u>	35,080	35,080	.00	.00	.00	35,080.00	.0%
<u>15100010 52310 CONVENTIONS &amp; DUES</u>	490	490	40.00	.00	.00	450.00	8.2%
<u>15100010 52410 INSTRUCTORS</u>	5,500	5,500	4,105.00	360.00	395.00	1,000.00	81.8%
<u>15100010 52700 TRANSPORTATION CONT</u>	205,685	205,685	116,988.14	41,286.56	16,584.60	72,112.26	64.9%
<u>15100010 52710 ELDERLY NUTRITION</u>	4,700	4,700	.00	.00	.00	4,700.00	.0%
<u>15100010 53490 OTHER OPERATING SUP</u>	3,000	3,000	349.94	.00	.00	2,650.06	11.7%
TOTAL ELDERLY SERVICES	425,252	425,252	251,311.12	63,635.91	16,979.60	156,961.46	63.1%
<u>15202050 RECREATIONAL SERVICES</u>							
<u>15202050 51000 REGULAR WAGES</u>	381,247	381,247	283,613.63	32,546.11	.00	97,633.37	74.4%
<u>15202050 51080 RECREATION AIDES</u>	46,200	46,200	37,140.77	45.00	.00	9,059.23	80.4%
<u>15202050 51130 BEACH CONSTABLES</u>	62,916	62,916	50,601.53	654.50	.00	12,314.47	80.4%
<u>15202050 51160 SPECIAL ACTIVITY IN</u>	25,540	25,540	7,814.50	1,050.00	576.00	17,149.50	32.9%
<u>15202050 51170 SUPERVISORS &amp; INSTR</u>	83,974	83,974	41,522.72	896.00	.00	42,451.28	49.4%
<u>15202050 51180 LIFE GUARDS</u>	73,390	73,390	71,801.46	.00	.00	1,588.54	97.8%
<u>15202050 51500 OVERTIME</u>	8,700	8,700	4,999.28	308.94	.00	3,700.72	57.5%
<u>15202050 52230 BEACH STICKERS</u>	5,000	5,000	.00	.00	.00	5,000.00	.0%
<u>15202050 52310 CONVENTIONS &amp; DUES</u>	1,250	1,250	.00	.00	.00	1,250.00	.0%
<u>15202050 52530 BUILDING MAINTENANC</u>	12,096	12,096	4,885.21	.00	.00	7,210.79	40.4%
<u>15202050 52750 FEES AND CHARGES</u>	4,000	4,000	.00	.00	.00	4,000.00	.0%
<u>15202050 53250 TOOLS &amp; MISCELLANEO</u>	2,750	2,750	216.00	.00	.00	2,534.00	7.9%
<u>15202050 53440 MEDICAL SUPPLIES</u>	4,000	4,000	.00	.00	.00	4,000.00	.0%
<u>15202050 53540 RECREATION SUPPLIES</u>	15,300	15,300	2,529.20	.00	144.00	12,626.80	17.5%
<u>15202050 54320 PAYMENTS TO OUTSIDE</u>	11,200	11,200	.00	.00	.00	11,200.00	.0%
<u>15202050 55520 OTHER RECREATION EQ</u>	4,800	4,800	2,260.40	.00	.00	2,539.60	47.1%
TOTAL RECREATIONAL SERVICES	742,363	742,363	507,384.70	35,500.55	720.00	234,258.30	68.4%
<u>15202051 DAY CAMP PROGRAM</u>							
<u>15202051 51080 RECREATION AIDES</u>	0	0	18,690.15	.00	.00	-18,690.15	100.0%
<u>15202051 51400 TEMPORARY PAYROLL</u>	152,370	152,370	114,992.81	.00	.00	37,377.19	75.5%
<u>15202051 52700 TRANSPORTATION CONT</u>	18,000	18,000	14,005.00	.00	.00	3,995.00	77.8%
<u>15202051 52750 FEES AND CHARGES</u>	6,000	6,000	5,289.00	.00	.00	711.00	88.2%
TOTAL DAY CAMP PROGRAM	176,370	176,370	152,976.96	.00	.00	23,393.04	86.7%
<u>15202552 BENNETT RINK PROGRAMS</u>							

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<u>15202552 52620 RENTAL OF BUILDINGS</u>	25,000	25,000	25,000.00	25,000.00	.00	.00	100.0%
TOTAL BENNETT RINK PROGRAMS	25,000	25,000	25,000.00	25,000.00	.00	.00	100.0%
<u>15202553 AQUATIC PROGRAMS</u>							
<u>15202553 51040 AQUATIC PROGRAM INS</u>	20,640	20,640	3,954.14	1,632.64	.00	16,685.86	19.2%
<u>15202553 51070 SWIMMING POOL STAFF</u>	80,180	80,180	40,410.94	3,893.27	.00	39,769.06	50.4%
<u>15202553 51300 POOL CUSTODIANS</u>	17,500	17,500	11,655.75	1,324.00	.00	5,844.25	66.6%
<u>15202553 52770 OTHER CONTRACTUAL S</u>	16,000	16,000	2,395.95	2,395.95	1,567.31	12,036.74	24.8%
<u>15202553 53540 RECREATION SUPPLIES</u>	2,100	2,100	1,183.00	.00	.00	917.00	56.3%
<u>15202553 53545 SPECIAL ACTIVITY SU</u>	5,000	5,000	713.00	498.00	.00	4,287.00	14.3%
TOTAL AQUATIC PROGRAMS	141,420	141,420	60,312.78	9,743.86	1,567.31	79,539.91	43.8%
<u>15300010 HEALTH DEPARTMENT</u>							
<u>15300010 51000 REGULAR WAGES</u>	482,757	482,757	309,351.92	39,972.51	.00	173,405.08	64.1%
<u>15300010 51500 OVERTIME</u>	5,000	5,000	4,282.68	1,501.95	.00	717.32	85.7%
<u>15300010 52310 CONVENTIONS &amp; DUES</u>	1,000	1,000	715.90	.00	.00	284.10	71.6%
<u>15300010 52450 MEDICAL SERVICES</u>	1,000	1,000	951.72	.00	.00	48.28	95.2%
<u>15300010 52535 PEST CONTROL</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
<u>15300010 52780 UNIFORM ALLOWANCE -</u>	250	250	449.99	.00	.00	-199.99	180.0%
<u>15300010 53440 MEDICAL SUPPLIES</u>	6,000	6,000	3,870.31	1,770.30	185.00	1,944.69	67.6%
<u>15300010 53490 OTHER OPERATING SUP</u>	300	300	.00	.00	70.00	230.00	23.3%
TOTAL HEALTH DEPARTMENT	497,307	497,307	319,622.52	43,244.76	255.00	177,429.48	64.3%
<u>16001060 MAIN LIBRARY</u>							
<u>16001060 51000 REGULAR WAGES</u>	1,575,374	1,575,374	1,312,811.60	262,562.32	.00	262,562.40	83.3%
TOTAL MAIN LIBRARY	1,575,374	1,575,374	1,312,811.60	262,562.32	.00	262,562.40	83.3%
<u>18009980 CITY INSURANCE - PREMIUMS</u>							
<u>18009980 54030 GEN'L LIABILITY INS</u>	485,977	485,977	531,973.00	648.00	.00	-45,996.00	109.5%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL CITY INSURANCE - PREMIUMS	485,977	485,977	531,973.00	648.00	.00	-45,996.00	109.5%
18009981 CITY INSURANCE - RETENTION							
<a href="#">18009981 54210 PHYSICAL AUTO DAMAG</a>	50,000	50,000	112,018.02	.00	.00	-62,018.02	224.0%
<a href="#">18009981 54230 GENERAL LIABILITY L</a>	225,000	225,000	274,129.68	22,917.03	.00	-49,129.68	121.8%
<a href="#">18009981 54250 OTHER LOSSES</a>	40,000	40,000	26,655.00	4,895.00	.00	13,345.00	66.6%
TOTAL CITY INSURANCE - RETENTION	315,000	315,000	412,802.70	27,812.03	.00	-97,802.70	131.0%
18109982 CITY GRANTED BENEFITS							
<a href="#">18109982 51530 VACATION BUY BACK</a>	110,000	110,000	78,447.32	16,683.91	.00	31,552.68	71.3%
<a href="#">18109982 51700 LONGEVITY PAY</a>	80,000	80,000	53,860.00	.00	.00	26,140.00	67.3%
<a href="#">18109982 51800 SEPARATION PAY</a>	90,000	90,000	.00	.00	.00	90,000.00	.0%
<a href="#">18109982 54110 HEALTH INSURANCE PR</a>	11,036,241	11,036,241	7,921,812.33	397,417.82	67,500.00	3,046,928.67	72.4%
<a href="#">18109982 54120 LIFE INSURANCE PREM</a>	136,500	136,500	127,787.28	14,485.18	.00	8,712.72	93.6%
<a href="#">18109982 54130 FICA-CITY'S SHARE</a>	1,513,907	1,513,907	1,122,258.95	148,028.45	.00	391,648.05	74.1%
<a href="#">18109982 54140 PENSION - CITY'S SH</a>	1,257,710	1,257,710	817,047.02	111,465.96	.00	440,662.98	65.0%
<a href="#">18109982 54141 PENSION POLICE</a>	2,396,000	2,396,000	1,797,000.00	.00	.00	599,000.00	75.0%
<a href="#">18109982 54170 LONG TERM DISABILIT</a>	96,000	96,000	76,435.46	8,716.15	.00	19,564.54	79.6%
<a href="#">18109982 56180 EDUCATIONAL REIMBUR</a>	15,000	15,000	540.00	.00	.00	14,460.00	3.6%
TOTAL CITY GRANTED BENEFITS	16,731,358	16,731,358	11,995,188.36	696,797.47	67,500.00	4,668,669.64	72.1%
18109983 STATE MANDATED BENEFITS							
<a href="#">18109983 54160 CT UNEMPLOYMENT COM</a>	75,000	75,000	.00	.00	.00	75,000.00	.0%
<a href="#">18109983 54180 HEART &amp; HYPERTENSIO</a>	400,000	400,000	42,104.05	5,772.93	.00	357,895.95	10.5%
<a href="#">18109983 54190 WORKERS COMPENSATIO</a>	1,606,200	1,606,200	1,550,534.35	215,246.07	.00	55,665.65	96.5%
TOTAL STATE MANDATED BENEFITS	2,081,200	2,081,200	1,592,638.40	221,019.00	.00	488,561.60	76.5%
18209984 DEBT SERVICE - PAYMENTS							
<a href="#">18209984 54510 GEN'L PURPOSE BONDS</a>	10,535,100	10,535,100	8,835,000.00	.00	.00	1,700,100.00	83.9%

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<a href="#">18209984 54520 GEN'L PURPOSE BONDS</a>	3,991,641	3,991,641	3,141,584.53	.00	.00	850,056.47	78.7%
<a href="#">18209984 54640 CLEAN WATER FUND PM</a>	101,954	101,954	104,974.39	.00	.00	-3,020.39	103.0%
TOTAL DEBT SERVICE - PAYMENTS	14,628,695	14,628,695	12,081,558.92	.00	.00	2,547,136.08	82.6%
18309910 C-MED							
<a href="#">18309910 54320 PAYMENTS TO OUTSIDE</a>	42,179	42,179	38,593.28	38,593.28	.00	3,585.72	91.5%
TOTAL C-MED	42,179	42,179	38,593.28	38,593.28	.00	3,585.72	91.5%
19009990 UNALLOCATED EXPENSES							
<a href="#">19009990 52340 MILEAGE ALLOWANCE R</a>	500	500	241.18	113.20	.00	258.82	48.2%
<a href="#">19009990 56000 UNIDENTIFIED SAVING</a>	160,000	160,000	106,878.67	13,030.07	.00	53,121.33	66.8%
<a href="#">19009990 56010 UNALLOCATED CONTING</a>	2,662,000	2,662,000	.00	.00	.00	2,662,000.00	.0%
<a href="#">19009990 56140 PRIMARY EXPENSE</a>	60,000	60,000	40,141.28	.00	.00	19,858.72	66.9%
<a href="#">19009990 56175 ADVANCE FUNDING OPE</a>	150,000	150,000	.00	.00	.00	150,000.00	.0%
<a href="#">19009990 56210 CONSULTING SERVICES</a>	100,000	100,000	.00	.00	.00	100,000.00	.0%
<a href="#">19009990 56305 ELECTION EXPENSE</a>	35,000	35,000	5,210.16	.00	.00	29,789.84	14.9%
<a href="#">19009990 56320 COVID 19 EXP-STATE</a>	0	0	35,179.25	4,375.29	.00	-35,179.25	100.0%
<a href="#">19009990 56360 BANK SERVICE FEES</a>	50,000	50,000	9,946.72	617.14	.00	40,053.28	19.9%
<a href="#">19009990 56370 DOG FUND REPORT</a>	9,000	9,000	.00	.00	.00	9,000.00	.0%
<a href="#">19009990 56990 MISCELLANEOUS</a>	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL UNALLOCATED EXPENSES	3,228,500	3,228,500	197,597.26	18,135.70	.00	3,030,902.74	6.1%
TOTAL GENERAL FUND	78,401,695	78,401,695	54,411,293.68	4,857,439.41	1,186,761.84	22,803,639.15	70.9%
TOTAL EXPENSES	78,401,695	78,401,695	54,411,293.68	4,857,439.41	1,186,761.84	22,803,639.15	
GRAND TOTAL	78,401,695	78,401,695	54,411,293.68	4,857,439.41	1,186,761.84	22,803,639.15	70.9%

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195 WH FIRE DEPT-ALLINGTOWN (FD3)							
19500010 ALLINGTOWN FD - ADMIN.							
<a href="#">19500010 51000 REGULAR WAGES</a>	282,273	282,273	259,275.60	26,572.50	.00	22,997.40	91.9%
<a href="#">19500010 52100 GAS HEATING</a>	15,000	15,000	8,086.68	2,341.98	3,155.58	3,757.74	74.9%
<a href="#">19500010 52110 ELECTRICITY</a>	16,000	16,000	10,042.20	1,972.05	.00	5,957.80	62.8%
<a href="#">19500010 52130 WATER</a>	195,000	195,000	94,671.13	82.79	89.24	100,239.63	48.6%
<a href="#">19500010 52150 TELEPHONE EXPENSE</a>	14,000	14,000	11,466.10	2,023.66	259.40	2,274.50	83.8%
<a href="#">19500010 52330 TRAINING AND EDUCAT</a>	34,000	34,000	5,892.88	.00	1,557.00	26,550.12	21.9%
<a href="#">19500010 52360 BUSINESS EXPENSE</a>	14,000	14,000	12,856.03	2,167.02	916.45	227.52	98.4%
<a href="#">19500010 52420 FINANCIAL SERVICES</a>	20,000	20,000	4,700.00	.00	.00	15,300.00	23.5%
<a href="#">19500010 52530 BUILDING MAINTENANC</a>	20,000	20,000	9,617.61	.00	9,293.83	1,088.56	94.6%
<a href="#">19500010 52580 EQUIPMENT MAINTENANC</a>	70,000	70,000	54,073.27	11,811.63	10,173.07	5,753.66	91.8%
<a href="#">19500010 52820 PSYCHOLOGICAL TESTI</a>	14,000	14,000	13,935.00	.00	.00	65.00	99.5%
<a href="#">19500010 53110 OFFICE SUPPLIES</a>	6,000	6,000	5,428.22	1,885.16	355.93	215.85	96.4%
<a href="#">19500010 53210 AUTOMOTIVE FUEL &amp; F</a>	18,000	18,000	6,465.46	.00	9,538.44	1,996.10	88.9%
<a href="#">19500010 54032 GEN'L LIAB INSUR PR</a>	47,177	47,177	33,413.00	.00	1,724.00	12,040.00	74.5%
<a href="#">19500010 54110 HEALTH INSURANCE PR</a>	1,618,808	1,618,808	873,606.47	92,063.86	.00	745,201.53	54.0%
<a href="#">19500010 54120 LIFE INSURANCE PREM</a>	15,000	15,000	13,981.90	1,966.93	.00	1,018.10	93.2%
<a href="#">19500010 54130 FICA-CITY'S SHARE</a>	7,621	7,621	13,950.79	1,237.28	.00	-6,329.79	183.1%
<a href="#">19500010 54140 PENSION - CITY'S SH</a>	2,393,411	2,393,411	1,807,563.72	2,549.85	.00	585,847.28	75.5%
<a href="#">19500010 54180 HEART &amp; HYPERTENSIO</a>	35,000	35,000	.00	.00	.00	35,000.00	.0%
<a href="#">19500010 54192 WORKERS COMP PREM-A</a>	125,000	125,000	1,838.10	544.50	.00	123,161.90	1.5%
<a href="#">19500010 55160 PC'S/HARDWARE</a>	25,000	25,000	22,130.61	.00	1,375.00	1,494.39	94.0%
<a href="#">19500010 55630 RADIO EQUIPMENT</a>	5,000	5,000	833.93	.00	711.80	3,454.27	30.9%
<a href="#">19500010 55900 CAPITAL OUTLAY - OT</a>	680,000	680,000	.00	.00	74,560.00	605,440.00	11.0%
<a href="#">19500010 56010 UNALLOCATED CONTING</a>	175,000	175,000	26,132.24	.00	2,023.34	146,844.42	16.1%
<a href="#">19500010 56175 ADVANCE FUNDING OPE</a>	50,000	50,000	.00	.00	.00	50,000.00	.0%
<a href="#">19500010 56990 MISCELLANEOUS</a>	16,000	16,000	13,616.15	.00	19,178.45	-16,794.60	205.0%
TOTAL ALLINGTOWN FD - ADMIN.	5,911,290	5,911,290	3,303,577.09	147,219.21	134,911.53	2,472,801.38	58.2%
19500030 ALLINGTOWN FIRE DEPT OPS							
<a href="#">19500030 51000 REGULAR WAGES</a>	1,596,383	1,596,383	1,164,806.57	152,309.93	.00	431,576.43	73.0%
<a href="#">19500030 51500 OVERTIME</a>	475,000	475,000	304,135.20	37,660.59	.00	170,864.80	64.0%
<a href="#">19500030 51800 SEPARATION PAY</a>	60,000	60,000	.00	.00	.00	60,000.00	.0%
<a href="#">19500030 52150 TELEPHONE EXPENSE</a>	304,900	304,900	202,285.69	45,577.14	.00	102,614.31	66.3%

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CITY OF WEST HAVEN LIVE  
YEAR TO DATE BUDGET REPORT

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FOR 2023 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>19500030 52780 UNIFORM ALLOWANCE -</u>	12,000	12,000	10,037.00	.00	300.00	1,663.00	86.1%
<u>19500030 53250 TOOLS &amp; MISCELLANEO</u>	90,000	90,000	58,200.64	14,797.88	21,364.07	10,435.29	88.4%
<u>19500030 53440 MEDICAL SUPPLIES</u>	35,000	35,000	32,186.71	766.65	1,254.96	1,558.33	95.5%
<u>19500030 54130 FICA-CITY'S SHARE</u>	60,442	60,442	44,520.01	5,150.93	.00	15,921.99	73.7%
<u>19500030 54140 PENSION - CITY'S SH</u>	66,073	66,073	40,829.28	4,833.56	.00	25,243.72	61.8%
<u>19500030 55220 TRUCKS</u>	465,000	465,000	.00	.00	105,056.80	359,943.20	22.6%
<u>19500030 56180 EDUCATIONAL REIMBUR</u>	107,225	107,225	14,400.00	.00	.00	92,825.00	13.4%
TOTAL ALLINGTOWN FIRE DEPT OPS	3,272,023	3,272,023	1,871,401.10	261,096.68	127,975.83	1,272,646.07	61.1%
<hr/>							
19520045 GRANTS-ALLINGTOWN FD3							
<u>19520045 45231 PILOT-COLLEGES &amp; HO</u>	-770,501	-770,501	-686,806.00	.00	.00	-83,695.00	89.1%
<u>19520045 45249 MRSA - MOTOR VEHICL</u>	-960,525	-960,525	-831,796.00	.00	.00	-128,729.00	86.6%
<u>19520045 45290 STATE MISCELLANEOUS</u>	-21,515	-21,515	-23,775.02	.00	.00	2,260.02	110.5%
<u>19520045 45340 SCCRWA- PILOT GRANT</u>	-49,166	-49,166	-48,775.44	.00	.00	-390.56	99.2%
TOTAL GRANTS-ALLINGTOWN FD3	-1,801,707	-1,801,707	-1,591,152.46	.00	.00	-210,554.54	88.3%
<hr/>							
19520047 MISCELLANEOUS REVENUE-ALL/FD3							
<u>19520047 42900 MISCELLANEOUS FEES</u>	-60,000	-60,000	-79,880.03	-9,807.53	.00	19,880.03	133.1%
<u>19520047 45130 FEDERAL EMERGENCY M</u>	-271,429	-271,429	-100,000.00	.00	.00	-171,429.00	36.8%
<u>19520047 46720 POLICE/FD EXTRA DUT</u>	-4,000	-4,000	-9,066.34	.00	.00	5,066.34	226.7%
<u>19520047 47050 FD BUNDLE BILLING E</u>	-40,000	-40,000	-3,284.69	-910.23	.00	-36,715.31	8.2%
<u>19520047 47060 FD TRANSPORT INCOME</u>	0	0	-26,025.35	.00	.00	26,025.35	100.0%
<u>19520047 47380 INSURANCE REIMBURSE</u>	0	0	-22,448.99	.00	.00	22,448.99	100.0%
<u>19520047 47600 DONATIONS</u>	-100,000	-100,000	.00	.00	.00	-100,000.00	.0%
<u>19520047 47900 MISCELLANEOUS</u>	0	0	-17,739.83	-557.50	.00	17,739.83	100.0%
TOTAL MISCELLANEOUS REVENUE-ALL/F	-475,429	-475,429	-258,445.23	-11,275.26	.00	-216,983.77	54.4%
<hr/>							
19524041 PROPERTY TAXES - ALLINGTOWN FD							
<u>19524041 41100 CURRENT PROPERTY TA</u>	-6,790,177	-6,790,177	-6,582,575.86	-118,643.72	.00	-207,601.14	96.9%
<u>19524041 41200 PRIOR YEARS TAX LEV</u>	-66,000	-66,000	-74,647.85	-7,394.21	.00	8,647.85	113.1%
<u>19524041 41300 SUSPENSE TAXES</u>	-6,000	-6,000	-10,099.04	-834.08	.00	4,099.04	168.3%
<u>19524041 41610 CURRENT PROPERTY TA</u>	-22,000	-22,000	-20,309.65	-6,895.55	.00	-1,690.35	92.3%

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CITY OF WEST HAVEN LIVE  
YEAR TO DATE BUDGET REPORT

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FOR 2023 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>19524041 41620 PRIOR YEARS TAX INT</u>	-15,000	-15,000	-22,223.14	-1,450.63	.00	7,223.14	148.2%
<u>19524041 41630 SUSPENSE INTEREST</u>	-7,000	-7,000	-9,841.37	-1,013.76	.00	2,841.37	140.6%
TOTAL PROPERTY TAXES - ALLINGTOWN	-6,906,177	-6,906,177	-6,719,696.91	-136,231.95	.00	-186,480.09	97.3%
TOTAL WH FIRE DEPT-ALLINGTOWN (FD)	0	0	-3,394,316.41	260,808.68	262,887.36	3,131,429.05	100.0%
TOTAL REVENUES	-9,183,313	-9,183,313	-8,569,294.60	-147,507.21	.00	-614,018.40	
TOTAL EXPENSES	9,183,313	9,183,313	5,174,978.19	408,315.89	262,887.36	3,745,447.45	
GRAND TOTAL	0	0	-3,394,316.41	260,808.68	262,887.36	3,131,429.05	100.0%

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CITY OF WEST HAVEN LIVE  
YEAR TO DATE BUDGET REPORT

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FOR 2023 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
240 SEWER OPERATING FUND							
24048037 SEWER OPERATIONS ADMIN							
24048037 51000 REGULAR WAGES	121,950	121,950	.00	.00	.00	121,950.00	.0%
24048037 51050 SEWER BOARD CLERK	4,000	4,000	.00	.00	.00	4,000.00	.0%
24048037 51500 OVERTIME	8,000	8,000	.00	.00	.00	8,000.00	.0%
24048037 52360 BUSINESS EXPENSE	12,000	12,000	7,354.24	.00	3,966.42	679.34	94.3%
24048037 52420 FINANCIAL SERVICES	55,156	55,156	.00	.00	.00	55,156.00	.0%
24048037 52440 ENGINEERING SERVICE	500,000	500,000	122,677.36	31,060.00	28,689.95	348,632.69	30.3%
24048037 52580 EQUIPMENT MAINTENAN	500,000	500,000	31,573.00	5,550.00	268,907.21	199,519.79	60.1%
24048037 52750 STATE PERMIT	7,000	7,000	-393.75	-393.75	.00	7,393.75	-5.6%
24048037 53200 HEATING OIL	15,000	15,000	.00	.00	.00	15,000.00	.0%
24048037 54100 FRINGE BENEFITS	9,330	9,330	.00	.00	.00	9,330.00	.0%
24048037 54130 FICA-CITY'S SHARE	9,000	9,000	.00	.00	.00	9,000.00	.0%
24048037 54140 PENSION - CITY'S SH	101,954	101,954	.00	.00	.00	101,954.00	.0%
24048037 54640 CLEAN WATER FUND PA	2,000	2,000	.00	.00	.00	2,000.00	.0%
24048037 55710 CAPITAL IMPROV.-SEW	600,000	600,000	266,906.35	24,640.00	408,256.34	-75,162.69	112.5%
24048037 55720 CAPITAL IMP - COLLE	600,000	600,000	149,133.66	882.06	30,614.80	420,251.54	30.0%
24048037 55749 CLEAN WATER (NEW)	1,797,987	1,797,987	1,711,677.88	176,565.54	.00	86,309.12	95.2%
24048037 56010 UNALLOCATED CONTING	300,000	300,000	.00	.00	.00	300,000.00	.0%
24048037 56990 MISCELLANEOUS	535,000	535,000	.00	.00	.00	535,000.00	.0%
TOTAL SEWER OPERATIONS ADMIN	5,178,377	5,178,377	2,288,928.74	238,303.85	740,434.72	2,149,013.54	58.5%
24048040 IN-HOUSE SEWER OPERATIONS							
24048040 51000 REGULAR WAGES	1,906,913	1,906,913	1,179,659.27	152,804.63	.00	727,253.73	61.9%
24048040 51500 OVERTIME	660,000	660,000	678,477.40	130,906.11	.00	-18,477.40	102.8%
24048040 51530 VACATION BUY BACK	17,000	17,000	853.60	.00	.00	16,146.40	5.0%
24048040 51800 SEPARATION PAY	50,000	50,000	.00	.00	.00	50,000.00	.0%
24048040 52100 GAS HEATING	70,000	70,000	31,824.23	6,704.02	28,175.77	10,000.00	85.7%
24048040 52105 GASES (PROPANE, ETC	5,000	5,000	3,066.46	52.94	48.29	1,885.25	62.3%
24048040 52110 ELECTRICITY	1,200,000	1,200,000	548,148.57	52,083.45	190,036.01	461,815.42	61.5%
24048040 52130 WATER	175,000	175,000	94,429.32	8,178.43	55,570.68	25,000.00	85.7%
24048040 52150 TELEPHONE EXPENSE	8,000	8,000	4,817.71	647.83	1,041.13	2,141.16	73.2%
24048040 52510 MAINTENANCE SERVICE	80,000	80,000	32,447.04	.00	9,579.57	37,973.39	52.5%
24048040 52540 MOTOR VEHICLE MAINT	40,000	40,000	25,593.52	2,221.37	5,806.82	8,599.66	78.5%
24048040 52650 OTHER RENTAL	5,000	5,000	.00	.00	.00	5,000.00	.0%

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CITY OF WEST HAVEN LIVE  
YEAR TO DATE BUDGET REPORT

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FOR 2023 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">24048040 52770 OTHER CONTRACTUAL S</a>	200,000	200,000	115,474.75	36,756.87	31,352.37	53,172.88	73.4%
<a href="#">24048040 52910 TRASH PICKUP</a>	16,000	16,000	5,629.75	.00	704.20	9,666.05	39.6%
<a href="#">24048040 53000 SUPPLIES &amp; MATERIAL</a>	200,000	200,000	116,148.96	24,006.16	9,017.44	74,833.60	62.6%
<a href="#">24048040 53200 HEATING OIL</a>	1,000,000	1,000,000	637,520.31	5,509.49	240,508.37	121,971.32	87.8%
<a href="#">24048040 53210 AUTOMOTIVE FUEL &amp; F</a>	25,000	25,000	40,773.76	32,660.41	.00	-15,773.76	163.1%
<a href="#">24048040 53250 TOOLS &amp; MISCELLANEO</a>	50,000	50,000	36,211.56	2,801.25	6,846.21	6,942.23	86.1%
<a href="#">24048040 53430 JANITORIAL SUPPLIES</a>	16,000	16,000	6,667.51	506.23	1,341.21	7,991.28	50.1%
<a href="#">24048040 53435 CHEMICALS</a>	140,000	140,000	133,106.03	.00	6,893.97	.00	100.0%
<a href="#">24048040 53445 SAFETY SUPPLIES</a>	8,000	8,000	5,146.45	1,951.90	404.98	2,448.57	69.4%
<a href="#">24048040 53450 LABORATORY SUPPLIES</a>	68,000	68,000	47,484.75	5,718.25	7,993.50	12,521.75	81.6%
<a href="#">24048040 53460 CLOTHING &amp; UNIFORMS</a>	36,000	36,000	20,309.64	3,832.87	15,649.17	41.19	99.9%
<a href="#">24048040 54100 FRINGE BENEFITS</a>	460,000	460,000	310,937.05	-3,320.86	.00	149,062.95	67.6%
<a href="#">24048040 54130 FICA-CITY'S SHARE</a>	183,932	183,932	136,556.14	21,718.71	.00	47,375.86	74.2%
<a href="#">24048040 54140 PENSION - CITY'S SH</a>	200,000	200,000	107,337.92	15,676.18	.00	92,662.08	53.7%
<a href="#">24048040 54232 GENERAL LIABILITY C</a>	250,000	250,000	33,153.17	5,199.42	.00	216,846.83	13.3%
<a href="#">24048040 54735 SEWER CLAIMS-WORKER</a>	100,000	100,000	168,356.24	17,861.55	.00	-68,356.24	168.4%
<a href="#">24048040 56215 OUTSIDE SERVICES</a>	150,000	150,000	94,403.14	14,296.20	11,002.00	44,594.86	70.3%
TOTAL IN-HOUSE SEWER OPERATIONS	7,319,845	7,319,845	4,614,534.25	538,773.41	621,971.69	2,083,339.06	71.5%
<b>24048046 SEWER CHARGES</b>							
<a href="#">24048046 46610 SEWER USE FEES-CURR</a>	-11,827,022	-11,827,022	-11,325,667.70	-319,656.06	.00	-501,354.30	95.8%
<a href="#">24048046 46620 SEWER USE FEES - PR</a>	-30,000	-30,000	3,266.70	3,207.78	.00	-33,266.70	-10.9%
<a href="#">24048046 46630 SEWER INTEREST &amp; LI</a>	-20,000	-20,000	-44,571.38	-19,584.13	.00	24,571.38	222.9%
<a href="#">24048046 46640 SEWER INTEREST &amp; LI</a>	-15,000	-15,000	-4,070.40	.00	.00	-10,929.60	27.1%
<a href="#">24048046 46670 ORANGE SHARE SERVIC</a>	-380,000	-380,000	-398,124.41	.00	.00	18,124.41	104.8%
<a href="#">24048046 47675 ORANGE SHARE CWF DE</a>	-196,200	-196,200	-171,832.28	-47,724.30	.00	-24,367.72	87.6%
<a href="#">24048046 47680 NITROGEN CREDIT</a>	-30,000	-30,000	-17,167.00	.00	.00	-12,833.00	57.2%
TOTAL SEWER CHARGES	-12,498,222	-12,498,222	-11,958,166.47	-383,756.71	.00	-540,055.53	95.7%
TOTAL SEWER OPERATING FUND	0	0	-5,054,703.48	393,320.55	1,362,406.41	3,692,297.07	100.0%
TOTAL REVENUES	-12,498,222	-12,498,222	-11,958,166.47	-383,756.71	.00	-540,055.53	
TOTAL EXPENSES	12,498,222	12,498,222	6,903,462.99	777,077.26	1,362,406.41	4,232,352.60	
GRAND TOTAL	0	0	-5,054,703.48	393,320.55	1,362,406.41	3,692,297.07	100.0%

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# WEST HAVEN PUBLIC SCHOOLS

*"Schools Committed to Excellence"*

West Haven Board of Education  
355 Main Street, West Haven, CT 06516

Telephone: (203) 937-4300 ext. 7122 Fax: (203) 931-4736

Matthew Cavallaro 

Director of Finance

[matthew.cavallaro@whschools.org](mailto:matthew.cavallaro@whschools.org)

May 12, 2023

To: MARB Board Members

Re: March Financial

Enclosed within this document, please find the West Haven Board of Education financials through March 31, 2023. Included in this report is a projection spreadsheet, MUNIS data for period 9, and Year to Date reports for our two remaining COVID relief grants.

Through period 9, our spending continues to be less year to date when compared to the previous fiscal year. Our projection is still to finish the year on budget. Our projection is to be under budget by \$58,676 as the questions concerning the Excess Cost grant has been settled. Our COVID grants will be spent in full within the allotted timeframe of the allowable period. The ESSER II grant will be spent in full by June 30, 2023, and the ARP/ESSER III will be fully expended by June 30, 2024.

Areas within the budget that we are monitoring are as follows:

- Special Education Tuition (A01) and Special Education Transportation (B12) – These line items are the most volatile line items within the budget as the numbers of students continue to fluctuate throughout the year. The Excess Cost grant calculations have been resolved. The Board of Education is scheduled to receive increased funding then in years past. Even with the additional funding, a budget transfer will be submitted to cover overspends.
- Student Activity Advisors (C70) – The payroll information has been provided to the City's ARPA committee and the revenue will be provided to the Board shortly. Once received, this line item will no longer be overspent.
- Building Security (D24) and Photocopy Services (F06) – These expenses are co-funded between the local operating budget and other funding sources. Expenses accrued in future months will be charged to the other funding sources to ensure these areas stay within budget.
- Property and Liability Insurance (E12) – Communication between the City and BOE will continue to determine the possible explanation for the significant expense increase for FY23. If this line item continues to be over expended a budget transfer will be brought to the elected Board of Education as well as the MARB.
- Budget transfers will be submitted to the Board of Education and once approved to the MARB.



**CITY OF WEST HAVEN**  
**BOARD OF EDUCATION EXPENDITURE REPORT**  
**Mar-23**

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY23 Budget	Mar YTD	Mar YTD	Mar YTD	FY22 YTD	FY23	Feb YTD	
		Actual	FY22	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Superintendent / Principals / Asst	2,455,093	1,457,545	1,294,788	59.4%	57.8%	2,443,393	59.7%	11,700
Teachers - Classroom	26,418,961	17,250,073	19,645,325	65.3%	71.8%	26,400,097	65.3%	18,864
Teachers - Special Education	5,528,607	3,397,633	3,673,291	61.5%	62.0%	5,430,177	62.6%	98,430
Teachers - Special Area	3,127,511	1,805,461	2,074,857	57.7%	60.9%	3,097,281	58.3%	30,230
Teachers - Substitutes/Interns	689,815	308,846	348,816	44.8%	49.9%	411,795	75.0%	278,020
Teacher Aides	3,131,743	2,721,970	2,684,949	86.9%	89.7%	3,229,293	84.3%	(97,550)
Pupil Services	1,464,761	858,018	982,204	59.0%	62.7%	1,444,024	59.4%	10,737
Clerical	1,756,551	1,182,436	1,089,943	67.3%	71.6%	1,756,580	67.3%	(29)
School Nurses	970,448	557,328	544,924	57.4%	53.2%	943,104	59.1%	27,344
Coordinators/Directors	1,334,374	874,018	691,749	65.5%	65.1%	1,265,357	69.1%	69,017
Custodial / Maintenance	2,941,725	1,915,570	2,038,524	65.1%	67.5%	2,847,815	67.3%	93,910
Lunch Aides	380,000	252,007	230,082	84.0%	76.7%	336,009	75.0%	(36,009)
Para Subs-Instructional Aides	105,000	90,352	221,820	86.0%	211.3%	120,469	75.0%	(15,469)
Homebound	125,000	30,300	44,813	24.2%	35.9%	40,400	75.0%	84,600
Detached Worker	98,261	95,960	51,376	97.7%	52.3%	127,947	75.0%	(29,686)
Athletic Coaches	175,000	140,012	57,974	80.0%	43.9%	175,000	80.0%	-
Adult Education	150,000	85,368	11,797	56.9%	7.9%	150,000	56.9%	-
Severance Pay	575,620	575,620	300,000	100.0%	74.0%	575,620	100.0%	-
Student Activity Advisors	100,000	113,966	11,832	114.0%	13.7%	95,955	118.8%	4,045
Salaries	51,438,470	33,712,483	35,996,664	65.5%	68.9%	50,890,316	66.2%	548,154
Health Insurance	14,105,092	10,656,261	12,621,522	75.5%	85.1%	13,958,348	76.3%	146,744
Medicare Only - Taxes	881,908	542,969	534,031	61.6%	66.5%	823,958	65.9%	57,950
Social Security	764,786	546,488	539,166	71.5%	78.2%	728,650	75.0%	36,136
Property & Liability Insurance	525,000	628,245	420,636	119.7%	63.7%	628,245	100.0%	(103,245)
Worker's Compensation	1,050,000	408,091	490,856	38.9%	68.8%	750,000	54.4%	300,000
Retirement Contributions	477,406	281,215	258,425	58.9%	79.7%	454,953	61.8%	22,453
Life Insurance	187,913	185,970	133,633	99.0%	62.8%	247,980	75.0%	(60,047)
Travel / Convention / Dues	77,200	21,818	32,639	28.3%	28.1%	29,091	75.0%	48,109
Other Benefits & Fixed Charges	146,500	13,200	14,919	9.0%	21.6%	17,600	75.0%	128,900
Benefits & Fixed Charges	18,215,805	13,284,257	15,045,827	72.9%	91.0%	17,838,805	75.3%	577,000
Tuition	8,487,214	7,512,668	5,832,361	68.5%	62.7%	9,269,986	81.0%	(782,772)
Bus Service	3,388,909	1,677,548	1,768,119	49.5%	57.8%	3,336,730	50.3%	52,179
Transportation - Phys Handicapped	1,577,605	1,487,868	1,307,920	94.3%	86.8%	2,083,824	71.4%	(506,219)
Transportation - Regional VOC	314,214	154,576	185,491	49.2%	73.0%	286,101	54.0%	28,113
Transportation - Student Activities	109,717	80,394	88,438	73.3%	81.0%	107,192	75.0%	2,525
Student Transportation	5,390,445	3,400,386	3,349,968	63.1%	68.0%	5,813,847	58.5%	(423,402)
Site Repairs & Improvements	725,000	543,280	2,738,546	74.9%	381.1%	724,373	75.0%	627
Electricity	1,108,733	733,398	769,871	66.1%	72.7%	977,864	75.0%	130,869
Heating	564,487	278,231	307,413	49.3%	58.7%	370,975	75.0%	193,512
Water	103,919	58,992	61,210	56.8%	45.6%	78,656	75.0%	25,263
Telephone & Communications	364,178	120,321	239,638	33.0%	74.3%	330,428	36.4%	33,750
Building Security	388,740	388,740	388,740	100.0%	100.0%	388,740	100.0%	-
Solid Waste / Recycling	220,833	218,511	220,973	98.9%	112.7%	291,348	75.0%	(70,515)
Supplies & Equipment	273,799	270,838	111,404	98.9%	30.3%	361,117	75.0%	-
Other Expenses	98,140	218,054	78,415	222.2%	156.1%	290,738	75.0%	(192,598)
Operation of Plant	3,647,829	2,830,365	4,916,210	73.6%	130.8%	3,814,239	74.2%	33,590
Photocopy Services	304,809	314,100	433,408	103.0%	160.6%	418,800	75.0%	(113,991)
Consultant Services	525,000	242,018	245,955	46.1%	94.6%	522,690	46.3%	2,310
Police And Fire	75,000	801	305	1.1%	0.4%	2,500	32.0%	72,500
Printing / Postage / Supplies	117,850	76,824	92,804	65.2%	127.6%	102,432	75.0%	15,418
Other Services	138,500	-	1,801	0.0%	0.4%	25,000	0.0%	113,500
Purchased Services	1,161,159	633,743	774,273	54.6%	70.8%	1,071,422	59.1%	89,737
Instruction	1,419,500	1,052,348	3,539,658	74.1%	266.1%	1,403,131	75.0%	16,369
Board of Education	89,960,422	62,426,250	69,464,962	69.4%	77.9%	89,901,746	69.4%	58,676

Note : YTD actuals exclude encumbrances

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CITY OF WEST HAVEN LIVE  
YEAR-TO-DATE BUDGET REPORT

FOR 2023 09

ACCOUNTS FOR:	ORIGINAL	TRANSFERS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
101 GENERAL FUND	APPROP	ADJUSTMTS	BUDGET			BUDGET	USED
A01 TUITION	8,487,214	0	8,487,214	7,512,067.71	53,578.20	920,968.09	89.1%
B04 CONTRACTED BUS SERVICE/PUBLIC	3,110,372	0	3,110,372	1,541,331.76	.00	1,569,040.84	49.6%
B06 BUS SERVICE: NON PUBLIC SCHOOL	278,537	0	278,537	236,217.05	.00	142,319.95	48.9%
B08 TRANSPORTATION: REG VOC-TECH	238,850	0	238,850	115,477.35	.00	123,372.65	48.3%
B10 TRANSPORTATION: REG VOC-AG	75,364	0	75,364	39,098.55	.00	36,265.45	51.9%
B12 TRANSPORT: PHYS. HANDICAPPED	1,577,685	0	1,577,685	1,487,867.59	.00	89,737.47	94.3%
B16 TRANSPORTATION: STUDNT ACTIVITY	109,717	0	109,717	80,394.36	.00	29,322.64	73.3%
CD4 SALARY - SUPERINTENDENT	190,759	0	190,759	172,343.95	.00	18,415.05	90.3%
CD6 SALARY - ASST. SUPERINTENDENT	160,000	0	160,000	98,461.60	.00	61,538.40	61.5%
CD7 SALARY - CURRICIAL: BLAKE ADMIN	928,590	0	928,590	627,916.91	.00	300,673.09	67.6%
CD10 SALARY - PRINCIPALS	1,199,575	0	1,199,575	775,891.97	.00	423,683.03	64.7%
C12 SALARY - ASST. PRINCIPALS	904,759	0	904,759	410,748.15	.00	494,010.85	45.4%
C14 SALARY - COORD & DIRECTORS	1,334,374	0	1,334,374	874,017.71	.00	460,356.29	65.5%
C16 SALARY - CLASSROOM TEACHERS	26,518,934	-99,874	26,418,961	17,250,072.59	165.04	9,168,722.87	65.3%
C18 SALARY - SPECIAL ED TEACHERS	5,626,082	-97,475	5,528,607	3,387,632.74	.00	2,130,974.26	61.5%
C20 SALARY - ADJUT EDUCATION	150,000	0	150,000	85,367.61	.00	64,632.39	56.9%
C22 SALARY - HOMEBOUND	125,000	0	125,000	30,300.00	.00	94,700.00	24.2%
C24 SALARY - SPECIAL AREA TEACHERS	3,205,682	-78,171	3,127,511	1,805,661.47	.00	1,322,049.46	57.7%
C26 SALARY - PUPIL SERVICES	1,454,761	0	1,454,761	858,018.08	.00	596,742.92	59.0%
C28 SALARY - CLERICAL: SECOND. SCH	535,410	0	535,410	353,874.84	.00	181,535.16	66.1%
C30 SALARY - CLERICAL: BDM. SCH.	262,551	0	262,551	196,792.31	.00	65,758.09	75.0%
C32 SALARY - SUBSTITUTE CLERKS	30,000	0	30,000	3,851.42	.00	26,148.58	12.8%
C34 SALARY - LUNCH AIDES	300,000	0	300,000	252,006.94	.00	47,993.06	84.0%
C36 SALARY - TEACHER AIDES	3,131,743	0	3,131,743	2,721,969.84	.00	409,773.16	86.9%
C38 SALARY - PARA SUBSTITUTES	105,000	0	105,000	90,352.45	.00	14,647.55	86.0%
C40 SALARY - DETACHED WORKER	98,261	0	98,261	95,960.25	.00	2,300.75	97.7%
C42 SALARY - SUBSTITUTE TEACHERS	689,815	0	689,815	308,845.73	.00	380,969.27	44.8%
C44 SALARY - SEVERANCE PAY	300,000	275,620	575,620	336,332.46	.00	239,287.13	58.4%
C46 SALARY - NURSES: PUBLIC	824,968	0	824,968	509,966.25	.00	315,001.75	61.8%
C48 SALARY - NURSES: NON-PUBLIC	145,480	0	145,480	47,362.16	.00	98,117.84	32.6%
C58 SALARY - CUSTODIANS	1,877,910	0	1,877,910	1,260,635.94	.00	617,274.07	67.2%
C60 SALARY - SUBSTITUTE CUSTODIANS	105,000	0	105,000	.00	.00	105,000.00	.0%
C62 SALARY - O/T CUSTODIANS	79,638	0	79,638	-4,708.28	.00	84,346.28	-5.9%
C64 SALARY - MAINTENANCE	802,378	0	802,378	654,933.76	.00	147,444.24	81.6%
C66 SALARY - O/T MAINTENANCE	60,799	0	60,799	.00	.00	60,799.00	.0%
C68 SALARY - STUDENT ACTIVITY ADV.	100,000	0	100,000	113,966.31	.00	-13,966.31	114.0%
C70 SALARY - ATHL. COACHES: HS	175,000	0	175,000	140,011.50	.00	34,988.50	80.0%
C72 SALARY - CUST COMMUNITY SVCS	16,000	0	16,000	.00	.00	16,000.00	.0%
D04 ELECTRICITY	1,108,733	0	1,108,733	733,397.56	401.70	374,933.74	66.2%
D08 WATER	103,919	0	103,919	58,997.19	.00	44,926.81	56.8%
D10 TELEPHONE & COMMUNICATIONS	364,178	0	364,178	120,320.83	1,711.19	242,145.98	33.5%
D12 RUBBISH REMOVAL	220,833	0	220,833	218,511.00	.00	2,322.00	98.9%
D14 CUSTODIAL SUPPLIES	163,049	0	163,049	200,849.02	20,378.50	-58,178.52	135.7%
D16 HEAT FOR BUILDINGS	564,487	0	564,487	278,231.09	.00	286,255.91	49.3%



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CITY OF WEST HAVEN LIVE  
YEAR-TO-DATE BUDGET REPORT

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FOR 2023 09

ACCOUNTS FOR: 101 GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
D18 EQUIPMENT - OPERATION OF PLANT	45,000	0	45,000	52,805.50	.00	-7,805.50	117.3%
D20 REPAIR TO BUILDINGS	625,000	0	625,000	452,215.96	31,977.50	140,806.54	77.5%
D22 UPKEEP OF GROUNDS SUPPLIES	14,050	0	14,050	.00	.00	14,050.00	.0%
D24 BUILDING SECURITY	388,740	0	388,740	388,740.00	.00	.00	100.0%
D26 GAS, OIL & GREASE	34,090	0	34,090	14,299.68	.00	19,790.52	41.9%
D28 REPAIR TO EQUIPMENT: MAINT.	33,250	0	33,250	14,748.18	2,023.37	16,478.45	50.4%
D30 OTHER EXPENSES: MAINTENANCE	50,000	0	50,000	203,754.62	57,584.70	-211,339.32	522.7%
D32 EQUIPMENT - MAINT. OF PLANT	32,500	0	32,500	2,435.04	.00	30,064.96	7.5%
D34 IMPROVEMENT TO SITTS	100,000	0	100,000	91,064.19	165.00	8,770.82	91.2%
E02 CENTRAL OFFICE TRAVEL	800	0	800	.00	.00	800.00	.0%
E04 CENTRAL OFFICE - DUES & CONF.	7,000	0	7,000	2,050.00	1,250.00	3,700.00	47.1%
E06 TRAVEL CONV. & DUES: TCHRS/ADM	50,000	0	50,000	19,760.00	.00	30,232.00	39.5%
E08 PROFESSIONAL CERT. REIMBURSMNT	46,500	0	46,500	13,200.00	.00	33,300.00	28.4%
E10 TRAVEL MAINTENANCE	19,400	0	19,400	.00	.00	19,400.00	.0%
E12 PROPERTY & LIABILITY INSURANCE	525,000	0	525,000	628,245.29	.00	-103,245.29	119.7%
E14 HEALTH INSURANCE: CERTIFIED	9,487,344	0	9,487,344	6,799,520.45	445.50	2,688,378.05	71.7%
E16 LIFE INSURANCE: CERTIFIED	187,913	0	187,913	185,969.98	36,077.80	-34,134.78	118.2%
E18 SOCIAL SECURITY	764,786	0	764,786	546,488.24	.00	218,297.76	71.5%
E20 RETIREMENT CONTRIBUTIONS	477,406	0	477,406	281,214.50	.00	196,191.50	58.9%
E22 MEDICARE ONLY - TAXES	881,908	0	881,908	547,969.18	.00	338,938.82	61.6%
E24 UNEMPLOYMENT COMPENSATION	100,000	0	100,000	.00	.00	100,000.00	.0%
E26 HEALTH INSURANCE: NON-CERT	4,617,748	0	4,617,748	3,857,740.49	1,020.60	758,986.91	83.6%
E30 WORKER'S COMPENSATION	1,050,000	0	1,050,000	408,091.51	.00	641,908.49	38.9%
F02 POSTAGE	60,000	0	60,000	19,106.00	.00	40,894.00	31.8%
F04 PRINTING & PUBLISHING	35,000	0	35,000	1,286.00	.00	33,714.00	3.7%
F06 PHOTOCOPY SERVICES	269,809	0	269,809	312,813.80	26.50	43,031.30	115.9%
F08 BOE MISC. EXPENSE	1,350	0	1,350	496.43	680.22	173.35	87.2%
F10 DATA PROCESSING SERVICES	78,500	0	78,500	.00	.00	78,500.00	.0%
F12 CONSULTANT SERVICES	260,000	0	260,000	116,995.89	1,050.00	141,954.11	65.4%
F14 SERVICE CONTRACTS	265,000	0	265,000	125,022.32	.00	139,977.68	47.2%
F18 BOE - OFFICE SUPPLIES	1,800	0	1,800	.00	268.64	1,531.36	14.9%
F20 CENTRAL OFFICE SUPPLIES	22,500	0	22,500	40,517.77	4,492.89	-22,510.66	200.0%
F22 CENTRAL OFFICE - MISC. EXPENSE	3,500	0	3,500	1,142.50	.00	2,358.50	32.6%
F26 POLICE & FIRE	75,000	0	75,000	800.96	.00	74,199.04	1.1%
F28 BOE - DUES & CONFERENCES	25,200	0	25,200	1,601.00	.00	23,599.00	6.4%
F30 SUBSCRIPTIONS	3,500	0	3,500	13,961.70	.00	-10,461.70	398.9%
F34 FITZGERALD COMPLEX	60,000	0	60,000	.00	.00	60,000.00	.0%
G02 ANSWERING SERVICE	10,850	0	10,850	25,766.60	.00	-14,914.60	237.5%
G04 REPAIR TO EQUIPMENT: INSTRUCT	25,000	0	25,000	399.00	.00	24,601.00	1.6%
G06 MISC. EXPENSES	20,000	0	20,000	6,457.77	32.34	13,509.89	32.5%
G08 ELEM. READING DEVELOPMENT	12,000	0	12,000	64,073.06	9,147.26	-61,220.32	510.2%
G10 TEACHING SUPPLIES	314,400	0	314,400	175,281.80	140,029.37	-911.17	100.3%
G12 TEXTBOOKS	225,000	0	225,000	180,066.57	10,290.55	34,642.88	84.6%
G14 PERIODICALS	13,500	0	13,500	62,418.31	3,071.42	-51,989.73	485.1%

FOR 2023 09

ACCOUNTS FOR: 101 GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
G16 EDUCATIONAL MEDIA SUPPLIES	120,000	0	120,000	75,496.69	.00	44,503.31	62.8%
G18 STANDARDIZED TESTING PROGRAM	54,750	0	54,750	31,398.15	400.00	22,951.85	58.1%
G20 CURRICULUM IMPROVEMENT	45,000	0	45,000	73,737.26	4,620.75	33,358.01	174.1%
G22 LIBRARY BOOKS	37,500	0	37,500	50,568.63	.00	-13,068.63	134.8%
G24 OTHER LIBRARY EXPENSE	5,000	0	5,000	4,622.77	.00	377.23	92.5%
G26 EQUIPMENT - NON INSTRUCTIONAL	20,000	0	20,000	38,906.71	329.99	-19,236.70	196.2%
G28 EQUIPMENT - INSTRUCTIONAL	50,000	0	50,000	33,340.06	.00	16,659.94	66.7%
G29 EQUIPMENT - TECHNOLOGY	320,000	0	320,000	79,014.54	45,873.20	195,112.26	39.0%
G30 PSYCHIATRIC SERVICES	0	0	0	9,502.76	4,589.67	-14,092.43	100.0%
G32 MEDICAL SERVICES - SUPPLIES	11,500	0	11,500	16,589.64	5,516.62	-12,706.26	210.5%
G34 MEDICAL SERVICES - MISC. EXP.	25,000	0	25,000	16,744.94	504.00	7,751.16	69.0%
G36 EQUIPMENT: MEDICAL SERVICES	10,000	0	10,000	.00	.00	10,000.00	.0%
G38 EQUIPMENT & SUPPLIES: ACTIV.	100,000	0	100,000	105,966.26	60,827.64	-66,793.90	166.8%
TOTAL GENERAL FUND	89,960,421	0	89,960,421	62,182,254.68	698,630.16	27,279,536.16	69.7%

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CITY OF WEST HAVEN LIVE  
YEAR-TO-DATE BUDGET REPORT

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FOR 2023 09

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
461 ESSER II							
<hr/>							
000 NULL							
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46170045 44290 STATE MISCELLANE	0	0	0	-5,722,152.50	.00	5,722,152.50	100.0%
TOTAL NULL	0	0	0	-5,722,152.50	.00	5,722,152.50	100.0%
<hr/>							
535 UNUSED							
<hr/>							
S61V2980 61112 SALARY TEACHERS	7,500,000	0	7,500,000	5,214,828.43	.00	2,285,171.57	69.5%
S61V2980 61100 OTHER PROFESSION	623,000	0	623,000	401,127.12	.00	221,872.88	64.4%
S61V2980 65100 STUDENT TRANSPOR	396,305	0	396,305	248,110.57	.00	148,194.43	62.6%
S61V2980 66110 INSTRUCTIONAL SU	203,227	296,773	500,000	250,000.00	.00	250,000.00	50.0%
TOTAL UNUSED	8,722,532	296,773	9,019,305	6,114,066.12	.00	2,905,238.88	67.8%
TOTAL ESSER II	8,722,532	396,773	9,019,305	391,913.62	.00	8,627,391.38	4.3%
TOTAL REVENUES	0	0	0	-5,722,152.50	.00	5,722,152.50	
TOTAL EXPENSES	8,722,532	296,773	9,019,305	6,114,066.12	.00	2,905,238.88	

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CITY OF WEST HAVEN LIVE  
YEAR-TO-DATE BUDGET REPORT

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FOR 2023 09

ACCOUNTS FOR: 462 ARP/ESSER III	ORIGINAL APPROP	TRANSFERS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>000 NULL</u>							
46270045 46299 STATE MISCELLANEOUS	0	0	0	-6,300,000.00	.00	6,300,000.00	100.0%
TOTAL NULL	0	0	0	-6,300,000.00	.00	6,300,000.00	100.0%
<u>335 UNUSED</u>							
662V29SG 61112 SALARY TEACHERS	4,500,000	0	4,500,000	125,000.00	.00	4,375,000.00	2.8%
662V29SG 63300 OTHER PROFESSION	1,500,000	9,781,456	11,281,456	4,766,404.58	145,957.50	6,515,051.92	43.5%
662V29SG 66110 INSTRUCTIONAL SU	1,100,000	2,595,000	3,695,000	1,627,925.86	5,138.25	2,067,074.14	44.2%
TOTAL UNUSED	7,100,000	12,376,456	19,476,456	6,519,330.44	151,095.75	12,806,029.81	34.2%
TOTAL ARP/ESSER III	7,100,000	12,376,456	19,476,456	219,330.44	151,095.75	19,257,129.81	1.9%
TOTAL REVENUES	0	0	0	6,300,000.00	.00	6,300,000.00	
TOTAL EXPENSES	7,100,000	12,376,456	19,476,456	6,519,330.44	151,095.75	12,806,029.81	

## CONFERENCE ROOM IMPROVEMENTS

- Purchase and installation of new audio/video systems for 3 rooms in WH City Hall
  - 3<sup>rd</sup> Floor Conference Room
  - City Council Chambers
  - Harriet North Courtroom
- Final Bid Price- \$180,875
- West Haven Bid #2023-03
  - Project was sent out to bid twice. Total of 4 companies attended walk through, dnr Labs was only respondent
  - Ethics Disclosure and Certification Affidavit is included in this packet
- Contract has not been fully executed, pending MARB Approval
- Funding Source is ARPA Conference Room Improvements fund
  - Funded for \$200,000





# ARPA Contracting Checklist

Date: 4-21-2023

ARPA Project: Conference Room Improvements 2023/2022-04

Expenditure Category: IT for Meeting Rooms

## Vendor/Amount:

- City Procurement Requirements Met  
(Check applicable category and add explanation as needed)
  - Project less than \$2,500 – no competitive bid required
  - \$2,500-\$10,000 - no competitive bid required; need 3 written proposals
  - Project exceeds \$10,000; RFQ required per City Procurement requirements
  - State Contract or Cooperative Purchasing

## Explanation:

This project went out to public bid twice. DNR was the only company that bid.

## 2. Contractor Contact Information

Name DNR Laboratories Email Info@DNRprod.com

Phone 203-263-0003 UEI# \_\_\_\_\_

- Contract Compliant with ARPA and other Federal Funding Requirements
  - ARPA Requirements  Telecom Prohibitions  Build America, Buy America  UEI# Registration
- Completed City Ethics Form Delivered by Contractor
- W-9 Submitted by Contractor
- Proposed Final Contract Documents Discussed With/Acceptable to City (Ken Carney)
- Final Contract Documents Approved as to Form (Carmody)
- Final Contract Documents Executed (in duplicate) by Authorized Signatory of Contractor
- Final Contract Documents Executed (in duplicate) by Mayor
- One Hard Copy Set of Executed Contract Documents Delivered to Contractor
- One Hard Copy Set of Executed Contract Documents Filed by City
- One Electronic Set of Executed Contract Documents Filed by City



## **CONTRACT FOR IMPROVEMENTS TO CITY HALL CONFERENCE ROOMS**

THIS CONTRACT FOR MODERNIZATION OF CITY HALL CONFERENCE ROOMS ("Contract"), dated as of May \_\_, 2023, by and between the City of West Haven ("Owner") and DNR Laboratories LLC, a Connecticut limited liability company ("Contractor").

Owner and Contractor, in consideration of the mutual covenants hereinafter set forth, agree as follows:

### **Article 1. Work.**

Contractor will provide the services, equipment and materials for improvements to three (3) City Hall conference rooms as set forth in Exhibit A attached hereto and made a part hereof ("Work"), and will achieve the end use functionality for each conference room set forth in Exhibit A, all in accordance with the Contract Documents, as defined in Article 5 of this Contract, on property that is located at 355 Main Street, West Haven, CT 06516 ("Property").

### **Article 2. Contract Time.**

The Work will be completed in accordance with the schedule for lead time and on-site Work set forth in Exhibit B, with all Work to be completed on or before [REDACTED] [REDACTED], 2023 ("Completion Date"), subject to modifications in approved Change Orders, and subject to delays for matters beyond the reasonable control of Contractor. The Work for will be considered completed when Owner issues a certification of completion stating the Work has been completed in accordance with the Contract Documents, and the final, unconditional certificate of occupancy has been issued by the responsible government authority, if required by law. Before starting the on-site Work, Contractor will submit to Owner for Owner's review and approval a progress schedule indicating the starting and completion dates of various stages of the Work.

### **Article 3. Contract Price.**

Owner will pay to Contractor an amount equal to \$180,875.00 ("Contract Price") for completion of the Work, itemized as set forth in Project Estimate dated 4/12/2023.

### **Article 4. Change Orders.**

Any increase or decrease in the Contract Price, change in the Work or change in the Contract Time must be set forth in a change order signed by Owner and Contractor ("Change Order").

### **Article 5. Contract Documents.**

The "Contract Documents" shall mean this Contract, Exhibit A, Exhibit B, Exhibit C, Exhibit D, the plans, drawings and specifications for the Work, and any Change Orders.

## **Article 6. Payment Procedures**

**6.1 Progress Payments.** Contractor will submit to Owner a request for payment in a format required by Owner ("Request for Disbursement") that will cover completed and inspected Work in the immediately prior calendar month. Each Request for Disbursement shall contain a certification by Contractor that all information contained in Contractor's Ethics disclosure Affidavit submitted as a condition of the City entering into this Contract remains true and correct in all respects. Within forty-five (45) calendar days after a Request for Disbursement is presented to Owner, Owner will notify Contractor if Owner disputes all or any portion of the Request for Disbursement, and, in this event, Owner and Contractor will promptly meet to address such dispute. To the extent Owner does not dispute a Request for Disbursement, Owner will pay Contractor the full amount covered by the Request for Disbursement within forty-five (45) calendar days after it was presented to Owner.

**6.2 Final Payment.** Final payment of the balance of the Contract Price will be made in accordance with the following procedures:

- a. When Contractor considers the Work substantially complete, Contractor will notify Owner in writing. Within a reasonable time thereafter, Owner and Contractor will inspect the Work. Promptly after such inspection, Owner will deliver to Contractor a written punch list of the items that must be completed in order for the Work to reach final completion ("Final Completion"). Alternatively, Owner will deliver to Contractor a written statement that Final Completion has been reached because no punch list items remain to be completed.
- b. If Owner delivers a written punch list to Contractor, then Contractor will deliver to Owner a written notice that the Work is finally complete when Contractor believes that the punch list items have been completed. Then Owner and Contractor will promptly inspect the Work for completion of the punch list items. Promptly after such inspection, Owner will deliver to Contractor either (i) a written statement that Final Completion has been reached or (ii) another written punch list of the items that still must be completed in order for the Work to reach Final Completion for which event the punch list procedure described above will be repeated until all punch list items have been completed.
- c. When Final Completion has been reached and after Contractor has delivered to Owner all maintenance and operating instructions, schedules, guarantees, certificates of inspection, marked-up record documents and other documents, Contractor may make application for final payment following the procedure for progress payments. The final Request for Disbursement will be accompanied by all documentation called for in the Contract Documents, together with complete

and legally effective releases or waivers (satisfactory to Owner and Lender) of all potential liens arising out of or filed in connection with the Work.

**Article 7. Interest.**

Payments due and unpaid to Contractor will bear interest at the lesser of twelve percent (12%) *per annum* or the maximum rate allowed by law.

**Article 8. Contractor's Representation.**

To induce Owner to enter into this Contract, Contractor makes the following representation:

Contractor has familiarized itself with the nature and extent of the Contract Documents, Work site, locality, and all local conditions and laws and regulations that in any manner may affect cost, progress, performance or furnishing of the Work. Contractor is duly licensed to perform the Work as required by applicable state and local laws and regulations.

**Article 9. Contractor's Responsibilities.**

**9.1. Performance.** Contractor will perform the Work in accordance with the Contract Documents. Contractor will be solely responsible for the means, methods, techniques, sequences and procedures for the Work.

**9.2. Personnel.** Contractor will provide competent, suitable personnel fully capable to perform the Work as required by the Contract Documents. Contractor will at all times maintain good discipline and order at the Property.

**9.3. Furnished Items.** Contractor will furnish and be fully responsible for all materials, equipment, labor, transportation, construction equipment and machinery, tools, appliances, fuel, power, light, heat, telephone, water, sanitary facilities, temporary facilities and all other facilities and incidentals necessary for the furnishing, performance, testing, start-up and completion of the Work, except as provided by Owner.

**9.4. Materials.** All materials and equipment will be of good quality and new. All materials and equipment will be applied, installed, connected, erected, used, cleaned and conditioned in accordance with the instructions of the applicable supplier.

**9.5. Subcontractors.** Contractor may not subcontract any of the Work without the prior written consent of Owner, which may be granted or withheld in Owner's sole and exclusive discretion. Contractor will be fully responsible to Owner for all acts and omissions of its subcontractors, suppliers and other persons and organizations performing or furnishing any of the Work under a direct or indirect contract with Contractor just as Contractor is responsible for Contractor's own acts and omissions. Nothing in the Contract Documents will create any contractual relationship between Owner and any such subcontractor, supplier or other person or organization, nor will it create any obligation on the part of Owner to pay any such subcontractor, supplier or other person or organization except as may otherwise be required by applicable laws

and regulations. Contractor will give Lender the name, address and telephone number of each person that has a contract with Contractor to supply materials or labor for the Work.

**9.6. Permits; Inspections.** Contractor will obtain all construction permits and licenses and will pay for all such permits and licenses, except to the extent such permits and licenses are exempt from fees. Owner will assist Contractor, when necessary, in obtaining such permits and licenses. Contractor will arrange and coordinate all governmental inspections required for the Work. Contractor will give all notices and comply with all laws and regulations applicable to furnishing and performance of the Work.

**9.7. Taxes.** Contractor will pay all sales, consumer, use and other similar taxes required to be paid by Contractor in accordance with the laws and regulations of the place of the Work that are applicable during the performance of the Work. Owner represents that all completed Work is exempt from sales and use tax.

**9.8. Use of Premises.** Contractor will confine construction and installation equipment, the storage of materials and equipment, and the operations of workers to areas of the Property designated by Owner, and will not unreasonably encumber the Property with materials or equipment. Contractor will be fully responsible for any damage to the Property or areas contiguous thereto resulting from the performance of the Work. During the progress of the Work, Contractor will keep the Property free from accumulations of waste materials, rubbish and other debris resulting from the Work. At the completion of the Work, Contractor will remove all waste materials, rubbish and debris from and about the Property as well as all tools, appliances, construction and installation equipment and machinery, and surplus materials, and will leave the Property clean and ready for occupancy by Owner.

**9.9. Record Documents.** Contractor will maintain in a safe place at the Property for Owner's access one record copy of all drawings, specifications, addenda, written amendments, Change Orders, and the like, in good order and annotated to show all changes made during construction, which will be delivered to Owner upon the expiration or earlier termination of this Agreement.

**9.10. Safety.** Contractor will be responsible for initiating, maintaining and supervising all safety precautions and programs in connection with the Work. Contractor will comply with all applicable laws and regulations relating to the safety of persons and/or property.

**9.11. Continuing the Work.** Contractor will carry on the Work and adhere to the progress schedule during all disputes or disagreements with Owner.

**9.12. Damage to the Work.** Contractor will repair or replace, at Contractor's sole expense, every portion of the Work that is damaged or destroyed prior to Final Completion, except to the extent such damage or destruction is caused by Owner.

**9.13. Warranty.** Contractor warrants and guarantees to Owner that all Work will be in accordance with the Contract Documents, will not be defective and will be fit for its

intended purpose. If within one (1) year after the later of the date of Final Completion or completion of warranty work, or such longer period of time as may be prescribed by applicable laws or regulations or by the terms of any specific provision or applicable special guarantee in the Contract Documents, any Work is found to be defective, not fit for its intended purpose or otherwise not in accordance with the Contract Documents, Contractor will promptly, without cost to Owner and in accordance with Owner's written instructions, either correct such Work, or if it has been rejected by Owner, remove it from the Property and replace it with Work that is not defective and is in compliance with the Contract Documents. If Contractor does not promptly comply with the terms of such instructions, or in an emergency where delay would cause serious risk of loss or damage, Owner may have such Work corrected or such Work removed and replaced, and all direct, indirect and consequential costs of such removal and replacement (including, but not limited to, fees and charges of engineers, architects, attorneys and other professionals) will be paid by Contractor. Contractor shall assign all manufacturers' and suppliers' warranties to Owner, effective upon expiration of the above-stated warranty period for Contractor's warranties.

**9.14. Indemnity and Hold Harmless.** Contractor will indemnify and hold harmless Owner against all losses, liabilities, costs, fees (including, without limitation, attorneys' fees), expenses, damages and economic detriment of any kind whatsoever that arises out of or results from performance of the Work, but only to the extent caused in whole or in part by the acts or omissions of Contractor, its subcontractors or agents.

**9.15 Related Work at Property.** Owner may perform other work at the Property that is not part of the Work by Owner's own forces or may let other direct contracts therefor. Contractor will afford Owner's own forces, and any other contractor who is a party to such a direct contract, proper and safe access to the Property and a reasonable opportunity for the introduction and storage of materials and equipment and the execution of such work. Contractor will do all cutting, fitting and patching of the Work that may be required to make its several parts come together properly and integrate with such other work. Contractor will not endanger any work of others by cutting or otherwise altering their work and will only cut or alter their work with the written consent of Owner and the others whose work will be affected, which consent may not be unreasonably withheld, conditioned or delayed.

#### **Article 10. Contractor's Insurance.**

Contractor shall purchase and maintain the insurance policies required under Exhibit C attached hereto and made a part hereof, in accordance with the provisions of Exhibit C.

#### **Article 11. Termination.**

**11.1 Termination by Owner.** If Contractor breaches any of its obligations under this Contract, then Owner may give Contractor written notification identifying such breach. If Contractor has not cured such breach within seven (7) calendar days from its receipt of Owner's written notification, or if such breach cannot be cured within such seven (7) day

period, then if Contractor either (i) does not begin cure within such seven (7) day period or (ii) fails to diligently prosecute cure to completion, Owner may terminate this Contract and take possession of the Work. Alternatively, instead of terminating the Contract, Owner may cure the breach and deduct the cost thereof from amounts otherwise owed to Contractor.

**11.2 Termination by Contractor.** If Owner breaches any of its obligations under this Contract, then Contractor may give Owner written notification identifying such breach. If Owner has not cured such breach within seven (7) calendar days from its receipt of Contractor's written notification, or if such breach cannot be cured within such seven (7) day period, then if Owner either (i) does not begin cure within such seven (7) day period or (ii) fails to diligently prosecute cure to completion, Contractor may terminate this Contract.

**Article 12. Miscellaneous.**

**12.1.** Contractor may not assign any of its rights or delegate any of its obligations under this Contract without the prior written consent of Owner, which may be granted or withheld in Owner's sole and exclusive discretion.

**12.2.** This Contract shall be binding upon the parties hereto and their respective successors and permitted assigns.

**12.3.** This Contract and all issues, disputes and matters arising out of it will be governed by and construed in accordance with the laws of the State of Connecticut, exclusive of its body of law governing conflicts of laws.

**12.4.** This Contract may be modified, amended, changed, or otherwise altered (except as otherwise specifically provided herein), in whole or in part, only by an agreement in writing duly authorized and executed by both parties hereto.

**12.5.** The waiver of any breach of any of the provisions of this Contract by either party hereto shall not constitute a continuing waiver or a waiver of any subsequent breach by such party, either of the same or of another provision of this Contract.

**12.6.** Time is of the essence in the performance of this Contract.

**12.7.** This Contract contains the entire agreement between the parties hereto, and no statement, promise, or inducement made by either party hereto that is not contained or referenced in this Contract shall be valid or binding upon the parties hereto.

**12.8.** The article and section headings, captions, and titles contained herein are intended for convenience and reference only and are not intended to define, limit, or describe the scope or intent of any provision of this Contract.

**12.9.** Invalidation of any of the provisions of this Contract or of any paragraph, sentence, clause, phrase, or word herein, or the application thereof in any given circumstance, shall not affect the validity of the remainder of this Contract.

12.10. This Contract is being funded with federal funds under the American Rescue Plan Act, a/k/a ARPA. The parties hereto shall comply with all federal requirements applicable to this Contract and performance of the Work, including, without limitation, the requirements set forth in Exhibit D attached hereto and made a part hereof.

[Signature page follows.]

IN WITNESS WHEREOF, the parties hereto have executed this Contract as of the day and year first above written.

OWNER

CONTRACTOR

City of West Haven

DNR Laboratories LLC

By: \_\_\_\_\_  
Nancy R. Rossi, Mayor

\_\_\_\_\_

Address for giving notices:

Address for giving notices:

Approved as to form:

\_\_\_\_\_  
Mark J. Malaspina  
Carmody Torrance Sandak & Hennessey LLP



## EXHIBIT A

### SCOPE OF WORK

#### Project Descriptions: RFQ# 2023-03R CONFERENCE ROOM IMPROVEMENTS

##### ***Third Floor Special Conference Room: Description***

DNR is to: Work with city hall maintenance to remove the smart board. Then, blank existing input plates on the walls. In its place we intend to hang an 86" TV. Behind the TV will be an auto-switching source video receiver, and a conferencing/presentation PC. These will both mount accessible, yet in a manner in which they will be hidden. The techs will then mount the all-in-one microphone, PTZ robotic camera, and high capability speaker AVER sound bar below the TV. DNR

has installed these sound bars in premium conference rooms all over the nation. Though it sounds like a big promise in one package, we guarantee their quality. The sound bar will be programmed to the PC, as well as the auto switching receiver. The

receiver will feed the TV. The primary output being the built in PC, but switching to a flush-mounted wall HDMI input, when a source is plugged in. This HDMI input was thought to be placed at the rear of the room, but can and will be placed where the client deems most useful. The TV will on/off via remote control as to remain economical for our room, deemed lowest financial priority, and the PC will be controllable via wireless mouse and keyboard.

##### ***Third Floor Special Conference Room: End Use Functionality***

- TV on with remote control
- Built in PC operation with wireless keyboard and mouse
- HDMI port at rear of room will automatically switch to TV input when a source is plugged in
- Room PC will automatically switch back to TV input when no source is connected to the rear

HDMI

##### ***Third Floor Chambers: Description***

DNR is to: Remove and blank existing wall plates, as well as gut and replace existing rack. In its absence will go a custom table-top rack solution designed for housing and providing a control center to the new equipment. In this new rack we will outfit our high powered battery backup for all the sensitive technological devices as well as utility/remote management PC for DNR to provide remote service in the case of an emergency. This will require an internet handoff for our router to create an isolated AV network in which we can ensure no network conflicts as well as wireless management of the system within the room (via iPad if you choose). Beyond this, DNR will install and set up a client facing management PC for the system, to provide professional level interfacing without use of any external vendors. This will be setup on the counter top of the custom rack, with a keyboard, touchscreen computer monitor, and mouse. The interface will allow for in depth tweaking and management of the system, while remaining so friendly, anyone can be trained to use it to its full potential in a matter of hours. Adjust audio levels, switch cameras going to main, as well as select multicam mode. Though, we are aware that the general intended use of this system needs to be more simple, and even more friendly. This is where QSYS comes in.

The core, amplifier, and council table touch screen will allow DNR to implement a system workflow that requires no more than a couple button presses. On one main page the user will be able to control the video input source (between podium HDMI input, and clickshare), manage audio levels (of podium, council seating gooseneck mics, wireless mics, and video input audio), turn on/off the TVs, and start/stop recording/streaming. On another page contains the control of 3 PTZ robotic cameras, enabling you to move them to a desired location, or better yet call up to 5 preprogrammed presets (picked by the end user in advance) with one touch. Though to truly do this in such a way that's reliable and repeatable every single day we've quoted the system to replace all existing hardware to the current spec and model DNR uses on the daily, trusts, and has stress tested in our shop. This includes LG commercial TVs, VSI video encoders and decoders, clickshare c10, epiphan pearl mini (which you already own), Minrray cameras, a netgear pro-line switch, and the QSYS eco system to control it all. Another big factor here is vocal clarity regardless of the user. We're aware the speakers are not pro-audio engineers, nor should they have to be. DNR has specced custom tabletop gooseneck microphones that provide the best vocal clarity we can achieve in this situation. Though not wireless, they will be moveable easily, and will never provide the connectivity/dead battery headache. On top of this they contain their own local mute buttons, indicated by a green/red low profile LED. Additionally two wireless handheld mics have been included to integrate so the wireless capabilities remain. Though even with the best mics in the world, it would do no good without capable speakers. This is where QSC's famous columns come in. When paired with their own QSYS-online amplifier, they become some of the best solutions for clear spoken-word vocal

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amplification. Again, you may see some replacements here, but they are necessary for ease of work flow and reliability of system functionality. Though some of these components seek to replace existing components that aren't necessarily broken, DNR is adamant about reliability and quality. It's our code not to promote, sell, or install anything that's not been tested thoroughly for its functionality and reliability.

### **Third Floor Chambers: End Use Functionality**

- Touchscreen page 1 (quick controls page) allows users to call 1 of 4 master presets, controlling audio, video, and cameras. Each of the 4 presets will have a name such as "board meeting" and brief, yet concise description of the functions underneath, "this setting calls camera 1 to podium, while calling cameras 2 and 3 to cover the council seating, turn the TVs on, with the podium HDMI as the source, unmutes council goosenecks and podium mic, sets the streamer/recorder to display all 3 cameras, and the podium HDMI, and starts streaming\*/recording".
- Touchscreen page 2 (video page) allows user to turn TVs on/off, select the source going to them (podium HDMI input, or clickshare), and start/stop streaming\* or recording
- Touchscreen page 3 (audio page) allows user to adjust volume/mute audio of groupings (podium, council seating gooseneck mics, wireless mics 1&2, and video input audio)
- Touchscreen page 4 (camera page) allows user to select each of the 3 PTZ cameras, pan/tilt/zoom the camera to the desired shot, and recall/save 5 presets for every camera

**\*\*PLEASE NOTE: THE USE OF ONE-TOUCH STREAMING IS ENTIRELY DEPENDANT ON THE CITY OF WEST HAVEN PURCHASING A**

**LICENSE TO VIMEO PREMIUM. THE REASON BEING, VIMEO PREMIUM NEVER CHANGES IT'S STREAM KEY. ALL OTHER STREAMING**

**SERVICES CHANGE THEIR STREAM KEY AFTER EVERY SINGLE STREAM AND MUST BE REENTERED INTO THE PEARL STREAMER.**

**VIMEO CAN CONNECT TO YOUTUBE, FACEBOOK, AND MORE TO BROADCAST OUT TO THOSE ACCOUNTS IF DESIRED, BUT IT MUST**

**BE DONE THROUGH VIMEO TO BE ONE TOUCH. DNR HAS NO AFFILIATION WITH VIMEO AND ONLY PROMOTES THEIR PRODUCT AS**

**IT IS THE ONE TRIED-AND-TRUE, TESTED SOLUTION TO ONE TOUCH STREAMING.**

### **Harriet Chamber: Description**

This system is extremely similar to that of the 3rd floor chambers, but upscaled. We took careful consideration to ensure the design was scalable so that the users learn one system, and the knowledge is directly transferable. The main differences here are the quantity of custom goosenecks, larger - more powerful column speakers, a higher range wireless mic antenna, two large TVs to optimize ease of control (as specified) and visual clarity no matter the lighting conditions, a Epiphan Pearl Mini recorder/streamer to match the other room, extra audio input frames for QSYS to accommodate the additional mics, 30x zoom capability PTZ robotic cameras, and a larger budget for wire mold/piping to accommodate the larger room.

*"DNR is to: Remove and blank existing wall plates, as well as gut and replace existing rack. In its absence will go a custom table-top rack solution designed for housing and providing a control center to the new equipment. In this new rack we*

*will outfit our high powered battery backup for all the sensitive technological devices as well as utility/remote management PC*

*for DNR to provide remote service in the case of an emergency. This will require an internet handoff for our router to create an*

*isolated AV network in which we can ensure no network conflicts as well as wireless management of the system within the room (via iPad if you choose). Beyond this, DNR will install and set up a client facing management PC for the system, to provide professional level interfacing without use of any external vendors. This will be setup on the counter top of the custom rack, with a keyboard, touchscreen computer monitor, and mouse. The interface will allow for in depth tweaking and management of the system, while remaining so friendly, anyone can be trained to use it to its full potential in a matter of hours.*

*Adjust audio levels, switch cameras going to main, as well as select multicam mode. Though, we are aware that the general intended use of this system needs to be more simple, and even more friendly. This is where QSYS comes in. The core, amplifier,*

*and council table touch screen will allow DNR to implement a system workflow that requires no more than a couple button presses. On one main page the user will be able to control the video input source (between podium HDMI input, and clickshare), manage audio levels (of podium, council seating gooseneck mics, wireless mics, and video input audio), turn on/off the TVs, and start/stop recording/streaming. On another page contains the control of 3 PTZ robotic cameras, enabling*

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you to move them to a desired location, or better yet call up to 5 preprogrammed presets (picked by the end user in advance) with one touch. Though to truly do this in such a way that's reliable and repeatable every single day we've quoted the system to

replace all existing hardware to the current spec and model DNR uses on the daily, trusts, and has stress tested in our shop. This includes LG commercial TVs, VSI video encoders and decoders, clickshare c10, epiphan pearl mini (which you already own), Minrray cameras, a netgear pro-line switch, and the QSYS eco system to control it all. Another big factor here is vocal clarity regardless of the user. We're aware the speakers are not pro-audio engineers, nor should they have to be. DNR has specced custom tabletop gooseneck microphones that provide the best vocal clarity we can achieve in this situation. Though not wireless, they will be moveable easily, and will never provide the connectivity/dead battery headache. On top of this they contain their own local mute buttons, indicated by a green/red low profile LED. Additionally two wireless handheld mics have been included to integrate so the wireless capabilities remain. Though even with the best mics in the world, it would do no good without capable speakers. This is where QSC's famous columns come in. When paired with their own QSYS-online amplifier, they become some of the best solutions for clear spoken-word vocal amplification. Again, you may see some replacements here, but they are necessary for ease of work flow and reliability of system functionality. Though some of these components seek to replace existing components that aren't necessarily broken, DNR is adamant about reliability and quality.

It's our code not to promote, sell, or install anything that's not been tested thoroughly for its functionality and reliability."

#### **Harriet Chamber: End Use Functionality**

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LICENSE TO VIMEO PREMIUM. THE REASON BEING, VIMEO PREMIUM NEVER CHANGES IT'S STREAM KEY. ALL OTHER STREAMING SERVICES CHANGE THEIR STREAM KEY AFTER EVERY SINGLE STREAM AND MUST BE REENTERED INTO THE PEARL STREAMER.

VIMEO CAN CONNECT TO YOUTUBE, FACEBOOK, AND MORE TO BROADCAST OUT TO THOSE ACCOUNTS IF DESIRED, BUT IT MUST BE DONE THROUGH VIMEO TO BE ONE TOUCH. DNR HAS NO AFFILIATION WITH VIMEO AND ONLY PROMOTES THEIR PRODUCT AS

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**EXHIBIT B**  
**WORK SCHEDULE**

For all three conference rooms:

Lead Time: 8-12 weeks

On-Site Work: 12 Consecutive Business Days. A "Business Day" is every weekday that West Haven City Hall is open for in-person business.

Completion Date: [ ] [ ], 2023

## EXHIBIT C

### CONTRACTOR'S INSURANCE

Prior to the commencement of the Services, and as a condition of site access, the Contractor shall deliver to the City (referred to hereinafter as the "Owner") a valid and currently dated Certificate of Insurance (COI).

The insurance coverage carried by the Contractor must be placed with and written by an insurance company admitted to do business in the State of Connecticut, and with a rating of A- or better by A.M. Best.

The insurance coverages carried by the Contractor (shown below) shall apply regardless of whether the operations, actions, derelictions or failures to act, from which any claim arises, are attributable to the Contractor, a subcontractor, a sub-subcontractor, or any consultant, officer, agent, employee or anyone directly or indirectly employed by any of them, including anyone for whose acts any of the aforementioned may be liable by operation of statute, government regulation or applicable state law. Failure of Contractor to provide a COI shall in no way limit or relieve Contractor of its duties and responsibilities in this Agreement. All policies of insurance shall be written on an occurrence basis.

At a minimum, the COI shall indicate that the following coverages and limits are in place:

1. **Commercial General Liability--Minimum Limits Required:**

- \$2,000,000 General Aggregate
- \$2,000,000 Producers/Completed Operations Aggregate
- \$1,000,000 Each Occurrence
- \$1,000,000 Personal and Advertising Injury
- \$100,000 Fire Damage – Any One Fire
- \$5,000 Medical Expense – Any One Person
  
- The Owner (The City of West Haven and all of its elected or appointed directors, officers, officials, agents, employees and members of all of its boards and commissions) will be included as an **Additional Insured** onto the CGL policy carried by the Contractor. The Additional Insured coverage afforded to the Owner shall apply on a **primary and non-contributory basis** and include **completed operations** coverages.
  
- The CGL policy carried by the Contractor shall contain a **Waiver of Subrogation** clause and the Contractor hereby agrees to waive the Contractor's right of recovery against the Owner (the City of West Haven

(and all of its elected or appointed directors, officers, officials, agents, employees and members of all of its boards and commissions).

**2. Business Auto/Commercial Auto Insurance – Minimum Limits required:**

- \$1,000,000 Liability
- The Owner (The City of West Haven and all of its elected or appointed directors, officers, officials, agents, employees and members of all of its boards and commissions) will be included as an **Additional Insured** onto the Commercial Auto/Business Auto policy carried by the Contractor.
- The Business Auto/Commercial Auto policy carried by the Contractor shall contain a Waiver of Subrogation clause and the Contractor hereby agrees to waive the Contractor's right of recovery against the Owner (the City of West Haven, and all of its elected or appointed directors, officers, officials, agents, employees and members of all of its boards and commissions).

**3. Workers Compensation/Employers Liability Insurance:**

- Coverages and limits as required by law Connecticut State law
- Employers Liability Limits:
- \$500,000 each accident
- \$500,000 aggregate for injury by disease
- \$500,000 each employee for injury by disease
- The Workers' Compensation/Employers Liability policy carried by the Contractor shall contain a Waiver of Subrogation clause and the Contractor hereby agrees to waive the Contractor's right of recovery against the Owner (the City of West Haven and all of its elected or appointed directors, officers, officials, agents, employees and members of all of its boards and commissions).

**4. Professional Liability Insurance – Minimum Limits required:**

- \$2,000,000 per occurrence
- \$3,000,000 aggregate

**5. Umbrella Liability/Excess Liability – Minimum Limits required:**

- \$5,000,000 Each Occurrence
- \$5,000,000 General Aggregate
- Policy will provide excess coverage over the CGL, Business Auto and Workers' Compensation/Employer Liability policies carried by the organization.
- The Umbrella/Excess Liability policy carried by the Contractor shall contain a Waiver of Subrogation clause and the Contractor hereby agrees to waive the Contractor's right of recovery against the Owner (the

City of West Haven and all of its elected or appointed directors, officers, officials, agents, employees and members of all of its boards and commissions).

**No Limitation on Liability**

With regard to any/all claims made against the Additional Insured by any employee of the Contractor, any subcontractor or anyone directly or indirectly employed by the Contractor or any subcontractor, or anyone for whose acts the Contractor or any subcontractor might be liable, the indemnification obligation shall not be limited by any limitation on the amount or type of damages, compensation or benefits payable by or for the Contractor or any subcontractor under Workers' Compensation acts, disability benefits acts or other employee benefit acts.

**Cancellation, Renewal and Modification**

The Contractor shall maintain in effect all insurance coverages required under this agreement at the Contractor's sole expense and with insurance companies acceptable to the Owner. The policies shall contain a provision that the coverage will not be cancelled or non-renewed until at least thirty (30) days' prior written notice has been given to the Owner.

## EXHIBIT C: FEDERAL REQUIREMENTS

For purposes of this Exhibit C, the term "contract" shall mean this Contract, and the term "contractor" shall mean the Contractor. For convenience, reference to any gender herein means the applicable gender.

During the performance of this contract, the contractor agrees as follows:

(1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

1. Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
2. The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
3. The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.
4. The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section and shall post copies of the notice in conspicuous places available to employees and applicants for employment.



5. The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
6. The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
7. In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part, and the contractor may be declared ineligible for further government contracts or federally-assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions as may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by a rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
8. The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by the rules, regulations, or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:

**Provided**, however, that in the event the contractor becomes involved in or is threatened with litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

The contractor may not charge the City directly or indirectly for any "Covered Telecom," as defined below. The federal government's System for Award Management (SAM) (<https://www.sam.gov>) lists certain "Excluded Parties" (as defined therein) who are excluded from receiving federal awards for "covered telecommunications equipment or services" referenced therein ("Covered Telecom"). Any procurements and resulting contracts prepared by the contractor for the City shall prohibit vendors from directly or indirectly charging the City for Covered Telecom.

Any and all procurements for construction services, goods or materials shall comply with the federal government's "Build America, Buy America" and "Buy American" requirements, if and to the extent applicable to the Project or any portion thereof.

## PLAYSCAPES FOR PAINTER PARK

- Purchase of two Playscape systems for Painter Park
- Purchase Price-- \$83,629
- State Contract #17PSX0081
  - Vendor is on State Contract – Two firms provide quotes for two (2) playscapes. Childscapes provided the bet proposal
  - Ethics Disclosure and Certification Affidavit is included in this packet
- Purchase has not been made, pending MARB Approval
- Funding Source is ARPA Neighborhood Park fund
  - Funded for \$1,000,000



# ARPA Contracting Checklist

Date: 5-1-2023

ARPA Project: Parks Fund 2022-003/2022-003

Expenditure Category: Playscape for Painter Park

## Vendor/Amount:

- City Procurement Requirements Met  
(Check applicable category and add explanation as needed)
  - Project less than \$2,500 – no competitive bid required
  - \$2,500-\$10,000 - no competitive bid required; need 3 written proposals
  - Project exceeds \$10,000; RFQ required per City Procurement requirements
  - State Contract or Cooperative Purchasing 17PSX0081

## Explanation:

TWO Firms on the State Bid list provided quotes for (2) playscapes at Painter Park. Painter Park services hundreds of children all summer. Childscapes provided the best proposal.

## 2. Contractor Contact Information

Name Childscapes Email Tpesko@childscapesplaygrounds.com  
Phone 781-837-6412 UEI# EGRBUBDXEVH5

- Contract Compliant with ARPA and other Federal Funding Requirements
  - ARPA Requirements  Telecom Prohibitions  Build America, Buy America  UEI# Registration
- Completed City Ethics Form Delivered by Contractor
- W-9 Submitted by Contractor
- Proposed Final Contract Documents Discussed With/Acceptable to City (Ken Carney)  
N/A P.O. will be on the contract
- Final Contract Documents Approved as to Form (Carmody)
- Final Contract Documents Executed (in duplicate) by Authorized Signatory of Contractor
- Final Contract Documents Executed (in duplicate) by Mayor
- One Hard Copy Set of Executed Contract Documents Delivered to Contractor
- One Hard Copy Set of Executed Contract Documents Filed by City
- One Electronic Set of Executed Contract Documents Filed by City





**CITY OF WEST HAVEN**  
**355 Main St**  
 West Haven, Connecticut 06516

**DISCLOSURE &  
 CERTIFICATION AFFIDAVIT**

**EVERY SECTION MUST BE COMPLETED**

For help completing this form contact Purchasing Director at 203-937-3624

Contractor/Vendor Name:	Design Built LLC dba Childscapes
Address:	835 Plain St Unit 21, Mansfield, MA 02050
Telephone and/or Fax #:	(781) 837-6412
Email Address:	Tpesko@childscapesplaygrounds.com
Contact Person:	Timothy J. Pesko

For the purposes of this Disclosure and Certification Affidavit, the following definitions apply:

- (a) "Person" means one (1) or more individuals, partnerships, corporations, associations, or joint ventures.
- (b) "Contract" means any agreement or formal commitment entered into by the city to expend funds in return for work, labor, services, supplies, equipment, materials or any combination of the foregoing, or any lease, lease by way of concession, concession agreement, permit, or per agreement whereby the city leases, grants or demises property belonging to the city, or otherwise grants a right of privilege to occupy or to use said property of the city.
- (c) "City" means any official agency, board, authority, department office, or other subdivision of the City of West Haven.
- (d) "Affiliate Entity" means any entity listed in sections 9 or 10 below or any entity under common management with the Contractor.

State of	MASSACHUSETTS	County of	Plymouth
I,	TIMOTHY J. PESKO <small>/(type or print your name above)</small>		being first duly sworn, hereby deposes and says that:
1.	I am over the age of 18 and understand the obligations of making statements under oath; I understand that the City of West Haven is relying on my representations herein.		
2a.	I am the corporate secretary or majority owner (including sole proprietorship) of	Design Built LLC <small>Insert Company Name above</small>	
2b.	Or I am an individual and my name is:	<small>If an individual, insert your name above</small>	
3.	I am fully informed regarding the preparation and terms of the above referenced agreement (the "Agreement") and of all pertinent circumstances related thereto.		
4.	Please select the applicable representation(s) regarding taxes or, if none of the below are accurate, attach an explanation of the status of the relevant tax obligations to this Affidavit (mark an "X" in the appropriate box or "NA" if none apply).		
4a.	<input type="checkbox"/>	As required by Conn. Gen. Stat. §12-41, the Contractor (and each owner, partner, officer, authorized signatory or Affiliate Entity of the Contractor) has filed a list of taxable personal property with the City of West Haven for the most recent grand list and all taxes are	
4b.	<input checked="" type="checkbox"/>	The Contractor (including any owner, partner, officer or authorized signatory thereof) is not required to file a list of taxable personal property with the City of West Haven for the most recent grand list and does not owe any back taxes to the City of West Haven, either directly or through a lease or other agreement.	
4c.	<input type="checkbox"/>	The Contractor or an owner, partner, officer, representative, agent or Affiliate Entity of the Contractor either i) has a PILOT agreement with the City of West Haven or ii) owes back taxes and has executed an agreement with the City of West Haven to pay said back taxes in installment payments. Such agreement is attached and incorporated herein by reference and the payments under said agreement are not in default.	
5.	<input type="checkbox"/>	Other than as may be described in section 4 above, the Contractor (including any owner, partner, officer, other authorized signatory, or Affiliate Entity) does not have any outstanding monetary obligations to the City of West Haven.	
6.	Please select the applicable representation about the Contractor's business registration:		
6a.	<input type="checkbox"/>	Contractor is a Connecticut corporation, partnership, limited liability company or sole proprietorship and its Connecticut Secretary of the State Business ID #:	<small>Insert State Registration # above</small>
6b.	<input checked="" type="checkbox"/>	Contractor is a foreign corporation, partnership, limited liability company or sole proprietorship but is registered to do business in the State of Connecticut. The Contractor's Connecticut Secretary of the State Business ID #:	53280491001 <small>Insert State Registration # above</small>
6c.	<input type="checkbox"/>	Contractor is a foreign corporation, partnership, limited liability company or sole proprietorship and is not registered to do business in the State of Connecticut. The Contractor is registered in the State of:	<small>Please insert State name above</small>
	<input type="checkbox"/>	Contractor has confirmed with the Connecticut Secretary of the State that the services it will provide pursuant to the Agreement do not constitute doing business in the State of Connecticut and no registration with the Connecticut Secretary of the State is required. Contractor does otherwise have the following State of Connecticut registrations, certificates or approvals relevant to the Agreement (if not applicable, state N/A).	



7. The following list is a list of the names of all persons affiliated with the business of the Contractor who are also affiliated with the City of West Haven. For purposes of this Affidavit, "affiliated with the business of the Contractor" includes any current or former employee (including officers) of the Contractor or any owner, board member or agent of the Contractor, or of any subsidiary or parent company of the Contractor, and "affiliated with the City of West Haven" means any employee, agent, public official, board member, commissioner or any other person serving in an official capacity for or on behalf of the City of West Haven. If none state none. Use additional sheet if necessary (must be on company letterhead and notarized):

Name	City Affiliation Role & Time Frame	Contractor Affiliation Role & Time Frame	DOB
1	NONE		
2			

8. The following list is a list of all contracts in which either the Contractor, any person affiliated with the business of the Contractor or an Affiliate Entity of the Contractor provides, or has provided, services or materials to the City within one (1) year prior to the date of this disclosure. If none, state none. Use additional sheet if necessary (must be on company letterhead and notarized):

Name of Contractor or Affiliate	Affiliation (if applicable)	Contract Number	DOB
1	Timothy J. Pesko	Childscape S. Playground	11-16-65
2		Seth Haley 6300 St. Macrairie Playground	

9. The Contractor possesses an ownership interest in the following business organizations, if none, state none. Use additional sheet if necessary (must be on company letterhead and notarized):

Organization Name	Address	Type of Ownership
1	NONE	
2		

10. The following persons and/or entities possess an ownership interest in the Contractor. If the Contractor is a corporation, list the names of each stockholder whose shares exceed twenty-five (25) percent of the outstanding stock. If none, state none. Use additional sheet if necessary (must be on company letterhead and notarized):

Name	Title	% of Ownership	DOB
1	Timothy J. Pesko	Pres / sole member	11-16-65
2			

11. If the Contractor conducts business under a trade name, the following additional information is required: the place where such entity is incorporated or is registered to conduct such business; and the address of its principal place of business, if none, state none. Use additional sheet if necessary (must be on company letterhead and notarized):

TRADE NAME	PLACE OF INCORPORATION/REGISTRY	PRINCIPAL PLACE OF BUSINESS
1	Childscapes	MA
2		Marshallfield, MA

I hereby certify that I am duly authorized to sign this Affidavit and that the person who will sign the Agreement with the City on behalf of the Contractor will be duly authorized to execute the same. I hereby further certify that the statements set forth above are true and complete on the date hereof and that I, or another authorized individual of the Contractor, will promptly inform the City, in writing, if any of the information provided herein changes or is otherwise no longer accurate at any point during the execution of the above referenced Agreement. I understand that any incorrect information, omission of information or failure of the Contractor to update this information, as described in the foregoing sentence, may result in the immediate termination of any and all agreements the Contractor has with the City of West Haven and disqualification of the Contractor to future contract with the City.

Signature & Title of person completing this form:			
THIS FORM MUST BE NOTARIZED		NOTARY SEAL (if available)	
Signature of Notary:			
Subscribed and sworn to, before me on this:		4 <sup>TH</sup>	Day of May
My Commission Expires:		9/21/2028	

*This form should be mailed or emailed to the purchasing department or included with a specific solicitation.*

(This form shall be updated if the Agreement contemplated hereby is not executed within six months of the date hereof.)

West Haven ARPA Committee  
*Invest in West Haven*

KLUK+TWEIK  
4-21-23 ✓

March 8, 2023

**Rick Spreyer - Director of Procurement**  
West Haven City Hall  
355 Main Street  
West Haven, CT 06516

**Dear Mr. Spreyer,**

Please be advised that the ARPA Committee approved the following **quote** at the March 7, 2023, Regular Meeting:

1. **2022-003 Parks Fund:** Childscapes Estimate #2023-088PP in the amount of \$83,629.00

This is the final price for the two playscapes at Painter Park. The Committee previously approved up to \$120,477.93 for the same work. We will need a purchase order for \$83,629.00.

Please be advised that Childscapes is on the State Bid List, and they are working with UHY to provide their compliance information. Creative Recreation is also on the State Bid List. Their quote came in slightly higher than Childscapes for the same work and did not include demo and disposal of the existing equipment or weed barrier fabric, both of which were included in the Childscapes estimate.

Thank you,



**Ken Carney**  
Chair, ARPA Committee

355 Main Street West Haven, CT 06516 • (203) 937-3500

Ken Carney • Dwight Knowles • Gary Perdo • Mike Last • Rohan Smith • Chris Barstein • Ken Ferris •  
Neil Cavallaro • Iris Diaz





# Estimate

835 Plain Street  
Unit 21  
Marshfield, MA 02050  
781-837-6412 Fax: 781-837-9229

Date	Estimate #
2/15/2023	2023-088PP

Billing Address  
West Haven Parks and Recreation  
190 Kelsey Ave  
West Haven, CT. 06516

Ship To  
West Haven Parks and Recreation  
190 Kelsey Ave  
West Haven, CT. 06516

Email Address

paine@westhaven-ct.gov

Rep	Job Name	Customer Name	Customer Phone
NM	Paint Park	Mark Paine	203-937-6551

Description	Qty	Rate	Total
Childscapes shall perform the following procedures in the construction of 2 new play areas at Painters Park in West Haven, CT.			
1. Supply BCI Burke Custom Playstructure 38-162926-2.			
A. BCI Burke Custom structure SY-3217 2-5		15,300.00	15,300.00
B. BCI Burke custom structure Design SY-3194 5-12		41,800.00	41,800.00
2. Shipping and handling to West Haven.		3,900.00	3,900.00
3. CT State discount and BCI Burke Early Bird sale discount		-18,761.00	-18,761.00
4. Demolition of existing equipment and associated concrete footings		2,775.00	2,775.00
5. Disposal of existing equipment and associated footings		1,850.00	1,850.00
6. Site preparation, roughly 1800 square feet.		2,800.00	2,800.00
7. Old Mulch disposal		3,000.00	3,000.00
8. Installation of 2 BCI Burke playground structures Childscapes manufacturer trained and CPSI/NCPAI/OSHA certified installers.		24,000.00	24,000.00
6. Concrete for equipment footings.	1	1,850.00	1,850.00
7. Supply and install 90 yards of certified wood fiber safety surfacing and (1) layer of filter fabric.			
Materials.	1	2,500.00	2,500.00

- Contractor/Customer is responsible for quantity and color confirmation.
- Prices are valid for 30 days from date of Estimate and subject to review thereafter.
- Installation, if quoted, excludes rock/excess debris removal and other unforeseen conditions.

<b>Subtotal</b>
<b>Sales Tax (0.0%)</b>
<b>Total</b>

Phone #  
781-837-6412



# Estimate

835 Plain Street  
 Unit 21  
 Marshfield, MA 02050  
 781-837-6412 Fax: 781-837-9229

Date	Estimate #
2/15/2023	2023-088PP

Billing Address  
 West Haven Parks and Recreation  
 190 Kelsey Ave  
 West Haven, CT. 06516

Ship To  
 West Haven Parks and Recreation  
 190 Kelsey Ave  
 West Haven, CT. 06516

Email Address

paine@westhaven-ct.gov

Rep	Job Name	Customer Name	Customer Phone
NM	Paint Park	Mark Paine	203-937-6551

Description	Qty	Rate	Total
Machinery and labor.	1	2,000.00	2,000.00
Fabric for mulch.	1	615.00	615.00

1. Contractor/Customer is responsible for quantity and color confirmation.
2. Prices are valid for 30 days from date of Estimate and subject to review thereafter.
3. Installation, if quoted, excludes rock/excess debris removal and other unforeseen conditions.

Signature _____ Printed Name & Title _____ As titled, I am an authorized signer for the above named entity, empowered to execute this contract.	<b>Subtotal</b>	\$83,629.00
	<b>Sales Tax (0.0%)</b>	\$0.00
	<b>Total</b>	\$83,629.00

Phone #  
 781-837-6412



# CITY OF WEST HAVEN OPEN ISSUES

May, 2023

List #	Issue	Required Response	Status
1	Brewery Development Agreement	Copy of agreement: lease, assessment cap, pilot, other commitments	Pending
2	Firefighter Hazard Pay Stipend	Status of City revisiting amount - original request of \$10,000 per firefighter	<p>City status response in 10/6/22 MARB meeting package: "City administration and City Council believe that this is fair compensation for the unprecedented hazards encountered by the Fire Service."</p> <p>Pending</p>
3	Firefighter Hazard Pay Stipend	Status of revision to MOU with union - FY 2022	<p>City response in 10/6/22 MARB meeting package addressed MOU related to Partnership transition. No change to MOU regarding hazard pay stipend.</p> <p>Pending</p>
4	Firefighter Hazard Pay Stipend	Analysis of whether stipend creates liability when negotiating with other bargaining units	<p>City response in 10/6/22 MARB meeting package: "City contends that the hazards encountered by Guardians during the initial stages of the pandemic are unique..."</p> <p>Pending</p>
7	5-Year Plan: Mitigation Measures	Detailed plans/opportunities to enhance revenues or reduce expenditures FY 2023	<p>Currently reviewing a number of projects to both reduce expenditures and increase revenue.</p> <p>Pending</p>
8	Consolidation of Fire District pension plans. Separate pension investment management services and pension investment advisor services	Detailed tasks and timeline for reviewing options and proceeding with consolidating services. Incorporate fire districts into timeline.	<p><b>City held preliminary meeting 9/26/22 with follow-up anticipated in October 2022 - districts not interested</b></p>
10	Fuel and energy contracts	<p>Summary of contracts including: Current rates, indicating floating vs. fixed, contract term.</p> <p>Include bus fuel indicating whether company or district carries price risk.</p>	<p>Electricity contract signed in December 2022. Gasoline/diesel fuel will be sent out to bid. Ending. Partial information distributed 11/3/22.</p> <p>follow-up request from T. Hamilton at 12/1/22 meeting (provide as matrix)</p>

List #	Issue	Required Response	Status
15	Cohn Reznick report - 4/1/22	Section V lists several companies and/or individuals that received monies from the city and are listed as questionable. Have any of those companies and/or individuals received any monies from the city since the date of the report? If so, for what purpose?	Requested 3/30/23
16	Cohn Reznick report - 4/1/22	Exhibit A of that report lists several expenditures that are questionable. Specifically, why were independent contractors given bonuses for work? Ernie Chiarelli and Louis Faugno. Who are they and what specific work did they do?	Requested 3/30/23
17	Cohn Reznick report - 4/1/22	Baybrook Remodelers received \$7850 for a shower remodeling that was testified to as being incomplete. Is that completed? If so, attestation that it has been completed with appropriate documentation. If not, has the town tried to recoup any of that costs?	Requested 3/30/23
18	Cohn Reznick report - 4/1/22	Several hundred thousand dollars of CRF funds were given to the independent fire districts for overtime and other non descriptive expenses. Those districts already budget for overtime, so is this allocation for additional overtime or to supplant dollars of those existing budgets? If it's for additional, unanticipated overtime due to COVID, can you provide specifics?	Requested 3/30/23
19	Cohn Reznick report - 4/1/22	Has the City Council been presented with both Cohn Reznick reports and did they discuss them in open session with an agenda item for such presentation?	Requested 3/30/23
20	Recover CRF funds - misuse	FY 24 proposed budget	Pending legal counsel
21	IRS code for personal use of city vehicles	Review IRS rules regarding personal use of city vehicles to determine if taxable benefits	3/30/23 sub-committee request
22	Fleet cars	List of cars in the fleet and who is provided a car	3/30/23 sub-committee request Provided 4/13 within meeting materials

List #	Issue	Required Response	Status
23	Fire Districts	Fire districts benchmarking - possible consolidation -Timeline of looking at fire districts	Too difficult to benchmark - one district is amenable the others are not.
24	Check signatories	List of everyone who can sign off on checks	<b>Closed</b> 3/30/23 sub-committee request. Finance Director verbally commented on 4/13/23: Mayor, Treasurer and Finance Director have the check signatory authority
25	Contract signatories	List of everyone who can sign contracts	Pending
26	Contracts over 50k	Backup of contracts not provided to MARB for approval.	Pending
27	Special Benefits	City and BOE employees with special benefits. i.e. cars	Pending
28	Special meeting with City Council	Set up special meeting with city council	Tentative May 11, 2023
29	Fire District pensions	What is the compensation for the investment managers and advisors. Are gratuities given from these managers to district officials. If so, what are they. Please go back three years	Pending
30	Parking of city owned vehicles	Does the DPW or any other department sub lease or rent property for the purpose of "parking" city owned vehicles? If yes, who is the property owner and what is the annual cost of such rent?	Pending
31	Fire Districts Relationship	Documents that West Haven has that formalizes a "relationship" between the city and its independent fire districts. Any policies or procedures establishing some requirements on the City regarding any funding or the like. City has given significant money to all these districts from CRF and ARPA funds. Who initiated the funding request and was it approved by the council?	Pending

**\*\* numbers 5 ,6 ,9, 11, 12 ,13 and 14 were previously closed**



**CITY OF WEST HAVEN, CONNECTICUT**  
**Department of Planning and Economic Development**  
*Office of Grants In Aid*  
**355 Main Street**  
**West Haven, CT 06516**

Nancy R. Rossi  
Mayor

Christopher Soto  
Director of Planning and  
Development

Doug Colter, CFM  
Grants Coordinator  
Flood Plain Manager  
[dcolter@westhaven-ct.gov](mailto:dcolter@westhaven-ct.gov)  
203.937.3620 ext 3010

Gisela Vidal  
Grants Accountant  
[gvidal@westhaven-ct.gov](mailto:gvidal@westhaven-ct.gov)

December 22, 2022

Keegan French  
UHY Consulting  
Via email

RE: EMS Worker Hazard Pay qualification

Dear Keegan:

In support of your efforts to qualify the EMS Worker Hazard Pay I offer the following information supported by the Fire Department administrative policies and orders, attached for your review.

All fire department personnel from the rank of Captain down are at least qualified at the Emergency Medical Technician level, and many are advanced Paramedics. All fire crews including pumper and ladder trucks respond to emergency medical dispatch, and we refer to this group as Emergency Medical System workers, or EMS.

During the height of the initial pandemic, the physician's offices in the community shifted to telemedicine, and the hospitals would not authorize ambulance transfer of patients in many cases. Therefore, the regional EMS Medical Control organization that supervises EMS response issued a protocol for EMS workers to visit patients in the homes for medical evaluation by EMS crews. This added significant call volume to the Fire Department. In addition, a back up crew would have to be dispatched to assist the attending medics with donning and doffing PPE, and decontamination procedures. This often meant dispatching two crews to EMS calls.

The EMS workers were asked to enter the home where they had to assume that all patients were positive for COVID19, come into close contact with the patient including respiration, blood, saliva, urine, feces, and other bodily fluids. The workers would have to perform diagnostic tests, medical evaluations, and relay this information by radio to the hospital. In many cases the hospital would refuse to authorize transfer, and direct the patient be left at home. This required additional work and time in speaking with the supporting family caregivers of the sick patient, helping them to understand the protocols necessary to care for a COVID positive patient, and having to coach them through the reality that the hospital would not accept them until they were very sick.

The EMS worker entering the home would have to don a full Tyvek suit, gloves, face shield, hood, and professional N-95 respirator. For the two years of this protocol EMS workers were having to recycle used PPE as the medical supply chain could not keep up with demand, furthering their personal risk. These suits had to be worn in all weather and all conditions. In the summer months, the EMS worker would be saturated in sweat under the suit, and in winter had to remove warm clothing to don the suit. The suit had to be worn when transporting very sick or otherwise injured patients to the hospital as well resulting in hours of suit of time.

Upon exiting the infected area, crew members would spray their fellow EMS worker with a decontamination solution, help them disrobe, and wipe down instruments, stretchers, equipment, vehicles, bag laundry, and manage potentially contaminated PPE for recycling.

EMS workers were exposed to patients and environments with very high viral loads putting themselves, their families, and their fellow EMS workers whom they bunk with when on duty at risk of infection. Indeed, 20% of the crew was diagnosed as COVID19 positive, and 50% was quarantined for exposure.



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203.937.3620 ext 3010

**Gisela Vidal**  
Grants Accountant  
[gvidal@westhaven-ct.gov](mailto:gvidal@westhaven-ct.gov)

Upon quarantine order, the EMS worker was isolated in a college dormitory and not allowed to return home. The sudden and unplanned absence of a spouse or parent put extreme hardship on families with children, elderly care givers, and like household duties. Due to homeschooling and cancellation of adult day care programs, this often required the spouse to give up their own employment to fill in for the missing spouse. This added financial hardship to these families and risked damaging the spouse's career.

This was all before vaccines were available, before testing was instant, and before antiviral drugs had been deployed. The risk of infection placed an extraordinary psychological burden on the family, especially when families were being coached to examine their wills, living wills, and devise backup child custody planning should a parent die or become incapacitated through disease or in quarantine for exposure.

Please see attached the various policies and directives the Fire Department operated under during this period.

While many community workers provided laudable service to the community, such as grocery store employees and police personnel, aside from hospital and nursing home employees none were assigned to purposely come into close contact with infected patients at such a personal risk in the same manner that EMS workers did.

I hope this helps to document the case for Hazard Pay. The extraordinary effort the men and women of the West Haven Fire Department provided as front-line EMS workers is laudable for the heroic effort. This very small token of appreciation is well deserved.

Sincerely

*Douglas E. Colter*

Doug Colter  
Grants Coordinator  
City of West Haven

CC: Chief O'Brien  
Chief Scaffariello  
Chief Terenzio

## Payroll – Premium Pay – Retention Pay – Training - ARPA

### Payroll

The ARPA Final Rule provides extensive guidance to recipients (and sub-recipients) in use of funds to provide programming and projects to support response, mitigation and recovery from the adverse health and economic impacts of the COVID-19 pandemic. This includes funds to support payroll/benefits of employees of the private sector (industries, non-profits, small businesses) and public sector (state, county, city, NEU and tribal governments). *See pages 172-184 of the Final Rule for specific governance in use of ARPA for public sector workers.*

Recipients (and sub-recipients) must comply with all federal, state and local statutes governing hiring and employment (such as Fair Labor Standards Act (FLSA), Equal Pay Act, Title VII of the Civil Rights Act, Family and Medical Leave Act (FMLA)). Recipients (and sub-recipients) must also comply to all government and organizational hiring and employment policies. Documentation of use of ARPA for payroll/benefit purposes must reflect all time worked by the individual, proof of payment of wages and benefits and current job descriptions for each essential worker. Per Terms of Agreement to ARPA recipients (and sub-recipients), all payroll/benefit records must be retained for at least five (5) years after the final date of the award period of December 31, 2026.

### Premium Pay

An allowable use of ARPA SLFRF funding is to provide **premium pay** to eligible workers determined to have been performing essential work during the pandemic to protect the health and well-being of residents. *See pages 219-233 of the ARPA Final Rule for detailed guidance.*

Page 219 – Worker experienced additional burden

“Premium pay is designed to compensate workers that, by virtue of their employment, **were forced to take on additional burdens and make great personal sacrifices as a result of the COVID-19 pandemic.** Premium pay can be thought of as hazard pay by another name.”

Page 223 – Essential Worker

“In the final rule, Treasury will preserve the definition of “eligible worker” as it was defined in the interim final rule with minor modifications to clarify that all public employees of recipient governments are already included in the interim final rule definition of “eligible worker.” A more specific eligibility system (e.g., linking eligibility to specific occupational or industry codes) would have provided more certainty but would have been much more rigid. In contrast, the current definition is flexible enough to give recipients the ability to tailor their premium pay programs to meet their needs while ensuring that programs focus on sectors where **workers were forced to shoulder substantial risk as a result of the COVID-19 pandemic.** “

Page 225 - Essential Work

“The interim final rule defined “essential work” as work that (1) is not performed while teleworking from a residence and (2) involves either (i) regular, in-person interactions with patients, the public, or coworkers of the individual that is performing the work or (ii) regular physical handling of items that

were handled by, or are to be handled by, patients, the public, or coworkers of the individual that is performing the work. Treasury adopted this definition of essential work to ensure that premium pay is targeted to workers that faced or face heightened risks due to the character of their work during a pandemic. . . recipients are encouraged to consider an eligible worker’s risk of exposure in designing premium pay program.”

Page 227 – Prioritizes low-moderate income workers

“Premium pay responds to eligible workers performing essential work if it prioritizes low- and moderate-income persons, given the significant share of essential workers that are low- and moderate-income and may be least able to bear added costs associated with illness. The level of the award limit—up to \$13 per hour not to exceed \$25,000 in aggregate—in the ARPA supports this reasoning.”

Page 227 – Worker pay exceeding 150% of average state/local annual wage

“. . . if a recipient (or grantee) uses SLFRF funds to provide premium pay to an employee and the pay or grant would increase a worker’s total pay above 150 percent of their residing state or county’s average annual wage for all occupations, as defined by the BLS Occupational Employment and Wage Statistics, whichever is higher, on an annual basis, then the recipient must provide, whether for themselves or on behalf of a grantee, written justification to Treasury detailing how the award responds to eligible workers performing essential work. “

Premium pay may be awarded to eligible workers in an amount **not to exceed \$13 per hour** and must be in addition to a worker’s wages or remuneration (i.e., compensation/base pay) otherwise received.

**Premium pay may not exceed \$25,000 for any single worker over the ARPA period of performance (March 3, 2021, through Dec. 31, 2026).**

### **Determining eligible use of ARPA for Premium Pay**

To confirm premium pay responds to workers performing “essential work” during the pandemic, the recipient can meet the requirement in one of the following three ways:

1. The eligible worker receiving premium pay is earning (with the premium pay included) at or below 150% of the residing state or county’s average annual wage for all occupations, as defined by the *Bureau of Labor Statistics’ Occupational Employment and Wage Statistics*, whichever is higher, on an annual basis; or
2. The eligible worker receiving premium pay is not exempt from the Fair Labor Standards Act (FLSA) overtime provisions; or
3. If a worker does not meet either of the requirements, the recipient must provide written justification detailing how the premium pay is otherwise responsive to workers performing essential work during the public health emergency. This may include a description of the essential worker’s duties, health, or financial risks faced due to COVID-19, and why the recipient determined premium pay is responsive.

Premium pay may be awarded in installments or lump sums and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use ARPA funds to reimburse itself for premium pay or hazard pay previously paid to the worker. *Premium pay may not be paid to volunteers.*

After the recipient determines it wants to award premium pay to eligible workers, the following steps assist in complying with Treasury’s Final Rule:

1. Consider each eligible worker or specific classification of eligible workers based on overtime eligibility, exempt or non-exempt under the Federal Labor Standards Act (FLSA).
2. Ensure the amount of premium pay to be awarded is in addition to the worker’s base pay and does not exceed \$13 per hour or \$25,000 in the aggregate over the period of performance.



3. Determine whether or not a worker's total pay needs to be justified in writing for base pay plus premium pay being greater than 150% times the annual state or county average rate of pay.
4. Verify award of premium pay to an eligible worker in addition to overtime pay already earned by the eligible worker will not exceed \$13 per hour, even with strict time-and-a-half calculation requirements that may not be paid from ARPA funds.
5. To the extent required under the FLSA to make payments to an eligible worker in excess of \$13 per hour or \$25,000 in the aggregate over the period of performance, a source of funding other than ARPA funds to satisfy those obligations must be identified and used; and
6. Determine amount of award and frequency of premium pay (monthly, quarterly, lump sum, etc.).

## **Premium Pay - Final Rule Frequently Asked Questions (FAQs)** *(issued July 27, 2022)*

### **5.1. What criteria should recipients use in identifying workers to receive premium pay?**

SLFRF may be used to provide premium pay to eligible workers performing essential work during the pandemic or to provide grants to eligible employers that have eligible workers who perform essential work. Premium pay may be awarded to eligible workers up to \$13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed \$25,000 for any single worker during the program.

Premium pay must be responsive to eligible workers performing essential work during the pandemic, and like the interim final rule, the final rule emphasizes the need for recipients to prioritize premium pay for lower-income workers. Premium pay that would go to a worker whose total pay is above 150% of the greater of the state or county average annual wage for all occupations (with or without the premium) requires specific justification for how it responds to the needs of these workers unless that worker is not exempt from the Fair Labor Standards Act overtime provisions.

For a detailed description of what constitutes an eligible worker and essential work as well other premium pay requirements, please see [pages 35-36 of the Overview of the Final Rule](#).

### **5.2. May recipients provide premium pay retroactively for work already performed?**

Yes. Treasury encourages recipients to consider providing premium pay retroactively for work performed during the pandemic, recognizing that many essential workers have not yet received additional compensation for their service during the pandemic. SLFRF funds may not be used to reimburse a recipient or eligible employer grantee for premium pay or hazard pay already received by the employee. To make retroactive premium payments funded with SLFRF funds, a recipient or eligible employer grantee must make a new cash outlay for the premium payments and the payments must be in addition to any wages or remuneration the eligible worker already received.

### **5.3. Can SLFRF be used to pay for benefits and taxes associated with premium pay wages?**

Premium pay is taxable as wage income, and therefore, employers are encouraged to treat the premium pay earned by the employee just as they would other wage income and withhold from the additional pay any required taxes. For further guidance, please see the FAQ published by the IRS on SLFRF.

### **5.4. Does non-base compensation, such as overtime, count toward the 150% pay threshold? Is the 150% threshold calculated based off of income only from the awarding employer or from an employee's total yearly compensation?**

Yes, non-base compensation, including overtime and bonuses, counts toward the 150% pay threshold; however, the 150% pay threshold does *not* take into account other sources of income earned by an employee (e.g., income from a second job). For an hourly employee, or an employee that does not have a year's worth of earnings, an employer should extrapolate the hourly wage at an annual rate by multiplying the hourly rate by forty hours per week and then by fifty-two weeks per year.