

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

Meeting Date and Time: Thursday, May 2, 2019 10:00 AM – 12:30 PM

Meeting Location: State Board of Regents Boardroom, Ground Level, 61 Woodland Street, Hartford, CT

Agenda

- I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Treasurer Shawn Wooden
- II. Public Comment* Period
- III. Approval of Minutes:
 - a. April 4, 2019 Regular Meeting
- IV. City of West Haven Issues and Items
 - a. Review, discussion and possible action: FY 2020 Budget
 - b. Presentation: Health insurance analysis
 - c. Review and discussion: Monthly financial report, March 2019
 - d. Update re: MOA Compliance
 - e. Review and discussion: Non-Labor contracts (none)
 - f. Review, discussion and possible action: Labor contracts (none)
- V. City of Hartford Issues and Items
 - a. Review, discussion, potential action: FY 2020 Budget and assumptions in budget
 - b. Review and discussion: Monthly financial report, March 2019
 - c. Review and discussion: Non-Labor contracts (none)
 - d. Review, discussion and possible action: Labor contracts (none)
- VI. Town of Sprague issues and Items
 - a. Review, discussion, potential action: FY 2020 Budget and assumptions in budget
 - b. Review and discussion: Monthly financial report, March 2019
- VII. Other Business
- VIII. Adjourn

*Public Comment (from Board's Adopted Policies and Procedures): The MARB may provide for a public comment period on its board meeting agendas. When a public comment item is on the agenda, there shall be sign-up sheet provided at least 15 minutes prior to the meeting. The speakers will be called in the order that they signed up, but the MARB may reserve the first 10 minutes of the public comment period for state and local elected officials. Each speaker may be limited to no more than three minutes. In the interest in enabling members of the public to attend board meetings for their full duration, the Chairperson may limit the public comment agenda item to 30 minutes.

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD

REGULAR MEETING MINUTES

Meeting Date and Time: Thursday, April 4, 2019 9:30 AM – 12:30 PM

Meeting Location: State Board of Regents Boardroom, Ground Level, 61 Woodland Street, Hartford, CT

Members in Attendance: Secretary McCaw, State Treasurer Wooden, Commissioner Jackson, David Walker, Patrick Egan, Robert White, Matthew Brokman, Mark Waxenberg, Thomas Hamilton (phone), Stephen Falcigno (phone)

Staff in Attendance: Julian Freund, OPM; Dave Reyes, OPM

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

Secretary McCaw called the meeting to order at 9:33 AM.

- II. Public Comment* Period

Melissa Ziobron asked about comments from board members in prior meetings regarding the distribution of funds to address one-time issues, such as the case in Sprague, and the potential precedent that would set. Secretary McCaw responded that the Town has submitted a 5-year plan for review by the board. The process is consistent with the statute's requirements for any municipality seeking restructuring funds. OPM will have counsel review statutory language regarding payments for remedying one-time events.

- III. Approval of Minutes:
 - a. March 4, 2019 Special Meeting

Motion by Mr. White, second by Mr. Egan, to approve minutes of 3/4/19 special meeting. Motion passed.

- b. March 7, 2019 Regular Meeting

Mr. Walker suggested adding to the second paragraph on page 2, indication that steps are needed to ensure the reasonableness of the benefit and adequacy of funding.

Motion by Mr. Walker, second by Mr. White, to approve minutes of 3/7/19 regular meeting with suggested revisions. Motion passed.

- IV. Town of Sprague issues and Items
 - a. Update: Subcommittee Meeting 3/28/19

Members were provided an overview of the prior subcommittee meeting in their packets.

- b. BOE FY 2020 Budget Request

Superintendent Erwin provided a brief summary of the recommended BOE budget for FY 2020. The budget request is an \$867,000 increase over the current year budget, or 13.7%. Mr. Erwin explained that the requested budget provides as accurate a picture of what the district needs to operate. Much of the fluctuation in costs is in the area of tuition. Mr. White asked whether the Superintendent anticipated the budget as proposed would be adopted. Mr. Erwin said he does not expect that outcome, but the proposal is his due diligence in proposing what the district needs.

In response to a question about whether less expensive approaches to special education could meet students' needs, Mr. Erwin explained that a new Director of Special Education is reviews all student plans and options.

Mr. Walker said that the proposed budget suggests that the prior year deficit may not be entirely a one-time issue and that there may be a structural issue with the BOE budget as well. First Selectwoman Cathy Osten said the current year projection is a deficit of about \$150,000.

Mr. Hamilton asked if the BOE pursues all of the special education excess cost reimbursements possible. Mr. Erwin said his office consistently looks for every piece eligible and submits for reimbursement. His office will provide the board with the last several years of actual reimbursements.

Members discussed rising transportation costs. Part of the year over year increase is attributable to the prior contract not covering all services. Secretary McCaw suggested the district develop a strategy for controlling rising transportation costs.

Members commented on the apparent high per pupil costs for special education students. Mr. Hamilton indicated, from his experience, some student plans can result in extremely high costs depending on the type of services they need. A per pupil cost of around \$66,000 would not be unusual, and federal law requires the services appropriate for the individual without consideration of the cost. Mr. Walker added that Connecticut is one of just a few states where the burden of proof is on the school district, not the family.

Mr. Waxenberg suggested that the magnitude of the budget increase represents a failure to recognize actual costs somewhere along the way. Secretary McCaw added that she is looking for strong communication between the Town and the BOE in modifying the 5-Year Plan to come before the MARB. Mr. Egan asked about the current year budget and noted the tuition cost difference between Griswold and Montville.

Mr. Jackson stated that the discussion has focused on cost, but there has been little discussion on value. The town will need to focus on providing value to taxpayers.

c. Review and Discussion: Monthly Financial Report: February FY2019

Ms. Osten gave a brief summary of the current year budget. The town is over by about \$15,000 due to a vehicle repair. She is continuing to work on some property sales to raise cash.

d. Next Steps

A subcommittee meeting will be scheduled for later in the month. The Town and BOE will need to confirm their projections for FY 2019 and factor into 5-Year projections.

V. City of Hartford Issues and Items

a. Review and Discussion: Monthly Financial Report: February FY2019

Interim Budget Director, Jolita Lazauskas, provided an overview of the current year budget as of the end of February. Mr. White asked about current year capital expenditures. Mayor Bronin responded that the variance in the Debt and Other Capital category will be set aside in the Capital Fund for future capital needs. Mr. Egan asked about staffing levels in public safety departments. Mayor Bronin explained that the City has been able to meet staffing needs mostly with straight time in the Fire Department. The Police Department is still in a rebuilding mode. Treasure Wooden asked what the target staffing level for the Police Department is. Mayor Bronin responded that the level recommended by an independent study is 483 and the recommended budget will request 472.

b. Review and Discussion re: Non-Labor Contracts

i. Life Insurance

The City and BOE participated in a joint RFP for life insurance through the CT Public Sector Purchasing Coalition. The City plans to award the contract to Lincoln National Life. Lincoln National offered rates with a reduction of approximately 14% in cost. Employee and beneficiary benefits do not change.

ii. Anthem renewal

Representatives from Segal Consulting presented the results of negotiations for a renewal for health administrative services. The renewal will be for three years reflecting a reduction in the per employee fee beginning in FY 2020.

c. Review, Discussion and Possible Action re: Labor Contract (none)

VI. City of West Haven Issues and Items

a. Update: Subcommittee Meeting 3/12/19

Members were provided an overview of the prior subcommittee meeting in their packets.

b. Presentation: Preliminary Findings Fire Service Study

Steward McCutcheon and Michael Walsh of ESCI presented his firm's preliminary findings in the Fire Service Study in process for the City of West Haven (presentation attached). In the work completed thus far, the consultants have found service delivery from the three separate entities to be strong. Financially, the districts are facing substantial unfunded long-term liabilities. The separate employee bargaining entities, benefit structures and pension agreements complicate the issue. The level of duplication in administration and finance is high. Secretary McCaw reiterated that the goal is to provide consistent quality service in the most cost efficient manner for the City. The final report is to be presented in June, with recommendations regarding options for the structure of Fire Service delivery in West Haven and strategies for addressing financial challenges.

c. Review and Discussion: Issuance of Bond Anticipation Notes

The City's bond advisor, Bill Lindsay, presented the City's plan for issuing 12.6 million in BANs to pay for ongoing high school renovation expenses. The financing plan for the high school project has been modified based on construction progress. Permanent financing of the notes is planned for the fall 2019.

d. Review and Discussion: Monthly Financial Report: January FY2019

The City's Finance Director provided an update on the current year budget. The City continues to project a surplus of approximately \$3.5 million. That surplus is contingent on receiving \$8 million in restructuring funds and on the \$1.75 million contingency item remaining unspent. The projections also include proceeds from a planned lien sale.

e. Update re: MOA Compliance

Mr. Freund provided an update on the status of the City's compliance with the MOA. Since the last meeting, the City has provided the FY 2018 Management Letter accompanied by a plan for corrective action on issues raised in the letter. Secretary McCaw commended the City on prompt action in putting together a plan for corrective action.

f. Review and Discussion re: Non-Labor Contracts (none)

g. Review, Discussion and Possible Action re: Labor Contract

i. West Haven Professional Firefighters

A Tentative Agreement between the City and the West Haven Professional Firefighters was summarized. The agreement covers the period FY 2017/18 through FY 2021/22 and provides for general wage increases of 0% for each year except for a 1% increase in FY 21/22. The agreement provides for a shift to a high deductible health plan with a deductible of \$2,000/\$4,000 and a health savings account. Employee contributions for health insurance premiums increase from 11% currently to 12% in FY 20/21 and 13% in FY 21/22. Secretary McCaw commented that the contract mirrors the significant savings achieved in other bargaining unit negotiations and commended the union members for stepping up. Members discussed whether the City's consideration of moving to the State Partnership plan for health insurance would complicate matters with the union. When the matter was ready to come for a vote, several board members had departed the meeting and a quorum was no longer in place. Although no formal action was taken on the contract, the contract moves forward as if approved, and members present stated for the record that they recognize the progress made in this contract and are appreciative of the cooperative efforts of the union members as arriving at a Tentative Agreement.

VII. Other Business

VIII. Adjourn

The meeting adjourned at 12:45 PM.

OPM Analysis of West Haven Recommended FY 2019/20 Budget General Fund

Revenues

Overall General Fund revenues decrease by approximately \$1 million, or -0.6% in the recommended FY20 budget. This decrease is driven largely by the reduction in the amount of Municipal Restructuring Funds (MRF) budgeted. The \$2 million reduction in budgeted MRF is offset partially by increases in Property Taxes. The following narrative provides budget analysis for each revenue category as well as a comparison of the FY 20 recommended budget to the corresponding year of the 5-Year Plan.

Property Taxes

Budget Analysis:

Grand List - The October 2018 Net Taxable Grand List grew by approximately 1.1% over the October 2017 list. At the current mill rates, and current collection rate of 98.4%, this grand list growth generates approximately \$1 million in new revenue. Some adjustment to the Net Taxable Grand List may be needed after the Board of Assessment Appeals concludes its work.

Mill Rates – The budget does not propose any changes to the current (FY19) mill rates. The current mill rates are 36.26 mills for Real Estate (RE) and Personal Property (PP) and 37.00 mills for Motor Vehicles (MV).

Current and Non-Current Taxes – Current Property Taxes increase by \$915,054, or 1%, over the current year budget as a result of grand list growth. Non-current Taxes increase by 13.8% in the FY20 budget, largely as a result of a planned Personal Property Tax Audit which is projected to generate \$300,000 (budgeted at \$100,000 in FY19).

Consistency with 5-Year Plan:

Grand List – The actual grand list growth experienced by the City was more favorable than was contemplated in the 5-Year Plan. The 5-Year Plan assumed a 0.3% increase in the taxable grand list for FY20. As noted above, actual growth in the Net Taxable Grand List was 1.1%.

Mill Rates – As noted above, the recommended budget proposed no change to the current mill rates (RE/PP at 36.26 and MV at 37.00 mills). The 5-Year Plan programmed a mill rate increase of 0.99 mills, or 2.7%, to the RE/PP mill rate. The plan did not program an increase in the MV mill rate.

Current and Non-Current Taxes – The mill rates and grand list assumptions used in the 5-Year Plan would have generated \$97,072,143 in Current Property Taxes. This is approximately \$1.7 million more than

has been proposed in the recommended FY20 budget. Non-Current Taxes in the recommended FY20 budget are consistent with the amounts in the 5-Year Plan.

Exhibit 1, at the end of the narrative sections, provides four scenarios that depict the relationship among the grand list, mill rates, property tax collections, and their impact on requested Municipal Restructuring Funds. In addition to one scenario based on the 5-Year Plan and one scenario based on the recommended FY20 budget, the following scenarios are also shown:

- In a third scenario, the mill rates assumed in the 5-Year Plan are applied to the latest grand list and the use of MRF are adjusted to a level that provides the same surplus as projected in the 5-Year Plan.
- In a fourth scenario, the latest grand list is used and the mill rates are adjusted to provide the same Property Tax levy as was contemplated in the 5-Year Plan. The use of MRF is then adjusted to provide for the same budget surplus as projected in the 5-Year Plan.

State Aid

Budget Analysis:

State Aid amounts in the FY20 Recommended budget are based on the amounts included in the Governor's proposed budget, with the exception of ECS. ECS is budgeted at the same amount as the current year. The intent, as described in the 5-Year Plan, is to assume level funding from the ECS grant throughout the 5-Year Plan. Any increases in ECS funding would be the basis for increasing funding for Education above and beyond the assumed 0.4% per year adjustment provided in the 5-Year Plan.

Consistency with 5-Year Plan:

State Aid amounts in the FY20 Recommended budget are consistent with the amounts in the 5-Year Plan. A modest reduction in Town Aid Roads is reflected in the budget based on the Governor's budget proposal.

Municipal Restructuring Funds (MRF)

Budget Analysis:

Municipal Restructuring Funds are budgeted at \$6 million. This is a \$2 million reduction from the current year budget of \$8 million in MRF.

Consistency with 5-Year Plan:

The 5-Year Plan assumed \$6 million in MRF in FY20.

Licenses, Fines, Charges for Services and Other Revenues

Budget Analysis:

Sources other than Property Taxes and Intergovernmental Revenue make up less than 5% of General Fund revenues. For FY20, most individual revenue accounts in these categories are budgeted at a 3% increase over the current year budget. Exceptions to this include building and related permits which are budgeted at slightly less than the FY19 levels based on current permitting activity. A significant jump in parking tag revenues is included to mirror recent collections. Similarly, investment income has been increased in the budget reflecting rising interest rates, though the FY 20 budget remains lower than FY18 actual interest income.

Consistency with 5-Year Plan:

The assumptions used for estimating these categories of revenues in the FY20 budget are generally consistent with those used in the 5-Year Plan. Variances appear to be related to actual collections experience over the past year. For example, Building Permits and Electrical Permits are a combined \$110,000 higher in the FY20 recommended budget than were projected in the 5-Year Plan. Year-to-date collections for these permitting revenues (71.8% of budget for building permits and 95.1% for electrical permits as of Feb. 28) supports a more favorable projection for the next budget year. Year-to-date collections also support more favorable projections for Parking Tags.

Expenditures

Overall General Fund expenditures decrease by approximately \$1 million, or -0.6% in the recommended FY20 budget. Among the most significant reductions in the recommended budget are the elimination of Reserve for Deficit Reduction, which was budgeted at \$1.75 million in the current year, declining debt service requirements, and the elimination of funding for MARB expenses. Increases in expenditures that partially offset these decreases include rising costs of solid waste management, increases in health insurances costs, and increases in required contributions to the Police pension fund. The following narrative provides budget analysis for major expenditure categories as well as a comparison of the FY 20 recommended budget to the corresponding year of the 5-Year Plan.

Payroll/Personnel Services

Budget Analysis:

Overall, regular salary accounts increase by approximately \$151,000, or 0.8%, across the General Fund. This increase represents funding of 3 positions in the Police Department that are unfunded in the current year as well as several salary adjustments across multiple departments resulting from select staff increasing from 35 hour work weeks to 40 hour work weeks. These adjustments to the work week are partially offset by reductions in funding for Overtime. In addition to the above, one administrative position in Elderly Services, which is currently vacant, has been eliminated in the recommended FY20 budget and funding for a Part Time position in the City Clerk's Office has been eliminated.

Consistency with 5-Year Plan:

The 5-Year Plan did not contemplate any increases in salary accounts. In the 5-Year Plan, salary accounts remain flat throughout the five year period.

Employee Benefits

Budget Analysis:

Health Insurance – Health insurance costs increase by \$753,564, or 7.6%. Cost estimates for this category are based on the 2-year projections prepared in the fall 2018 by Segal Consulting.

Police Pension - Police pension contributions increase by \$503,500 over the current year amount of \$1,994,500 based on a March 2019 analysis prepared by the City's pension actuary firm, Milliman. The Estimated Actuarially Determined Contribution for FY20, as prepared by Milliman, is \$2,498,000. This represents a 25% increase over FY19.

Other Employee Benefits remain flat compared to the current year except for a modest increase in Life Insurance costs.

Consistency with 5-Year Plan:

Health Insurance - Health insurance costs included in the FY20 budget are consistent with the 2-year projections that formed the baseline for the 5-year plan. The City is currently analyzing several options for long-term savings in health insurance costs, which will be reflected in subsequent plans.

Police Pension - The 5-Year Plan included a Police Pension contribution of \$2.936 million in FY20. This amount, and the amounts for subsequent years, were based on a February 2018 letter from Milliman providing a baseline level of funding for FY 2019. The March 2019 ADC calculated by Milliman is \$438,000 less than what was contemplated in the 5-Year Plan.

Non-Payroll Expenses

Budget Analysis:

Significant year over year changes in non-payroll expenses include the following:

- An additional \$60,500 for maintenance contracts on the City's CAD system and emergency radio system
- A reduction of \$50,000 in budgeted telephone expenses in the Police Department based on actual expenditures
- A reduction of \$95,000 in budgeted fuel expenses in the Police Department based on actual expenditures
- A reduction of \$70,000 in budgeted Separation Pay in the Police Department based on anticipated retirements
- A reduction of \$50,000 in Police workers comp differential pay based on advisement from the City's WC advisor
- An increase of \$261,000 in the cost of solid waste collection and disposal
- An increase of \$50,000 in budgeted street-lighting expenses to align with recent actual costs

Consistency with 5-Year Plan:

The 5-Year Plan provided for 2% per year increases in non-payroll expenditures. The recommended FY20 budget is generally consistent with the 5-Year Plan in that it holds most individual accounts flat while adjusting others based on recent actual expenditures. Some of the budget drivers listed above deviate from the 5-Year Plan. The 5-Year Plan incorporated savings in the areas of solid waste management and street-lighting which did not materialize in the current year.

Debt Service

Budget Analysis:

General Fund Debt Service payments decline by \$340,022 in FY20 compared to FY19. This is the net result of declining interest costs on existing debt offset partially by anticipated interest expense on a fall 2019 bond issue related to the high school renovation project. The \$375,000 allowance for additional interest expense included in the recommended budget may need to be revised to align with the bond advisor's updated financing plan for the high school (or if a public infrastructure component is added to the fall 2019 bond issue).

Consistency with 5-Year Plan:

The Debt Service payments in the original 5-Year Plan were based on existing issued debt, plus projected debt service related to the high school project, a proposed 2018 public infrastructure bond, plus allowances for future borrowing related to FY 2018/19 and FY 2019/20 capital improvement plans. The financing of the high school project is proceeding as planned with some adjustments related to the timing and amounts of short term borrowing. As discussed during the April MARB meeting, the plan for permanent financing of the high school project continues to consist of bond issuance in three phases over three years, with the first bond issuance to occur in the fall of 2019. The proposed 2018 public infrastructure bond was not issued, nor is additional bonding that would have an impact on FY 2019/20 anticipated (with the exception of the fall 2019 issuance for the high school project). An allowance for FY 2019/20 interest cost related to the fall 2019 bond issuance has been included in the recommended budget. This amount may need to be further adjusted to align with the bond advisor's updated plan.

Education Funding

Budget Analysis:

The recommended General Fund contribution to Education in the FY20 budget provides for a decrease of \$333,840, or -0.4%, compared to the current year budget. Based on discussion with City staff, this appears to have been an error in the printed budget document resulting in an inadvertent reduction. The apparent intent was to level fund the General Fund contribution to Education. City staff are looking into this.

Consistency with 5-Year Plan:

The 5-Year Plan assumed annual increases of 0.4% in the General Fund contribution to Education. This would have provided an additional \$359,840 over the FY19 budget for Education. The FY20 budget as

presented is \$693,681 less than the projected amount in the 5-Year Plan. As noted above, it appears the intent was to level fund Education.

Contingency Items

Budget Analysis:

In addition to providing for a true Contingency account, budgeted at \$350,000, the City has used the Contingency category for a wide variety of expenditures that could be budgeted within operating department budgets or in other fixed cost categories. The most significant year to year changes among the Contingency items are the elimination of the Reserve for Deficit Reduction, which was budgeted at \$1.75 million in the current year and the payment of \$250,000 for MARB expenses, which was part of the City's agreement with OPM regarding \$8 million in MRF. The FY19 budget also included a \$25,000 payment to the public Library organization, which is not included in the recommended FY20 budget.

Consistency with 5-Year Plan:

Funding for a health insurance claims margin, which was incorporated into the 5-Year Plan as a Contingency item, has not been included in the FY20 budget. The 5-Year Plan included a claims margin of \$319,607 (3% of budgeted health insurance costs at \$10,653,564). Advance funding of the OPEB trust is not included in the FY20 budget (\$50,000 in the 5-Year Plan). The \$125,000 that was included in the 5-Year Plan to address administrative capacity issues has been shifted to the Comptrollers Office.

Capital Funding

Budget Analysis:

The recommended FY20 budget increases the contribution to Capital and Non-Recurring from \$404,500 to \$565,000, an increase of \$160,500. The City provides a list of proposed uses for this funding in the budget document.

Consistency with 5-Year Plan:

The 5-Year Plan level funded the contribution to Capital and Non-Recurring at \$404,500 in each year of the plan.

Efficiencies and Budgetary Savings

The 5-Year Plan included a placeholder for savings that would result from efficiency initiatives that would reduce overall expenditures by a net amount of \$1,245,267. While the City has a number of initiatives for achieving budgetary savings, these items are not reflected in the recommended FY20 budget. Fully developed plans for achieving efficiency savings are required from the City by the end of May 2019.

Exhibits:

- Exhibit 1: Mill Rate, Property Tax Levy, MRF Scenarios
- Exhibit 2: Comparison of Recommended FY 2019/20 Budget to Five Year Plan (Year 2)

Exhibit 1: Mill Rate, Property Tax Levy, MRF Scenarios

	Scenario 1	Scenario 2	Scenario 3	Scenario 4
	5-Year Plan	FY 2020 Recommended	Mill Rate from 5- Yr Plan	Tax Levy from 5- Yr Plan
Total Net Grand List	2,660,791,962	2,683,128,089	2,683,128,089	2,683,128,089
Mill Rates:				
RE/PP	37.25	36.26	37.25	36.91
MV	37.00	37.00	37.00	37.00
Current Tax Levy	97,476,643	95,940,760	98,288,154	97,476,643
Non-Current Taxes	2,048,000	2,048,000	2,048,000	2,048,000
Other Revenues (excl. MRF)	59,685,150	59,881,736	59,881,736	59,881,736
Municipal Restructuring Funds	6,000,000	6,000,000	4,072,084	4,883,595
Total Revenues	165,209,793	163,870,496	164,289,974	164,289,974
Total Expenditures (incl. CNR)	164,790,315	163,870,496	163,870,496	163,870,496
Change in Fund Balance: Surplus/(Deficit)	419,478	-	419,478	419,478

Scenario 1: The 5-Year Plan assumed 0.3% growth in the taxable grand list for FY20 and a RE/PP mill rate increase of 0.99 mills. The resulting Current Tax Levy and MRF at \$6 million was projected to generate a budget surplus of \$419,478 for the year.

Scenario 2: The Recommended FY20 Budget reflects taxable grand list growth of 1% and proposes no change to the mill rate. The resulting Current Tax Levy is significantly less than the 5-Year Plan, while MRF funding is maintained at \$6 million. The budget is balanced, but generates no surplus to increase fund balance.

Scenario 3: In this scenario, the mill rates projected in the 5-Year Plan are applied to the updated grand list. The resulting Current Tax Levy is sufficient to cover all Expenditures and generate a surplus similar to what was projected in the 5-Year Plan, while requiring a reduced MRF contribution.

Scenario 4: In this scenario, the mill rate is adjusted such that the Current Tax Levy is the same as the levy in the 5-Year Plan. The mill rate increase in order to generate the same levy is 0.65 mills (RE/PP only). The resulting levy is sufficient to cover all Expenditures and generate a surplus similar to what was projected in the 5-Year Plan, while requiring a reduced MRF contribution.

Exhibit 2: Comparison of 5-Year Plan (Year 2) to Recommended FY 2019/20 Budget

	FY 2019/20		Variance: Budget vs 5-Yr Plan
	5-Year Plan	Proposed FY20 Budget	
Grand List, Collection Rate, Mill Rates			
Net Grand List RE/PP	2,399,065,102	2,416,207,349	17,142,247
Net Grand List MV	261,726,860	266,920,740	5,193,880
Net Grand List	2,660,791,962	2,683,128,089	22,336,127
GF Mill Rate RE/PP	37.10	36.05	
GF Mill Rate MV	36.85	36.79	
Capital Non-Recurring Mill Rate (CNR added to both RE/PP and MV)	0.15	0.21	
Mill Rate RE/PP	37.25	36.26	(0.99)
Mill Rate MV	37.00	37.00	-
Current Levy RE/PP	89,005,302	87,106,571	(1,898,731)
Current Levy MV	9,645,250	9,820,014	174,764
Total Current Levy (excluding Capital Non-Recur.)	98,650,552	96,926,585	(1,723,967)
Tax Collection Rate	98.4%	98.4%	-
Current Levy RE/PP adj. for collection rate	87,581,217	85,712,866	(1,868,351)
Current Levy MV adj. for collection rate	9,490,926	9,662,894	171,968
Total Current Levy (excluding Capital Non-Recur.)	97,072,143	95,375,760	(1,696,383)
Current Levy Capital Non-Recurring	404,500	565,000	160,500
Combined Current Levy (incl. Capital Non-Recur.)	97,476,643	95,940,760	(1,535,883)

Exhibit 2: Comparison of 5-Year Plan (Year 2) to Recommended FY 2019/20 Budget

	FY 2019/20		
	5-Year Plan	Proposed FY20 Budget	Variance: Budget vs 5-Yr Plan
General Fund Revenues			
Budgeted GF Current Levy (excl. levy for Capital Non-Re	97,072,143	95,375,760	(1,696,383)
Non-Current Taxes	2,048,000	2,048,000	-
Interest & Lien Fees	792,150	792,150	-
Licenses & Permits	1,676,034	1,791,424	115,390
Fines, Forfeits & Penalties	163,250	200,750	37,500
Use of Money/Property	97,250	101,250	4,000
From Other Agencies (State Aid):			
Municipal Restructuring Funds	6,000,000	6,000,000	-
Educational Cost Sharing	45,140,487	45,140,487	-
Health & Welfare Parochial Schools	60,000	60,000	-
PILOT - State Colleges and Hospitals	5,527,988	5,527,988	-
Property Tax Relief - Munic. Projects	147,516	147,516	-
Mashantucket/Pequot	807,097	807,097	-
Property Tax Relief - Disability	5,370	5,370	-
PILOT - State Owned Property	181,198	181,198	-
Property Tax Relief - Veterans Reimburse.	118,373	118,373	-
Town Aid Roads	617,602	616,005	(1,597)
State Miscellaneous Grants	122,000	122,000	-
Charges Current Services	1,143,674	1,143,674	-
Other Revenues	2,176,286	2,217,579	41,293
Other Financing Sources	908,875	908,875	-
Total General Fund Revenues	164,805,293	163,305,496	(1,499,797)
General Fund Expenditures			
Departmental Expenditures			
City Council	89,199	87,672	(1,527)
Mayor	318,567	317,111	(1,456)
Corporation Counsel	454,693	466,368	11,675
Personnel Department	170,772	170,585	(187)
Telephone Administration	321,786	320,000	(1,786)
City Clerk	299,249	266,278	(32,971)
Registrar of Voters	140,822	137,002	(3,820)
Probate Court	8,184	8,020	(164)
Planning & Development Admin.	385,327	383,645	(1,682)
Grants Administration	66,980	66,971	(9)
Building Department	512,156	518,319	6,163
Treasurer	7,600	7,600	-
Comptroller	834,433	991,117	156,684
Purchasing and Risk Management	143,458	143,253	(205)
Information Technology/Data Processing	536,207	531,862	(4,345)

Exhibit 2: Comparison of 5-Year Plan (Year 2) to Recommended FY 2019/20 Budget

	FY 2019/20		Variance: Budget vs 5-Yr Plan
	5-Year Plan	Proposed FY20 Budget	
Central Services	228,615	219,071	(9,544)
Tax Assessment	445,929	442,288	(3,641)
Board of Assessment Appeals	5,661	5,600	(61)
Tax Collector	431,604	429,004	(2,600)
Emergency Reporting System	1,846,372	1,906,271	59,899
Police Department Administration	1,020,205	829,832	(190,373)
Police Department Operations	11,760,879	11,806,118	45,239
Police Department Support	863,027	855,585	(7,442)
Animal Control	284,475	283,566	(909)
Emergency Management	14,244	14,198	(46)
Public Works Administration	604,324	604,341	17
Engineering	189,363	189,311	(52)
Vehicle Maintenance	1,296,844	1,323,141	26,297
Compost Site	36,736	46,001	9,265
Solid Waste	2,968,396	3,169,900	201,504
Grounds Maintenance	28,654	28,080	(574)
Building Maintenance	1,236,429	1,215,801	(20,628)
Highways & Parks Administration	3,579,524	3,610,791	31,267
Highways & Parks Administration-Safety	4,470	4,380	(90)
Parks Maintenance	194,815	190,910	(3,905)
Outside Contractors	86,739	45,000	(41,739)
Tree Department	191,335	187,500	(3,835)
Human Resources	282,748	279,237	(3,511)
Elderly Services	493,389	441,772	(51,617)
Recreational Services	598,688	596,348	(2,340)
Day Camp Program	140,962	140,539	(423)
Bennet Rink Program	30,614	25,000	(5,614)
Aquatic Programs	121,326	116,661	(4,665)
Health Department	355,118	344,438	(10,680)
Library	1,496,000	1,496,000	-
City Insurance Premiums	495,917	485,977	(9,940)
City Insurance - Retention	346,954	340,000	(6,954)
Employee Benefits	18,502,399	17,999,404	(502,995)
Debt Service	19,781,751	18,873,827	(907,924)
Med Com	45,761	42,179	(3,582)
Contingency	1,039,773	675,041	(364,732)
Net Efficiency Savings	(1,245,267)	-	1,245,267
Total City	74,094,206	73,678,915	(415,291)
Education	90,320,263	89,626,581	(693,682)
Total General Fund	164,414,469	163,305,496	(1,108,973)

Allingtown Fire Fund

Revenues

Property Taxes

Budget Analysis:

Grand List - The October 2018 Net Taxable Grand List for the Allingtown Fire District grew by approximately 2.1% over the October 2017 list. At the current mill rates, and current collection rate of 98.4%, this grand list growth generates approximately \$140,000 in new revenue. Some adjustment to the Net Taxable Grand List may be needed after the Board of Assessment Appeals concludes its work.

Mill Rates – The budget does not propose any changes to the current (FY19) mill rates. The current mill rates are 14.02 mills for Real Estate (RE) and Personal Property (PP) and 8.00 mills for Motor Vehicles (MV).

Current and Non-Current Taxes – Current Property Taxes increase by \$141,529, or 2.1%, over the current year budget as a result of grand list growth. Non-current Taxes increase by \$20,000 in the FY20 budget, based on current year projections.

Consistency with 5-Year Plan:

Grand List – The actual grand list growth experienced in the Allingtown Fire District was more favorable than was contemplated in the 5-Year Plan. The 5-Year Plan assumed a 0.3% increase in the taxable grand list for FY20. As noted above, actual growth in the Net Taxable Grand List was 2.1%.

Mill Rates – As noted above, the recommended budget proposed no change to the current mill rates (RE/PP at 14.02 and MV at 8.00 mills). The 5-Year Plan programmed a mill rate increase to 15.00 for the RE/PP mill rate, an increase of 7%. The plan did not program an increase in the MV mill rate.

Current and Non-Current Taxes – The mill rates and grand list assumptions used in the 5-Year Plan would have generated \$7,496,868 in Current Property Taxes for the Fire Fund. This is approximately \$463,000 more than has been proposed in the recommended FY20 budget. Non-Current Taxes in the recommended FY20 budget vary slightly with the amount in the 5-Year Plan.

Non-Tax Sources

Budget Analysis:

Non-Tax Income declines by approximately \$105,000 in the recommended FY20 budget. (*Note: The budget document contains a spreadsheet error that reports Non-Tax Revenue as \$434,983 in some locations. City staff is working on making a correction.*) The reduction in Non-Tax Revenue is primarily driven by the projection of \$0 for the Municipal Transition Grant. This grant reimburses municipalities for motor vehicle taxes lost as a result of the motor vehicle mill rate cap. The formula for the grant amount in any given year is based on the municipality's reported motor vehicle tax collections two years

prior to the budget year. For FY18 (the year which is the basis for FY20 amounts), the fire district reported no motor vehicle tax collections. In subsequent years, the district reported motor vehicle tax collections which will result in grant income in FY21. Projected revenue increases in bundle billing and permit and plan review fees more than offset projected declines in transport fees and SPS reimbursements.

Consistency with 5-Year Plan:

In the aggregate, Non-Tax Sources in the recommended FY20 budget are \$38,496 higher than were projected in the 5-Year Plan. The 5-Year Plan anticipated the loss of Transition Grant funding. In the recommended FY20 budget, adjustments for permit and plan review and for bundle billing more than offset lower projections for other sources.

Expenditures

Payroll/Personnel Services

Budget Analysis:

Salary expenses are flat in the recommended FY20 budget compared to FY19 with the exception of a \$50,000 reduction in management staff salaries.

Consistency with 5-Year Plan:

The budgeted amounts for salaries in the recommended FY20 budget are the same as those in the 5-Year Plan with the exception of the adjustment for the management salary.

Employee Benefits

Budget Analysis:

Health Insurance – Health insurance costs increase by \$568,250, or 55% over the budgeted figure for FY19. Cost estimates for this category are based on the 2-year projections prepared in the fall 2018 by Segal Consulting. An allowance of \$100,000 in the current year for supplemental health insurance was not carried forward in the recommended budget.

Fire Pension - Fire pension contributions increase by \$210,226 over the current year amount of \$1,871,443. The proposed amount of \$2,081,669 is based on the multi-year funding plan recommended by the City's actuary firm, Milliman. The funding level for FY20 represents an increase of 11.2% over the current year budget.

Consistency with 5-Year Plan:

Health Insurance - Health insurance costs included in the FY20 budget are consistent with the projections that were used to develop the 5-year plan. The City is currently analyzing several options for long-term savings in health insurance costs, which will be reflected in subsequent plans. The claims

margin of \$48,247 that is programmed into the 5-Year Plan, however, is not included in the recommended FY20 budget.

Fire Pension – The funding level for Fire Pension contribution in the recommended FY20 budget is consistent with funding levels included in the 5-Year Plan.

Defined Contribution – The allocation for 401k contributions in the recommended FY20 budget are considerably higher than what was projected in the 5-Year Plan, but appear to be more in line with current projected amounts.

Non-Payroll Expenses

Budget Analysis:

The recommended budget provides for a \$10,000 increase in funding for the capital improvement fund. Most non-payroll accounts are held flat in the recommended budget, with some adjustments for maintenance, equipment, supplies and testing costs.

The contingency account is reduced by \$10,000 and the deficit reduction line is reduced from \$150,000 to \$25,000. Increases are budgeted for payments to the regional water authority and for the department's share of the ERS operation.

Consistency with 5-Year Plan:

The 5-Year Plan provided for 2% per year increases in non-payroll expenditures. The recommended FY20 budget is generally consistent with the 5-Year Plan in that it holds most individual accounts flat while adjusting others based on recent actual expenditures.

Exhibit 3: Allingtown Fire Fund - Mill Rate and Property Tax Levy Scenarios

	Scenario 1	Scenario 2	Scenario 3	Scenario 4
	5-Year Plan	FY 2020 Recommended	Mill Rate from 5- Yr Plan	Tax Levy from 5-Yr Plan
Total Net Fire Fund Grand List	523,146,153	532,711,323	532,711,323	532,711,323
Mill Rates:				
RE/PP	15.00	14.02	15.00	14.72
MV	8.00	8.00	8.00	8.00
Current Tax Levy	7,363,910	7,033,535	7,496,868	7,363,910
Non-Current Taxes	123,600	120,000	120,000	120,000
Other Revenues	237,314	275,810	275,810	275,810
Municipal Restructuring Funds	NA	NA	NA	NA
Total Revenues	7,724,824	7,429,345	7,892,678	7,759,720
Total Expenditures	7,521,220	7,588,518	7,588,518	7,588,518
Change in Fund Balance: Surplus/(Deficit)	203,604	(159,173)	304,160	171,202

Scenario 1: The 5-Year Plan assumed 0.3% growth in the taxable grand list for FY20 and a RE/PP mill rate increase to 15.00 mills. The resulting Current Tax Levy was projected to generate a budget surplus of \$203,604 for the year.

Scenario 2: The Recommended FY20 Budget reflects taxable grand list growth of 2% and proposes no change to the mill rate. The resulting Current Tax Levy is significantly less than the 5-Year Plan and the budget is not in balance after correcting for Other Revenues.

Scenario 3: In this scenario, the mill rates projected in the 5-Year Plan are applied to the updated grand list. The resulting Current Tax Levy is sufficient to cover all Expenditures and generate a surplus that exceeds what was projected in the 5-Year Plan.

Scenario 4: In this scenario, the mill rate is adjusted such that the Current Tax Levy is the same as the levy in the 5-Year Plan. The mill rate increase in order to generate the same levy is 0.70 mills (RE/PP only). The resulting levy is sufficient to cover all Expenditures and generate a surplus somewhat more modest than what was projected in the 5-Year Plan.

Exhibit 4: Allingtown Fire Fund Comparison - FY 2020 to 5-Year Plan

	FY 2019/20		Variance: Budget vs 5-Yr Plan
	5-Year Plan	Proposed FY20 Budget	
Net Grand List RE/PP	471,211,353	479,582,523	8,371,170
Net Grand List MV	51,934,800	53,128,800	1,194,000
Net Grand List	523,146,153	532,711,323	9,565,170
Mill Rate RE/PP	15.00	14.02	(0.98)
Mill Rate MV	8.00	8.00	-
Tax Collection Rate	98.4%	98.4%	
Current Levy RE/PP adj. for collection rate	6,955,080	6,614,455	(340,625)
Current Levy MV adj. for collection rate	408,831	419,080	10,249
Total Current Levy (excluding Capital Non-Recur.)	7,363,910	7,033,535	(330,375)
Fire Fund Revenues			
Budgeted FF Current Levy	7,363,910	7,033,535	(330,375)
Non-Current Taxes	123,600	120,000	(3,600)
Donations (UNH)	103,000	100,000	(3,000)
Municipal Transition Grant (MV)	-	-	-
RWA PILOT Direct Payment	54,234	56,000	1,766
Bundle Billing	12,000	30,000	18,000
Insurance Recovery	7,210	7,210	-
Transport Fees	14,420	-	(14,420)
Permits, Plan Review, Inspections	30,000	75,000	45,000
SPS Reimbursements	15,450	6,000	(9,450)
Volunteer Housing	1,000	1,600	600
Other	-	-	-
Total Fire Fund Revenues	7,724,824	7,429,345	(295,479)
Fire Fund Expenditures			
Personnel Expenses	6,593,791	6,627,260	33,469
Maintenance and Equipment	157,534	167,757	10,223
Administration	108,678	112,000	3,322
Fixed Expenses	661,217	681,501	20,284
Total Fire Fund Expenditures	7,521,220	7,588,518	67,298

Sewer Fund

Revenues

Sewer Use Fees

Budget Analysis:

Sewer Use Fees increase by \$28,739, or 0.26%, in the recommended budget based on a \$1.00 per unit rate increase. The uncollectible rate remains at 1.7%.

Consistency with 5-Year Plan:

The 5-Year Plan projected a rate reduction from \$426/unit in FY19 to \$421/unit in FY20 based on reduced overall expenditures and some modest increases in non-Sewer Fee sources. Since overall expenditures remain at the FY19 level in the recommended FY20 budget, the required revenue from Sewer Use Fees does not decline as forecast in the 5-Year Plan.

Other Revenue Sources:

Budget Analysis:

The City projects reductions in prior year levy collection and in interest collections. Nitrogen credits remain at \$70,000 in FY20. The contribution from the Town of Orange increases by \$5,000.

Consistency with 5-Year Plan:

The 5-Year Plan projected modest increases in these sources with the exception of interest on delinquent levy collections. The contribution from the Town of Orange was anticipated to rise by \$10,825.

Expenditures

Payroll/Personnel Services

Budget Analysis:

Salary and wage accounts for administrative staff remain flat in the recommended FY20 budget. Salary accounts increase by 2% for operations staff, based on the existing contract with the water pollution control bargaining unit.

Consistency with 5-Year Plan:

The 5-Year Plan forecast a 2% increase in salaries, consistent with what has been provided in the recommended FY20 budget.

Employee Benefits

Budget Analysis:

The Fringe Benefits account includes health insurance, 401k contributions, a health insurance claims margin and a contingency factor. This account is level funded in the recommended FY20 budget and is at a level that would sufficiently fund health insurance costs as previously projected, a continued claim margin, and 401k contributions.

Consistency with 5-Year Plan:

The 5-Year Plan projected a 7.6% increase in health insurance costs, carried forward a claims margin and continued 401k contributions, but eliminated the contingency factor for FY20. The flat funding for FY20 in the recommended budget is sufficient to accommodate the projected costs for health insurance, claims margin and 401k, while still providing a contingency factor of about \$62,000.

Non-Payroll Expenses

Budget Analysis:

Most accounts are level funded in FY20, with some adjustments based on current projections. Heating oil costs increase by \$50,000, while additional increases are provided for treatment chemicals, lab supplies, and janitorial supplies. Water expense is also increased by \$10,000.

The general Contingency account is reduced from \$450,000 to \$400,000 in the recommended budget. The Sewer Fund contribution to the General Fund for a clean water fund loan also decreases, as planned, by \$57,825.

Consistency with 5-Year Plan:

The 5-Year Plan provided for 2% increases across most non-payroll, non-Fixed accounts.

Debt Service

Budget Analysis:

Debt service requirements remain at the current level in the recommended FY20 budget. The budgeted debt service represents payments on existing Sewer Fund debt which is structured to maintain level combined principal and interest payments of \$1,797,987.

Consistency with 5-Year Plan:

The 5-Year Plan projected debt service payments that would increase based on the issuance of additional debt for sewer capital projects, including improvements related to an EPA consent decree and improvements to sewer pump upgrades. No additional sewer debt has been issued.

Exhibit 5: Sewer Fund Comparison of FY 2019/20 to 5-Year Plan

	FY 2019/20		Variance
	5-Year Plan	Proposed FY20 Budget	
Sewer Fund Revenues			
Sewer Use Fees	11,001,926	11,126,507	124,581
Prior Year Levy	51,500	30,000	(21,500)
Interest, Liens, Current	30,900	20,000	(10,900)
Interest, Liens, Delinquent	16,000	15,000	(1,000)
Orange - Share Service Charges	386,250	380,000	(6,250)
Orange - CWF	156,000	156,425	425
Nitro	72,100	70,000	(2,100)
Miscellaneous	-	-	-
Total Sewer Fund Revenues	11,714,676	11,797,932	83,256
Sewer Fund Expenditures			
Administration and Fixed Costs	5,370,693	5,244,080	(126,613)
Operations	6,343,982	6,553,852	209,870
Total Sewer Fund Expenditures	11,714,675	11,797,932	83,257



Office of the Mayor

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



City Hall
1896-1968

Nancy R. Rossi
Mayor

April 2, 2019

State of Connecticut, Office of Policy and Management
Municipal Accountability Review Board
450 Capitol Avenue
Hartford, CT 06106

Re: FY 2019-2020 Recommended Budget Appendices

Dear Municipal Accountability Review Board (MARB) Members,

The development of this budget appendices resulted from the recommendation of OPM staff to highlight and clarify how this recommended budget relates to or is impacted by the City's "Efficiencies, Cost Saving Initiatives and Revenue Enhancements" proposal transmitted to you on February 15, 2019.

As you recall a key purpose for this project was to create sufficient savings of approximately \$1.245M in FY '20 to allow for a budget that was affordable but more importantly balanced, such that it would be a catalyst for growing the fund balance and the City's financial sustainability.

At this moment in time the recommended FY '20 Budget is balanced without incorporating any of the estimated savings that could be realized from the items listed in my transmittal of February 15, 2019.

Additionally the City ended FY '18 with a general fund balance of \$2.181M and with an estimated operating surplus of approximately \$1.865M this fiscal year, could end FY '19 with a general fund balance of approximately \$4.046M. It is important to note that this estimate does not include the \$1.750M in the contingency fund reserved for deficit reduction, which will not be needed for this purpose.

By contrast the five year plan developed by MARB in the fall of 2018 forecasted an estimated FY '19 general fund balance of \$1.234M.

While a status report on this initiative is due to the MARB on May 31, 2019 and final estimates of savings, etc. will emerge over the ensuing twelve months, I have identified salient items that

could positively impact the FY '20 budget and also included an update on some of these more critical issues that were discussed at the recent MARB and subcommittee meetings.

I. Medical Benefits/Health Insurance

A. Health Plan Options

We have been conducting and will continue to conduct a comprehensive review of our three current health plan options: Anthem, CT Partnership Plan 2.0 and the Area Cooperative Education Services Collaborative Health Plan. Our expectation is that each of these plan options should generate savings from the amount budgeted in the FY '20 recommended budget. However, the budget is balanced without the use of any assumed savings, since the estimated savings are rather divergent when comparing these options. Complicating this analysis and evaluation are the impacts of the Incurred But Not Reported (IBNR) claim liability of approximately \$2.0M and run-off processing charges of approximately \$.4M; comparability of coverages among these three options and alignment with labor contract provisions; and retiree coverage with and without Medicare eligibility.

The resolution of this issue is one of our highest priorities and we will update the MARB on our progress and continue to work closely with OPM staff on this effort.

B. Consulting Services – Program Administration and Human Resources Operation

As we discussed at the recent MARB meeting and subsequent subcommittee meeting, we are pursuing a Human Resources-Benefit consulting engagement. This extends well beyond just benefits administration as it is intended to achieve at least the following:

- A coordinated and consolidated human resources-benefit administration function,
- An efficient, effective organization that meets the complex human resource needs of our employees,
- An organization designed to rigorously maintain fiscal controls and monitor oversight of the fringe benefit offerings, specifically health benefits and pension administration.

This effort will also support another MARB Memorandum of Agreement (MOA) requirement, the submission of an "Organizational Plan to Address Administrative Capacity Needs," which was previously discussed in my February 15, 2019 letter to MARB.

We have recently conducted interviews with prospective consultants and expect to have the consultant hired soon.

We are collaborating with the Board of Education on this project with the likely byproduct being at best, a consolidation of this function and at the least, a much enhanced integration and coordination of this function.

C. Consulting Services – Third Party OPEB Administration (COBRA and Retirees)

As we mentioned previously we have engaged the services of a new 3rd party administrator to enhance the fiscal oversight of the City's OPEB billings and payments from former employees entitled to medical benefits.

II. Energy Projects

We have formally engaged the services of the Connecticut Conference of Municipalities to proceed through their energy consultant, Titan Energy, to competitively bid our procurement of electricity. It is important to note that once we go to market and receive bids we have a very short window – one to two hours – to decide on the supplier and the duration of the rate. Hence, MARB will be kept apprised of these developments and notified of the award as soon as possible.

This energy bid will include the City's General Government component, Board of Education, Allingtown Fire District and Water Pollution Control Authority. It is estimated that our savings could be in the range of 10% to 20% below our current rate, which would translate into a savings of approximately \$365,000-\$730,000.

This anticipated savings was not factored into the FY '20 budget.

III. Sale of Fixed Assets

In a separate correspondence of April 1, 2019 I summarized the status of this initiative and a current proposal we are evaluating relative to the sale of two elementary schools solicited through a Request for Proposal process.

The proposal being considered is in the high hundreds of thousands of dollars and would also generate additional tax revenue if consummated.

These potential funds from the sale were not included in the FY '20 recommended budget. Ideally and as noted in my April 1 letter, we would propose that if these funds materialize, they be dedicated to a reserve fund to pay down unfunded liabilities.

IV. Expand and Enhance Utilization of MUNIS Financial Management Software System to All City Departments

This initiative is in its early stages and is being assisted by Alison Fisher of the OPM staff, who is conducting a process review of the Purchasing/Accounts Payable operation. Currently, absent the use of this system the City uses vouchers for purchases and not purchase requisition process.

Since this purchase requisition process is critical to financial internal controls, the Finance Director has already reached out to other municipalities to review their internal processes and

documentation and has developed an interim process for reviewing and authorizing purchases and services prior to committing the City to a financial obligation. This will be a temporary control until the MUNIS initiative has been implemented. I am mentioning this due to its importance and the previous discussions we have had with the MARB on this subject.

In closing, this correspondence does not include the status of all of the "Efficiencies, Cost Saving Initiatives and Revenue Enhancements" that I previously proposed, as that will be transmitted to MARB by May 31, 2019. However, this correspondence was intended to apprise you of the status of the most salient developments associated with achieving budgetary savings and their potential impact on the FY '20 budget.

Very truly yours,

A handwritten signature in blue ink that reads "Nancy R. Rossi". The signature is written in a cursive, flowing style.

Nancy R. Rossi
Mayor

City of West Haven

March FY2019 Monthly Financial Report to
the Municipal Accountability Review Board



May 2nd 2019

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

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Interoffice Memorandum-Office of Mayor Nancy Rossi

To: Municipal Accountability Review Board

From: Frank M. Cieplinski

Date: 4/25/2019

Subject: City of West Haven Monthly Financial Report March of FY19

I) Introduction

I am transmitting the City's monthly financial report for the period ended March 31, 2019 which includes the General Fund. The Sewer Fund, and the Allingtown Fire Department are transmitted under a separate cover.

This is our monthly report which provides a narrative overview on the status of budget and projected fiscal year ending revenue and expenditure estimates for the General Fund. These projections are based on a myriad of assumptions, which could change as the operational demands of the City evolve and we continue to refine the process and methodology used. However with this template now developed, we have a baseline of information to allow us to identify and adapt to monthly budget variations in a more timely and efficient manner.

As previously stated, we have continued to enhance our monitoring and analytical methods which have resulted in more accurate estimates of year-end expectations. Consequently, you will notice some variations in estimates from last month's report.

II) General Fund Overview

A. Expenditures

Expenditures to date are tracking significantly less than the percent of budget expended through this same fiscal period last year when factoring out the debt service and education costs.

City Budget Comparison Excluding Debt Service and Education

	Budget / Actual	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$55,128,931	\$38,712,927	70.22%	\$16,416,004
FY18 ¹	\$52,742,134	\$41,557,701	78.79%	\$11,184,433

¹ FY 18 Full Year represents the Full Year Actual Expenditures not the Budget

The most significant over-expenditure in FY18 was the health insurance premiums account, which exceeded it's budget appropriation by approximately \$1.74M last fiscal year. This account was increased by \$1.95M in FY19 and the current budget appropriation of \$9.9M was

recommended by Segal Consulting. This account is tracking at a spending percent of 80.57% compared to 82.14% for the same period in FY18.

Overall the City's operating budget expenditures continue to trending at or below budget, with a few minor exceptions. As mentioned previously, the Public Works trash/recycling collection contract is expected to exceed our budget appropriation by approximately \$200k. This budget line item was developed with the expectation of initiating changes in our trash/recycling collection program. These initiatives will be vigorously pursued and will hopefully be realized in the near future, although not in time to address this shortfall. Fortunately we are expecting favorable comparisons in Highways & Parks as the extremely mild winter resulted in lower snow related expenses.

Correspondingly, we continue to project the Police Department to under expend it's budget by approximately \$450k due to savings realized from a number of vacant positions, and overstated salaries built into the FY19 budget.

Considerable work has been done to understand the nature of payments being made this year so that we can properly encumber for unpaid obligations at year end.

Further, a significant under expenditure of \$1.8M is projected in the contingency fund which was budgeted at \$2,587,041. As you may recall, the contingency account consists of two discreet sections; \$837,041 of which \$402k was unassigned and the balance designated for specific categories of expense. The second section of this account, \$1,750,000 was designated as a reserve for deficit reduction from prior year's budgets. As there was in fact no deficit this \$1,750,000 will not be needed. We recognize that use of these funds will require MARB authorization, but we would like to discuss integration of the available proceeds to fund deficits elsewhere and consider establishing a reserve account where appropriate.

To summarize the projected estimated expenditures for FY19, at this moment-in-time City's General Fund, assuming the Board of Education does not exceed their budget appropriation. The estimated under spending continues to be \$2,198,074 or \$448,074 net of the \$1,750,000 designated for deficit reduction.

B. Revenues

There is a timing anomaly when comparing revenues through March of FY18 with revenues through March of FY19 that distort the true picture

	Budget / Actual	YTD Collected	% Collected	Remaining Balance
FY19	\$164,303,202	\$130,725,627	79.56%	\$33,577,575
FY18	\$156,471,902	\$129,382,541	82.69%	\$27,089,360

Normalized Revenue Chart

	Budget / Actual	YTD Collected	% Collected	Remaining Balance
FY19 ¹	\$156,303,202	\$130,725,627	83.64%	\$25,577,575
FY18	\$156,471,902	\$129,382,541	82.69%	\$27,089,360

¹ FY 19 Full Year excludes \$8,000,000 expected MARB funds

In the Normalized Revenue chart shown above adjustments were made to remove anomalies and allow an “apples to apples” comparison. The full year FY19 budget amount was reduced by \$8M to remove the extraordinary funding expected from MARB. This adjustment lets us compare YOY revenues on a level playing field.

As you know the second MARB payment of \$8,000,000 is scheduled for installment disbursements later this year, contingent upon the conditions set forth in the memorandum of agreement between the State and the City. These revenue predictions continue to assume full receipt of this revenue.

Our current analysis projects revenue estimates exceeding the revenue budget appropriation of \$164,303,226 by \$1,567,239. The variances between the budgeted amount, the projected revenue estimate and the associated variances are detailed on the corresponding revenue report, and some of the more significant positive variances continue to be the first three listed and the recent addition of the sale of City owned property:

1. Property Taxes – projected to exceed budget by approximately \$540,000. This is based on the continued aggressive collections efforts of the Tax Office and a planned tax lien sale in the spring of 2019 as stated above. During the past few fiscal years the City has conducted very successful tax lien sales in the fall to provide needed cash flow, however, the preferred time is in the spring as it is more efficient in limiting the number of deficit accounts.

2. Investment Income – projected to exceed the revenue appropriation by approximately \$250,000 based on the City’s favorable cash flow balance due in large measure to the proceeds from the \$17,040,000 deficit bond financing last fiscal year.
3. Parking Tags – projected to exceed the revenue appropriation by \$95,000 due to the aggressive tagging program conducted by the City and the collection efforts of the Police Department.
4. Sale of Property – has generated \$298,807 in revenue while there was nothing budgeted to this line item.

As you will note in the Mayor’s expected April 1st correspondence on the “Sale of Fixed Assets”, the City has conducted a “Request for Proposal” for the sale of two abandoned elementary schools, which is expected to generate additional revenues not included in these projections.

C. Summary

At this moment in time the expenditure portion of the budget is expected to be favorable by \$2,198,074 or approximately \$448,074 net of the \$1,750,000 for deficit reduction that is likely not needed for that purpose. Additionally the revenue portion of the budget is projected to exceed budget by approximately \$1,567,239 (assuming receipt of MARB funds and a successful Lien Sale), the total General Fund budget is projecting a moderate but positive fiscal year end result of operations.

We are more optimistic about our projections as our analytical tools and techniques have been enhanced and we are farther into the fiscal year. We have exercised a very conservative approach in developing these estimates and hope that our year-end results exceed expectations.

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES - FY19
March 2019

Variences favorable/(unfavorable)

Department	FY19 Adopted	FY19 Revised	Mar YTD Actual	Mar YTD % Budget	FY18 YTD % Actual	FY19 Projected	Δ to Budget
100 City Council	88,982	88,982	65,368	73.5%	72.1%	92,289	(3,307)
105 Mayor	317,111	317,111	234,138	73.8%	81.3%	303,562	13,549
110 Corporation Counsel	450,868	450,868	278,122	61.7%	76.8%	447,899	2,969
115 Personnel Department	170,585	170,585	122,128	71.6%	74.9%	169,199	1,386
120 Telephone Administration	315,336	315,336	295,504	93.7%	58.6%	341,562	(26,226)
125 City Clerk	298,198	298,198	219,770	73.7%	76.9%	302,373	(4,175)
130 Registrar Of Voters	140,525	140,525	121,251	86.3%	79.3%	144,675	(4,150)
165 Probate Court	8,020	8,020	4,795	59.8%	73.9%	7,423	597
190 Planning & Development	962,385	962,385	652,169	67.8%	77.1%	923,324	39,061
Central Government Total	2,752,010	2,752,010	1,993,245	72.4%	74.2%	2,732,306	19,704
200 Treasurer	7,600	7,600	5,700	75.0%	75.0%	7,600	0
210 Comptroller	972,571	972,571	809,225	83.2%	72.8%	1,073,732	(101,161)
220 Central Services	731,403	731,403	587,988	80.4%	89.5%	756,077	(24,674)
230 Assessment	451,157	451,157	313,321	69.4%	73.1%	440,012	11,145
240 Tax Collector	431,604	431,604	284,289	65.9%	72.7%	405,105	26,499
Finance Total	2,594,335	2,594,335	2,000,523	77.1%	77.5%	2,682,525	(88,190)
300 Emergency Report System I	1,838,583	1,838,583	1,092,048	59.4%	64.2%	1,793,590	44,993
310 Police Department	13,623,541	13,623,541	9,735,419	71.5%	77.2%	13,169,834	453,707
320 Animal Control	283,366	283,366	196,087	69.2%	76.8%	273,691	9,675
330 Civil Preparedness	14,198	14,198	6,000	42.3%	50.0%	12,000	2,198
Public Service Total	15,759,688	15,759,688	11,029,554	70.0%	75.6%	15,249,115	510,573
400 Public Works Administration	597,958	597,958	335,411	56.1%	83.6%	587,595	10,363
410 Engineering	189,311	189,311	86,105	45.5%	77.8%	116,286	73,025
440 Central Garage	1,280,901	1,280,901	818,785	63.9%	75.2%	1,238,837	42,064
450 Solid Waste	2,944,900	2,944,900	2,224,237	75.5%	100.8%	3,152,701	(207,801)
460 Building & Ground Maintena	1,221,681	1,221,681	829,974	67.9%	73.3%	1,241,765	(20,084)
470 Highways & Parks	4,033,581	4,033,581	2,677,603	66.4%	77.3%	3,884,302	149,279
Public Works Total	10,268,332	10,268,332	6,972,114	67.9%	83.8%	10,221,486	46,846
500 Human Resources	282,237	282,237	182,957	64.8%	74.5%	271,157	11,080
510 Elderly Services	487,745	487,745	351,615	72.1%	62.7%	516,875	(29,130)
520 Parks & Recreation	889,252	889,252	634,437	71.3%	75.6%	889,123	129
530 Health Department	354,970	354,970	242,444	68.3%	76.4%	330,043	24,927
Health & Human Services Total	2,014,204	2,014,204	1,411,453	70.1%	72.6%	2,007,197	7,007
600 Library	1,521,000	1,521,000	1,267,500	83.3%	75.0%	1,521,000	-
800 City Insurance	825,977	825,977	767,495	92.9%	85.0%	923,842	(97,865)
810 Employee Benefits	16,761,500	16,761,500	12,844,730	76.6%	80.6%	16,761,500	-
820 Debt Service	19,213,849	19,213,849	18,192,157	94.7%	96.2%	19,213,849	0
830 C-Med	44,844	44,844	42,179	94.1%	100.0%	44,844	-
900 Unallocated Expenses	2,587,041	2,587,041	384,132	14.8%	84.2%	787,041	1,800,000
Other Total	40,954,211	40,954,211	33,498,194	81.8%	87.9%	39,252,075	1,702,136
Total City Departments	74,342,780	74,342,780	56,905,084	76.5%	83.1%	72,144,706	2,198,074
Board of Education	89,960,421	89,960,421	64,392,913	71.6%	71.8%	89,960,421	-
Total General Fund Expenses	164,303,201	164,303,201	121,297,997	73.8%	76.7%	162,105,127	2,198,074

Note : YTD actuals include encumbrances

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES - FY18
March 2019

Department	FY18 Budget	FY 18 Actual	Mar YTD FY18	Mar YTD % FY18 Act
100 City Council	110,356	101,695	73,307	72.1%
105 Mayor	345,581	324,962	264,263	81.3%
110 Corporation Counsel	627,662	590,209	453,536	76.8%
115 Personnel Department	173,968	169,981	127,249	74.9%
120 Telephone Administration	329,811	529,436	310,285	58.6%
125 City Clerk	300,330	316,197	243,277	76.9%
130 Registrar Of Voters	156,678	140,552	111,502	79.3%
165 Probate Court	14,520	10,406	7,686	73.9%
190 Planning & Development	1,018,148	1,004,758	774,810	77.1%
Central Government Total	3,077,054	3,188,196	2,365,915	74.2%
200 Treasurer	7,600	7,600	5,700	75.0%
210 Comptroller	1,147,481	1,025,542	746,368	72.8%
220 Central Services	828,559	734,502	657,651	89.5%
230 Assessment	443,121	440,315	321,879	73.1%
240 Tax Collector	413,409	424,045	308,264	72.7%
Finance Total	2,840,170	2,632,003	2,039,862	77.5%
300 Emergency Report System D	1,877,190	1,921,004	1,232,694	64.2%
310 Police Department	14,244,522	13,288,118	10,258,422	77.2%
320 Animal Control	307,474	292,458	224,484	76.8%
330 Civil Preparedness	16,512	12,000	6,000	50.0%
Public Service Total	16,445,698	15,513,580	11,721,599	75.6%
400 Public Works Administration	605,279	588,978	492,637	83.6%
410 Engineering	213,065	238,081	185,319	77.8%
440 Central Garage	1,325,093	1,123,146	844,752	75.2%
450 Solid Waste	3,128,401	3,016,565	3,041,049	100.8%
460 Building & Ground Maintenance	1,417,729	1,296,012	949,499	73.3%
470 Highways & Parks	4,164,272	4,137,169	3,198,397	77.3%
Public Works Total	10,853,839	10,399,951	8,711,653	83.8%
500 Human Resources	327,190	298,070	221,954	74.5%
510 Elderly Services	497,629	471,310	295,410	62.7%
520 Parks & Recreation	941,409	885,004	668,631	75.6%
530 Health Department	374,777	391,484	299,168	76.4%
Health & Human Services Total	2,141,005	2,045,868	1,485,163	72.6%
600 Library	1,596,000	1,596,000	1,197,000	75.0%
800 City Insurance	775,977	629,482	534,999	85.0%
810 Employee Benefits	14,963,022	16,473,080	13,276,409	80.6%
820 Debt Service	19,769,411	17,401,021	16,732,245	96.2%
830 C-Med	44,844	18,316	18,316	100.0%
900 Unallocated Expenses	636,239	245,658	206,783	84.2%
Other Total	37,785,493	36,363,558	31,965,753	87.9%
Total City Departments	73,143,259	70,143,155	58,289,946	83.1%
Board of Education	89,626,581	89,594,144	64,284,423	71.8%
Total General Fund Expenses	162,769,840	159,737,299	122,574,369	76.7%

**CITY OF WEST HAVEN
FY19 REVENUE DETAIL REPORT
March 2019**

Variations favorable/(unfavorable)

Account Description	FY19 Adopted	FY19 Revised	Mar YTD Actual	Mar YTD % Collected	FY18 YTD % Collected	Projected FY19	Mar YTD % Projected	Δ to Budget
Tax Levy - Current Year	92,760,707	92,760,707	91,962,429	99.1%	99.2%	92,906,884	99.0%	146,177
Motor Vehicle Supplement	1,200,000	1,200,000	1,303,784	108.6%	87.2%	1,303,784	100.0%	103,784
Tax Levy - Prior Years	400,000	400,000	304,886	76.2%	59.9%	617,595	49.4%	217,595
Tax Levy - Suspense	100,000	100,000	91,070	91.1%	71.4%	129,012	70.6%	29,012
Tax Interest - Current Year	450,000	450,000	299,391	66.5%	66.4%	482,560	62.0%	32,560
Tax Interest - Prior Years	210,000	210,000	183,379	87.3%	60.0%	265,387	69.1%	55,387
Tax Interest - Suspense	105,000	105,000	99,070	94.4%	67.3%	159,312	62.2%	54,312
Prior Year Tax Lien Sale	1,700,000	1,700,000	655,808	38.6%	60.8%	1,700,000	38.6%	-
Non Current Per. Prop. Tax	100,000	100,000	-	n/a	n/a	-	n/a	(100,000)
41 Property Taxes	97,025,707	97,025,707	94,899,816	97.8%	97.5%	97,564,534	97.3%	538,827
Building Permits	1,225,000	1,225,000	1,105,302	90.2%	45.8%	1,400,006	78.9%	175,006
Electrical Permits	160,000	160,000	163,124	102.0%	65.8%	220,000	74.1%	60,000
Zoning Permits	87,000	87,000	96,097	110.5%	68.5%	115,000	83.6%	28,000
Health Licenses	80,000	80,000	41,296	51.6%	18.7%	80,000	51.6%	-
Plumbing & Heating Permits	210,000	210,000	69,301	33.0%	66.6%	85,000	81.5%	(125,000)
Police & Protection Licenses	20,000	20,000	19,140	95.7%	72.5%	24,000	79.8%	4,000
Animal Licenses	13,000	13,000	5,463	42.0%	46.5%	15,000	36.4%	2,000
Excavation Permits	7,000	7,000	7,450	106.4%	69.6%	10,000	74.5%	3,000
City Clerk Fees	7,100	7,100	4,267	60.1%	70.3%	6,000	71.1%	(1,100)
Dog Pound Releases	2,000	2,000	1,952	97.6%	47.8%	2,800	69.7%	800
Marriage Licenses	3,000	3,000	3,352	111.7%	74.3%	3,500	95.8%	500
Sporting Licenses	200	200	436	218.0%	117.4%	436	100.0%	236
Alcoholic Beverage License	150	150	1,160	773.3%	71.6%	1,160	100.0%	1,010
42 Licenses & Permits	1,814,450	1,814,450	1,518,339	83.7%	49.1%	1,962,902	77.4%	148,452
Bldg Code Violations	-	-	13,982	n/a	2.2%	15,000	93.2%	15,000
Fines And Penalties	25,000	25,000	26,813	107.3%	49.5%	26,813	100.0%	1,813
Parking Tags	125,000	125,000	184,976	148.0%	88.4%	220,000	84.1%	95,000
43 Fines And Penalties	150,000	150,000	225,772	150.5%	73.3%	261,813	86.2%	111,813
Investment Income	55,000	55,000	251,599	457.5%	55.4%	300,000	83.9%	245,000
Rent from City Facilities	25,000	25,000	12,750	51.0%	135.0%	17,000	75.0%	(8,000)
44 Revenue From Use Of Money	80,000	80,000	264,349	330.4%	61.2%	317,000	83.4%	237,000
Educational Cost Sharing	45,140,487	45,140,487	22,907,362	50.7%	52.1%	45,140,487	50.7%	-
Health Services	60,000	60,000	66,528	110.9%	100.0%	70,000	95.0%	10,000
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	100.0%	100.0%	5,527,988	100.0%	-
Muni Revenue Sharing	147,516	147,516	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	-	4,000	n/a	100.0%	4,000	100.0%	4,000
Prop Tax Relief - Total Disab	5,370	5,370	5,111	95.2%	100.0%	5,370	95.2%	-
Prop Tax Relief - Veterans	118,373	118,373	130,003	109.8%	100.0%	130,003	100.0%	11,630
Pilot-State Owned Property	181,198	181,198	181,198	100.0%	n/a	181,198	100.0%	-
Mashentucket Pequot Grant	807,097	807,097	538,065	66.7%	66.7%	807,097	66.7%	-
Town Aid Road	617,602	617,602	308,002	49.9%	50.0%	616,005	50.0%	(1,597)
State Miscellaneous Grants	122,000	122,000	120,535	98.8%	68.9%	122,000	98.8%	-
Telephone Access Grant	117,044	117,044	-	0.0%	97.9%	106,500	0.0%	(10,544)
SCCRWA-Pilot Grant	296,330	296,330	301,396	101.7%	100.0%	301,396	100.0%	5,066
45 Fed/State Grants	53,141,005	53,141,005	30,090,188	56.6%	57.7%	53,159,560	56.6%	18,555
Record Legal Instrument Fees	625,000	625,000	541,582	86.7%	69.9%	710,000	76.3%	85,000
Miscellaneous - Parks & Recreation	340,000	340,000	139,875	41.1%	41.9%	345,000	40.5%	5,000
Miscellaneous - General Gov't	90,000	90,000	47,690	53.0%	77.9%	65,000	73.4%	(25,000)
Miscellaneous - Public Works	37,059	37,059	959	2.6%	2.2%	37,819	2.5%	760
Police Charges	15,000	15,000	6,569	43.8%	78.3%	10,000	65.7%	(5,000)
All Other Public Works	2,000	2,000	1,234	61.7%	62.7%	2,000	61.7%	-
Health Fees	-	-	25	n/a	100.0%	25	100.0%	25
Sundry - Other	150	150	-	0.0%	n/a	-	n/a	(150)
46 Charges For Services	1,109,209	1,109,209	737,935	66.5%	59.7%	1,169,844	63.1%	60,635
Fire Dept Share of ERS	804,083	804,083	366,977	45.6%	45.4%	804,083	45.6%	-
Yale Contribution	422,651	422,651	437,317	103.5%	100.0%	437,317	100.0%	14,666
Sale of Property	-	-	298,807	n/a	100.0%	298,807	100.0%	298,807
Miscellaneous Revenue	210,000	210,000	77,462	36.9%	79.8%	100,000	77.5%	(110,000)
Pilot - Housing Authority	141,000	141,000	148,751	105.5%	100.0%	148,751	100.0%	7,751
Parking Meter Revenue	20,000	20,000	51,962	259.8%	65.1%	70,000	74.2%	50,000
Sewer Fee Collection Expenses	48,397	48,397	55,166	114.0%	100.0%	55,166	100.0%	6,769
Quigley/Yale Parking	40,000	40,000	32,702	81.8%	75.0%	43,603	75.0%	3,603
Insurance Reimbursement	20,000	20,000	38,897	194.5%	66.8%	40,000	97.2%	20,000
Organic Recycling Compost	13,000	13,000	14,128	108.7%	100.0%	20,000	70.6%	7,000
47 Other Revenues	1,719,131	1,719,131	1,522,168	88.5%	73.2%	2,017,727	75.4%	298,596
Residual Equity Transfers In	200,000	200,000	-	0.0%	0.0%	200,000	0.0%	-
Transfer From Sewer Oper Fund	1,063,700	1,063,700	1,217,060	114.4%	100.0%	1,217,060	100.0%	153,360
48 Other Financing Sources	1,263,700	1,263,700	1,217,060	96.3%	87.2%	1,417,060	85.9%	153,360
Total Operational Revenue	156,303,202	156,303,202	130,475,627	83.5%	82.6%	157,870,441	82.6%	1,567,239
Bond Proceeds	-	-	-	n/a	100.0%	-	n/a	-
MARB	8,000,000	8,000,000	250,000	3.1%	n/a	8,000,000	3.1%	-
Total General Fund Revenues	164,303,202	164,303,202	130,725,627	79.6%	82.7%	165,870,441	78.8%	1,567,239

CITY OF WEST HAVEN
FY18 REVENUE DETAIL REPORT
March 2019

Account Description	FY18 Budget	FY18 Actual	Mar YTD FY18	Mar YTD % Collected
Tax Levy - Current Year	90,263,234	90,279,008	89,547,504	99.2%
Motor Vehicle Supplement	947,915	1,424,633	1,242,121	87.2%
Tax Levy - Prior Years	400,000	1,001,564	599,901	59.9%
Tax Levy - Suspense	100,000	137,605	98,209	71.4%
Tax Interest - Current Year	575,000	474,170	315,082	66.4%
Tax Interest - Prior Years	270,000	365,490	219,372	60.0%
Tax Interest - Suspense	150,000	166,348	111,881	67.3%
Prior Year Tax Lien Sale	1,700,000	1,723,419	1,047,133	60.8%
41 Property Taxes	94,406,149	95,572,237	93,181,204	97.5%
Building Permits	1,025,000	1,517,792	694,439	45.8%
Electrical Permits	150,000	177,901	117,032	65.8%
Zoning Permits	87,000	120,654	82,655	68.5%
Health Licenses	80,000	64,728	12,110	18.7%
Plumbing & Heating Permits	215,000	63,776	42,471	66.6%
Police & Protection Licenses	20,000	17,837	12,933	72.5%
Animal Licenses	13,000	16,455	7,655	46.5%
Excavation Permits	7,000	5,570	3,875	69.6%
City Clerk Fees	7,100	6,319	4,443	70.3%
Dog Pound Releases	4,000	(2,144)	(1,024)	47.8%
Marriage Licenses	3,000	2,420	1,797	74.3%
Sporting Licenses	200	276	324	117.4%
Alcoholic Beverage License	150	148	106	71.6%
42 Licenses & Permits	1,611,450	1,991,732	978,816	49.1%
Bldg Code Violations	-	31,824	694	2.2%
Fines And Penalties	25,000	52,514	25,983	49.5%
Parking Tags	84,426	233,873	206,672	88.4%
43 Fines And Penalties	109,426	318,210	233,348	73.3%
Investment Income	5,000	193,375	107,190	55.4%
Rent from City Facilities	25,000	15,000	20,250	135.0%
44 Revenue From Use Of Money	30,000	208,375	127,440	61.2%
Educational Cost Sharing	41,558,928	45,003,667	23,461,664	52.1%
Special Education	8,458,199	-	-	n/a
Health Services	60,000	74,225	74,225	100.0%
Pilot-Colleges & Hospitals	5,461,372	5,412,671	5,412,671	100.0%
MRSA - Sales Tax Sharing	1,614,877	-	-	n/a
MRSA - Select Pilot	339,563	-	-	n/a
Muni Revenue Sharing	-	147,516	-	0.0%
Prop Tax Relief - Elderly & Disabl	400,000	6,000	6,000	100.0%
Prop Tax Relief - Total Disab	5,977	5,370	5,370	100.0%
Prop Tax Relief - Veterans	101,000	133,950	133,950	100.0%
Pilot-State Owned Property	63,554	-	-	n/a
Mashentucket Pequot Grant	951,618	951,618	634,412	66.7%
Town Aid Road	616,673	617,602	308,801	50.0%
State Miscellaneous Grants	122,000	177,681	122,386	68.9%
Telephone Access Grant	100,373	99,121	97,040	97.9%
SCCRWA-Pilot Grant	296,330	305,665	305,665	100.0%
MRSA - Motor Vehicle/MV Cap	2,255,190	-	-	n/a
45 Fed/State Grants	62,405,654	52,935,087	30,562,184	57.7%
Record Legal Instrument Fees	625,000	660,795	461,581	69.9%
Miscellaneous - Parks & Recreation	360,000	348,588	146,030	41.9%
Miscellaneous - General Gov't	90,000	79,910	62,229	77.9%
Miscellaneous - Public Works	38,578	37,819	819	2.2%
Police Charges	10,000	13,988	10,951	78.3%
All Other Public Works	4,000	2,330	1,460	62.7%
Health Fees	-	20	20	100.0%
Sundry - Other	150	-	-	n/a
46 Charges For Services	1,127,728	1,143,450	683,090	59.7%
Fire Dept Share of ERS	791,955	810,373	367,573	45.4%
Yale Contribution	413,060	427,290	427,290	100.0%
Sale of Property	-	199,200	199,200	100.0%
Miscellaneous Revenue	215,000	159,477	127,226	79.8%
Pilot - Housing Authority	141,000	141,536	141,536	100.0%
Parking Meter Revenue	20,000	72,042	46,893	65.1%
Sewer Fee Collection Expenses	48,397	55,166	55,166	100.0%
Quigley/Yale Parking	40,000	43,603	32,702	75.0%
Insurance Reimbursement	20,000	9,411	6,291	66.8%
Organic Recycling Compost	18,605	370	370	100.0%
47 Other Revenues	1,708,017	1,918,468	1,404,248	73.2%
Residual Equity Transfers In	200,000	172,130	-	0.0%
Transfer From Sewer Oper Fund	1,171,416	1,171,416	1,171,416	100.0%
48 Other Financing Sources	1,371,416	1,343,546	1,171,416	87.2%
Total Operational Revenue	162,769,840	155,431,106	128,341,745	82.6%
Bond Proceeds	-	1,040,796	1,040,796	100.0%
Total General Fund Revenues	162,769,840	156,471,902	129,382,541	82.7%

CITY OF WEST HAVEN
PROPERTY TAX COLLECTIONS REPORT
March 2019

Month	Tax Levy - Current Year		Tax Levy - Prior Years		Interest		Prior Year Tax Lien Sale		Total Collections	
	FY18	FY19	FY18	FY19	FY18	FY19	FY18	FY19	FY18	FY19
July	40,636,486	36,896,969	14,397	32,266	55,864	36,845	-	-	40,706,747	36,966,079
August	5,734,471	11,747,612	73,857	6,353	90,136	79,005	-	-	5,898,463	11,832,970
September	568,217	883,587	68,395	24,425	58,821	72,392	-	-	695,433	980,404
October	822,118	493,826	42,873	59,260	59,668	42,923	-	-	924,658	596,009
November	558,796	548,481	75,895	11,266	105,278	33,487	1,047,133	-	1,787,102	593,235
December	9,739,833	5,353,068	28,737	37,588	54,646	56,452	-	-	9,823,216	5,447,108
January	24,813,164	28,991,624	101,369	19,029	64,391	51,888	-	655,808	24,978,924	29,718,350
February	6,497,672	6,655,587	87,409	(26,904)	113,242	122,514	-	-	6,698,323	6,751,198
March	1,418,868	1,695,458	106,971	141,603	142,497	177,402	-	-	1,668,337	2,014,463
April	875,085	-	192,068	-	189,572	-	178,276	-	1,435,001	-
May	263,825	-	102,075	-	101,609	-	-	-	467,509	-
June	(224,895)	-	107,519	-	107,888	-	498,011	-	488,523	-
Total Collections	91,703,641	93,266,213	1,001,564	304,886	1,143,613	672,909	1,723,419	655,808	95,572,237	94,899,816
March YTD	90,789,625	93,266,213	599,901	304,886	744,544	672,909	1,047,133	655,808	93,181,204	94,899,816
Projected	91,703,641	94,210,668	1,001,564	617,595	1,143,613	1,036,271	1,723,419	1,700,000	95,572,237	97,564,534
% Total	99.00%	99.00%	59.90%	49.37%	65.10%	64.94%	60.76%	38.58%	97.50%	97.27%
Excl. Lien Sales									98.17%	98.31%

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
March 2019

	FY19 Adopted	FY19 Revised	Mar YTD Actual	Mar YTD % Budget
Regular Wages	20,470,663	20,470,663	14,396,503	70.3%
Part Time	891,965	891,965	614,121	68.9%
Overtime	1,909,700	1,909,700	1,614,441	84.5%
Longevity	654,950	654,950	473,624	72.3%
Fringe Reimbursements	1,260,000	1,260,000	868,576	68.9%
Other Personnel Services	358,984	358,984	172,743	48.1%
51 Personnel Services	25,546,262	25,546,262	18,140,009	71.0%
Advertising	48,595	48,595	25,389	52.2%
Building Maintenance	57,350	57,350	48,092	83.9%
Copier Machine & Rental	45,000	45,000	33,712	74.9%
Electricity	640,000	640,000	641,011	100.2%
Equipment Repair and Maintenance	56,250	56,250	60,936	108.3%
Financial Services	175,000	175,000	235,336	134.5%
Legal Services	150,000	150,000	55,337	36.9%
Maintenance Services	585,144	585,144	465,546	79.6%
Town Aid Road & Tree Manintenance	484,000	484,000	266,110	55.0%
Training	44,468	44,468	27,814	62.5%
Trash Pickup, Tip Fees & Recycling	2,914,500	2,914,500	2,213,515	75.9%
Travel	26,100	26,100	12,507	47.9%
Uniforms	191,308	191,308	162,413	84.9%
Other Contractual Services	1,131,814	1,131,814	740,285	65.4%
52 Contractual Services	6,549,529	6,549,529	4,988,003	76.2%
Motor Vehicle Parts	245,000	245,000	203,619	83.1%
Construction Supplies	70,000	70,000	31,666	45.2%
Office Supplies	62,000	62,000	50,729	81.8%
Other Supplies & Materials	260,748	260,748	96,431	37.0%
53 Supplies & Materials	637,748	637,748	382,446	60.0%
Health & General Liability Insurance	11,550,377	11,550,377	8,969,602	77.7%
FICA	1,412,139	1,412,139	1,029,210	72.9%
Pension	3,200,140	3,200,140	2,352,799	73.5%
Workers Compensation	1,500,000	1,500,000	1,140,891	76.1%
Debt Service	18,497,149	18,497,149	17,654,533	95.4%
Debt Service (Water Purification)	716,700	716,700	537,625	75.0%
Other Fixed Charges	292,869	292,869	154,476	52.7%
54 Fixed Charges	37,169,374	37,169,374	31,839,136	85.7%
Capital Outlay	92,890	92,890	31,819	34.3%
55 Capital Outlay	92,890	92,890	31,819	34.3%
Contingency Services	250,000	250,000	250,000	100.0%
Other Contingency	628,491	628,491	156,653	24.9%
56 Other/Contingency	878,491	878,491	406,653	46.3%
Fuel	520,000	520,000	251,813	48.4%
Telephone	509,486	509,486	445,201	87.4%
Gas Heat	689,000	689,000	420,006	61.0%
Deficit Reduction	1,750,000	1,750,000	-	0.0%
Total City Departments	74,342,780	74,342,780	56,905,084	76.5%
Board of Education	89,960,421	89,960,421	64,392,913	71.6%
Total General Fund Expenses	164,303,201	164,303,201	121,297,997	73.8%

Note : YTD actuals include encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
March 2019

	FY19 Adopted	FY19 Revised	Mar YTD Actual	Mar YTD % Budget	FY18 Actual	Mar YTD Actual	% PY Act	FY19 Projected	Δ to Budget	Mar YTD % Fcst
REVENUE										
41 Property Taxes	95,325,707	95,325,707	94,244,008	98.9%	93,848,818	92,134,071	98.2%	95,864,534	538,827	98.3%
41 Property Taxes (Lien Sale)	1,700,000	1,700,000	655,808	38.6%	1,723,419	1,047,133	60.8%	1,700,000	-	38.6%
42 Licenses & Permits	1,814,450	1,814,450	1,518,339	83.7%	1,991,732	978,816	49.1%	1,962,902	148,452	77.4%
43 Fines And Penalties	150,000	150,000	225,772	150.5%	318,210	233,348	73.3%	261,813	111,813	86.2%
44 Revenue From Use Of Money	80,000	80,000	264,349	330.4%	208,375	127,440	61.2%	317,000	237,000	83.4%
45 Fed/State Grants - Non MARB	53,141,005	53,141,005	30,090,188	56.6%	52,935,087	30,562,184	57.7%	53,159,560	18,555	56.6%
46 Charges For Services	1,109,209	1,109,209	737,935	66.5%	1,143,450	683,090	59.7%	1,169,844	60,635	63.1%
47 Other Revenues	1,719,131	1,719,131	1,522,168	88.5%	1,918,468	1,404,248	73.2%	2,017,727	298,596	75.4%
48 Other Financing Sources	1,263,700	1,263,700	1,217,060	96.3%	1,343,546	1,171,416	87.2%	1,417,060	153,360	85.9%
Total Operational Revenues	156,303,202	156,303,202	130,475,627	83.5%	155,431,106	128,341,745	82.6%	157,870,441	1,567,239	82.6%
<i>Operational Rev. Excluding Lien Sales</i>	<i>154,603,202</i>	<i>154,603,202</i>	<i>129,819,819</i>	<i>84.0%</i>	<i>153,707,686</i>	<i>127,294,612</i>	<i>82.8%</i>	<i>156,170,441</i>	<i>1,567,239</i>	<i>83.1%</i>
48 Bond Proceeds	-	-	-	n/a	1,040,796	1,040,796	100.0%	-	-	n/a
45 Fed/State Grants - MARB	8,000,000	8,000,000	250,000	3.1%	-	-	n/a	8,000,000	-	3.1%
Total Revenue	164,303,202	164,303,202	130,725,627	79.6%	156,471,902	129,382,541	82.7%	165,870,441	1,567,239	78.8%
EXPENDITURES										
Central Government	2,752,010	2,752,010	1,993,245	72.4%	3,188,196	2,365,915	74.2%	2,732,306	19,704	73.0%
Finance	2,594,335	2,594,335	2,000,523	77.1%	2,632,003	2,039,862	77.5%	2,682,525	(88,190)	74.6%
Public Service	15,759,688	15,759,688	11,029,554	70.0%	15,513,580	11,721,599	75.6%	15,249,115	510,573	72.3%
Public Works	10,268,332	10,268,332	6,972,114	67.9%	10,399,951	8,711,653	83.8%	10,221,486	46,846	68.2%
Health & Human Services	2,014,204	2,014,204	1,411,453	70.1%	2,045,868	1,485,163	72.6%	2,007,197	7,007	70.3%
City Insurance	825,977	825,977	767,495	92.9%	629,482	534,999	85.0%	923,842	(97,865)	83.1%
Employee Benefits	16,761,500	16,761,500	12,844,730	76.6%	16,473,080	13,276,409	80.6%	16,761,500	-	76.6%
Debt Service	19,213,849	19,213,849	18,192,157	94.7%	17,401,021	16,732,245	96.2%	19,213,849	0	94.7%
Library / Other	1,565,844	1,565,844	1,309,679	83.6%	1,565,844	1,309,679	83.6%	1,565,844	-	83.6%
Contingency Services	250,000	250,000	250,000	100.0%	-	-	n/a	250,000	-	100.0%
Other Contingency	587,041	587,041	134,132	22.8%	294,130	112,421	38.2%	537,041	50,000	25.0%
Deficit Reduction	1,750,000	1,750,000	-	0.0%	-	-	n/a	-	1,750,000	n/a
Total City Departments	74,342,780	74,342,780	56,905,084	76.5%	70,143,155	58,289,946	83.1%	72,144,706	2,198,074	78.9%
Board of Education	89,960,421	89,960,421	64,392,913	71.6%	89,594,144	64,284,423	71.8%	89,960,421	-	71.6%
Total Expenditures	164,303,201	164,303,201	121,297,997	73.8%	159,737,299	122,574,369	76.7%	162,105,127	2,198,074	74.8%
Surplus / (Deficit)	1	1	9,427,630		(3,265,397)	6,808,172		3,765,314		



Interoffice Memorandum-Office of Mayor Nancy Rossi

To: Municipal Accountability Review Board

From: Frank M. Cieplinski

Date: 4/25/2019

Subject: City of West Haven Monthly Financial Report of March FY19

Addendum - Sewer Fund and Allingtown Fire Department

I am transmitting an addendum to the General Fund monthly financial report for the period ended March 31, 2019 to include the monthly financial reports for the City's Sewer Fund, and Allingtown Fire Department. Since each of their operations is special revenue funds, segregated from the General Fund, they have separate and distinct budgets.

To simplify the financial status of each of these operations, the following summaries have been developed.

I) West Haven Sewer Fund A/O March 31, 2019

Comparison with the FY18 budget through March 31, 2018

Expenditures:

	Budget/Actual	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$11,797,193	\$7,899,032	66.96%	\$3,898,161
FY18	\$10,547,573	\$7,947,529	75.35%	\$2,600,045

Revenues:

	Budget/Actual	YTD Collected	% Collected	Remaining Balance
FY19	\$11,797,193	\$11,412,730	96.74%	\$384,463
FY18	\$12,381,024	\$11,889,958	96.03%	\$491,066

After 9 months the percentage of the budget expended is slightly under the budget expended through the same period last fiscal year (66.96% vs 67.42%). The revenues collected for the fiscal year are tracking less than last fiscal year through the same period (96.74% vs 100.86%) primarily because a lien sale was held in November 2017. The impact of last year's early lien sale is \$152K, this year the lien sale will be held this spring. Excluding the impact of the early lien sales, the revenue collections at this point last year would have been 94.8%

Overall the FY19 expenditures are trending below budget while the FY19 revenues are tracking well ahead of budget which we expect will result in a current year operating surplus.

II) Allingtown Fire Department A/O March 31, 2019

Comparison with the FY18 budget through March 31, 2018

Expenditures:

	Budget/Actual	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$6,929,850	\$4,567,323	65.91%	\$2,362,527
FY18	\$6,244,444	\$4,527,178	72.50%	\$1,717,266

Revenues:

	Budget/Actual	YTD Collected	% Collected	Remaining Balance
FY19 ¹	\$7,347,850	\$7,273,588	98.99%	\$74,262
FY18	\$6,783,853	\$6,450,315	95.08%	\$333,538

[1] FY19 Budget has been increased by \$437,115 for supplemental billing.

At this stage, expenses are tracking as expected in spite of being slightly ahead on a percentage basis of last year at this time. Correspondingly, as the above chart reflects, revenues are tracking well ahead of last year. Revenue collection rates are at 98.99% compared to 95.08% for the same period last year.

Given the historically strong revenue collections, and the current year's revenue trend and expenditures tracking with the budget the Fire Department should end the year with a positive result of operations.

**WEST HAVEN SEWER
SUB CATEGORY EXPENDITURE REPORT
March 2019**

	FY19 Budget	Mar YTD Actual	Mar YTD % Budget	FY18 Actual	Mar YTD Actual	% Actual
Regular Wages	1,883,368	1,210,726	64.3%	1,651,252	1,214,311	73.5%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	486,153	393,446	80.9%	529,012	388,206	73.4%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	-	-	0.0%	-	-	0.0%
Other Personnel Services	1,500	750	50.0%	4,020	2,297	57.1%
51 Personnel Services	2,371,021	1,604,922	67.7%	2,184,284	1,604,814	73.5%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	787,251	65.6%	1,138,444	744,229	65.4%
Equipment Repair and Maintenance	220,000	105,568	48.0%	322,963	193,313	59.9%
Financial Services	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	41,640	52.1%	67,022	53,061	79.2%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	7,555	50.4%	12,286	9,336	76.0%
Travel	-	-	0.0%	-	-	0.0%
Uniforms	-	-	0.0%	-	-	0.0%
Other Contractual Services	849,000	441,992	52.1%	885,233	633,507	71.6%
52 Contractual Services	2,419,166	1,439,172	59.5%	2,481,113	1,688,612	68.1%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,105,000	789,443	71.4%	934,047	824,105	88.2%
53 Supplies & Materials	1,105,000	789,443	71.4%	934,047	824,105	88.2%
Health & General Liability Insurance	200,000	124,939	62.5%	112,419	54,370	48.4%
FICA	160,000	114,204	71.4%	160,167	122,037	76.2%
Pension	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	22,017	44.0%	245,604	222,937	90.8%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	716,701	716,700	100.0%	815,136	815,136	100.0%
Other Fixed Charges	665,318	445,256	66.9%	581,357	303,967	52.3%
54 Fixed Charges	1,792,019	1,423,116	79.4%	1,914,683	1,518,447	79.3%
Capital Outlay	2,857,987	1,973,118	69.0%	2,417,704	1,880,208	77.8%
55 Capital Outlay	2,857,987	1,973,118	69.0%	2,417,704	1,880,208	77.8%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	1,150,000	630,123	54.8%	558,485	388,957	69.6%
56 Other/Contingency	1,150,000	630,123	54.8%	558,485	388,957	69.6%
Fuel	25,000	14,027	56.1%	17,841	12,131	68.0%
Telephone	12,000	1,252	10.4%	7,230	6,613	91.5%
Gas Heat	65,000	23,861	36.7%	32,185	23,641	73.5%
Deficit Reduction	-	-	0.0%	-	-	0.0%
Total City Departments	11,797,193	7,899,032	67.0%	10,547,573	7,947,529	75.3%

Note : YTD actuals include encumbrances

ALLINGTOWN FIRE DEPARTMENT
SUB CATEGORY EXPENDITURE REPORT
March 2019

	FY19 Budget	Mar YTD		Mar YTD		
		Actual	Budget	FY18 Actual	Actual	% Actual
Regular Wages	1,902,140	1,083,937	57.0%	1,709,364	1,241,470	72.6%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	450,000	347,488	77.2%	503,781	337,147	66.9%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	-	42,675	0.0%	46,939	30,867	65.8%
Other Personnel Services	-	-	0.0%	-	-	0.0%
51 Personnel Services	2,352,140	1,474,100	62.7%	2,260,084	1,609,483	71.2%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	10,000	9,681	96.8%	18,567	10,797	58.2%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	19,000	10,931	57.5%	18,430	13,967	75.8%
Equipment Repair and Maintenance	27,000	25,925	96.0%	24,923	24,968	100.2%
Financial Services	12,500	-	0.0%	9,750	5,250	53.8%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	-	-	0.0%	-	-	0.0%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	25,000	5,399	21.6%	21,292	18,393	86.4%
Trash Pickup, Tip Fees & Recycling	-	-	0.0%	-	-	0.0%
Travel	-	-	0.0%	-	-	0.0%
Uniforms	16,000	7,729	48.3%	15,103	12,887	85.3%
Other Contractual Services	193,400	172,597	89.2%	174,637	173,333	99.3%
52 Contractual Services	302,900	232,262	76.7%	282,703	259,595	91.8%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	4,533	75.6%	5,131	3,582	69.8%
Other Supplies & Materials	30,000	19,881	66.3%	31,854	31,428	98.7%
53 Supplies & Materials	36,000	24,415	67.8%	36,985	35,010	94.7%
Health & General Liability Insurance	1,265,552	1,005,348	79.4%	1,184,078	868,795	73.4%
FICA	60,000	37,838	63.1%	47,519	33,552	70.6%
Pension	2,022,216	1,481,689	73.3%	1,918,832	1,392,081	72.5%
Workers Compensation	150,000	96,697	64.5%	84,066	114,438	136.1%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	0.0%	-	-	0.0%
54 Fixed Charges	3,497,768	2,621,572	74.9%	3,234,495	2,408,866	74.5%
Capital Outlay	103,300	11,193	10.8%	95,962	11,645	12.1%
55 Capital Outlay	103,300	11,193	10.8%	95,962	11,645	12.1%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	167,000	48,053	28.8%	53,061	27,173	51.2%
56 Other/Contingency	167,000	48,053	28.8%	53,061	27,173	51.2%
Fuel	18,000	8,796	48.9%	17,173	5,737	33.4%
Telephone	291,742	139,778	47.9%	255,569	164,330	64.3%
Gas Heat	11,000	7,155	65.0%	8,412	5,340	63.5%
Deficit Reduction	150,000	-	0.0%	-	-	0.0%
Total City Departments	6,929,850	4,567,323	65.9%	6,244,444	4,527,178	72.5%

Note : YTD actuals include encumbrances

**West Haven Board of Education
FY19 YTD**

	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
TUITION	7,625,938	7,646,825	7,825,938	7,968,144	7,939,386	7,649,204	8,078,156
STUDENT TRANSPORTATION	5,006,321	5,266,244	5,006,321	5,274,576	5,006,321	3,754,741	5,006,321
SALARIES	52,265,952	52,088,188	52,252,418	52,252,418	52,370,421	33,275,376	52,547,521
OPERATION OF PLANT	3,721,339	3,645,066	3,789,181	3,552,214	3,847,829	3,257,340	4,148,090
BENEFITS & FIXED CHARGES	18,099,372	16,929,343	17,681,331	17,433,268	18,215,805	14,275,903	18,589,674
PURCHASED SERVICES	1,398,159	1,308,200	1,482,399	1,466,557	1,161,159	839,640	1,161,159
INSTRUCTION	1,509,500	1,509,500	1,588,992	1,588,992	1,419,500	1,340,709	1,669,500
TOTAL:	89,626,581	88,393,366	89,626,581	89,536,169	89,960,421	64,392,913	91,200,421

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
TUITION:								
A01	TUITION	7,625,938	7,646,825	7,825,938	7,968,144	7,939,386	7,649,204	8,078,156
		7,625,938	7,646,825	7,825,938	7,968,144	7,939,386	7,649,204	8,078,156

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
STUDENT TRANSPORTATION:								
B04	CONTRACTED BUS SERVICE - PUBLIC	2,989,592	2,989,592	2,989,592	2,989,592	2,989,592	2,242,194	2,989,592
B06	BUS SERVICE: NON-PUBLIC SCHOOLS	267,721	267,721	267,721	267,720	267,721	200,791	267,721
B08	TRANSPORTATION: REGIONAL VOC-TECH	229,575	229,575	229,575	229,575	229,575	172,181	229,575
B10	TRANSPORTATION: REGIONAL VOC-AG	72,437	72,437	72,437	72,600	72,437	54,328	72,437
B12	TRANSPORTATION: PHYS. HANDICAPPED	1,341,539	1,601,462	1,341,539	1,609,633	1,341,539	1,006,154	1,341,539
B16	TRANSPORTATION - STUDENT ACTIVITIES	105,457	105,457	105,457	105,456	105,457	79,093	105,457
		5,006,321	5,266,244	5,006,321	5,274,576	5,006,321	3,754,741	5,006,321

**West Haven Board of Education
FY19 YTD**

		2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2019-20
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	YTD	BUDGET
SALARIES:								
	# of Employees							
C04	1 SALARY - SUPERINTENDENT	184,115	184,115	187,337	187,337	187,337	144,105	187,000
C06	1 SALARY - ASST. SUPERINTENDENTS	149,844	149,844	152,466	152,466	152,466	117,282	150,941
C07	12 SALARY - CLERICAL: CENTRAL OFFICE	581,947	581,947	541,604	541,604	516,604	397,388	516,604
C10	10 SALARY - PRINCIPALS	1,280,604	1,280,604	1,061,083	1,061,083	1,081,083	665,282	1,109,814
C12	8 SALARY - ASST. PRINCIPALS	938,576	938,576	907,040	907,040	929,234	571,836	957,965
C14	11 SALARY - COORDINATORS/DIRECTORS	993,343	993,343	1,120,632	1,120,632	1,064,632	655,158	1,093,364
C16	366 SALARY - CLASSROOM TEACHERS	26,741,339	26,741,339	27,001,002	27,001,002	27,356,996	16,835,074	27,356,996
C18	76 SALARY - SPECIAL EDUCATION TEACHERS	5,811,512	5,811,521	5,888,294	5,888,294	5,922,487	3,644,607	5,922,487
C20	SALARY - ADULT EDUCATION	150,000	150,000	150,000	150,000	150,000	92,308	150,000
C22	SALARY - HOMEBOUND	125,000	125,000	125,000	125,000	125,000	76,924	125,000
C24	48 SALARY - SPECIAL AREA TEACHERS	3,443,439	3,443,439	3,497,489	3,497,489	3,405,682	2,095,804	3,405,682
C26	22 SALARY - PUPIL SERVICES	1,653,351	1,653,351	1,616,661	1,616,661	1,565,854	963,602	1,565,854
C28	17 SALARY - CLERICAL:SECONDARY SCHOOLS	763,027	763,027	718,670	718,670	694,353	534,118	694,353
C30	7 SALARY - CLERICAL:ELEM. SCHOOLS	290,681	290,681	290,681	290,681	310,681	191,188	310,681
C32	SALARY - SUBSTITUTE CLERKS	30,000	30,000	30,000	30,000	30,000	18,462	30,000
C34	SALARY - LUNCH AIDES	300,000	300,000	300,000	300,000	300,000	250,000	300,000
C36	135 SALARY - TEACHER AIDES	3,033,363	3,033,363	2,973,363	2,973,363	2,992,839	1,841,747	2,992,839
C38	SALARY - PARA SUBS-INSTRUCTIONAL AIDES	105,000	105,000	105,000	105,000	105,000	80,769	105,000
C40	2 SALARY - DETACHED WORKER	98,261	98,261	98,261	98,261	98,261	75,585	98,261
C42	SALARY - SUBSTITUTE TEACHERS/INTERNS	672,990	672,990	689,815	689,815	689,815	545,500	689,815
C44	SALARY - SEVERANCE PAY	300,000	300,000	300,000	300,000	300,000	270,770	392,768
C46	16 SALARY - SCHOOL NURSES - PUBLIC	924,877	924,877	924,877	924,877	887,524	546,168	887,524
C48	4 SALARY - SCHOOL NURSES - NON-PUBLIC	136,639	136,639	136,639	136,639	142,639	87,778	142,639
C50	SALARY - SCHOOL PHYSICIAN	50,000	-	-	-	-	-	-
C54	SALARY - BUS AIDES	25,000	-	-	-	-	-	-
C58	39 SALARY - CUSTODIANS	1,985,336	1,985,336	1,937,336	1,937,336	1,918,019	1,475,399	1,918,019
C60	SALARY - SUBSTITUTE CUSTODIANS	105,000	105,000	105,000	105,000	105,000	80,000	105,000
C62	SALARY - OVERTIME : CUSTODIANS	79,638	79,638	79,638	79,638	79,638	60,000	79,638
C64	14 SALARY - MAINTENANCE	880,876	880,876	882,336	882,336	827,083	636,218	827,083
C66	SALARY- OVERTIME : MAINTENANCE	60,799	60,799	60,799	60,799	60,799	45,000	60,799
C68	SALARY - STUDENT ACTIVITY ADVISORS	154,978	90,354	154,978	154,978	154,978	95,371	154,978
C70	SALARY - ATHLETIC COACHES	200,417	162,268	200,417	200,417	200,417	169,625	200,417
C72	SALARY - COMMUNITY SERVICE: CUSTODIAL	16,000	16,000	16,000	16,000	16,000	12,308	16,000
		52,265,952	52,088,188	52,252,418	52,252,418	52,370,421	33,275,376	52,547,521

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
OPERATION OF PLANT:								
D02	RECYCLING	20,000	-	-	-	-	-	-
D04	ELECTRICITY	981,330	960,575	1,030,397	1,010,758	1,058,733	882,277	1,087,848
D06	NATURAL GAS	1,000	-	-	-	-	-	-
D08	WATER	98,431	98,431	101,138	86,227	103,919	86,599	106,777
D10	TELEPHONE & COMMUNICATIONS	344,945	338,598	354,431	264,999	364,178	303,482	374,193
D12	RUBBISH REMOVAL	214,922	210,955	220,833	218,994	220,833	184,027	220,833
D14	CUSTODIAL SUPPLIES	158,685	158,685	163,049	158,374	163,049	135,874	163,049
D16	HEAT FOR BUILDINGS	629,395	605,192	646,703	568,360	664,487	553,739	682,760
D18	EQUIPMENT: OPERATION OF PLANT	45,000	45,000	45,000	40,000	45,000	37,500	45,000
D20	REPAIR TO BUILDINGS	575,000	575,000	575,000	570,000	575,000	525,250	575,000
D22	UPKEEP OF GROUNDS SUPPLIES	14,050	14,050	14,050	12,000	14,050	12,050	14,050
D24	BUILDING SECURITY	388,740	388,740	388,740	388,740	388,740	323,950	588,740
D26	GAS, OIL & GREASE	34,090	34,090	34,090	34,088	34,090	30,567	34,090
D28	REPAIR TO EQUIPMENT: MTCE	33,250	33,250	33,250	30,000	33,250	29,650	33,250
D30	OTHER EXPENSES: MAINTENANCE	50,000	50,000	50,000	45,575	50,000	42,000	50,000
D32	EQUIPMENT: MAINTENANCE OF PLANT	32,500	32,500	32,500	28,600	32,500	30,375	32,500
D34	IMPROVEMENT TO SITES	100,000	100,000	100,000	95,501	100,000	80,000	100,000
	LEASING PROGRAM FOR MAINTENANCE FLEET							40,000
		3,721,339	3,645,066	3,789,181	3,552,214	3,847,829	3,257,340	4,148,090

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
BENEFITS & FIXED CHARGES								
E02	CENTRAL OFFICE - TRAVEL	800	-	800	-	800	-	800
E04	CENTRAL OFFICE - DUES & CONF.	7,000	8,326	7,000	6,580	7,000	6,006	7,000
E06	TRAVEL, CONV. & DUES: TCHRS/ADMIN.	50,000	31,956	50,000	45,000	50,000	50,000	50,000
E08	PROFESSIONAL CERTIFICATION REIMB..	46,500	19,360	46,500	40,000	46,500	18,320	46,500
E10	TRAVEL - MAINTENANCE	19,400	-	19,400	19,200	19,400	15,000	19,400
E12	PROPERTY & LIABILITY INSURANCE	525,000	448,200	525,000	664,425	525,000	500,000	525,000
E14	HEALTH INSURANCE: CERTIFIED	9,255,945	8,637,725	9,255,945	8,986,604	9,487,344	7,499,637	9,724,528
E16	LIFE INSURANCE: CERTIFIED	142,913	162,030	142,913	163,253	142,913	107,185	187,913
E18	SOCIAL SECURITY	746,365	695,103	757,561	757,560	764,786	618,297	772,434
E20	RETIREMENT CONTRIBUTIONS	473,250	401,470	473,250	473,248	477,407	397,236	482,180
E22	MEDICARE ONLY - TAXES	832,079	780,522	873,683	873,660	881,908	708,391	890,727
E24	UNEMPLOYMENT COMPENSATION	100,000	35,482	100,000	33,486	100,000	85,000	100,000
E26	HEALTH INSURANCE: NON-CERT.	4,605,120	4,788,796	4,505,120	4,491,092	4,617,748	3,464,023	4,733,192
E28	LIFE INSURANCE: NON-CERT.	45,000	-	45,000	-	45,000	33,750	-
E30	WORKER'S COMPENSATION	1,250,000	920,373	879,160	879,160	1,050,000	773,058	1,050,000
						-		
		18,099,372	16,929,343	17,681,331	17,433,268	18,215,805	14,275,903	18,589,674

**West Haven Board of Education
FY19 YTD**

		2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2019-20
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	YTD	BUDGET
PURCHASED SERVICES:								
F01	FOOD SERVICE	-	-	-	-	-	-	-
F02	POSTAGE	90,000	51,174	60,000	55,508	60,000	50,000	60,000
F04	PRINTING AND PUBLISHING	35,000	35,000	35,000	28,000	35,000	26,250	35,000
F06	PHOTOCOPY SERVICES	296,809	296,809	269,809	269,809	269,809	202,350	269,809
F08	BOARD OF ED. - MISC. EXPENSES	1,350	1,350	1,350	1,350	1,350	1,015	1,350
F10	DATA PROCESSING SERVICES	78,500	78,500	78,500	78,500	78,500	58,875	78,500
F12	CONSULTANT SERVICES	440,000	440,000	260,000	259,995	260,000	195,000	260,000
F14	SERVICE CONTRACTS	265,000	265,000	265,000	265,000	265,000	198,750	265,000
F18	BOARD OF ED. - OFFICE SUPPLIES	1,800	1,800	1,800	1,800	1,800	1,350	1,800
F20	CENTRAL OFFICE - SUPPLIES	22,500	35,221	22,500	20,500	22,500	20,875	22,500
F22	CENTRAL OFFICE - MISC. EXPENSE	3,500	2,121	3,500	3,500	3,500	2,625	3,500
F26	POLICE AND FIRE	75,000	75,000	395,000	395,000	75,000	56,250	75,000
F28	BOARD OF ED. - DUES & CONFERENCES	25,200	25,200	26,440	26,440	25,200	23,500	25,200
F30	SUBSCRIPTIONS	3,500	1,025	3,500	1,155	3,500	2,800	3,500
F32	EDWARD BENNETT RINK	-	-	-	-	-	-	-
F34	FRANK FITZGERALD SPORTS COMPLEX	60,000	-	60,000	60,000	60,000	-	60,000
		1,398,159	1,308,200	1,482,399	1,466,557	1,161,159	839,640	1,161,159

**West Haven Board of Education
FY19 YTD**

		2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2019-20
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	YTD	BUDGET
INSTRUCTION:								
G02	SUB FINDER/ANSWERING SERVICE	10,850	10,850	10,742	10,742	10,850	10,850	10,850
G04	REPAIR TO EQUIPMENT: INSTRUCTION	25,000	25,000	25,000	25,000	25,000	20,050	25,000
G06	MISCELLANEOUS EXPENSES	20,000	20,000	50,000	50,000	20,000	18,500	20,000
G08	ELEMENTARY READING DEVELOPMENT	12,000	12,000	16,000	16,000	12,000	11,500	12,000
G10	TEACHING SUPPLIES	314,400	314,400	320,000	320,000	314,400	305,825	314,400
G12	TEXTBOOKS	225,000	225,000	225,000	225,000	225,000	220,500	225,000
G14	PERIODICALS	13,500	13,500	13,500	13,500	13,500	11,980	13,500
G16	EDUCATIONAL MEDIA SUPPLIES	120,000	120,000	120,000	120,000	120,000	116,982	120,000
G18	STANDARDIZED TESTING PROGRAM	54,750	54,750	54,750	54,750	54,750	50,335	54,750
G20	CURRICULUM DEVELOPMENT & STAFF DEV.	75,000	75,000	75,000	75,000	45,000	40,183	45,000
G22	LIBRARY BOOKS	67,500	67,500	67,500	67,500	37,500	34,575	37,500
G24	OTHER LIBRARY EXPENSE	5,000	5,000	5,000	5,000	5,000	4,000	5,000
G26	EQUIPMENT: NON-INSTRUCTIONAL	50,000	50,000	50,000	50,000	20,000	17,199	20,000
G28	EQUIPMENT: INSTRUCTIONAL	50,000	50,000	50,000	50,000	50,000	45,250	50,000
G29	TECHNOLOGY	320,000	320,000	360,000	360,000	320,000	310,827	320,000
G30	PSYCHIATRIC SERVICES	0	-	-	-	-	-	-
G32	MEDICAL SERVICES: SUPPLIES	11,500	11,500	11,500	11,500	11,500	9,989	11,500
G34	MEDICAL SERVICES: MISC. EXPENSE	25,000	25,000	25,000	25,000	25,000	17,979	25,000
G36	EQUIPMENT: MEDICAL SERVICES	10,000	10,000	10,000	10,000	10,000	8,340	10,000
G38	EQUIPMENT AND SUPPLIES: ACTIVITIES LEASING PROGRAM FOR TECHNOLOGY	100,000	100,000	100,000	100,000	100,000	85,845	100,000
		1,509,500	1,509,500	1,588,992	1,588,992	1,419,500	1,340,709	1,669,500

West Haven MOA Compliance

Requirement	Deliverable/Milestone	Deadline	Status
Fire Service Study			
Plan/timeline for study completion	Plan submitted to OPM	12/15/2018	Completed
Selection of vendor	Vendor selected and approved by OPM Secretary	1/1/2019	Completed
Preliminary study	Preliminary study submitted (present to MARB at April meeting)	4/1/2019	Presentation of preliminary findings by consultant at 4/4 MARB meeting
Final study	Final study submitted (present to MARB at June meeting)	5/31/2019	Pending
FY 2018 Audit			
Preliminary 2018 operating results	Draft statement of revenues, expenditures and change in fund balance	12/20/2018	Completed
Completion of Audit	Submittal of audit, management letter, single audits to OPM	2/22/2019	Completed (Audit submitted Feb. 28; Management Letter submitted March 22)
Efficiencies, Consolidations, Shared Services (a.k.a. measures for achieving budgetary savings)			
Update on plan development	Update submitted to MARB	1/15/2019	Completed
Preliminary plan completed	Preliminary plan submitted	2/15/2019	Completed - OPM provided feedback. Ongoing development of details.
Final plan completed	Final plan submitted	5/31/2019	Pending
Plan to Address Administrative Capacity Issues			
Organizational plan completed	Plan submitted to MARB	2/15/2019	Current focus is on employee benefits. Consultant interviews completed. Selection of consultant pending.
FY 2020 Budget			
Submittal of Mayor's recommended budget	Recommended budget submitted to MARB	3/21/2019	Recommended budget submitted. Subcommittee review at 4/16 meeting.
MARB approval of City budget	Approval by MARB	6/30/2019	Pending
5-Year Plan			
Proposed Update to 5-Year Plan	Updated plan included as part of budget	3/21/2019	Recommended budget submitted. 5-Year Plan updates pending. Budget and 5-Yr Plan to be discussed at 4/16 subcommittee.
MARB approval of Update to 5-Year Plan	Approval by MARB	6/30/2019	Pending - plan to reflect proposed efficiency measures
Other Items			
Plan for sale of City owned assets	Plan submitted to MARB	4/1/2019	Letter received 4/1.
Contribute FY 2019 and budget FY 2020 ADC for Police and Fire pensions	Evidence that FY 2019 payment made and FY 2020 amounts budgeted	6/30/2019	Pending
Reserve policy for General Fund and health insurance plans	Reserve policy submitted to MARB	6/30/2019	Pending

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD
MEMORANDUM**

To: Members of the Municipal Accountability Review Board
From: Julian Freund
Date: April 24, 2019
Subject: City of Hartford FY 2020 Budget

Background

According to the MARB statute, the MARB has approval authority of certain elements of the annual budgets of Tier III municipalities. Assumptions regarding state revenues, property tax revenues and mill rates require MARB approval prior to budget approval by the local legislative body. The statute also provides MARB with an opportunity for review and comment on the budget prior to adoption by the local legislative body. (Budget approval is required for municipalities receiving Municipal Restructuring Funds. However, neither the current year budget or recommended FY 2020 budget for the City of Hartford include restructuring funds).

The Mayor's Recommended Budget for FY 2020 was released April 15. The following provides a preliminary review of budget components subject to MARB approval and overall analysis.

Budget Items Subject to MARB Approval

Mill Rate and Property Tax Revenues

Total Property Tax Collections in the Recommended FY 2020 budget total \$283,415,165. This is a decline of \$541,057 from the FY 2019 budget. With no recommended change to the current mill rate of 74.29, the reduction in budgeted Property Taxes is the net effect of a 1.17% decline in the net taxable grand list, offset by an increase in the assumed collection rate and projected increases in the collection of prior year taxes, and interest and liens. An increase in the assumed collection rate, from 95.5% to 96.05%, yields an approximately \$1.6 million in additional collections. Prior Year Taxes and Interest and Liens add \$1.1 million in revenues.

The collection rate assumed in the recommended FY 2020 budget is based on the average of the last three years collection rates as reported in Table 7 of the Statistical section of the City's FY 2018 CAFR:

- FY Ended 6/30/18: 95.77%
- FY Ended 6/30/17: 96.07%
- FY Ended 6/30/16: 96.32%

State Revenues

The major sources of State Aid are budgeted in FY 2020 at the same level as in FY 2019, consistent with the levels of funding for aid to municipalities in the Governor’s recommended budget. The budgeted amount for Education Cost Sharing reflects only the base ECS amount and does not include the Alliance portion of the grant. Although the Governor’s proposed budget provides for an increase of \$3.26 million in Alliance funding to Hartford and a provision that would allow for half of that increase to offset the cost of Education operations, that funding is not incorporated into the City’s recommended budget.

Source	City FY20 Recommended Budget	Governor's Recommended FY20
PILOT State Owned Property	10,162,953	10,162,953
PILOT Colleges & Hospitals	20,009,758	20,009,758
Municipal Revenue Sharing	12,422,113	12,422,113
Municipal Transition Grant	11,597,120	11,597,120
Municipal Stabilization Grant	3,370,519	3,370,519
Pequot & Mohegan Fund Grant	6,136,523	6,136,523
Town Aid Road	1,192,605	1,192,605
Grants Munic. Projects	1,419,161	1,419,161
ECS Base Entitlement	187,974,890	187,974,890
ECS Alliance *	-	17,122,171

* As noted in the Mayor’s recommended budget, Alliance school district funding is provided directly to the Board of Education as a pass-through.

Overall Budget Review

Revenues

Overall, General Fund revenues increase by \$3.24 million, or 0.6%, in the Recommended FY 2020 budget. The City’s Recovery Plan contemplated a slightly higher increase in revenues of approximately \$5.4 million, or just under 1%.

As noted above, the City’s October 2018 grand list declined by just over 1% compared to the prior year’s list. Since, the City’s Recovery Plan anticipated an increase in the October 2018 grand list of 1.5%, the decline created a revenue gap of approximately \$8 million in Current Tax Levy revenues.

The table in the previous section illustrates that the State Aid is budgeted consistent with the proposed State budget. The Recovery Plan generally anticipated flat funding from the State, and therefore, the recommended budget is largely consistent with the Recovery Plan in this respect. The exception appears to be the Transition Grant (motor vehicle tax supp.) which is \$2.87 million higher in the proposed State budget than had been projected in the Recovery Plan.

Additional revenue is also reflected in the Revenue from Money and Property category which consists primarily of investment earnings, rental income from City-owned property, and income from development properties. Revenue projections in this category for FY 2020 are \$2.96 million higher than both revenues budgeted in the current year and projected in the Recovery Plan. The variance is attributable to significantly higher revenue assumptions on investment income. The City's current year projections for this revenue category (collections have already exceeded budgeted income) appears to support a significant increase in this category.

Expenditures

Overall, General Fund expenditures increase by \$3.24 million, or 0.6%, in the Recommended FY 2020 budget. The City's Recovery Plan contemplated a slightly higher increase in spending of approximately \$5.4 million, or just under 1%.

Payroll Expenses:

Payroll expenses increase by \$2.18 million, or 2%, in the Recommended FY 2020 budget compared to the current year. The year to year change varies across departments with most reflecting modest increases or decreases in funding. The most significant changes occur in the Fire Department (with an increase of \$1 million), the Police Department (increase of \$394,000) and Public Works (increase of \$813,000). One departmental increase (OMB) appears to reflect a shift in where a position(s) has been budgeted as opposed to an increase in staffing.

Overall Payroll expense in the Recommended FY 2020 budget is roughly \$600,000, or just over a half percent, higher than projected in the Recovery Plan. Total FTEs appear to be consistent with the Recovery plan at a total of 1,361 in the General Fund.

Employee Benefits:

Health Insurance – Health insurance is budgeted at \$35,195,175 in FY 2020, a decrease of \$687,804, or -2%. The budgeted amounts are reportedly based on favorable claims experience as well as labor contract negotiations that have shifted away from PPO plans to high deductible health plans. During FY 2019, contracts with Local 1716, the Municipal Lawyers Association, and the Hartford Municipal Employees Association, providing for high deductible health plans and higher employee premium cost share, have resulted in considerable projected savings (Local 1716 est. \$547,500; MLA est. \$24,600; HMEA est. \$582,600).

Pension – The City's General Fund budget for FY 2020 includes \$40.87 million in pension contributions, as calculated by the City's actuary firm, for the Police, Fire and Municipal pension funds. This represents an increase of \$2.36 million, or 6%, over the FY 2019 budgeted amount. The increase is in part attributable to the adjustment in investment return assumption from 7.5% to 7.35%, consistent with the City's Recovery Plan. An additional \$5.43 million is funded as part of the BOE budget and \$0.95 million as part of the Hartford Public Library budget. The General Fund pension contributions are broken down as follows:

- Police: \$16,135,000
- Fire: \$12,905,000

- Municipal: \$11,826,000

The recommended funding level for pension costs meets the condition for fully funding the City's ADEC as required in the Contract for Financial Assistance between the City, OPM and the State Treasurer.

Overall, benefits are approximately \$5.3 million lower in the Recommended FY 2020 budget than projected in the Recovery Plan, with the most significant variance in the area of health insurance benefits.

Debt Service and Capital:

Budgeted Debt Service reflect those debt service requirements that were not included as part of the Contract for Financial Assistance the City entered into with OPM and the Treasurer's Office. These payments that remain as part of the City budget include debt on revenue bonds related to the Hartford Stadium Authority and debt related to a CT Brownfields Development Authority project. The budget does not include, or forecast, any new debt as ongoing capital investment will be funded on a pay-as-you-go basis. These debt service requirements total \$4.86 million in FY 2020. An additional \$11.4 million is budgeted as the General Fund contribution (pay-as-you-go) to a Capital Improvement Plan totaling \$32.5 million in FY 2020.

Education:

At \$284.0 million, Education is essentially level funded in the recommended FY 2020 budget. This is consistent with the approach outlined in the Recovery Plan which provides level funding from the General Fund for Education throughout the five-year period, but treats Education grants from the State as pass-through funding. As an Alliance District, Hartford Public Schools are projected to receive an additional \$3.26 million in Alliance funding based on the Governor's proposed budget.

Other:

Certain other budget components reflecting significant year to year shifts or variances from the Recovery Plan include:

- Utilities (which include energy costs, MDC payments, and solid waste tip fees) costs rise by \$1.9 million, or 8%. This is roughly double the projected increase in the Recovery Plan.
- The Contingency account, which was projected to decline to about \$3.25 million in FY 2020 has been budgeted at \$4 million
- Funding for Vehicles & Equipment in the Recommended FY 2020 budget declines from \$4.97 million to \$3.7 million
- Funding for Elections in FY 2020 at \$458,000 is roughly \$250,000 more than what was contemplated in the Recovery Plan.

Attachments: The following FY 2020 budget report provided by the City displays side by side comparisons of the Recommended FY 2020 budget and projections for FY 2020 as shown in the City's Recovery Plan.

City of Hartford

FY2020 Recommended
Budget Report to the
Municipal Accountability Review
Board



April 29, 2019

City of Hartford
FY2020 Recommended Budget Report
to the Municipal Accountability Review Board

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FY2020 Recommended Budget
City of Hartford - General Fund Revenue & Expenditure Summary

Revenue Category	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2019 ACTUAL (MAR)	FY2019 PROJECTION (MAR)	VARIANCE	FY2020 RECOMMENDED BUDGET	FY2020 RECOVERY PLAN
41-TAXES	(282,456,413)	(284,111,323)	(284,111,323)	(269,712,422)	(281,611,323)	2,500,000	(283,570,266)	(291,822,197)
42-LICENSES AND PERMITS	(6,065,824)	(5,671,406)	(5,671,406)	(4,718,139)	(5,907,406)	(236,000)	(6,040,406)	(5,671,406)
43-FINES FORFEITS AND PENALTIES	(149,601)	(190,000)	(190,000)	(178,837)	(190,000)	-	(190,000)	(190,000)
44-INTEREST AND RENTAL INCOME	(2,382,396)	(1,313,149)	(1,313,149)	(3,244,759)	(4,563,149)	(3,250,000)	(4,003,465)	(1,313,149)
45-INTERGOVERNMENTAL	(292,903,825)	(258,950,890)	(259,548,586)	(158,796,316)	(259,772,509)	(223,923)	(259,580,413)	(256,650,891)
46-CHARGES FOR SERVICES	(3,647,518)	(2,929,483)	(2,929,483)	(2,906,173)	(3,229,483)	(300,000)	(2,967,964)	(2,929,483)
47-REIMBURSEMENTS	(134,317)	(152,840)	(152,840)	(96,423)	(132,840)	20,000	(135,440)	(152,840)
48-OTHER REVENUES	(1,313,009)	(238,650)	(238,650)	(404,531)	(468,650)	(230,000)	(238,650)	(238,650)
53-OTHER FINANCING SOURCES	(5,543,864)	(16,483,365)	(16,483,365)	(4,176,428)	(9,513,125)	6,970,240	(16,554,137)	(16,483,365)
Grand Total	(594,596,768)	(570,041,106)	(570,638,802)	(444,234,027)	(565,388,485)	5,250,317	(573,280,741)	(575,451,981)

Expenditure Category	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2019 ACTUAL (MAR)	FY2019 PROJECTION (MAR)	VARIANCE	FY2020 RECOMMENDED BUDGET	FY2020 RECOVERY PLAN
PAYROLL	102,266,638	108,197,525	108,359,391	71,164,924	99,060,210	9,299,181	110,378,787	109,750,875
BENEFITS	90,369,281	93,793,869	93,793,869	63,613,141	89,426,054	4,367,815	94,148,565	99,444,686
DEBT	58,011,334	17,423,430	17,423,430	4,820,271	26,423,430	(9,000,000)	16,260,036	15,227,389
LIBRARY	8,100,000	8,150,000	8,150,000	1,116,944	1,483,333	6,666,667	8,171,317	8,358,341
MHIS	2,996,431	3,174,113	3,174,113	2,380,585	3,174,113	-	3,193,214	3,218,377
UTILITY	22,079,682	23,964,607	24,023,285	16,469,942	24,331,285	(308,000)	25,875,608	25,035,725
OTHER	26,467,959	31,329,374	31,108,830	20,038,207	32,908,830	(1,800,000)	31,239,940	30,408,400
EDUC	283,943,410	284,008,188	284,605,884	166,311,267	284,605,884	-	284,013,274	284,008,188
Grand Total	594,234,736	570,041,106	570,638,802	345,915,282	561,413,139	9,225,663	573,280,741	575,451,981

Revenues and Expenditures, Net	(362,032)	-	-	(98,318,745)	(3,975,346)		-	(0)
Council Approved Use of Fund Balance								
Net Surplus/(Deficit)	362,032	0	0	98,318,745	3,975,346		0	0

Revenue Summary - Major Category

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2019 ACTUAL (MAR)	FY2019 PROJECTION (MAR)	VARIANCE	FY2020 RECOMMENDED BUDGET	FY2020 RECOVERY PLAN
41-TAXES	(282,456,413)	(284,111,323)	(284,111,323)	(269,712,422)	(281,611,323)	2,500,000	(283,570,266)	(291,822,197)
CURRENT YEAR TAX LEVY	(270,362,368)	(273,861,323)	(273,861,323)	(264,120,176)	(271,961,323)	1,900,000	(272,220,266)	(280,872,197)
INTEREST AND LIENS	(3,709,011)	(3,900,000)	(3,900,000)	(3,302,454)	(4,300,000)	(400,000)	(4,500,000)	(4,100,000)
PRIOR YEAR LEVIES	(6,748,683)	(5,500,000)	(5,500,000)	(2,241,742)	(4,500,000)	1,000,000	(6,250,000)	(5,750,000)
TAX LIEN SALES	(1,576,115)	(750,000)	(750,000)	-	(750,000)	-	(500,000)	(1,000,000)
OTHER	(60,237)	(100,000)	(100,000)	(48,050)	(100,000)	-	(100,000)	(100,000)
42-LICENSES AND PERMITS	(6,065,824)	(5,671,406)	(5,671,406)	(4,718,139)	(5,907,406)	(236,000)	(6,040,406)	(5,671,406)
BUILDING PERMITS	(3,669,844)	(3,442,000)	(3,442,000)	(2,497,638)	(3,242,000)	200,000	(3,442,000)	(3,442,000)
ELECTRICAL PERMITS	(795,555)	(627,000)	(627,000)	(699,864)	(827,000)	(200,000)	(775,000)	(627,000)
FOOD & MILK DEALER LICENSES	(440,293)	(312,000)	(312,000)	(94,088)	(312,000)	-	(312,000)	(639,000)
MECHANICAL PERMITS	(385,025)	(639,000)	(639,000)	(660,896)	(700,000)	(61,000)	(800,000)	(265,000)
PLUMBING PERMITS	(328,075)	(265,000)	(265,000)	(308,896)	(340,000)	(75,000)	(325,000)	(312,000)
OTHER	(447,032)	(386,406)	(386,406)	(456,757)	(486,406)	(100,000)	(386,406)	(386,406)
43-FINES FORFEITS AND PENALTIES	(149,601)	(190,000)	(190,000)	(178,837)	(190,000)	-	(190,000)	(190,000)
FALSE ALARM CITATIONS-POL&FIRE	(138,718)	(185,000)	(185,000)	(172,322)	(185,000)	-	(185,000)	(185,000)
LAPSED LICENSE/LATE FEE	(9,200)	(5,000)	(5,000)	(4,200)	(5,000)	-	(5,000)	(5,000)
OTHER	(1,683)	-	-	(2,315)	-	-	-	-
44-INTEREST AND RENTAL INCOME	(2,382,396)	(1,313,149)	(1,313,149)	(3,244,759)	(4,563,149)	(3,250,000)	(4,003,465)	(1,313,149)
BILLINGS FORGE	(19,784)	(20,000)	(20,000)	(15,353)	(20,000)	-	(20,428)	(20,000)
CT CENTER FOR PERFORM ART	(82,193)	(50,000)	(50,000)	(37,500)	(47,228)	2,772	(50,000)	(50,000)
DELTA PRO - LANDFILL GAS	(79,146)	(90,294)	(90,294)	(10,202)	(10,202)	80,092	(90,294)	(90,294)
INTEREST	(1,403,467)	(252,000)	(252,000)	(2,284,368)	(3,502,000)	(3,250,000)	(2,905,249)	(252,000)
MIRA SOLAR REVENUE	(23,787)	(50,000)	(50,000)	-	-	50,000	(50,000)	(50,000)
RENT OF PROP-ALL OTHER	(112,839)	(79,600)	(79,600)	(77,387)	(79,600)	-	(112,839)	(79,600)
RENTAL OF PARK PROPERTY	(70,869)	(54,000)	(54,000)	(49,021)	(54,000)	-	(54,000)	(54,000)
RENTAL OF PARKING LOTS	(7,800)	(600)	(600)	(300)	(600)	-	(600)	(600)
RENTAL OF PROP-FLOOD COMM	(147,320)	(148,560)	(148,560)	(83,880)	(148,560)	-	(148,560)	(148,560)
RENTAL-525 MAIN STREET	(27,009)	(17,694)	(17,694)	(16,867)	(17,694)	-	(21,094)	(17,694)
RENTS FROM TENANTS	(151,060)	(161,257)	(161,257)	(147,923)	(161,257)	-	(161,257)	(161,257)
SHEPHERD PARK	-	(118,000)	(118,000)	(241,289)	(241,289)	(123,289)	(118,000)	(118,000)
THE RICHARDSON BUILDING	(220,979)	(235,000)	(235,000)	(243,949)	(244,000)	(9,000)	(235,000)	(235,000)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)	-	(36,144)	(36,144)
OTHER	-	-	-	(575)	(575)	(575)	-	-
45-INTERGOVERNMENTAL	(292,903,825)	(258,950,890)	(259,548,586)	(158,796,316)	(259,772,509)	(223,923)	(259,580,413)	(256,650,891)
MUNICIPAL AID	(254,258,371)	(253,763,984)	(254,361,680)	(156,045,107)	(254,361,680)	-	(254,285,642)	(251,410,145)
CAR TAX SUPPL MRSF REV SHARING	(12,177,213)	(11,078,328)	(11,078,328)	(11,078,328)	(11,078,328)	-	(11,597,120)	(8,724,489)
EDUCATION COST SHARING	(186,667,434)	(187,969,804)	(188,567,500)	(94,286,294)	(188,567,500)	-	(187,974,890)	(187,969,804)
HIGHWAY GRANT	(1,194,825)	(1,194,825)	(1,194,825)	(596,303)	(1,194,825)	-	(1,192,605)	(1,194,825)
MASHANTUCKET PEQUOT FUND	(6,263,314)	(6,136,523)	(6,136,523)	(4,091,015)	(6,136,523)	-	(6,136,523)	(6,136,523)
MRSA BONDED DISTRIBUTION GRANT	(1,443,052)	(1,419,161)	(1,419,161)	(27,824)	(1,419,161)	-	(1,419,161)	(1,419,161)
MRSF SELECT PILOT	(11,883,205)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	-	(12,422,113)	(12,422,113)
MUNICIPAL STABILIZATION GRANT	(4,456,568)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	-	(3,370,519)	(3,370,519)
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	-	(20,009,758)	(20,009,758)
STATE OWNED PROPERTY	(10,163,003)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	-	(10,162,953)	(10,162,953)
OTHER MUNICIPAL AID	(31,888,917)	-	-	-	-	-	-	-
MUNICIPAL RESTRUCTURING FUNDS	(20,000,000)	-	-	-	-	-	-	-
STATE CONTRACT ASSISTANCE	(11,888,917)	-	-	-	-	-	-	-
OTHER STATE REVENUES	(2,515,219)	(879,617)	(879,617)	(88,749)	(830,774)	48,843	(830,774)	(879,617)
BOND INT SUB ON SCH PROJ	(46,620)	(46,613)	(46,613)	-	(46,613)	-	(46,613)	(46,613)
EDUCATION OTHER	(1,307,456)	-	-	-	-	-	-	-
JUDICIAL BRANCH REV DISTRIB.	(44,931)	(76,000)	(76,000)	(66,935)	(76,000)	-	(76,000)	(76,000)
MANUFACTURERS' FACILITIES	-	(48,843)	(48,843)	-	-	48,843	-	(48,843)
SCH BUILD GRT-SERIAL	(1,077,079)	(661,445)	(661,445)	-	(661,445)	-	(661,445)	(661,445)
VETERANS EXEMPTIONS	(39,133)	(46,716)	(46,716)	(21,814)	(46,716)	-	(46,716)	(46,716)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,238,518)	(4,302,289)	(4,302,289)	(2,657,820)	(4,575,055)	(272,766)	(4,458,997)	(4,356,129)
DISABIL EXEMPT-SOC SEC	(6,813)	(7,755)	(7,755)	(6,263)	(7,755)	-	(7,755)	(7,755)
GR REC TAX-PARI MUTUEL	(215,473)	(250,000)	(250,000)	(217,803)	(250,000)	-	(250,000)	(250,000)
HEALTH&WELFARE-PRIV SCH	(48,772)	(61,366)	(61,366)	(54,629)	(61,366)	-	(61,366)	(61,366)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	-	(1,500,000)	-	(1,500,000)	(1,500,000)
PHONE ACCESS LN TAX SH	(447,477)	(550,000)	(550,000)	(338,106)	(550,000)	-	(550,000)	(550,000)
PILOT CHURCH HOMES INC	(131,112)	(131,112)	(131,112)	(131,112)	(131,112)	-	(131,112)	(131,112)
PILOT FOR CT CTR FOR PERF	(361,859)	(357,056)	(357,056)	(477,059)	(477,059)	(120,003)	(361,000)	(357,056)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	-	(500,000)	(500,000)
PILOT HARTFORD HILTON	(522,483)	(525,000)	(525,000)	(360,165)	(525,000)	-	(525,000)	(525,000)
PILOT HARTFORD MARRIOTT	(484,529)	(400,000)	(400,000)	(552,763)	(552,763)	(152,763)	(552,764)	(453,840)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	-	(20,000)	(20,000)
OTHER	(2,800)	(5,000)	(5,000)	(4,600)	(5,000)	-	(5,000)	(5,000)
STATE REIMBURSEMENTS	(2,800)	(5,000)	(5,000)	(4,600)	(5,000)	-	(5,000)	(5,000)
46-CHARGES FOR SERVICES	(3,647,518)	(2,929,483)	(2,929,483)	(2,906,173)	(3,229,483)	(300,000)	(2,967,964)	(2,929,483)
CONVEYANCE TAX	(1,301,512)	(1,155,519)	(1,155,519)	(1,223,202)	(1,455,519)	(300,000)	(1,200,000)	(1,155,519)
FILING RECORD-CERTIF FEES	(327,904)	(300,000)	(300,000)	(212,700)	(300,000)	-	(300,000)	(300,000)
TRANSCRIPT OF RECORDS	(811,703)	(839,250)	(839,250)	(624,421)	(839,250)	-	(839,250)	(839,250)
OTHER	(1,206,399)	(634,714)	(634,714)	(845,849)	(634,714)	-	(628,714)	(634,714)
47-REIMBURSEMENTS	(134,317)	(152,840)	(152,840)	(96,423)	(132,841)	20,000	(135,440)	(152,840)
ADVERTISING LOST DOGS	(155)	(220)	(220)	(750)	(220)	-	(220)	(220)
ATM REIMBURSEMENT	(527)	(1,475)	(1,475)	(399)	(1,475)	-	(1,475)	(1,475)
DOG ACCT-SALARY OF WARDEN	(1,992)	(2,600)	(2,600)	-	(2,600)	-	(2,600)	(2,600)
OTHER REIMBURSEMENTS	(7,274)	(17,900)	(17,900)	(4,101)	(17,900)	-	(20,500)	(17,900)
PRIOR YEAR EXPEND REFUNDS	(10,796)	(17,000)	(17,000)	-	(5,917)	11,083	(17,000)	(17,000)
REIMB FOR MEDICAID SERVICES	(20,933)	(22,000)	(22,000)	(9,945)	(22,000)	-	(22,000)	(22,000)
SECTION 8 MONITORING	(78,778)	(85,545)	(85,545)	(64,045)	(65,545)	20,000	(65,545)	(85,545)
WORK COMP NORM TAX APPLIC	-	-	-	-	-	-	-	-
OTHER	(13,863)	(6,100)	(6,100)	(17,184)	(17,184)	(11,084)	(6,100)	(6,100)
48-OTHER REVENUES	(1,313,009)	(238,650)	(238,650)	(404,531)	(468,650)	(230,000)	(238,650)	(238,650)
MISCELLANEOUS REVENUE	(139,033)	(169,150)	(169,150)	(140,587)	(169,150)	-	(169,150)	(169,150)
OVER & SHORT ACCOUNT	(375)	(1,500)	(1,500)	(1,004)	(1,500)	-	(1,500)	(1,500)
SALE CITY SURPLUS EQUIP	(22)	(60,000)	(60,000)	(554)	(3,002)	56,998	(60,000)	(60,000)
SALE OF DOGS	(3,609)	(5,000)	(5,000)	(4,592)	(5,000)	-	(5,000)	(5,000)
SETTLEMENTS - OTHER	(870,008)	(3,000)	(3,000)	(213,998)	(213,998)	(210,998)	(3,000)	(3,000)
OTHER	(299,962)	-	-	(43,795)	(76,000)	(76,000)	-	-
53-OTHER FINANCING SOURCES	(5,543,864)	(16,483,365)	(16,483,365)	(4,176,428)	(9,513,125)	6,970,240	(16,554,137)	(16,483,365)
CORPORATE CONTRIBUTION	-	(10,000,000)	(10,000,000)	-	(3,333,333)	6,666,667	(10,000,000)	(10,000,000)
DOWNTOWN NORTH (DONO)	(933,953)	(1,193,500)	(1,193,500)	(425,071)	(993,500)	200,000	(993,500)	(1,193,500)
REVENUE FROM HTFD PKG AUTHY	(2,366,924)	(2,424,865)	(2,424,865)	(1,262,788)	(2,424,865)	-	(2,695,637)	(2,424,865)
SPECIAL POLICE SERVICES	(2,153,090)	(2,750,000)	(2,750,000)	(2,393,144)	(2,646,427)	103,573	(2,750,000)	(2,750,000)
OTHER	(89,896)	(115,000)	(115,000)	(95,425)	(115,000)	-	(115,000)	(115,000)
Grand Total	(594,596,768)	(570,041,106)	(570,638,802)	(444,234,027)	(565,388,485)	5,250,317	(573,280,741)	(575,451,981)

GENERAL PROPERTY TAXES - FY2019 PROJECTION

Tax Revenue Description	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2019 ACTUAL (MAR)	FY2019 PROJECTION (MAR)	VARIANCE	% CHG REV	FY2020 RECOMMENDED BUDGET	% CHG PROJ vs REC	FY2020 RECOVERY PLAN
CURRENT YEAR TAX LEVY ⁽¹⁾	(270,362,368)	(273,861,323)	(273,861,323)	(264,120,176)	(271,961,323)	1,900,000	3%	(272,220,266)	0.10%	(280,872,197)
INTEREST AND LIENS ⁽²⁾	(3,709,011)	(3,900,000)	(3,900,000)	(3,302,454)	(4,300,000)	(400,000)	30%	(4,500,000)	5%	(4,100,000)
OTHER ⁽³⁾	(60,237)	(100,000)	(100,000)	(48,050)	(100,000)	-	52%	(100,000)	0%	(100,000)
PRIOR YEAR LEVIES ⁽⁴⁾	(6,748,683)	(5,500,000)	(5,500,000)	(2,241,742)	(4,500,000)	1,000,000	50%	(6,250,000)	28%	(5,750,000)
TAX LIEN SALES ⁽⁵⁾	(1,576,115)	(750,000)	(750,000)	-	(750,000)	-	100%	(500,000)	-33%	(1,000,000)
41-TAXES	(282,456,413)	(284,111,323)	(284,111,323)	(269,712,422)	(281,611,323)	2,500,000	4%	(283,570,266)	1%	(291,822,197)

FOOTNOTES

¹ Current year tax levy collections trending lower comparing to the adopted budget due to tax abatement of \$5.1M (assumptions of \$3.3M)

² Interest collections are trending higher and projected to exceed the FY2019 adopted budget amount;

³ Collection of taxes written off - every 15 years we write off, if property sells and tax liens get settled.

⁴ Prior year levy collections is trending lower due to tax appeals. Adjustments for the 60 day collections (Aug); Historically FY18-\$1.02M; FY17-\$975K; FY16-\$1.83M;

⁵ The closing scheduled last week of May and revenues will be posted in the last quarter of the fiscal year.

GENERAL PROPERTY TAX	ADOPTED	ACTUALS	ADOPTED	RECOMMENDED	RECOVERY PLAN	VARIANCE
	FY2018	FY2018	FY2019	FY2020	FY2020	FY2020 REC vs RECOVERY PLAN
Gross Tax Levy	302,606,309	302,606,309	302,969,849	299,410,906	308,151,373	(8,740,467)
Deletions						
Adjustments						
Tax Abatements	3,310,547	5,269,679	3,310,547	4,839,311	3,310,547	1,528,764
Deletions - Assessor's Grand List Appeals (BA)	3,000,000	2,280,414	500,000	400,000	400,000	-
Assessment Court Appeals	3,500,000	2,917,103	4,750,000	3,000,000	3,000,000	-
Elderly Tax Adjustments	400,000	302,943	400,000	400,000	400,000	-
Lien Sale	1,500,000	5,230	-	-	-	-
Total Adjustments	11,710,547	10,775,369	8,960,547	8,639,311	7,110,547	1,528,764
Motor Vehicle Mill Rate Cap Adjustment	13,399,121	12,422,789	9,686,456	10,149,551	9,686,456	463,095
Total Deletions	25,109,668	23,198,158	18,647,003	18,788,862	16,797,003	
Additions						
Pro Rated Additions	150,000	301,655	150,000	150,000	150,000	-
Supplemental Motor Vehicle	2,292,937	2,597,000	2,292,937	2,643,121	2,295,000	348,121
Total Additions	2,442,937	2,898,655	2,442,937	2,793,121	2,445,000	348,121
<i>Net Tax Adjustment</i>	<i>(22,666,731)</i>	<i>(20,299,503)</i>	<i>(16,204,066)</i>	<i>(15,995,741)</i>	<i>(14,352,003)</i>	<i>(1,643,738)</i>
Adjusted Tax Levy	279,939,578	282,306,806	286,765,783	283,415,165	293,799,370	(10,384,205)
Tax Collection Rate	95.27%	95.77%	95.50%	96.05%	95.60%	0
Current Year Taxes	266,698,436	270,362,447	273,861,323	272,220,266	280,872,198	(8,651,932)
Prior Year Levies	7,416,725	6,748,683	5,500,000	6,250,000	5,750,000	500,000
Tax Lien Sales	1,500,000	1,576,115	750,000	500,000	1,000,000	(500,000)
Tax Deed Sales						
Interest	4,450,000	3,709,011	3,900,000	4,500,000	4,100,000	400,000
Other Taxes	100,000	60,237	100,000	100,000	100,000	-
Total Tax Revenue	280,165,161	282,456,493	284,111,323	283,570,266	291,822,198	(8,251,932)
TOTAL BUDGET	280,165,161	282,456,493	284,111,323	283,570,266	291,822,198	(8,251,932)
Net Grand List	4,073,144,172	4,073,144,172	4,078,204,992	4,030,298,908	4,147,952,248	(117,653,340)
<i>Mill Rate</i>	<i>74.29</i>	<i>74.29</i>	<i>74.29</i>	<i>74.29</i>	<i>74.29</i>	
Value of 1 Mill (including collection rate %)	3,880,484	3,900,850	3,894,686	3,871,102	3,965,442	

Municipal Aid						
State Account Description	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2020 RECOMMENDED BUDGET	FY2020 RECOVERY PLAN	VARIANCE FY2020 REC vs RECOVERY PLAN
PILOT: State-Owned Real Property	10,163,003	10,162,953	10,162,953	10,162,953	10,162,953	-
PILOT: Colleges & Hospitals	20,009,758	20,009,758	20,009,758	20,009,758	20,009,758	-
Mashantucket Pequot And Mohegan Fund Grant	6,263,314	6,136,523	6,136,523	6,136,523	6,136,523	-
Town Aid Road Grant	1,194,825	1,194,825	1,194,825	1,192,605	1,194,825	(2,220)
Grants for Municipal Projects	1,443,052	1,419,161	1,419,161	1,419,161	1,419,161	-
Municipal Revenue Sharing	11,883,205	12,422,113	12,422,113	12,422,113	12,422,113	-
Municipal Transition Grant	12,177,213	11,078,328	11,078,328	11,597,120	8,724,489	2,872,631
Education Cost Sharing	186,667,434	187,969,804	188,567,500	187,974,890	187,969,804	5,086
Municipal Stabilization Grant	4,456,568	3,370,519	3,370,519	3,370,519	3,370,519	-
Total General Fund	254,258,371	253,763,984	254,361,680	254,285,642	251,410,145	2,875,497

FY2020 Recommended Budget Amounts by Major Category

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2019 ACTUAL (MAR)	FY2019 PROJECTION (MAR)	VARIANCE	FY2020 RECOMMENDED BUDGET	FY2020 RECOVERY PLAN
PAYROLL	102,266,638	108,197,525	108,359,391	71,164,924	99,060,210	9,299,181	110,378,787	109,750,875
FT	78,881,011	92,203,755	92,207,581	57,938,704	81,966,210	10,241,371	94,367,329	93,594,427
HOL	2,519,149	2,445,733	2,445,733	1,807,473	2,209,872	235,861	2,530,489	2,482,419
OT	19,235,767	12,132,529	12,132,529	9,656,585	12,988,798	(856,269)	12,116,029	12,244,366
PT	1,630,712	1,415,508	1,573,548	1,762,162	1,895,329	(321,781)	1,364,940	1,429,663
BENEFITS	90,369,281	93,793,869	93,793,869	63,613,141	89,426,054	4,367,815	94,148,565	99,444,686
1HEALTH	34,536,346	35,882,979	35,882,979	22,778,884	32,907,613	2,975,366	35,195,175	38,386,788
2MITIG	-	(500,000)	(500,000)	-	-	(500,000)	(500,000)	(500,000)
3PEN	45,565,981	45,755,045	45,755,045	32,686,506	45,209,045	546,000	48,109,987	48,669,278
3PEN	80,670	20,000	20,000	37,400	57,000	(37,000)	20,000	20,600
3PEN-CMERS	1,580,728	1,694,110	1,694,110	913,283	1,694,110	-	1,766,560	1,743,251
3PEN-MERF	39,089,489	38,509,508	38,509,508	28,882,131	38,509,508	-	40,866,000	41,374,000
3PEN-OTHER	495,241	556,427	556,427	396,525	473,427	83,000	482,427	556,427
3PEN-PAYOUT	4,319,854	4,975,000	4,975,000	2,457,167	4,475,000	500,000	4,975,000	4,975,000
4INSUR	4,589,297	4,890,000	4,890,000	4,106,675	4,890,000	-	4,890,000	4,987,800
CONCESSIONS	464,076	(1,000,000)	(1,000,000)	-	-	(1,000,000)	-	(1,000,000)
FRINGE REIMBURSEMENTS	(4,094,152)	(2,750,000)	(2,750,000)	(3,307,719)	(4,200,000)	1,450,000	(3,800,000)	(2,832,500)
LIFE INSURANCE	252,536	315,652	315,652	195,951	315,652	-	315,652	325,122
OTHER BENEFITS	4,254,156	4,900,193	4,900,193	3,102,844	4,536,212	363,981	4,698,957	5,047,199
SOC SEC	4,015,347	4,430,193	4,430,193	2,957,300	4,141,212	288,981	4,328,957	4,563,099
TUITION REIMBURSEMENT	20,103	20,000	20,000	6,300	20,000	-	20,000	20,600
UNEMPLOY COMP	218,707	450,000	450,000	139,244	375,000	75,000	350,000	463,500
WAGE	-	900,000	900,000	-	-	900,000	(111,206)	900,000
WORKERS COMP	4,801,040	5,400,000	5,400,000	4,050,000	5,767,532	(367,532)	5,350,000	5,461,000
DEBT	58,011,334	17,423,430	17,423,430	4,820,271	26,423,430	(9,000,000)	16,260,036	15,227,389
DEBT	58,011,334	17,423,430	17,423,430	4,820,271	26,423,430	(9,000,000)	16,260,036	15,227,389
CLEAN WATER	-	-	115,584	86,687	115,584	-	115,584	-
DONO	6,000	4,642,994	4,648,994	4,631,032	4,648,994	-	4,649,344	4,643,344
GILOT	114,349	180,436	180,436	102,552	102,552	77,884	95,108	184,045
GO BONDS - CURRENT	43,812,377	-	-	-	-	-	-	-
PAY GO CAPEX	14,078,608	12,600,000	12,478,416	-	21,556,301	(9,077,885)	11,400,000	10,400,000
LIBRARY	8,100,000	8,150,000	8,150,000	1,116,944	1,483,333	6,666,667	8,171,317	8,358,341
MHIS	2,996,431	3,174,113	3,174,113	2,380,585	3,174,113	-	3,193,214	3,218,377
UTILITY	22,079,682	23,964,607	24,023,285	16,469,942	24,331,285	(308,000)	25,875,608	25,035,725
OTHER	26,467,959	31,329,374	31,108,830	20,038,207	32,908,830	(1,800,000)	31,239,940	30,408,400
EDUC	283,943,410	284,008,188	284,605,884	166,311,267	284,605,884	-	284,013,274	284,008,188
Grand Total	594,234,736	570,041,106	570,638,802	345,915,282	561,413,139	9,225,663	573,280,741	575,451,981

FY2020 Recommended Budget Amounts by Department

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2019 ACTUAL (MAR)	FY2019 PROJECTION (MAR)	VARIANCE	FY2020 RECOMMENDED BUDGET	FY2020 RECOVERY PLAN
00111 MAYOR'S OFFICE	690,350	797,134	797,134	519,167	746,040	51,094	802,661	800,535
00112 COURT OF COMMON COUNCIL	481,167	506,800	506,800	361,028	523,023	(16,223)	510,147	509,603
00113 TREASURER	397,500	558,509	558,509	328,787	550,139	8,370	470,860	574,438
00114 REGISTRARS OF VOTERS	457,848	377,365	627,694	464,969	626,455	1,239	460,367	379,122
00116 CORPORATION COUNSEL	1,439,951	1,544,801	1,544,801	973,162	1,394,908	149,893	1,551,808	1,574,034
00117 TOWN & CITY CLERK	708,047	794,739	794,739	498,230	729,878	64,861	800,095	805,678
00118 INTERNAL AUDIT	464,197	507,132	507,132	357,727	504,326	2,806	513,779	513,125
00119 CHIEF OPERATING OFFICER	774,567	811,006	811,006	459,476	681,038	129,968	818,222	814,666
00122 METRO HARTFORD INNOVATION SERV	2,996,431	3,174,113	3,174,113	2,380,585	3,174,113	-	3,193,214	3,218,377
00123 FINANCE	3,283,736	3,866,529	3,866,529	2,373,029	3,584,734	281,795	3,736,675	3,945,910
00125 HUMAN RESOURCES	1,008,374	1,246,526	1,246,526	880,919	1,213,418	33,108	1,257,176	1,267,444
00128 OFFICE OF MANAGEMENT & BUDGET	666,029	1,013,945	1,013,945	600,867	930,350	83,595	1,187,960	1,025,697
00132 CHILDREN FAMILY RECREATION	3,079,173	3,392,778	3,392,778	2,831,753	3,427,738	(34,960)	3,397,296	3,417,838
00211 FIRE	38,443,976	33,267,580	33,267,580	23,134,174	32,627,524	640,056	34,335,229	33,768,165
00212 POLICE	39,178,526	46,473,493	46,473,493	29,389,970	40,340,149	6,133,344	46,867,694	47,065,017
00213 EMERGENCY SERVICES & TELECOMMU	3,614,141	3,824,904	3,824,904	2,745,750	3,817,215	7,689	3,799,883	3,868,886
00311 PUBLIC WORKS	12,501,725	13,922,330	13,922,330	9,407,014	13,238,620	683,710	15,375,312	14,088,437
00420 DEVELOPMENT SERVICES	3,379,633	4,157,700	4,157,700	2,298,622	3,486,073	671,627	4,020,079	4,245,134
00520 HEALTH AND HUMAN SERVICES	4,103,079	5,028,529	5,028,529	1,741,692	4,621,320	407,209	5,120,219	5,082,944
00711 EDUCATION	283,943,410	284,008,188	284,605,884	166,311,267	284,605,884	-	284,013,274	284,008,188
00721 HARTFORD PUBLIC LIBRARY	8,100,000	8,150,000	8,150,000	1,116,944	1,483,333	6,666,667	8,171,317	8,358,341
00820 BENEFITS & INSURANCES	90,369,281	93,793,869	93,793,869	63,613,141	89,426,054	4,367,815	94,148,565	99,444,686
00821 DEBT SERVICE	58,011,334	17,423,430	17,423,430	4,820,271	26,423,430	(9,000,000)	16,260,036	15,227,389
00822 NON OP DEPT EXPENDITURES	36,142,260	41,399,706	41,149,377	28,306,739	43,257,377	(2,108,000)	42,468,873	41,448,325
Grand Total	594,234,736	570,041,106	570,638,802	345,915,282	561,413,139	9,225,663	573,280,741	575,451,981

FY2020 Recommended Budget Amounts by Non Operating

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2019 ACTUAL (MAR)	FY2019 PROJECTION (MAR)	VARIANCE	FY2020 RECOMMENDED BUDGET	FY2020 RECOVERY PLAN
00822 NON OP DEPT EXPENDITURES	36,142,260	41,399,706	41,149,377	28,306,739	43,257,377	(2,108,000)	42,468,873	41,448,325
822002 PAYMENT FOR COMMUNITY IMPACT	34,371	59,371	59,371	25,778	59,371	-	59,371	59,371
589232 PUBLIC TV AND MEDIA	34,371	34,371	34,371	25,778	34,371	-	34,371	34,371
589271 CIVIC ENGAGEMENT	-	25,000	25,000	-	25,000	-	25,000	25,000
822003 VEHICLES AND EQUIPMENT & TECH	3,467,680	4,974,458	5,034,458	3,896,752	5,034,458	-	3,786,924	4,974,458
573044 CAMERA MAINTENANCE	-	-	60,000	45,052	60,000	-	95,000	-
577320 EXISTING LEASES	3,467,680	3,014,458	1,776,446	1,776,445	1,776,446	-	1,613,705	1,613,705
577321 NEW LEASES AND PURCHASES	-	1,960,000	1,303,117	180,361	1,303,117	-	2,078,219	3,360,753
599300 OPERATING TRANSFER OUT	-	-	1,894,895	1,894,894	1,894,895	-	-	-
822004 PAYMENT TO GOVT AGENCY	58,000	58,000	58,000	46,895	58,000	-	58,000	58,000
589229 PROBATE COURT	58,000	58,000	58,000	46,895	58,000	-	58,000	58,000
822005 LEASE PAYMENTS	958,303	1,906,284	1,886,484	1,218,689	1,886,484	-	1,996,936	1,969,945
544003 RENTAL 250 & 260 CONSTITUTION	579,786	1,416,284	1,416,284	941,795	1,416,284	-	1,472,936	1,472,935
544004 RENTAL OF OFFICES	184,240	250,000	230,200	121,640	201,200	29,000	255,000	255,000
544024 COPIER MACHINE	172,229	186,000	186,000	110,253	215,000	(29,000)	215,000	186,930
590054 PARKING GARAGE EXPENSES	22,049	54,000	54,000	45,000	54,000	-	54,000	55,080
822006 PAY OUTSIDE AGENCIES & OTHERS	2,416,664	6,198,563	2,978,234	1,552,264	5,978,234	(3,000,000)	5,983,798	5,064,403
510501 SEASONAL EMPLOYEE/ 90 DAY TEMP	29,468	-	-	-	-	-	-	-
534023 SOFTWARE SUPPORT SVS	2,581	-	-	-	-	-	-	-
534028 STAFF TRAINING SERVICES	13,943	95,000	95,000	14,306	95,000	-	95,000	95,000
534070 CONTRACT CONSULTANT SERV	14,765	-	-	-	-	-	-	-
534098 OTHER TECH & PROF SERVICE	35,214	45,000	45,000	13,827	45,000	-	40,000	45,000
543000 REPAIRS AND MAINTENANCE	410,838	442,500	442,500	324,454	442,500	-	442,500	444,713
544202 ELECTIONS EXPENSES	71,296	208,044	-	-	-	-	458,146	209,084
554000 ADVERTISING	18,806	30,000	20,000	1,043	20,000	-	30,000	30,150
555098 DOCUMENT CONVERSION	-	100,000	100,000	10,023	100,000	-	30,000	100,500
588999 CONTINGENCY FUND	329,799	4,435,019	1,143,118	297,945	4,143,118	(3,000,000)	4,072,152	3,285,456
589254 SINGLE AUDIT FIN SVCS	112,744	185,000	185,000	81,145	185,000	-	185,000	188,700
589256 TENS	377,209	390,000	390,000	251,906	390,000	-	391,000	397,800
589370 MARB EXPENSES	750,000	-	-	-	-	-	-	-
599060 GOLF ENTERPRISE	250,000	268,000	268,000	268,000	268,000	-	240,000	268,000
599300 OPERATING TRANSFER OUT	-	-	289,616	289,616	289,616	-	-	-
822007 CLIENT SERVER TECHNOLOGY	35,407	170,000	170,000	43,845	170,000	-	220,000	170,000
534098 OTHER TECH & PROF SERVICE	35,407	170,000	170,000	43,845	170,000	-	220,000	170,000
822008 FUEL UTILITY & TIP FEE PMT	22,079,682	23,964,607	24,023,285	16,469,942	24,331,285	(308,000)	25,875,608	25,035,725
534070 CONTRACT CONSULTANT SERV	63,603	138,000	118,000	37,807	118,000	-	188,000	138,690
534098 OTHER TECH & PROF SERVICE	77,951	322,500	272,500	60,223	272,500	-	249,000	322,500
562000 ELECTRICITY	3,716,622	3,912,000	3,812,000	2,335,566	3,812,000	-	3,812,000	3,978,504
562024 PIPED HEAT & A/C	768,523	740,000	740,000	578,515	916,000	(176,000)	921,000	781,884
562028 FUEL OIL HEATING	1,920	5,000	5,000	1,362	3,000	2,000	5,000	5,810
562600 PIPED GAS	605,561	682,000	682,000	509,272	782,000	(100,000)	750,000	720,601
562625 GASOLINE	812,751	991,000	991,000	630,505	905,000	86,000	838,000	1,128,254
562627 DIESEL FUEL	334,939	400,000	400,000	333,389	450,000	(50,000)	431,000	454,280
562923 WATER	1,309,130	1,564,107	1,564,107	922,952	1,649,107	(85,000)	1,764,000	1,642,312
566230 ENERGY EFFICIENCY	-	-	228,678	-	228,678	-	258,908	-
566263 FUEL CELL LEASE	441,566	369,000	369,000	276,750	369,000	-	297,000	369,000
589226 METROPOLITAN DISTRICT	11,357,350	11,844,000	11,844,000	8,956,400	11,844,000	-	12,782,800	12,436,200
589231 HARTFORD HOUSING AUTHORITY	33,234	75,000	75,000	11,596	55,000	20,000	60,000	77,250
590050 OTHER DISPOSAL FEES	641,267	872,000	872,000	467,259	735,000	137,000	1,063,900	889,440
590053 TIPPING FEES (CRRA)	1,915,266	2,050,000	2,050,000	1,348,345	2,192,000	(142,000)	2,455,000	2,091,000
822009 LEGAL EXPENSES AND SETTLEMNTS	6,912,861	3,838,000	6,709,122	4,872,151	5,509,122	1,200,000	4,256,000	3,886,000
534010 LEGAL SERVICES	3,216,942	1,600,000	1,600,000	1,439,189	1,600,000	-	2,200,000	1,648,000
589371 SETTLEMENTS	3,273,054	1,000,000	3,900,000	3,120,987	2,700,000	1,200,000	1,000,000	1,000,000
589372 TAX APPEAL	91,154	416,000	387,122	-	387,122	-	416,000	416,000
589373 PY TAX REFUNDS	244,022	682,000	682,000	215,448	682,000	-	500,000	682,000
590040 FEES-CRT RECORD LICEN INS	87,689	140,000	140,000	96,527	140,000	-	140,000	140,000
822013 ADVOCACY	179,291	230,423	230,423	180,423	230,423	-	232,236	230,423
589227 CAP REG COUN OF GOVERN	84,542	85,674	85,674	85,674	85,674	-	87,487	85,674
589245 CCM	84,749	84,749	84,749	84,749	84,749	-	84,749	84,749
589252 LEGISLATIVE SVCS	10,000	60,000	60,000	10,000	60,000	-	60,000	60,000
Grand Total	36,142,260	41,399,706	41,149,377	28,306,739	43,257,377	(2,108,000)	42,468,873	41,448,325

City Budget Process: Hartford’s Common Council will be meeting on May 15, 2019 to consider changes in the Mayor’s Recommended FY2020 Budget. The Mayor would have 48 hours to accept or veto any such changes. The City’s budget process, according to the Charter, will be completed not later than May 31st. The budget, when completed, would be submitted to the MARB for approval.

Potential Budget Issues/Questions for MARB Consideration

1. **State Revenues.** No changes in State Revenue and details of Adopted State Budget are outlined below.

	FY2018 COH AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	MAYOR'S FY2020 RECOMMENDED BUDGET	FY2020 APPROPRIATED GOVERNOR'S BUDGET
EDUCATION COST SHARING *	186,667,434	187,969,804	188,567,500	187,974,890	187,974,890
STATE OWNED PROPERTY	10,163,003	10,162,953	10,162,953	10,162,953	10,162,953
PRIV TAX EXEMPT PROPERTY	20,009,758	20,009,758	20,009,758	20,009,758	20,009,758
MASHANTUCKET PEQUOT FUND	6,263,314	6,136,523	6,136,523	6,136,523	6,136,523
HIGHWAY GRANT	1,194,825	1,194,825	1,194,825	1,192,605	1,192,605
MRSA BONDED DISTRIBUTION GRANT	1,443,052	1,419,161	1,419,161	1,419,161	1,419,161
MRSF SELECT PILOT	11,883,205	12,422,113	12,422,113	12,422,113	12,422,113
CAR TAX SUPPL MRSF REV SHARING	12,177,213	11,078,328	11,078,328	11,597,120	11,597,120
MUNICIPAL STABILIZATION GRANT	4,456,568	3,370,519	3,370,519	3,370,519	3,370,519
	254,258,371	253,763,984	254,361,680	254,285,642	254,285,642

* As an Alliance District, additional ECS goes directly to City’s BOE. The Mayor’s FY2020 Budget does not include this portion of ECS.

2. **Property Taxes.** With no change in the mill rate, the 2018 Grand List fell by 1.17%. Most of the decrease in the Grand List was caused by tax appeals to the Superior Court, as well as an increase in apartment conversions to condominiums, in order to take advantage of the lower assessment ratio for residential real estate. A current tax collection rate is projected at the average for the last three years. The Mayor’s FY2020 Budget is projecting revenues related to property taxes to be \$561K under the FY2019 Adopted Budget and about \$2 million over the projected FY2019 amount. This is based, on FY2019 current tax property collections coming lower due to tax abatements and tax appeals on 2017 Grand List.
3. **Pension Contributions (MERF).** The City’s Recovery Plan, as approved by the MARB, contained approximately \$41.4 million as the Actuarially Determined Contribution (ADC) for the Municipal MERF plan (Police, Fire, Municipal) for FY2020. These Recovery Plan

amounts were based on a 7.375% return on investment assumption as part of the plan to lower returns, over time, to 7.25% from 7.5%. The FY2020 Budget, also based on the ADC, reduced these FY2020 Recovery Plan by a net amount of \$508,000 for Police, Fire and Municipal pensions.

4. **Health Insurance.** The City's FY2019 projection for health insurance is \$32.9 million, with \$22.8 million having been spent through the first 9 months of the year. There are some health related expenses that are booked by the city near the end of the year. The Recovery Plan projected \$38.4 million in FY2020 for health insurance, which included reductions of \$1.75 million for labor savings and \$2.1 million related to moving eligible retirees to Medicare Advantage. The Mayor's FY2020 Budget contains \$35.2 million for health insurance, which is \$3.2 million lower the FY2020 amount in the Recovery Plan and 7% higher than the projected amount for FY2019. The year-to-date health cost trend through March has been favorable to budget.
5. **Salaries and Overtime (esp. Police, Fire, DPW).** The Mayor's FY2020 Budget reflects municipal government overtime at \$12.1 million, which compares to the current year projection of \$13.0 million. The Mayor's FY2020 Budget reflects municipal government full-time salaries at \$94.4 million, which is \$773,000 higher than the FY2020 Recovery Plan. The primary drivers of the increase are the additions of necessary staff in the Department of Public Works and the funding of the Four Commander positions in the Fire Department.
6. **Debt Service, Contract Assistance and Municipal Restructuring Funds; Capital Funding.** The FY2020 Recommended Budget does not include any new borrowing. The capital reserve for Pay-Go Cap Ex of \$11.4 million is funded in FY2020 as part of the approximately \$32.5 million CIP budget.
7. **Utilities.** The Mayor's FY2020 Budget reflects utilities at \$25.9 million, which compares to the current year projection of \$24.3 million. The FY2020 Recovery Plan estimated utilities at \$25.0 million. The primary drivers of the increase are City wide sewer fees, tipping fees for solid waste disposal and recycling, and potable water supply
8. **Board of Education.** In the F2020 Budget and the Recovery Plan, the Board of Education (BOE) funding continues flat at the \$284 million general fund level. The Governor's Proposed Budget for FY2020 includes approximately \$3.2 million in additional education funds for Hartford, compared to the States FY2019 adopted budget. Even if the State allows the City to use half of the \$3.2 million for non-education expenses, the City will dedicate the entire amount to education.

City of Hartford

FY2019

Monthly Financial Report to the Municipal Accountability Review Board



May 2, 2019

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

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City of Hartford - FY2019 General Fund Financial Report & Projection

Revenue Category	MARB 5/2/19								
	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (MAR)	FY2019 ACTUAL (MAR)	FY2019 PROJECTION	VARIANCE	% COLL.	
41 General Property Taxes ¹	(282,456,413)	(284,111,323)	(284,111,323)	(273,023,574)	(269,712,422)	(281,611,323)	2,500,000	95%	
42 Licenses & Permits ²	(6,065,824)	(5,671,406)	(5,671,406)	(4,111,539)	(4,718,139)	(5,907,406)	(236,000)	83%	
43 Fines Forfeits & Penalties ³	(149,601)	(190,000)	(190,000)	(109,803)	(178,837)	(190,000)	-	94%	
44 Revenue from Money & Property ⁴	(2,382,396)	(1,313,149)	(1,313,149)	(1,604,310)	(3,244,759)	(4,563,149)	(3,250,000)	247%	
45 Intergovernmental Revenues ^{5,16}	(292,903,825)	(258,950,890)	(259,548,586)	(160,250,650)	(158,796,315)	(259,772,509)	(223,923)	61%	
46 Charges For Services ⁶	(3,647,518)	(2,929,483)	(2,929,483)	(2,730,552)	(2,906,173)	(3,229,483)	(300,000)	99%	
47 Reimbursements ⁷	(134,317)	(152,840)	(152,840)	(92,460)	(96,423)	(132,840)	20,000	63%	
48 Other Revenues ⁸	(1,313,009)	(238,650)	(238,650)	(1,239,385)	(404,531)	(468,650)	(230,000)	170%	
53 Other Financing Sources ⁹	(5,543,864)	(16,483,365)	(16,483,365)	(4,134,899)	(4,176,428)	(9,513,125)	6,970,240	25%	
Total Revenues¹⁷	(594,596,768)	(570,041,106)	(570,638,802)	(447,297,173)	(444,234,026)	(565,388,485)	5,250,317	78%	

Expenditure Category	MARB 5/2/19								
	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (MAR)	FY2019 ACTUAL (MAR)	FY2019 PROJECTION	VARIANCE	% EXP.	
Payroll ¹⁰	102,266,638	108,197,525	108,359,391	75,610,156	71,164,924	99,060,210	9,299,181	66%	
Benefits ¹¹	90,369,281	93,793,869	93,793,869	70,233,681	63,613,141	89,426,054	4,367,815	68%	
Debt & Other Capital ^{12,16}	58,011,334	17,423,430	17,423,430	29,282,089	4,820,271	26,423,430	(9,000,000)	28%	
Library ¹³	8,100,000	8,150,000	8,150,000	6,075,000	1,116,944	1,483,333	6,666,667	14%	
Metro Hartford Innovation Services	2,996,431	3,174,113	3,174,113	2,247,522	2,380,585	3,174,113	-	75%	
Utilities ¹⁷	22,079,682	23,964,607	24,023,285	15,793,979	16,469,942	24,331,285	(308,000)	69%	
Other Non-Personnel ¹⁵	26,467,959	31,329,374	31,108,830	18,009,024	20,038,207	32,908,830	(1,800,000)	64%	
Education ¹⁴	283,943,410	284,008,188	284,605,884	167,517,837	166,311,267	284,605,884	-	58%	
Total Expenditures¹⁸	594,234,736	570,041,106	570,638,802	384,769,288	345,915,282	561,413,139	9,225,663	61%	
Revenues and Expenditures, Net	(362,032)	-	-	(62,527,885)	(98,318,745)	(3,975,346)			
Council Approved Use of Fund Balance	-	-	-	-	-	-			
Net Surplus/(Deficit)	362,032	-	-	62,527,885	98,318,745	3,975,346			

See footnotes on page 2.

REVENUE FOOTNOTES

¹ The General Property Tax revenue category is comprised of Current Year Levy, Prior Year Levy, Interest & Liens and Subsequent Lien Sales.

- Cumulative through March current year tax levy revenues are 1% lower than FY2018 and the projection is lowered by 1.9M due to tax abatement adjustments.
 - Prior year levy revenues are projected to be potentially unfavorable by \$1M. Prior year levy revenues include adjustments for any appeals settled through the Board of Assessment or the court process. Total adjustments to prior year levy tax collections year to date are consistent with budget projections. However there about 200 parcels that are still being adjudicated through the court process. Based on historical experience, it is estimated that a 20% adjustment on assessment/taxes may occur. This is a critical area that is being monitored for budget impact and may be impacted by timing.
 - Interest and liens collections through March are significantly more favorable than FY2018 by approximately \$634K or 24%. The projection increased by \$400K.
 - Revenues from subsequent tax lien sales are not recorded until the 4th quarter of the fiscal year.
- Overall a shortfall of \$2.5M is projecting for General Property Taxes and will continue to be monitored through the fiscal year.

² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical and plumbing permits, food and milk dealer licenses. The budget was established with conservatism as compared to the historical trend/actuals of \$6.0M in FY2018, \$7.4M in FY2017, \$7.6M in FY2016 and \$6.4M in FY2015. A number of License and Permits fees were updated effective as of 08/06/18. FY2019 revenue is trending favorable by 606K or 15% to FY2018 through March primarily in electrical, mechanical and plumbing permit fees. The projection increased by 136K.

³ The Fines, Forfeits and Penalties revenue line item is primarily comprised of false alarms fines and is trending favorable by 65% comparing to prior year.

⁴ Revenue from Money and Property contains lease/rental and short-term investment income. Revenue is projected to exceed the Adopted Budget due to a more favorable interest rate environment.

⁵ The FY2019 Intergovernmental Revenues YTD primarily reflect the receipts of the \$156M in Municipal Aid revenues. The Intergovernmental Revenues revised budget and projection have increased by \$579K to reflect additional ECS funds from the State of CT for costs associated with increased enrollment due to displaced families from Puerto Rico. The projection has been increased by \$224K due to higher PILOT payments in FY2019.

⁶ Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$3.6M. This revenue line item is trending higher by 6% than prior year actuals. The projection has been increased by \$300K and will continue to be monitored.

⁷ Reimbursements (primarily Section 8) primarily occur at fiscal year end. This revenue line item is trending relatively in line with FY2018 actuals.

⁸ Other Revenues will vary from year to year based on unanticipated items such as settlements and rebates. Due to an unbudgeted one-time settlement and revenues from fire and police trainings in FY2019, this revenue line item actuals exceeded the Adopted Budget and projection has been increased by \$69K. It will continue to be monitored.

⁹ The FY2019 projection for Other Financing Sources has been adjusted to reflect the following: 1) Special Police Private Duty revenue projection has been increased by \$696K due to actuals coming higher comparing to the prior year actuals; 2) Stadium naming rights and lease payment revenue was received in the first quarter of the fiscal year, however there is a delay in DoNo PILOT revenues (\$200K) during the planning and development of the parcels surrounding the stadium and 3) Corporate contribution of \$10.0M, of which \$3.333M will be provided directly to the City of Hartford General Fund and \$6.667M has been provided directly to the Hartford Public Library. A corresponding appropriation reduction has been noted to reflect this arrangement.

EXPENDITURE FOOTNOTES

¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$9.3M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 37 weeks of actual payroll expenses with 15.2 weeks remaining. Vacancies are assumed to be refilled with 11.2 weeks remaining in the fiscal year. A Police class of 17 Officers started in March. Vacancy and attrition savings of \$10.2M and holiday pay projection adjustment of \$236K are offset by a projected shortfall of \$856K in OT and \$322K in Part-time salary expenses. Payroll will continue to be monitored throughout the fiscal year.

¹¹ The primary drivers of favorability in Benefits is a favorable health care expense, vacation and sick cashouts, social security, and fringe reimbursements for Police and Fire grants. Additional favorability of \$ 2.3M (total of \$2.9M in health) has been recognized in March due to favorable claim trends, union contract savings and health care plan change.

¹² The FY2019 Adopted Budget for Debt & Other Capital expenditure line is comprised of \$12.6M towards the City's CapEx plan, \$4.6M for Downtown North principal and interest, and \$180,436 for a Grant in Lieu of Taxes payment, for a total of \$17.42M. This expenditure line item is projected to be \$26.42M due to additional capital needs.

¹³ Due to \$6.667M of the Corporate contribution being provided directly to the Hartford Public Library, the annual Library appropriation has been adjusted accordingly.

¹⁴ Education YTD actuals reflect 9 months of the City's tax supported payment of \$96.0M. The \$188.0M ECS is recorded as the State allocation is received. As of February, the City received and transferred to the BOE the second fiscal year State allocation of \$47.1M. The Education Revised Budget and projection have increased by \$598K due to the State Department of Education providing additional funding for the educational support of displaced students from Puerto Rico.

¹⁵ Other Non-Personnel includes additional settlement expenses of \$3.0M associated with stadium litigation, offset by a favorable \$1.2M expense credit for a relocation case where actual costs for displaced families were lower than estimated.

¹⁶ Under the executed Contract Assistance agreement, \$48.27M of General Obligation debt service payments will be made on the City's behalf by the State of Connecticut. Consistent with GAAP rules, the contract assistance payments will be recorded as donated capital revenue. The debt service expenditures will also be recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense will be offset by contract assistance revenue, together of which will net to zero. The financial report at fiscal year end will be adjusted to reflect these entries that have occurred in the ledger. The total YTD revenue and expense is approximately \$36.62M.

¹⁷ Utilities are unfavorable by \$308K due to the trend in piped heat/chilled water consumption, piped gas and water, and fee increase by \$9.35/per ton in tipping fees as of April 1st, 2019.

¹⁸ 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 revenue is unfavorable.

Revenue Summary - Major Category

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (MAR)	FY2019 ACTUAL (MAR)
41-TAXES	(282,456,413)	(284,111,323)	(284,111,323)	(273,023,574)	(269,712,422)
CURRENT YEAR TAX LEVY	(270,362,368)	(273,861,323)	(273,861,323)	(265,513,172)	(264,120,176)
INTEREST AND LIENS	(3,709,011)	(3,900,000)	(3,900,000)	(2,668,095)	(3,302,454)
PRIOR YEAR LEVIES	(6,748,683)	(5,500,000)	(5,500,000)	(4,790,570)	(2,241,742)
TAX LIEN SALES	(1,576,115)	(750,000)	(750,000)	-	-
OTHER	(60,237)	(100,000)	(100,000)	(51,737)	(48,050)
42-LICENSES AND PERMITS	(6,065,824)	(5,671,406)	(5,671,406)	(4,111,539)	(4,718,139)
BUILDING PERMITS	(3,669,844)	(3,442,000)	(3,442,000)	(2,472,104)	(2,497,638)
ELECTRICAL PERMITS	(795,555)	(627,000)	(627,000)	(528,030)	(699,864)
FOOD & MILK DEALER LICENSES	(440,293)	(312,000)	(312,000)	(226,975)	(94,088)
MECHANICAL PERMITS	(385,025)	(639,000)	(639,000)	(292,175)	(660,896)
PLUMBING PERMITS	(328,075)	(265,000)	(265,000)	(196,400)	(308,896)
OTHER	(447,032)	(386,406)	(386,406)	(395,855)	(456,757)
43-FINES FORFEITS AND PENALTIES	(149,601)	(190,000)	(190,000)	(109,803)	(178,837)
FALSE ALARM CITATIONS-POL&FIRE	(138,718)	(185,000)	(185,000)	(100,803)	(172,522)
LAPSED LICENSE/LATE FEE	(9,200)	(5,000)	(5,000)	(9,000)	(4,200)
OTHER	(1,683)	-	-	-	(2,315)
44-INTEREST AND RENTAL INCOME	(2,382,396)	(1,313,149)	(1,313,149)	(1,604,310)	(3,244,759)
BILLINGS FORGE	(19,784)	(20,000)	(20,000)	(14,959)	(15,353)
CT CENTER FOR PERFORM ART	(82,193)	(50,000)	(50,000)	(37,500)	(37,500)
DELTAPRO - LANDFILL GAS	(79,146)	(90,294)	(90,294)	(61,428)	(10,202)
INTEREST	(1,403,467)	(252,000)	(252,000)	(885,375)	(2,284,368)
MIRA SOLAR REVENUE	(23,787)	(50,000)	(50,000)	(23,787)	-
RENT OF PROP-ALL OTHER	(112,839)	(79,600)	(79,600)	(75,968)	(77,387)
RENTAL OF PARK PROPERTY	(70,869)	(54,000)	(54,000)	(53,014)	(49,021)
RENTAL OF PARKING LOTS	(7,800)	(600)	(600)	(32,630)	(300)
RENTAL OF PROP-FLOOD COMM	(147,320)	(148,560)	(148,560)	(112,660)	(83,880)
RENTAL-525 MAIN STREET	(27,009)	(17,694)	(17,694)	(23,020)	(16,867)
RENTS FROM TENANTS	(151,060)	(161,257)	(161,257)	(98,483)	(147,923)
SHEPHERD PARK	-	(118,000)	(118,000)	-	(241,289)
THE RICHARDSON BUILDING	(220,979)	(235,000)	(235,000)	(149,343)	(243,949)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
OTHER	-	-	-	-	(575)
45-INTERGOVERNMENTAL	(292,903,825)	(258,950,890)	(259,548,586)	(160,250,650)	(158,796,316)
MUNICIPAL AID	(254,258,371)	(253,763,984)	(254,361,680)	(155,819,727)	(156,045,107)
CAR TAX SUPPL MRSF REV SHARING	(12,177,213)	(11,078,328)	(11,078,328)	(12,177,213)	(11,078,328)
EDUCATION COST SHARING	(186,667,434)	(187,969,804)	(188,567,500)	(92,357,025)	(94,286,294)
HIGHWAY GRANT	(1,194,825)	(1,194,825)	(1,194,825)	(597,412)	(596,303)
MASHANTUCKET PEQUOT FUND	(6,263,314)	(6,136,523)	(6,136,523)	(4,175,543)	(4,091,015)
MRSA BONDED DISTRIBUTION GRANT	(1,443,052)	(1,419,161)	(1,419,161)	-	(2,824)
MRSF SELECT PILOT	(11,883,205)	(12,422,113)	(12,422,113)	(11,883,205)	(12,422,113)
MUNICIPAL STABILIZATION GRANT	(4,456,568)	(3,370,519)	(3,370,519)	(4,456,568)	(3,370,519)
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)
STATE OWNED PROPERTY	(10,163,003)	(10,162,953)	(10,162,953)	(10,163,003)	(10,162,953)
OTHER MUNICIPAL AID	(31,888,917)	-	-	-	-
MUNICIPAL RESTRUCTURING FUNDS	(20,000,000)	-	-	-	-
STATE CONTRACT ASSISTANCE	(11,888,917)	-	-	-	-
OTHER STATE REVENUES	(2,515,219)	(879,617)	(879,617)	(1,206,193)	(88,749)
BOND INT SUB ON SCH PROJ	(46,620)	(46,613)	(46,613)	(45,050)	-
EDUCATION OTHER	(1,307,456)	-	-	-	-
JUDICIAL BRANCH REV DISTRIB.	(44,931)	(76,000)	(76,000)	(44,931)	(66,935)
MANUFACTURERS' FACILITIES	-	(48,843)	(48,843)	-	-
SCH BUILD GRT-SERIAL	(1,077,079)	(661,445)	(661,445)	(1,077,079)	-
VETERANS EXEMPTIONS	(39,133)	(46,716)	(46,716)	(39,133)	(21,814)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,238,518)	(4,302,289)	(4,302,289)	(3,222,613)	(2,657,860)
DISABIL EXEMPT-SOC SEC	(6,813)	(7,755)	(7,755)	(6,813)	(6,223)
GR REC TAX-PARI MUTUEL	(215,473)	(250,000)	(250,000)	(161,337)	(217,803)
HEALTH&WELFARE-PRIV SCH	(48,772)	(61,366)	(61,366)	(48,772)	(54,629)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	(1,000,000)	-
PHONE ACCESS LN TAX SH	(447,477)	(550,000)	(550,000)	(373,335)	(338,106)
PILOT CHURCH HOMES INC	(131,112)	(131,112)	(131,112)	(131,112)	(131,112)
PILOT FOR CT CTR FOR PERF	(361,859)	(357,056)	(357,056)	(357,693)	(477,059)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(522,483)	(525,000)	(525,000)	(391,862)	(360,165)
PILOT HARTFORD MARRIOTT	(484,529)	(400,000)	(400,000)	(481,689)	(552,763)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
OTHER	(2,800)	(5,000)	(5,000)	(2,117)	(4,600)
STATE REIMBURSEMENTS	(2,800)	(5,000)	(5,000)	(2,117)	(4,600)
46-CHARGES FOR SERVICES	(3,647,518)	(2,929,483)	(2,929,483)	(2,730,552)	(2,906,173)
CONVEYANCE TAX	(1,301,512)	(1,155,519)	(1,155,519)	(957,477)	(1,223,202)
FILING RECORD-CERTIF FEES	(327,904)	(300,000)	(300,000)	(223,847)	(212,700)
TRANSCRIPT OF RECORDS	(811,703)	(839,250)	(839,250)	(594,344)	(624,421)
OTHER	(1,206,399)	(634,714)	(634,714)	(954,885)	(845,849)
47-REIMBURSEMENTS	(134,317)	(152,840)	(152,840)	(92,460)	(96,423)
ADVERTISING LOST DOGS	(155)	(220)	(220)	(124)	(750)
ATM REIMBURSEMENT	(527)	(1,475)	(1,475)	(305)	(399)
DOG ACCT-SALARY OF WARDEN	(1,992)	(2,600)	(2,600)	-	-
OTHER REIMBURSEMENTS	(7,274)	(17,900)	(17,900)	(6,911)	(4,101)
PRIOR YEAR EXPEND REFUNDS	(10,796)	(17,000)	(17,000)	(1,564)	-
REIMB FOR MEDICAID SERVICES	(20,933)	(22,000)	(22,000)	(15,144)	(9,945)
SECTION 8 MONITORING	(78,778)	(85,545)	(85,545)	(54,815)	(64,045)
WORK COMP NORM TAX APPLIC	-	-	-	(325)	-
OTHER	(13,863)	(6,100)	(6,100)	(13,273)	(17,184)
48-OTHER REVENUES	(1,313,009)	(238,650)	(238,650)	(1,239,385)	(404,531)
MISCELLANEOUS REVENUE	(139,033)	(169,150)	(169,150)	(133,617)	(140,587)
OVER & SHORT ACCOUNT	(375)	(1,500)	(1,500)	(279)	(1,004)
SALE CITY SURPLUS EQUIP	(22)	(60,000)	(60,000)	(22)	(554)
SALE OF DOGS	(3,609)	(5,000)	(5,000)	(1,950)	(4,592)
SETTLEMENTS - OTHER	(870,008)	(3,000)	(3,000)	(818,462)	(213,998)
OTHER	(299,962)	-	-	(285,054)	(43,795)
53-OTHER FINANCING SOURCES	(5,543,864)	(16,483,365)	(16,483,365)	(4,174,899)	(4,176,428)
CORPORATE CONTRIBUTION	-	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(933,953)	(1,193,500)	(1,193,500)	(356,575)	(425,071)
REVENUE FROM HTFD PKG AUTHY	(2,366,924)	(2,424,865)	(2,424,865)	(1,649,877)	(1,262,788)
SPECIAL POLICE SERVICES	(2,153,090)	(2,750,000)	(2,750,000)	(2,049,524)	(2,393,144)
OTHER	(89,896)	(115,000)	(115,000)	(78,923)	(95,425)
Grand Total	(594,596,768)	(570,041,106)	(570,638,802)	(447,297,173)	(444,234,027)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY18 AND FY19
PROPERTY TAX COLLECTION REPORT THROUGH MARCH 31, 2019

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 18 ¹	Actual FY 19	Actual FY 18	Actual FY 19	Actual FY 18	Actual FY 19	Actual FY 18	Actual FY 19	FY 18	FY 19
July	72,052,947	96,451,948	563,438	(342,432) ²	164,879	251,077	-	-	72,781,264	96,360,592
August	63,826,289	42,246,468	840,437	525,224	345,654	387,653	-	-	65,012,380	43,159,346
September	2,808,259	2,271,622	561,471	17,906 ⁴	298,264	718,507 ⁵	-	-	3,667,993	3,008,035
October	1,796,685	2,646,106	433,128	(278,383) ⁶	257,399	246,322	-	-	2,487,212	2,614,045
November	1,178,908	1,971,266 ⁷	431,214	469,702	250,517	318,786	-	-	1,860,639	2,759,753 ⁷
December	12,652,433	13,258,728	607,524	382,154 ⁸	328,728	280,737	-	-	13,588,686	13,921,620
January	81,413,149	74,752,130 ⁹	335,485	506,639	180,300	318,802	-	-	81,928,934	75,577,571 ⁹
February	27,186,117	27,809,194	611,128	417,367	405,089	312,757	-	-	28,202,334	28,539,318
March	2,598,384	2,712,714	406,746	543,565	437,264	467,814	-	-	3,442,395	3,724,092
April	1,928,088		409,219		333,732		-	-	2,671,040	-
May	1,905,402		273,259		369,281		379,002	-	2,926,943	-
June	1,015,705		253,766		337,902		1,197,113	-	2,804,487	-
Total Collections	270,362,368	264,120,176	5,726,813	2,241,742	3,709,011	3,302,454	1,576,115	-	281,374,307	269,664,372
60 Day Collections (Year End entry)			1,021,870						1,021,870	-
Adjusted Total Collections	270,362,368	264,120,176	6,748,683	2,241,742	3,709,011	3,302,454	1,576,115	-	282,396,177	269,664,372

	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19
Total Budget	266,698,436	273,861,323	7,416,725	5,500,000	4,450,000	3,900,000	1,500,000	750,000	280,065,161	284,011,323
Total Adjusted Levy at July 1st³	292,142,980	289,991,265	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through March	265,513,172	264,120,176	4,790,570	2,241,742 ^{2,4,6}	2,668,095	3,302,454 ⁵	-	-	272,971,838	269,664,372
Outstanding Receivable at 03/31/19	18,956,466	18,499,858	44,391,041	46,929,426	n/a	n/a	n/a	n/a	n/a	n/a
% of Budget Collected	99.56%	96.44%	64.59%	40.76%	59.96%	84.68%	0.00%	0.00%	97.47%	94.95%
% of Adjusted Levy Collected	90.88%	91.08%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	74.29	74.29								
Mill Rate Personal Property	74.29	74.29								
Mill Rate Motor Vehicle	39	45								

¹ FY18 is not finalized until we complete the annual audit as there may be reconciliation and audit adjustments.

² July's negative balance is due to adjustments as a result of tax appeal settlements and PY overpayments.

³ The final adjusted levy at 6/30 for FY2018 totaled \$291,086,166. Changes from the levy at 7/1 to 6/30 are mainly due to tax appeals and abatements finalized throughout the fiscal year.

⁴ September's reduced collections is due to a large adjustment from tax appeal settlements.

⁵ September- \$470K interest paid in 09/2018 for PY tax 2009 from New Talcott Plaza LLC/Shelbourne Group.

⁶ October's PY negative balance is due to adjustments & transferred payments upon Corp Council & Assessment's agreements. (\$666K of SGS Pearl, LLC || \$242K of RP Asylum LLC || \$42K of Newgate Corp)

⁷ \$900K increased in November YTY was driven by significant transactions increased for RE's current levy; and a result of "fee relief program for PP in Oct & Nov.(RE & PP had 901 & 328 transactions in Nov 2018 vs. 701 & 89 transactions in Nov 2017 respectively).

⁸ December prior levy includes tax appeal settlement for Asylum LLC for \$100K and \$42K for S. Meadows No 3 & No 4 LLC

⁹ January current year levy collections are lower than prior year but February collections are trending higher than last year.

Expenditure Summary - Departments

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (MAR)	FY2019 ACTUAL (MAR)	FY2019 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	690,350	797,134	797,134	494,041	519,167	746,040	51,094
00112 COURT OF COMMON COUNCIL ¹	481,167	506,800	506,800	355,633	361,028	523,023	(16,223)
00113 TREASURER	397,500	558,509	558,509	281,431	328,787	550,139	8,370
00114 REGISTRARS OF VOTERS	457,848	377,365	627,694	338,653	464,969	626,455	1,239
00116 CORPORATION COUNSEL	1,439,951	1,544,801	1,544,801	1,020,295	973,162	1,394,908	149,893
00117 TOWN & CITY CLERK	708,047	794,739	794,739	486,295	498,230	729,878	64,861
00118 INTERNAL AUDIT	464,197	507,132	507,132	334,349	357,727	504,326	2,806
00119 CHIEF OPERATING OFFICER	774,567	811,006	811,006	536,608	459,476	681,038	129,968
00122 METRO HARTFORD INNOVATION SERV	2,996,431	3,174,113	3,174,113	2,247,522	2,380,585	3,174,113	0
00123 FINANCE	3,283,736	3,866,529	3,866,529	2,343,419	2,373,029	3,584,734	281,795
00125 HUMAN RESOURCES	1,008,374	1,246,526	1,246,526	686,686	880,919	1,213,418	33,108
00128 OFFICE OF MANAGEMENT & BUDGET	666,029	1,013,945	1,013,945	457,920	600,867	930,350	83,595
00132 CHILDREN FAMILY RECREATION ²	3,079,173	3,392,778	3,392,778	2,439,549	2,831,753	3,427,738	(34,960)
00211 FIRE	38,443,976	33,267,580	33,267,580	28,181,358	23,134,174	32,627,524	640,056
00212 POLICE	39,178,526	46,473,493	46,473,493	28,517,161	29,389,970	40,340,149	6,133,344
00213 EMERGENCY SERVICES & TELECOMM.	3,614,141	3,824,904	3,824,904	2,737,088	2,745,750	3,817,215	7,689
00311 PUBLIC WORKS	12,501,725	13,922,330	13,922,330	9,288,624	9,407,014	13,238,620	683,710
00420 DEVELOPMENT SERVICES	3,379,633	4,157,700	4,157,700	2,438,378	2,298,622	3,486,073	671,627
00520 HEALTH AND HUMAN SERVICES ³	4,103,079	5,028,529	5,028,529	2,995,278	1,741,692	4,621,320	407,209
00711 EDUCATION ⁴	283,943,410	284,008,188	284,605,884	167,517,837	166,311,267	284,605,884	0
00721 HARTFORD PUBLIC LIBRARY ⁵	8,100,000	8,150,000	8,150,000	6,075,000	1,116,944	1,483,333	6,666,667
00820 BENEFITS & INSURANCES	90,369,281	93,793,869	93,793,869	70,233,681	63,613,141	89,426,054	4,367,815
00821 DEBT SERVICE ⁶	58,011,334	17,423,430	17,423,430	29,282,089	4,820,271	26,423,430	(9,000,000)
00822 NON OP DEPT EXPENDITURES ⁷	36,142,260	41,399,706	41,149,377	25,480,393	28,306,739	43,257,377	(2,108,000)
Grand Total	594,234,736	570,041,106	570,638,802	384,769,288	345,915,282	561,413,139	9,225,663

¹ The Court of Common Council projected deficit of \$16K is due to unbudgeted, part-time assistants expenditures.

² The projected deficit of \$35K in Children Family Recreation is attributable to overtime costs for Recreation services.

³ A Lead Hazard Control and Healthy Homes HUD grant was audited and non-compliance was determined regarding entering contracts after the end of the grant. While management action has been taken to address the non-compliance issue, Health and Human Services will have an unbudgeted expenditure of \$447K. This expense is planned to be absorbed by a favorable trend in relocation expenses.

⁴ The Education Revised Budget and projection have increased by \$598K due to the State Department of Education providing additional funding for the educational support of displaced students from Puerto Rico.

⁵ Library is favorable due to a Corporate contribution of \$10.0M, of which \$6.667M has been provided directly to the Hartford Public Library.

⁶ Under the executed Contract Assistance agreement, \$48.27M of General Obligation debt service payments will be made on the City's behalf by the State of Connecticut. Consistent with GAAP rules, the contract assistance payments will be recorded as donated capital revenue. The debt service expenditures will also be recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense will be offset by contract assistance revenue, together of which will net to zero. The financial report at fiscal year end will be adjusted to reflect these entries that have occurred in the ledger. The total YTD revenue and expense is approximately \$36.62M. This expenditure line item is projected to be \$26.42M due to additional capital needs.

⁷ Non-Operating includes additional settlement expenses of \$3.0M associated with stadium litigation and \$308K in utilities, offset by a favorable \$1.2M expense credit for a relocation case where actual costs for displaced families were lower than estimated.

Expenditure Summary - Major Expenditure Category

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (MAR)	FY2019 ACTUAL (MAR)	FY2019 PROJECTION	VARIANCE
PAYROLL	102,266,638	108,197,525	108,359,391	75,610,156	71,164,924	99,060,210	9,299,181
FT ¹	78,881,011	92,203,755	92,207,581	57,263,963	57,938,704	81,966,210	10,241,371
HOL ¹	2,519,149	2,445,733	2,445,733	2,060,850	1,807,473	2,209,872	235,861
OT ¹	19,235,767	12,132,529	12,132,529	14,756,223	9,656,585	12,988,798	(856,269)
PT ¹	1,630,712	1,415,508	1,573,548	1,529,120	1,762,162	1,895,329	(321,781)
BENEFITS	90,369,281	93,793,869	93,793,869	70,233,681	63,613,141	89,426,054	4,367,815
HEALTH ¹⁵	34,536,346	35,882,979	35,882,979	28,704,827	22,778,884	32,907,613	2,975,366
MITIGATION ²	0	(500,000)	(500,000)	0	0	0	(500,000)
PENSION ³	45,565,981	45,755,045	45,755,045	32,073,826	32,686,506	45,209,045	546,000
INSURANCE	4,589,297	4,890,000	4,890,000	3,860,630	4,106,675	4,890,000	0
CONCESSIONS ⁴	464,076	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
FRINGE REIMBURSEMENTS ⁵	(4,094,152)	(2,750,000)	(2,750,000)	(2,034,299)	(3,307,719)	(4,200,000)	1,450,000
LIFE INSURANCE	252,536	315,652	315,652	188,271	195,951	315,652	0
OTHER BENEFITS ⁶	4,254,156	4,900,193	4,900,193	3,134,427	3,102,844	4,536,212	363,981
WAGE ⁷	0	900,000	900,000	0	0	0	900,000
WORKERS COMP ⁸	4,801,040	5,400,000	5,400,000	4,306,000	4,050,000	5,767,532	(367,532)
DEBT	58,011,334	17,423,430	17,423,430	29,282,089	4,820,271	26,423,430	(9,000,000)
DEBT ⁹	58,011,334	17,423,430	17,423,430	29,282,089	4,820,271	26,423,430	(9,000,000)
LIBRARY	8,100,000	8,150,000	8,150,000	6,075,000	1,116,944	1,483,333	6,666,667
LIBRARY ¹⁰	8,100,000	8,150,000	8,150,000	6,075,000	1,116,944	1,483,333	6,666,667
MHIS	2,996,431	3,174,113	3,174,113	2,247,522	2,380,585	3,174,113	0
MHIS	2,996,431	3,174,113	3,174,113	2,247,522	2,380,585	3,174,113	0
UTILITY	22,079,682	23,964,607	24,023,285	15,793,979	16,469,942	24,331,285	(308,000)
UTILITY ¹⁴	22,079,682	23,964,607	24,023,285	15,793,979	16,469,942	24,331,285	(308,000)
OTHER	26,467,959	31,329,374	31,108,830	18,009,024	20,038,207	32,908,830	(1,800,000)
COMMUNITY ACTIVITIES	2,672,623	2,578,776	2,578,776	1,783,078	1,770,932	2,578,776	0
CONTINGENCY ¹¹	329,799	4,435,019	1,143,118	54,605	297,945	4,143,118	(3,000,000)
CONTRACTED SERVICES	3,416,930	3,809,682	3,791,458	1,680,703	2,539,551	3,791,458	0
ELECTIONS	71,296	208,044	0	0	0	0	0
GOVT AGENCY & OTHER	750,000	0	0	0	0	0	0
LEASES - OFFICES PARKING COPIER	976,678	1,942,984	1,923,184	2,718,122	1,226,834	1,923,184	0
LEGAL EXPENSES & SETTLEMENTS ¹²	6,489,996	2,616,500	5,516,500	2,226,598	4,560,176	4,316,500	1,200,000
OTHER	3,139,123	4,319,822	4,578,875	2,513,423	1,906,602	4,578,875	0
OUT AGENCY	0	0	0	0	0	0	0
POSTAGE	193,625	231,419	231,419	130,000	150,004	231,419	0
SUPPLY	3,534,279	4,236,320	4,329,019	2,439,565	2,637,399	4,329,019	0
TECH, PROF & COMM BASED SERVICES	1,425,931	1,976,350	2,042,023	995,250	1,097,065	2,042,023	0
VEHICLE & EQUIP	3,467,680	4,974,458	4,974,458	3,467,680	3,851,700	4,974,458	0
EDUCATION	283,943,410	284,008,188	284,605,884	167,517,837	166,311,267	284,605,884	0
EDUCATION ¹³	283,943,410	284,008,188	284,605,884	167,517,837	166,311,267	284,605,884	0
Grand Total	594,234,736	570,041,106	570,638,802	384,769,288	345,915,282	561,413,139	9,225,663

¹ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$9.3M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 37 weeks of actual payroll expenses with 15.2 weeks remaining. Vacancies are assumed to be refilled with 11.2 weeks remaining in the fiscal year. A Police class of 17 Officers started in March. Vacancy and attrition savings of \$10.2M and holiday pay projection adjustment of \$236K are offset by a projected shortfall of \$856K in OT and \$322K in Part-time salary expenses. Payroll will continue to be monitored throughout the fiscal year.

² Mitigation of \$500K reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire departments respectively include \$1.17M and \$1.56M in budgeted attrition and vacancy savings. In total, \$3.23M is budgeted for attrition city-wide.

³ The total MERF Pension Actuarial Defined Employer Contribution (ADEC) for the City of Hartford is \$44.22M. This includes the BOE and Library ADEC of \$4.78M and \$925K respectively, which are separately budgeted in the BOE and Library line items. The City's total ADEC for Police, Fire and Municipal workers of \$38.50M is fully budgeted and will be incurred in full compliance with the contract assistance agreement. In addition, the primary driver of \$546K of favorability in Pension is vacation and sick cashouts.

⁴ Concessions savings have been adjusted for HMEA arbitration and the MLA contract.

⁵ Fringe reimbursements for grant funded employees are projected to be favorable due to Police and Fire grants.

⁶ Other Benefits is projected to be favorable due to the continuing trends in Social Security and Unemployment compensation.

⁷ Wage reserve has been adjusted for HMEA arbitration and the MLA contract.

⁸ Workers' Compensation is net unfavorable due to the trend in claims.

⁹ This expenditure line item is projected to be \$26.42M due to additional capital needs.

¹⁰ Library is favorable due to a Corporate contribution of \$10.0M, of which \$6.667M has been provided directly to the Hartford Public Library.

¹¹ Additional settlement expenses of \$3.0M associated with stadium litigation are projected within Contingency in Other Non-Personnel.

¹² Legal Expenses and Settlements is projected to be \$1.2M favorable due to the finalization of a relocation case where actual costs for displaced families were lower than estimated.

¹³ The Education Revised Budget and projection have increased by \$598K due to the State Department of Education providing additional funding for the educational support of displaced students from Puerto Rico.

¹⁴ Utilities are unfavorable by \$308K due to the trend in piped heat/chilled water consumption, piped gas and water, and fee increase by \$9.35/ per ton in tipping fees as of April 1st, 2019.

¹⁵ Health care expenditures is projected to be favorable by \$2.9M due to favorable claim trends, union contract savings and health care plan change.

Appendix

FY2019 Full-time Payroll Projection (through March)

Row Labels	Budgeted HC	Budgeted Annual	YTD thru check issue 3/22 (37	YTD thru 03/22 plus			Variance (Budgeted to	
		Amount	weeks)	Projection (15.2 weeks)	Projection (15.2 weeks)	Remaining Estimated Steps	Total Projection	Projected)
111-Mayor	11	721,078	485,477	203,446	688,923	408	689,331	31,747
112-CCC	7	351,504	242,805	102,354	345,159	0	345,159	6,345
113- Treas	9	481,197	322,621	148,929	471,550	1,152	472,702	8,495
114- ROV	6	285,985	202,006	81,860	283,866	0	283,866	2,119
116-Corp Counsel	17	1,481,746	929,009	377,044	1,306,053	0	1,306,053	175,693
117- Clerk	11	675,645	406,978	192,466	599,444	549	599,993	75,652
118-Audit	5	503,254	354,571	145,577	500,148	0	500,148	3,106
119-COO	6	470,676	220,909	118,664	339,573	760	340,333	130,343
123- FIN	46	3,511,410	2,232,455	991,072	3,223,527	6,088	3,229,615	281,795
125- HR	13	925,781	563,898	260,148	824,046	681	824,727	101,054
128-OMBG	11	905,375	564,242	256,698	820,940	1,090	822,030	83,345
132-FCYR	11	821,271	545,819	237,059	782,878	1,421	784,299	36,972
211- Fire	362	26,982,318	17,363,684	7,303,065	24,666,749	100,943	24,767,691	2,214,627
212- Police	540	38,005,529	21,478,424	9,246,568	30,724,992	82,851	30,807,842	7,197,687
213- EST	49	3,030,454	1,776,733	793,158	2,569,891	5,234	2,575,126	455,328
311- DPW	185	9,632,739	5,844,332	2,731,522	8,575,855	27,862	8,603,716	1,029,023
420- Devel Serv	54	4,001,061	2,158,260	1,112,239	3,270,499	9,160	3,279,659	721,402
520- HHS	31	2,085,679	1,061,787	608,993	1,670,780	7,165	1,677,945	407,734
Grand Total	1,374	94,872,702	56,754,010	24,910,863	81,664,873	245,362	81,910,235	12,962,467

FT- Fire Attrition	(1,559,074)
FT- Police Attrition	(1,172,197)
FT- Development Services Attrition	(20,000)
FT- Net other payroll (stand-by & longevity)	86,150
FT- Total Revised Budget	92,207,581

FT- Fire and Police Attrition	(2,731,271)
FT- Development Services Attrition	(20,000)
FT- Subtotal Variance	10,211,196
Non-Sworn Attrition (within Benefits)	(500,000)
Total Variance (favorable)	9,711,196

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 3/22/19, which includes 37 pay periods, and projects filled positions for 15.2 future weeks
- 2) Non-sworn vacancies are projected for March or 11.2 future weeks
- 3) Police has 17 recruits that joined in late March
- 4) No future Fire FY2019 classes planned
- 5) Adopted head count is 1388 with 14 MHIS positions funded in the MHIS internal service fund

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD
MEMORANDUM**

To: Members of the Municipal Accountability Review Board
From: Julian Freund
Date: April 24, 2019
Subject: Town of Sprague FY 2020 Budget

Background

According to the MARB statute, the MARB has approval authority of certain elements of the annual budgets of Tier II municipalities. Assumptions regarding state revenues, property tax revenues and mill rates require MARB approval prior to budget approval by the local legislative body. The statute also provides MARB with an opportunity for review and comment on the budget prior to adoption by the local legislative body.

The budget currently under consideration by the Board of Finance is a working draft and will continue to be revised before going to the Town Annual Budget Meeting.

Budget Items Subject to MARB Approval

Mill Rate and Property Tax Revenues

Current Levy Tax Collections in the Sprague Board of Finance’s current working draft of the FY 2020 budget total \$5,409,384. This is an increase of \$174,612, or 3.3% over the FY 2019 budget. Grand List growth of 2% generates approximately \$100,000 of the new Current Levy revenue. The remainder of the increase is the result of a projected increase to mill rate. The current working draft of the budget includes a mill rate of 34.25, and increase of 1 mill, or 3%, over the current mill rate of 33.25.

Property tax collections in the current draft of the budget are based on a tax collection rate of 97.0% which has been the budgeted collection rate for several years. The accompanying table depicts the Town’s collection rates over the past 8 years.

Fiscal Year	Collection on Current Levy
2018	97.70%
2017	91.80%
2016	90.70%
2015	93.40%
2014	97.50%
2013	96.70%
2012	96.80%
2011	96.50%

After routinely achieving collection rates in the 96.5% to 97.5% range, collection rates declined to 90.7% and 91.8% in FY2016 and 2017 respectively. The Town attributes this largely to the 2014 foreclosure on the Fusion Papermill property and the resulting large write-off of unpaid taxes. For FY 2018, the collection rate on the current levy rebounded to 97.7%.

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. A modest increase in firefighter tax abatements (treated as a negative revenue item) is included in this category.

State Revenues

State Aid to municipalities comprises approximately 35% of the Town's General Fund revenues. Most sources of State Aid are budgeted in FY 2020 at the same level as in FY 2019. The exception is Education Cost Sharing which increases by \$42,661, or 1.6%, in the proposed budget. The budgeted amounts for State Aid are consistent with the levels of funding for aid to municipalities in the Governor's recommended budget. The Town has also included the newly proposed local contribution for teachers' pension costs in the amount of \$3,193 as a negative revenue in the FY 2020 budget.

Overall Budget Review

Revenues

The changes in property taxes and State Aid described above, in combination with virtually no changes to local and miscellaneous revenue sources results in an increase of \$205,960, or 2.3% in total Revenues. The only changes to these other revenue categories is a modest increase in projected interest income (+\$1,000) and a scheduled reduction in the transfer from the sewer authority as reimbursement for interest payment on a capital project (-\$3,694).

Expenditures

Overall expenditures increase by \$191,714, or 2.1% in the working draft of the FY 2020 budget. Total expenditures as currently reflected in the draft have changed little from the figures previously presented in the Town's proposed 5-Year Plan. Education expenditures which were presented as level funded in the proposed 5-Year Plan have been adjusted upward providing for a \$102,661, or 1.6%, increase in the draft budget.

Non-Education spending in the draft FY 2020 budget increases by \$89,053, or 3.1%, over the current year budget. This reflects an upward adjustment of \$26,187 from the previously presented 5-Year Plan. Among the more significant increases in Town operations, both year over year and in comparison to the 5-Year Plan, are Solid Waste Management (+\$9,973 vs FY 2019), Highway operations (+\$9,887) and the public Library (+\$8,488).

In addition, the Town's Debt Service requirements increase by \$16,813 in FY 2020, and contributions for Capital Non-Recurring items show an increase of \$16,500 (to a total of \$25,500 in FY 2020).

The Town participates in the State Partnership plan for employee health insurance. An increase of \$7,515, or 8.2%, is budgeted in FY 2020. The Town does not have a defined benefit pension plan. Certain employees are eligible to participate in a deferred compensation (sec. 457) plan. Employer contributions are budgeted at \$16,283 in FY 2020.



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

**BoF WORKING DRAFT
NOT FINAL**

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	7/1/2019	TOWN OF SPRAGUE		Actual		Budget		Estimate		Budget		18-19 Bud v	18-19 Bud v
3				2017-18		2018-19		2018-19		2019-20		19-20 Bud \$	19-20 Bud %
4		EXPENDITURE TOTALS											
5	6000	BOARD OF SELECTMEN		98,706		92,838		91,772		93,586		748	0.8%
6	6005	ELECTIONS		10,201		15,000		14,991		20,447		5,447	36.3%
7	6010	BOARD OF FINANCE		220		250		250		250		-	0.0%
8	6011	AUDITING		22,921		23,650		18,900		22,650		(1,000)	-4.2%
9	6012	BOOKKEEPER		26,606		28,650		28,650		29,460		810	2.8%
10	6015	TAX ASSESSOR		22,703		25,180		24,445		25,700		520	2.1%
11	6025	TAX COLLECTOR		29,143		29,838		29,213		30,793		955	3.2%
12	6030	TOWN TREASURER		2,400		2,400		2,400		2,400		-	0.0%
13	6035	TOWN COUNSEL		33,965		25,000		25,000		25,000		-	0.0%
14	6040	TOWN CLERK		51,874		52,675		52,519		53,666		991	1.9%
15	6045	TELEPHONE SERVICES		11,520		11,500		11,389		11,700		200	1.7%
16	6050	POOL SECRETARIES		56,075		57,764		56,520		58,919		1,155	2.0%
17	6055	TOWN OFFICE BUILDING		38,961		38,822		36,519		39,019		197	0.5%
18	6060	GRANTS/CONTRACTS MANAGER		31,567		33,422		33,199		34,447		1,025	3.1%
19	6100	PLANNING & ZONING COMMISSION		23,570		25,171		25,462		22,564		(2,607)	-10.4%
20	6111	LAND USE		686		800		700		800		-	0.0%
21	6115	ECONOMIC DEVELOPMENT		575		900		1,500		900		-	0.0%
22	6120	CONSERVATION COMMISSION		383		1,100		1,100		1,100		-	0.0%
23	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER		8,505		8,500		7,008		7,008		(1,492)	-17.6%
24	6200	HIGHWAYS		394,310		398,048		393,499		407,935		9,887	2.5%
25	6202	TREE MAINTENANCE		10,584		13,000		13,000		15,300		2,300	17.7%
26	6205	STREET LIGHTING		27,281		20,000		16,921		15,000		(5,000)	-25.0%
27	6300	SOCIAL SECURITY		60,683		62,361		61,814		63,605		1,244	2.0%
28	6310	DEFERRED COMPENSATION		15,574		16,025		15,518		16,283		258	1.6%
29	6400	REGIONAL PLANNING AGENCIES		38,739		39,253		39,244		38,528		(725)	-1.8%
30	6500	INSURANCE		181,078		190,265		185,208		196,859		6,594	3.5%
31	6600	POLICE DEPARTMENT		173,874		185,931		195,931		189,765		3,834	2.1%
32	6605	FIRE DEPARTMENT		107,833		107,329		107,329		110,329		3,000	2.8%
33	6610	EMERGENCY MANAGEMENT		4,006		4,030		4,030		4,030		-	0.0%
34	6615	FIRE MARSHAL		10,660		11,376		11,189		11,550		174	1.5%
35	6620	BUILDING OFFICIAL		19,300		20,996		20,580		21,383		387	1.8%
36	6625	BLIGHT ENFORCEMENT OFFICER		3,678		3,829		3,753		3,900		71	1.9%
37	6700	SANITATION & WASTE REMOVAL		68,472		57,300		70,775		67,273		9,973	17.4%
38	6702	WASTE MANAGEMENT		50,554		50,642		57,942		55,916		5,274	10.4%
39	6810	COMMISSION ON AGING		87,114		91,121		91,099		92,722		1,601	1.8%
40	6950	CAPITAL PROJECTS		20,199		11,000		14,000		11,000		-	0.0%
41	7000	PARKS & PLAYGROUND		2,159		2,000		1,314		1,500		(500)	-25.0%
42	7002	RECREATION COMMISSION		14,722		15,770		15,270		16,094		324	2.1%
43	7003	RECREATION FACILITIES		1,978		2,200		1,967		2,000		(200)	-9.1%
44	7004	RECREATION EVENTS		9,124		7,833		8,833		7,833		-	0.0%
45	7005	OTHER RECREATION PROGRAMS		1,250		1,250		1,250		1,250		-	0.0%
46	7010	GRIST MILL		17,752		17,122		17,553		18,888		1,766	10.3%
47	7012	HISTORICAL MUSEUM		5,589		7,226		5,843		6,200		(1,026)	-14.2%
48	7015	LIBRARY		70,627		74,908		78,574		83,396		8,488	11.3%
49	7100	MISCELLANEOUS		28,832		22,233		23,299		21,594		(639)	-2.9%
50	7150	SPRAGUE WTR. & SWR. AUTH.		7,540		7,500		8,427		8,500		1,000	13.3%
51	7200	COMPUTER SERVICE & SUPPLIES		41,683		50,771		46,264		51,477		707	1.4%
52	7255	SHARED SERVICES W/SCHOOL		-		-		-		-		-	0.0%
53		Operating Budget		1,945,776		1,964,778		1,971,963		2,020,519		55,740	2.8%
54	7300	INTEREST PAYMENT - BONDS		224,122		201,419		228,372		178,325		(23,094)	-11.5%
55	7305	REDEMPTION OF DEBT - PRINCIPAL		613,888		660,093		613,888		700,000		39,907	6.0%
56	7360	Operating Transfer CNR Fund		20,500		9,000		9,000		25,500		16,500	183.3%
57		Debt and Capital & Non-Recurring Items Budget		858,510		870,512		851,260		903,825		33,313	3.8%
58	7400	Non-Budgetary Expenditures		-		-		-		-		-	0.0%
59	7600	GAAP Accrued Payroll & CWF		-		-		-		-		-	0.0%
60		Total General Town Expenditures		2,804,286		2,835,290		2,823,223		2,924,344		89,053	3.1%
61	7500	Total Board of Education Expenditures		7,008,180		6,328,668		6,328,668		6,431,329		102,661	1.6%
62		TOTAL SPRAGUE EXPENDITURES		9,812,466		9,163,958		9,151,891		9,355,673		191,714	2.1%
63													
64		REVENUE TOTALS											
65		TAXES		5,435,310		5,678,272		5,678,272		5,850,134		171,862	3.0%
66		STATE GRANTS - SCHOOL		2,271,873		2,640,814		2,626,404		2,680,282		39,468	1.5%
67		STATE GRANTS - LOCAL		678,179		609,841		609,841		607,064		(2,777)	-0.5%
68		LOCAL REVENUES		71,618		90,200		90,200		91,300		1,100	1.2%
69		MISC REVENUES		57,210		54,000		54,000		54,000		-	0.0%
70		INTERGOVERNMENTAL TRANSFERS		74,065		74,065		74,065		70,371		(3,694)	-5.0%
71		OTHER MISC REVENUES		-		-		-		-		-	0.0%
72		TOTAL REVENUES		8,588,255		9,147,192		9,132,782		9,353,152		205,960	2.3%
73													
74		SUMMARY											
75		Total General Town Expenditures		2,804,286		2,835,290		2,823,223		2,924,344		89,053	3.1%
76		Total Board of Education Expenditures		7,008,180		6,328,668		6,328,668		6,431,329		102,661	1.6%
77		TOTAL EXPENDITURES		9,812,466		9,163,958		9,151,891		9,355,673		191,714	2.1%
78													
79		TOTAL REVENUES		8,588,255		9,147,192		9,132,782		9,353,152		205,960	2.3%
80													
81		SURPLUS / (SHORTFALL)		(1,224,211)		(16,766)		(19,109)		(2,521)		14,245	
82													
83		Mill Rate		32.00		33.25		33.25		34.25		1.00	



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

**BoF WORKING DRAFT
NOT FINAL**

	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2017-18		2018-19		2018-19		2019-20		19-20 Bud \$	19-20 Bud %
84		CAPITAL & NON-RECURRING											
85	Source	CNR REVENUES											
86	Bond10	Bond 10 year		200,000		-		-		150,209		150,209	100.0%
87	Bond15	Bond 15 year		60,088		-		-		10,000		10,000	100.0%
88	Bond20	Bond 20 year		624,000		-		-		934,988		934,988	100.0%
89	CNR	Capital & Non-Recurring Fund		-		-		-		-		-	0.0%
90	BFD	CNR - Baltic Fire Department Reserve Fund		-		-		-		-		-	0.0%
91	GF	General Fund		-		-		-		-		-	0.0%
92	LOCIP	Local CIP		-		-		-		-		-	0.0%
93	OSF	Openspace Fund		2,000		-		-		-		-	0.0%
94	TAR	Town Aid for Roads		-		-		-		-		-	0.0%
95	FAD	Fundraisers and Donations		5,000		-		-		-		-	0.0%
96	GRANT	Grants		2,261,820		-		-		31,155,050		31,155,050	100.0%
97	OTH	Other		-		-		-		-		-	0.0%
98		TOTAL CNR REVENUES		3,152,908		-		-		32,250,247		32,250,247	100.0%
99													
100		CNR EXPENDITURES											
101		Town Roadway Management											
102	Bond20	Roadway Management - Reconstruction		-		-		-		375,000			
103	Bond20	Streetlights		-		-		-		190,000			
104	GRANT	Roadway Management - Reconstruction		-		-		-		-			
105	Bond10	Roadway Management - Chip Seal		-		-		-		-			
106	Bond10	Roadway Management - Ribbon Rail		-		-		-		-			
107	Bond20	Roadway Management - Drainage		-		-		-		-			
108													
109		Major Grant Projects											
110	Bond20	CDBG Streetscapes and Other Projects		-		-		-		-			
111	GRANT	CDBG Streetscapes and Other Projects		-		-		-		-			
112	Bond20	CT Main Street/LOTICIP/Tap Set Aside		-		-		-		-			
113	GRANT	CT Main Street/LOTICIP/Tap Set Aside		-		-		-		-			
114	Bond20	STEAP - * Roads		-		-		-		-			
115	GRANT	STEAP - * Roads		-		-		-		-			
116	GRANT	Handicap Ramp		-		-		-		-			
117	GRANT	Hanover Reservoir Dredging and Dam Repair		-		-		-		-			
118	Bond10	Hanover Reservoir Dredging and Dam Repair		-		-		-		20,000			
119	Bond20	Dam Removal		-		-		-		5,000			
120	Bond20	Fish Ladder		-		-		-		64,000			
121	GRANT	Shetucket River Walkway		-		-		-		400,000			
122													
123		Town Facilities											
124	CASH	Office Furniture		-		-		-		-			
125	CASH	Office Filing Cabinets		-		-		-		-			
126	Bond10	Carpeting		-		-		-		-			
127	Bond20	Transfer Station		-		-		-		-			
128	CASH	Garage		-		-		-		-			
129	Bond20	Town Hall Façade		-		-		-		-			
130	CASH	Grist Mill Alarm System		-		-		-		-			
131	Bond10	Grist Mill Boiler		-		-		-		12,640			
132	FAD	Mill Museum Equipment, Cabinets, & Mannequins		-		-		-		-			
133	CASH	Town Facilities Solar Street Lights		-		-		-		-			
134	CASH	Copier/Fax/Scanner		-		-		-		-			
135	CASH	Town Facilities Technology		-		-		-		3,000			
136	GF	Inventory Management		-		-		-		-			
137	CASH	Library Technology		-		-		-		3,000			
138	CASH	Historical Society Technology		-		-		-		-			
139	CASH	Senior Center Technology		-		-		-		-			
140	CASH	Election Technology		-		-		-		-			
141	CASH	Baltic Fire Department Technology		-		-		-		1,500			
142	CASH	Baltic Fire Department Portable Radios		-		-		-		-			
143	CASH	Miscellaneous Tools & Equipment		-		-		-		2,000			
144	Bond20	Purchase Frazer Property		-		-		-		40,000			
145													
146		Town Reserve Fund Contributions											
147	CASH	Transfer to Plan of C & D Reserve		-		-		-		3,000			
148	CASH	Transfer to Salary 27th Pay Period Reserve		-		-		-		3,000			
149	CASH	Transfer to Town Revaluation Reserve		-		-		-		3,000			
150													
151		Public Works											
152	CASH	Tree Removal and Pruning		-		-		-		-			
153	CASH	Tree Replacement		-		-		-		-			
154													
155		Public Safety											
156	Bond15	Security Equipment - Cameras at Town Sites		-		-		-		-			
157	Bond10	ATV and Trailer Replacement		-		-		-		-			
158	Bond10	Speed Trailer Replacement		-		-		-		-			
159	CASH	Handheld GPS Unit		-		-		-		-			
160	CASH	Miscellaneous Equipment Finger Print Table, ETC		-		-		-		-			
161	GRANT	Dry Hydrant		-		-		-		-			
162	CASH	Bicycles		-		-		-		-			
163	Bond20	Generators		-		-		-		33,988			
164	GRANT	Generators		-		-		-		-			
165	Bond20	Emergency Management Gator & Trailer		-		-		-		-			
166													
167		Town Parks & Recreation											
168	OTH	Animal Waste Station - River Park		-		-		-		-			
169	OTH	Ash Urn		-		-		-		-			
170	OTH	Basketball Court Upgrades		-		-		-		-			
171	OTH	Bathroom Facilities (Clivus)		-		-		-		-			
172	OTH	Batting Cages - Little League Field		-		-		-		-			
173	OTH	Bleachers - Various Locations		-		-		-		-			
174	OTH	Cabin at Land Preserve		-		-		-		-			
175	OTH	Community Gardens - Various Locations		-		-		-		-			
176	OTH	Electronic Scoreboards - Recreation Fields		-		-		-		-			
177	OTH	Farmland Preservation		-		-		-		-			



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

**BoF WORKING DRAFT
NOT FINAL**

	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2017-18		2018-19		2018-19		2019-20		19-20 Bud \$	19-20 Bud %
178	OTH	Fire Pits - River Park & Ice Skating Pond		-		-		-		-			
179	OTH	Flagpoles - Various Locations		-		-		-		-			
180	OTH	Gazebos and Pavillions - Various Locations		-		-		-		-			
181	OTH	Grills - Ball Fields and Land Preserve		-		-		-		-			
182	OTH	Hand Pumps - Various Locations		-		-		-		-			
183	OTH	Kiosks - Various Locations		-		-		-		-			
184	OTH	Lighting Upgrades - Recreation Fields		-		-		-		-			
185	OTH	Memorial Statue for Veteran's Memorial Park		-		-		-		-			
186	OTH	Open Space Preservation		-		-		-		-			
187	OTH	Paving Recreation Fields - Various Locations		-		-		-		-			
188	OTH	Park Benches - Various Locations		-		-		-		-			
189	OTH	Playscapes		-		-		-		-			
190	OTH	Post Clocks - Various Locations		-		-		-		-			
191	OTH	Roundabout		-		-		-		-			
192	OTH	Skateboard Park Expansion		-		-		-		-			
193	OTH	Steps, Sidewalks, and Stonewalls		-		-		-		-			
194	OTH	Signage - Various Locations		-		-		-		-			
195	OTH	Slide - Recreation Fields		-		-		-		-			
196	OTH	Sprague Footbridge		-		-		-		-			
197	OTH	Solar Lights VM Gazebo, BL Shed, BL Shelter		-		-		-		-			
198	OTH	Tennis Courts		-		-		-		-			
199	OTH	Trail Upgrades		-		-		-		-			
200	OTH	Wooden Rail - River Park		-		-		-		-			
201													
202		Town Equipment											
203	Bond15	2000 Sterling Dump Truck - SP25		-		-		-		-			
204	Bond15	2003 International Dump Truck		-		-		-		-			
205	Bond20	2012 International Dump Truck AWD		-		-		-		-			
206	Bond20	2017 Dump Truck		-		-		-		-			
207	Bond10	2009 Ford F-550 Mason Dump Body Replacement		-		-		-		-			
208	Bond10	2017 Dodge Mason Body		-		-		-		-			
209	Bond20	1987 & 2015 Chippers Replacement		-		-		-		-			
210	Bond20	1998 John Deere Backhoe		-		-		-		-			
211	Bond15	2000 John Deere Mower New & Replacement		-		-		-		-			
212	Bond15	Alamo Grasshead, Cutter & Brushhead Replacement		-		-		-		-			
213	Bond20	1996 Volvo Loader		-		-		-		-			
214	GRANT	1996 Volvo Loader		-		-		-		-			
215	CASH	Payloader Sheet Metal		-		-		-		7,000			
216	Bond20	1996 Elgin Sweeper		-		-		-		-			
217	CASH	1997, 2008, 2010 Lawn Mowers		-		-		-		-			
218	CASH	2012 Brush Blazer Replacement		-		-		-		-			
219	Bond15	2007 Chevy Van 4x4		-		-		-		-			
220	Bond20	1978 John Deere bulldozer		-		-		-		-			
221	GRANT	Bobcat with Brush Hog Attachment		-		-		-		-			
222	Bond20	2011 Bucket Payloader		-		-		-		-			
223	Bond20	Snow Plow Replacements		-		-		-		-			
224	Bond15	Trailers Tandem UT7-14		-		-		-		-			
225	CASH	Line Painter Replacement		-		-		-		-			
226	CASH	Pressure Washer Replacement		-		-		-		-			
227	CASH	Snow Blower Replacements		-		-		-		-			
228	CASH	Compressor Replacement		-		-		-		-			
229	Bond10	Aerial Lift		-		-		-		-			
230	Bond20	Bucket Truck		-		-		-		-			
231	Bond20	Vac-All Replacement		-		-		-		-			
232	GRANT	Vac-All Replacement		-		-		-		-			
233													
234		Senior Services											
235	Bond15	2008 Ford Van E-350 (FY23-24)		-		-		-		-			
236	GRANT	2008 Ford Van E-350 (FY23-24)		-		-		-		-			
237	Bond15	2001 Ford Van E-150		-		-		-		-			
238	GRANT	2013 Bus 350 Replacement (FY33-34)		-		-		-		-			
239	Bond20	2013 Bus 350 Replacement (FY33-34)		-		-		-		-			
240	GRANT	2013 Bus 350 Replacement (FY33-34)		-		-		-		-			
241													
242		Water and Sewer Authority											
243	GRANT	Water Tank		-		-		-		1,675,000			
244	GRANT	Filtration System		-		-		-		5,000,000			
245	GRANT	Upgrade Water Lines		-		-		-		2,640,000			
246	GRANT	Spare Water Pumps		-		-		-		7,500			
247	GRANT	Well Investigation		-		-		-		22,000			
248	GRANT	Norwich Regionalization Sewer		-		-		-		25,000			
249	GRANT	Sewer Treatment Plan		-		-		-		14,500,000			
250	GRANT	Replace Force Main		-		-		-		1,607,000			
251	GRANT	Hanover Sewer Lines		-		-		-		1,600,000			
252	GRANT	Baltic Reservoir East Dam		-		-		-		2,827,000			
253	Bond20	Remove Fire Hydrants		-		-		-		-			
254	Bond20	Driveway and Parking Area Replacement		-		-		-		-			
255	CASH	Water Building upgrades		-		-		-		-			
256	CASH	Pump House 3 upgrades		-		-		-		-			
257	CASH	Hanover Sewer Lines repairs		-		-		-		-			
258	CASH	Sewer Tanks		-		-		-		-			
259	GRANT	Well Exploration		-		-		-		65,000			
260	CASH	Dam Inspection		-		-		-		-			
261	CASH	Upgrade Sewer Lines		-		-		-		-			
262	CASH	Water Line Shut Off		-		-		-		-			
263	Bond10	Water & Sewer Capital Upgrades		-		-		-		25,000			
264	GRANT	SCADA System (Remote Operation)		-		-		-		25,000			
265	CASH	Reservoir Building & Tank Repairs		-		-		-		-			
266	CASH	Plant Upgrades		-		-		-		-			
267	Bond15	Grit Chamber		-		-		-		-			
268	Bond15	Chevy Van Replacement		-		-		-		-			
269	Bond15	Ford 350 Pickup Replacement		-		-		-		-			
270	Bond15	John Deere Lawn Mower		-		-		-		-			
271	Bond15	Pamco Trailer		-		-		-		-			



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

**BoF WORKING DRAFT
NOT FINAL**

	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2017-18	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20	19-20 Bud \$	19-20 Bud %
272	Bond15	Sewer Pump											
273		Fire Department											
275	Bond15	Baltic Fire Station - Building Improvements	-	-	-	-	-	-	-	10,000			
276	GRANT	Baltic Fire Station - Retaining Wall & Fence	-	-	-	-	-	-	-	476,550			
277	GRANT	Baltic Fire Station - Mezzanine	-	-	-	-	-	-	-	35,000			
278	Bond10	Baltic Fire Station - Emergency Fuel Tank	-	-	-	-	-	-	-	-			
279	GRANT	Baltic Fire Station - Parking Lot	-	-	-	-	-	-	-	-			
280	Bond20	Baltic Fire Station - Resurface Apparatus Floor	-	-	-	-	-	-	-	-			
281	Bond10	Baltic Fire Station - Kitchen Upgrades	-	-	-	-	-	-	-	-			
282	Bond10	1968 Jeep Forestry Unit	-	-	-	-	-	-	-	-			
283	Bond20	2001 Ford Lifeline Ambulance R-524	-	-	-	-	-	-	-	-			
284	Bond20	1991 Marion Intn'l Rescue Truck R-124 & 1997 Freightline E-One Pum	-	-	-	-	-	-	-	-			
285	Bond20	Self-Contained Breathing Apparatus (SCBA)	-	-	-	-	-	-	-	60,000			
286	GRANT	Self-Contained Breathing Apparatus (SCBA) Packs	-	-	-	-	-	-	-	250,000			
287	Bond10	Turn Out Gear	-	-	-	-	-	-	-	12,000			
288	Bond20	ADA Bathrooms	-	-	-	-	-	-	-	-			
289	CASH	Compressor - for air in tires, etc	-	-	-	-	-	-	-	-			
290	Bond20	Rescue 124	-	-	-	-	-	-	-	-			
291	Bond20	Pumper ET 224	-	-	-	-	-	-	-	-			
292	Bond20	Boat, Motor & Trailer	-	-	-	-	-	-	-	-			
293	Bond10	Cascade Bottles	-	-	-	-	-	-	-	-			
294	Bond10	Hurst Jaws of Life	-	-	-	-	-	-	-	-			
295	CASH	Service Bottles for Air Tools	-	-	-	-	-	-	-	-			
296	CASH	Pumps	-	-	-	-	-	-	-	-			
297	GRANT	Compressor	-	-	-	-	-	-	-	-			
298	Bond20	Mower	-	-	-	-	-	-	-	-			
299	Bond20	Pumper ET 124	-	-	-	-	-	-	-	-			
300	Bond20	Tanker 124	-	-	-	-	-	-	-	-			
301	Bond20	Van 124	-	-	-	-	-	-	-	-			
302	Bond20	1986 Seagrave 100' Ladder Truck T-124	-	-	-	-	-	-	-	-			
303		Board of Education											
304		Sayles School - Building Improvements								167,000			
305	Bond20	Playground	-	-	-	-	-	-	-	-			
306	Bond20	HVAC Controls	-	-	-	-	-	-	-	-			
307	Bond20	Boiler Replacement	-	-	-	-	-	-	-	-			
308	Bond20	Floor Machine	-	-	-	-	-	-	-	-			
309	Bond20	Classroom Replacement	-	-	-	-	-	-	-	-			
310	Bond20	Radios	-	-	-	-	-	-	-	-			
311	Bond20	Cameras/Security	-	-	-	-	-	-	-	-			
312	Bond20	Gym Ceiling	-	-	-	-	-	-	-	-			
313	Bond20	Classroom exterior Door Replacement	-	-	-	-	-	-	-	-			
314	Bond20	Classroom Flooring	-	-	-	-	-	-	-	-			
315	Bond10	Music Equipment	-	-	-	-	-	-	-	-			
316	Bond10	Stage Sound Equipment	-	-	-	-	-	-	-	-			
317	Bond10	Kiln/Art Room	-	-	-	-	-	-	-	-			
318	Bond20	Window Replacement	-	-	-	-	-	-	-	-			
319	Bond20	Office Carpet	-	-	-	-	-	-	-	-			
320	Bond10	Mower	-	-	-	-	-	-	-	-			
321	Bond20	Replace Water Heater	-	-	-	-	-	-	-	-			
322	Bond20	Sewer Improvements	-	-	-	-	-	-	-	-			
323	Bond20	Preschool/Parking	-	-	-	-	-	-	-	-			
324	Bond20	Gym Floor	-	-	-	-	-	-	-	-			
325	Bond20	Roof Replacement	-	-	-	-	-	-	-	-			
326	Bond10	Replacement Staff Computers	-	-	-	-	-	-	-	26,200			
327	Bond10	Replacement Staff Projectors & Document Cameras	-	-	-	-	-	-	-	13,719			
328	Bond10	Replacement Mobil Tablets	-	-	-	-	-	-	-	10,700			
329	Bond10	Replacement Student Classroom Computers	-	-	-	-	-	-	-	13,200			
330	Bond20	Information Technology	-	-	-	-	-	-	-	-			
331	Bond10	Replacement Mobile Chromebooks	-	-	-	-	-	-	-	16,750			
332	Bond20	IT Server Infrastructure	-	-	-	-	-	-	-	-			
333	Bond20	Wireless Service Management	-	-	-	-	-	-	-	-			
334	Bond20	Natural Gas	-	-	-	-	-	-	-	-			
335													
336													
337		Total CNR Expenditures	-	-	-	-	-	-	-	32,275,747			
338		Less Total CNR Revenues	-	-	-	-	-	-	-	(32,250,247)			
339		Due from Tax Base (Acct #7360)	26,500	-	-	-	-	-	-	25,500	25,500	100.0%	



**TOWN OF SPRAGUE
OPERATING BUDGET AND
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**BoF WORKING DRAFT
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	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2017-18		2018-19		2018-19		2019-20		19-20 Bud \$	19-20 Bud %
		DETAIL BREAKDOWN OF GENERAL GOVERNMENT											
340													
341	6000	BOARD OF SELECTMEN		98,706		92,838		91,772		93,586		748	0.8%
342	-1	First Selectman		47,000		40,000		40,000		40,000		-	0.0%
343	-2	Selectman		1,200		1,200		1,200		1,200		-	0.0%
344	-3	Selectman		1,200		1,200		1,200		1,200		-	0.0%
345	-4	Office supplies, meetings, misc.		1,313		1,360		1,260		1,260		(100)	-7.4%
346	-5	Mileage		3,181		3,200		3,150		3,150		(50)	-1.6%
347	-6	Executive Assistant		43,912		44,878		43,912		45,776		898	2.0%
348	-7	Stipends for Additional Board Participation		900		1,000		1,050		1,000		-	0.0%
349													
350	6005	ELECTIONS		10,201		15,000		14,991		20,447		5,447	36.3%
351	-1	Elections - Salaries		2,887		5,000		4,300		6,344		1,344	26.9%
352	-2	Elections - Misc		7,314		10,000		10,691		14,103		4,103	41.0%
353													
354	6010	BOARD OF FINANCE		220		250		250		250		-	0.0%
355	-2	Town reports, supplies, brochures		220		250		250		250		-	0.0%
356													
357	6011	AUDITING		22,921		23,650		18,900		22,650		(1,000)	-4.2%
358													
359	6012	BOOKKEEPER		26,606		28,650		28,650		29,460		810	2.8%
360	-1	Salary		25,984		28,000		28,000		28,560		560	2.0%
361	-2	Support		622		650		650		900		250	38.5%
362													
363	6015	TAX ASSESSOR		22,703		25,180		24,445		25,700		520	2.1%
364	-1	Salary		20,815		22,000		20,815		22,440		440	2.0%
365	-4	Travel expense		46		300		400		300		-	0.0%
366	-5	Education & Dues		258		280		280		280		-	0.0%
367	-6	Sup. post., pricing manuals, repair/maint		1,584		1,600		1,950		1,680		80	5.0%
368	-7	Mapping		-		1,000		1,000		1,000		-	0.0%
369													
370	6025	TAX COLLECTOR		29,143		29,838		29,213		30,793		955	3.2%
371	-1	Salary		25,960		26,532		25,960		27,063		531	2.0%
372	-2	DMV Charge Delinquent MV		-		-		-		-		-	0.0%
373	-4	Misc. supplies, school		601		600		600		700		100	16.7%
374	-5	Postage		2,582		2,706		2,653		3,030		324	12.0%
375													
376	6030	TOWN TREASURER		2,400		2,400		2,400		2,400		-	0.0%
377													
378	6035	TOWN COUNSEL		33,965		25,000		25,000		25,000		-	0.0%
379													
380	6040	TOWN CLERK		51,874		52,675		52,519		53,666		991	1.9%
381	-1	Salary		48,495		49,562		48,495		50,553		991	2.0%
382	-2	Office supplies, misc.		1,450		1,463		1,463		1,463		-	0.0%
383	-3	Dog Licenses		136		350		350		350		-	0.0%
384	-4	School		1,261		900		1,155		900		-	0.0%
385	-5	Micro filming (security)		532		400		1,056		400		-	0.0%
386													
387	6045	TELEPHONE SERVICES/DSL/WEBSITE		11,520		11,500		11,389		11,700		200	1.7%
388													
389	6050	POOL SECRETARIES		56,075		57,764		56,520		58,919		1,155	2.0%
390	-1	Salary - Assistant Town Clerk		21,488		23,204		22,705		23,668		464	2.0%
391	-2	Salary - Land Use Clerk		34,587		34,560		33,815		35,251		691	2.0%
392													
393	6055	TOWN OFFICE BUILDING		38,961		38,822		36,519		39,019		197	0.5%
394	-1	Janitorial Services		9,611		9,822		9,611		10,019		197	2.0%
395	-2	Supplies, Maintenance		3,181		2,000		1,551		2,000		-	0.0%
396	-3	Heat Town Hall Facilities		9,102		11,500		10,338		11,500		-	0.0%
397	-4	Lights Town Hall Facilities		10,130		10,500		9,014		10,500		-	0.0%
398	-5	Repair & Renovation		6,937		5,000		6,005		5,000		-	0.0%
399													
400	6060	GRANTS/CONTRACTS MANAGER		31,567		33,422		33,199		34,447		1,025	3.1%
401	-1	Salary		29,896		31,272		30,599		31,897		625	2.0%
402	-2	Workshops, Seminars		528		600		1,000		700		100	16.7%
403	-3	Misc. Supplies, Subscription, Postage		377		750		750		1,200		450	60.0%
404	-4	Mileage		766		800		850		650		(150)	-18.8%
405													
406	6100	PLANNING & ZONING COMMISSION		23,570		25,171		25,462		22,564		(2,607)	-10.4%
407	-1	Zoning Enforcement Officer		7,016		7,171		7,016		7,314		143	2.0%
408	-2	Technical Assistant-Planner		16,554		18,000		18,446		15,250		(2,750)	-15.3%
409	-5	Secretarial & Other Services		-		-		-		-		-	0.0%
410													
411	6111	LAND USE		686		800		700		800		-	0.0%
412													
413	6115	ECONOMIC DEVELOPMENT		575		900		1,500		900		-	0.0%
414													



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			2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	19-20 Bud \$	19-20 Bud %
3													
415	6120	CONSERVATION COMMISSION	383	1,100	-	0.0%							
416	-2	Training Workshop	-	100	100	100	100	100	100	100	100	-	0.0%
417	-4	Miscellaneous, signage	383	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
418													
419	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER	8,505	8,500	7,008	(1,492)	-17.6%						
420													
421	6200	HIGHWAYS	394,310	398,048	393,499	407,935	407,935	407,935	407,935	407,935	407,935	9,887	2.5%
422	-1	General Maintenance	54,174	45,000	56,299	45,000	45,000	45,000	45,000	45,000	45,000	-	0.0%
423	-2	Public works salaries	239,172	244,848	237,563	250,235	250,235	250,235	250,235	250,235	250,235	5,387	2.2%
424	-3	Storm - Misc.o/t labor	19,931	26,200	15,000	26,200	26,200	26,200	26,200	26,200	26,200	-	0.0%
425	-4	Boots & Clothing	1,886	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	0.0%
426	-5	Storm - Materials	33,603	27,500	29,210	27,500	27,500	27,500	27,500	27,500	27,500	-	0.0%
427	-6	Roadway Pavement Management	38,172	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	0.0%
428	-7	Town Garage	6,622	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	-	0.0%
429	-8	Stormwater Fees/Testing	250	4,000	4,927	8,500	8,500	8,500	8,500	8,500	8,500	4,500	112.5%
430	-10	Drug & Alcohol Testing	500	500	500	500	500	500	500	500	500	-	0.0%
431													
432	6202	TREE MAINTENANCE	10,584	13,000	13,000	15,300	15,300	15,300	15,300	15,300	15,300	2,300	17.7%
433	-1	Tree Warden	2,200	2,200	2,200	2,250	2,250	2,250	2,250	2,250	2,250	50	2.3%
434	-2	Tree Warden - Training Seminars	210	300	300	350	350	350	350	350	350	50	16.7%
435	-3	Tree Pruning, Removal, replacement	7,709	10,000	10,000	12,300	12,300	12,300	12,300	12,300	12,300	2,300	23.0%
436	-4	Mileage	465	500	500	400	400	400	400	400	400	(100)	-20.0%
437													
438	6205	STREET LIGHTING	27,281	20,000	16,921	15,000	15,000	15,000	15,000	15,000	15,000	(5,000)	-25.0%
439													
440	6300	SOCIAL SECURITY	60,683	62,361	61,814	63,605	63,605	63,605	63,605	63,605	63,605	1,244	2.0%
441													
442	6310	DEFERRED COMPENSATION	15,574	16,025	15,518	16,283	16,283	16,283	16,283	16,283	16,283	258	1.6%
443													
444	6400	REGIONAL PLANNING AGENCIES	38,739	39,253	39,244	38,528	38,528	38,528	38,528	38,528	38,528	(725)	-1.8%
445	-1	TVCCA	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
446	-2	Council of Governments	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	-	0.0%
447	-3	Soil & Water Conservation	300	300	300	300	300	300	300	300	300	-	0.0%
448	-4	Womens Center	250	250	250	250	250	250	250	250	250	-	0.0%
449	-5	Uncas Health District	19,300	19,308	19,300	19,262	19,262	19,262	19,262	19,262	19,262	(46)	-0.2%
450	-6	CT Conference of Municipalities	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	-	0.0%
451	-7	Norwich Probate Court	2,006	2,187	2,186	2,124	2,124	2,124	2,124	2,124	2,124	(63)	-2.9%
452	-8	Council of Small Towns (COST)	725	725	725	725	725	725	725	725	725	-	0.0%
453	-9	Quinebaug Walking Weekends	175	175	175	175	175	175	175	175	175	-	0.0%
454	-10	SSAC of Eastern CT	300	300	300	300	300	300	300	300	300	-	0.0%
455	-11	Southeastern CT Enterprise Region (SECTER)	1,419	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	-	0.0%
456	-12	Regional Animal Control	9,591	9,795	9,795	9,179	9,179	9,179	9,179	9,179	9,179	(616)	-6.3%
457													
458	6500	INSURANCE	181,078	190,265	185,208	196,859	196,859	196,859	196,859	196,859	196,859	6,594	3.5%
459	-1	General Town	31,133	28,425	29,635	29,290	29,290	29,290	29,290	29,290	29,290	865	3.0%
460	-2	Fire Department	15,914	16,381	16,381	15,890	15,890	15,890	15,890	15,890	15,890	(491)	-3.0%
461	-4	Water & Sewer Plants	7,126	7,567	7,517	7,532	7,532	7,532	7,532	7,532	7,532	(35)	-0.5%
462	-5	CIRMA (Workers Comp.)	35,954	41,819	35,582	40,560	40,560	40,560	40,560	40,560	40,560	(1,259)	-3.0%
463	-6	Employee Medical Insurance	87,001	92,123	92,143	99,637	99,637	99,637	99,637	99,637	99,637	7,515	8.2%
464	-7	Employee Insurance Waiver	3,950	3,950	3,950	3,950	3,950	3,950	3,950	3,950	3,950	-	0.0%
465													
466	6600	POLICE DEPARTMENT	173,874	185,931	195,931	189,765	189,765	189,765	189,765	189,765	189,765	3,834	2.1%
467	-1	Resident Trooper Program	152,354	176,277	176,277	180,034	180,034	180,034	180,034	180,034	180,034	3,757	2.1%
468	-2	Overtime (See revenue account 5200-13)	17,965	5,000	15,000	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
469	-3	Dare Program	-	300	300	300	300	300	300	300	300	-	0.0%
470	-4	Supplies & misc.	142	500	500	500	500	500	500	500	500	-	0.0%
471	-5	School Crossing Guards	3,413	3,854	3,854	3,931	3,931	3,931	3,931	3,931	3,931	77	2.0%
472													
473	6605	FIRE DEPARTMENT	107,833	107,329	107,329	110,329	110,329	110,329	110,329	110,329	110,329	3,000	2.8%
474	-1	Vehicle Maintenance	20,846	20,904	20,904	20,904	20,904	20,904	20,904	20,904	20,904	-	0.0%
475	-2	Fixed Expenses	37,100	36,700	36,700	36,700	36,700	36,700	36,700	36,700	36,700	-	0.0%
476	-3	Truck Supplies	7,444	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	-	0.0%
477	-4	Station Maintenance	9,460	9,325	9,325	9,325	9,325	9,325	9,325	9,325	9,325	-	0.0%
478	-5	Training	9,779	10,000	10,000	13,000	13,000	13,000	13,000	13,000	13,000	3,000	30.0%
479	-6	Business Expenses	13,206	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	-	0.0%
480	-7	Equipment Maintenance	9,998	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0.0%
481	-8	Capital Expenses	-	-	-	-	-	-	-	-	-	-	0.0%
482													
483	6610	EMERGENCY MANAGEMENT/LEPC	4,006	4,030	-	0.0%							
484	-1	Salary Director	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	-	0.0%
485	-4	Capital Expenses	-	-	-	-	-	-	-	-	-	-	0.0%
486	-5	Training Expense	500	500	500	500	500	500	500	500	500	-	0.0%
487	-6	Equipment Maintenance	806	830	830	830	830	830	830	830	830	-	0.0%
488	-8	Local Emergency Plan Chairperson (LEPC)	500	500	500	500	500	500	500	500	500	-	0.0%
489													
490	6615	FIRE MARSHAL/BURNING OFFICIAL	10,660	11,376	11,189	11,550	11,550	11,550	11,550	11,550	11,550	174	1.5%
491	-1	Salary	8,514	8,701	8,701	8,875	8,875	8,875	8,875	8,875	8,875	174	2.0%
492	-2	Office expenses, education, misc.	1,521	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	-	0.0%
493	-4	Burning Official	625	625	625	625	625	625	625	625	625	(0)	0.0%
494													



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

**BoF WORKING DRAFT
NOT FINAL**

	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2017-18		2018-19		2018-19		2019-20		19-20 Bud \$	19-20 Bud %
495	6620	BUILDING OFFICIAL		19,300		20,996		20,580		21,383		387	1.8%
496	-1	Salary		18,911		19,326		18,910		19,713		387	2.0%
497	-2	Mileage		66		800		800		800		-	0.0%
498	-3	Membership fees		135		120		120		120		-	0.0%
499	-6	Education, Training, Misc.		188		250		250		250		-	0.0%
500	-7	Office Supplies, Code volumes		-		500		500		500		-	0.0%
501													
502	6625	BLIGHT ENFORCEMENT OFFICER		3,678		3,829		3,753		3,900		71	1.9%
503	-1	Salary		3,453		3,529		3,453		3,600		71	2.0%
504	-2	Mileage		92		150		150		150		-	0.0%
505	-3	Postage		133		150		150		150		-	0.0%
506													
507	6700	SANITATION & WASTE REMOVAL		68,472		57,300		70,775		67,273		9,973	17.4%
508	-2	Materials & Misc.		3,342		5,000		6,203		5,000		-	0.0%
509	-3	Recycling		65,130		52,300		64,572		62,273		9,973	19.1%
510													
511	6702	WASTE MANAGEMENT		50,554		50,642		57,942		55,916		5,274	10.4%
512													
513	6810	COMMISSION ON AGING		87,114		91,121		91,099		92,722		1,601	1.8%
514	-1	Salary - Coordinator		18,643		19,000		19,000		19,380		380	2.0%
515	-2	Municipal Agent		399		500		300		500		-	0.0%
516	-4	Office, supplies, misc.		2,442		1,740		1,740		1,740		-	0.0%
517	-5	Elevator contract		2,283		2,366		2,280		2,437		71	3.0%
518	-6	Programs		2,554		3,000		3,000		3,000		-	0.0%
519	-7	Van Driver/Bus Driver -1		20,988		24,923		24,388		25,421		498	2.0%
520	-7a	Van Driver/Bus Driver-2		16,674		16,488		16,133		16,818		330	2.0%
521	-8	Senior Center Aide		15,346		16,104		15,758		16,426		322	2.0%
522	-9	Vehicle Expenses		7,785		7,000		8,500		7,000		-	0.0%
523													
524	6950	CAPITAL PROJECTS		20,199		11,000		14,000		11,000		-	0.0%
525	-1	Repairs to Central Plant		14,426		6,000		8,000		6,000		-	0.0%
526	-2	Engineering Fees		5,773		5,000		6,000		5,000		-	0.0%
527													
528	7000	PARKS & PLAYGROUND (BoS)		2,159		2,000		1,314		1,500		(500)	-25.0%
529													
530	7002	RECREATION COMMISSION		14,722		15,770		15,270		16,094		324	2.1%
531	-1	Recreation Salaries		14,109		14,308		13,808		14,594		286	2.0%
532	-2	Recreation Supplies		613		1,462		1,462		1,500		38	2.6%
533													
534	7003	RECREATION FACILITIES		1,978		2,200		1,967		2,000		(200)	-9.1%
535	-2	Electricity		1,978		2,200		1,967		2,000		(200)	-9.1%
536													
537	7004	RECREATION EVENTS		9,124		7,833		8,833		7,833		-	0.0%
538	-1	Three Villages Fall Festival		5,912		5,912		5,912		5,912		-	0.0%
539	-2	Earth Day		400		400		400		400		-	0.0%
540	-3	Youth Year Long Activity		500		500		500		500		-	0.0%
541	-4	Shetucket River Festival		1,459		521		1,521		521		-	0.0%
542	-8	Other/Indoor Soccer		853		500		500		500		-	0.0%
543													
544	7005	OTHER RECREATION PROGRAMS (BoS)		1,250		1,250		1,250		1,250		-	0.0%
545	-1	Sprague/Franklin/Canterbury Little League		1,250		1,250		1,250		1,250		-	0.0%
546													
547	7010	GRIST MILL		17,752		17,122		17,553		18,888		1,766	10.3%
548	-1	Supplies, Maintenance		902		850		932		850		-	0.0%
549	-2	Elevator Maintenance		2,082		2,158		2,158		2,218		60	2.8%
550	-3	Heat & Lights		9,455		8,365		8,837		8,800		435	5.2%
551	-4	Grist Mill Cleaner		5,313		5,749		5,626		7,020		1,271	22.1%
552													
553	7012	HISTORICAL MUSEUM		5,589		7,226		5,843		6,200		(1,026)	-14.2%
554	-1	Museum Clerk		5,397		7,026		5,643		6,000		(1,026)	-14.6%
555	-14	Sprague Historical Society		192		200		200		200		-	0.0%
556													
557	7015	LIBRARY		70,627		74,908		78,574		83,396		8,488	11.3%
558	-1	Librarian Assistant - 1		11,314		12,776		12,501		13,032		256	2.0%
559	-10	Library Director		23,941		19,780		24,272		25,000		5,220	26.4%
560	-11	Programs		2,000		2,000		2,000		3,000		1,000	50.0%
561	-12	Staff Development		484		500		500		500		-	0.0%
562	-13	State Library/IConn Membership		540		550		550		550		-	0.0%
563	-2	Books & DVDs		5,500		5,500		5,500		6,000		500	9.1%
564	-3	Supplies, misc.		2,860		2,250		2,250		2,250		-	0.0%
565	-4	Librarian Assistant - 2		12,290		12,776		12,501		13,032		256	2.0%
566	-5	Librarian Assistant - 4		-		6,000		6,000		7,000		1,000	16.7%
567	-6	Librarian Assistant - 3		11,698		12,776		12,500		13,032		256	2.0%
568													



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

**BoF WORKING DRAFT
NOT FINAL**

	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2017-18		2018-19		2018-19		2019-20		19-20 Bud \$	19-20 Bud %
569	7100	MISCELLANEOUS		28,832		22,233		23,299		21,594		(639)	-2.9%
570	-10	Newsletter - Salaries		2,968		3,033		2,968		3,094		61	2.0%
571	-11	Bank Fees		342		-		-		-		-	0.0%
572	-12	Newsletter- Misc.		3,960		4,500		3,900		4,000		(500)	-11.1%
573	-2	War Memorial/Lords Bridge Gazebo		613		800		597		600		(200)	-25.0%
574	-3	Cemeteries, Vets Graves		463		700		700		700		-	0.0%
575	-4	Contingent Fund		4,000		3,000		4,000		3,000		-	0.0%
576	-5	Memorial Day Celebration		908		1,200		1,000		1,200		-	0.0%
577	-6	Legal Ads		14,429		9,000		9,000		9,000		-	0.0%
578	-8	Unemployment Compensation		1,149		-		1,134		-		-	0.0%
579													
580	7150	SPRAGUE WATER & SEWER AUTHORITY		7,540		7,500		8,427		8,500		1,000	13.3%
581	-1	Water & Sewer Public Services		7,540		7,500		8,427		8,500		1,000	13.3%
582													
583	7200	COMPUTER SERVICE/OFFICE MACHINES		41,683		50,771		46,264		51,477		707	1.4%
584	-1	Town Clerk		8,229		9,850		9,850		9,850		-	0.0%
585	-2	Tax Collector		5,981		7,326		6,060		7,100		(226)	-3.1%
586	-3	Assessor/Building Inspector		7,868		11,815		8,351		12,317		502	4.2%
587	-4	Selectmen/Treasurer		817		1,000		1,000		1,000		-	0.0%
588	-5	Equipment Maintenance		5,305		7,000		7,000		7,000		-	0.0%
589	-6	Supplies - Server Support - Virus Renewal		5,000		5,000		5,000		5,000		-	0.0%
590	-7	Paychex Services		3,536		3,800		4,115		4,200		400	10.5%
591	-8	Library Support		3,082		3,230		3,140		3,262		32	1.0%
592	-9	Mail System		825		710		708		708		(2)	-0.2%
593	-10	Fixed Asset Inventory		1,040		1,040		1,040		1,040		-	0.0%
594													
595	7255	SHARED SERVICES W/SCHOOL		-		-		-		-		-	0.0%
596													
597		OPERATING BUDGET		1,945,776		1,964,778		1,971,963		2,020,519		55,740	2.8%
598													
599	7300	DEBT - INTEREST PAYMENT		224,122		201,419		228,372		178,325		(23,094)	-11.5%
600	-14	2005 Bonds; Land Acquisition and Roads		33,250		29,000		37,500		24,750		(4,250)	-14.7%
601	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump		33,197		28,744		33,197		23,900		(4,844)	-16.9%
602	-16	2013 Bonds-Variou Purposes		157,675		143,675		157,675		129,675		(14,000)	-9.7%
603													
604													
605	7305	DEBT - PRINCIPAL PAYMENT		613,888		660,093		613,888		700,000		39,907	6.0%
606	-14	2005 Bonds; Land Acquisition and Roads		85,000		85,000		85,000		85,000		-	0.0%
607	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump		125,000		125,000		125,000		125,000		-	0.0%
608	-16	2013 Bonds-Variou Purposes		350,000		350,000		350,000		350,000		-	0.0%
609	-16	Note Payment		53,888		100,093		53,888		140,000		39,907	39.9%
610													
611													
612	7360	Operating Transfer CNR Fund		20,500		9,000		9,000		25,500		16,500	183.3%
613	7400	Non-Budgetary Expenditures		-		-		-		-		-	0.0%
614	7600	GAAP Accrured Payroll & CWF		-		-		-		-		-	0.0%
615		Total General Town Expenditures		2,804,286		2,835,290		2,823,223		2,924,344		89,053	3.1%
616	7500	Total Board of Education Expenditures		7,008,180		6,328,668		6,328,668		6,431,329		102,661	1.6%
617		TOTAL SPRAGUE BUDGET		9,812,466		9,163,958		9,151,891		9,355,673		191,714	2.1%
618													



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

**BoF WORKING DRAFT
NOT FINAL**

3	A	B	C	D	E	F	G	H	I	J	K	L	M
			2017-18	2018-19	2018-19	2019-20	2019-20	19-20 Bud \$	19-20 Bud %				
619		REVENUES											
620		TAXES	5,435,310	5,678,272	5,678,272	5,850,134	171,862	3.0%					
621	5000-1	Current Taxes	4,980,923	5,234,772	5,234,772	5,409,384	174,612	3.3%					
622	5000-2	Current Year Interest and Lien Fees	24,374	20,000	20,000	20,000	-	0.0%					
623	5000-3	Prior Years Tax	360,530	145,000	145,000	145,000	-	0.0%					
624	5000-4	Prior Years Interest & Lien Fees	(206,891)	35,000	35,000	35,000	-	0.0%					
625	5000-5	Current Supplemental Motor Vehicle Tax	76,374	52,000	52,000	52,000	-	0.0%					
626	5000-6	Firefighter Tax Abatement (contra)	-	(8,500)	(8,500)	(11,250)	(2,750)	32.4%					
627	5000-7	PILOT Solar Farm	200,000	200,000	200,000	200,000	-	0.0%					
628	5000-8	Tax & Applic. Refunds (contra)	-	-	-	-	-	0.0%					
629	5000-9	Tax Overpayments Ret'd (contra)	-	-	-	-	-	0.0%					
630													
631		STATE GRANTS - SCHOOL	2,271,873	2,640,814	2,626,404	2,680,282	39,468	1.5%					
632	5100-1	Education Block Grant (ECS)	2,271,873	2,640,814	2,626,404	2,683,475	42,661	1.6%					
633	5100-4	Teacher Pension	-	-	-	(3,193)	(3,193)	100.0%					
634	5100-5	Pupil Transportation (public)	-	-	-	-	-	0.0%					
635	5100-3	Adult Education	-	-	-	-	-	0.0%					
636	5100-6	Special Education	-	-	-	-	-	0.0%					
637	5100-7	Teacher's Retirement	-	-	-	-	-	0.0%					
638													
639		STATE GRANTS - LOCAL	678,179	609,841	609,841	607,064	(2,777)	-0.5%					
640	5200-1	Telecomm. Property Grant Tax	5,543	8,700	8,700	5,416	(3,284)	-37.7%					
641	5200-2	Municipal Revenue Sharing Account (MRSA) Municipal Projects	386,528	386,528	386,528	386,528	-	0.0%					
642	5200-3	Municipal Revenue Sharing [formerly Property Tax Relief Grant]	79,761	-	-	-	-	0.0%					
643	5200-4	PILOT State Property	366	6,156	6,156	6,156	-	0.0%					
644	5200-5	Mashantucket Pequot Grant	25,323	17,479	17,479	17,749	270	1.5%					
645	5200-6	Veterans Tax Relief	3,072	2,394	2,394	2,466	72	3.0%					
646	5200-7	Disability Exemption Reimbursement	416	665	665	685	20	3.0%					
647	5200-8	Elderly Property Exemption/Freeze	-	9,900	9,900	9,900	-	0.0%					
648	5200-10	Judicial 10th Circuit	1,560	200	200	500	300	150.0%					
649	5200-11	SLA - Emergency Mgmt. Agency	5,177	2,800	2,800	2,800	-	0.0%					
650	5200-13	State Police O/T Reimb (ref. 6600-2)	10,671	15,000	15,000	15,000	-	0.0%					
651	5200-14	Town Aid Roads (TAR)	151,219	151,219	151,219	151,064	(155)	-0.1%					
652	5200-16	Elderly and Disabled Transportation Grant	8,543	8,800	8,800	8,800	-	0.0%					
653													
654		LOCAL REVENUES	71,618	90,200	90,200	91,300	1,100	1.2%					
655	5300-1	Interest Income	3,338	1,000	1,000	2,000	1,000	100.0%					
656	5300-2	License & Permit Fees	1,804	1,000	1,000	1,000	-	0.0%					
657	5300-3	Building Permit Fees	3,053	20,000	20,000	20,000	-	0.0%					
658	5300-4	Dog License Fees	1,329	2,750	2,750	2,750	-	0.0%					
659	5300-5	Sundry Receipts	224	200	200	300	100	50.0%					
660	5300-6	Recording Land Records , Maps, etc	10,824	10,000	10,000	10,000	-	0.0%					
661	5300-8	Conveyance Tax	15,104	17,000	17,000	17,000	-	0.0%					
662	5300-9	Copies-Fax Machine	4,380	5,000	5,000	5,000	-	0.0%					
663	5300-10	Permit Fees, P&Z, Inland & Wetlands	3,071	4,000	4,000	4,000	-	0.0%					
664	5300-11	Reimbursement of Legal Fees	-	-	-	-	-	0.0%					
665	5300-12	Versailles Sewer Assessments	-	-	-	-	-	0.0%					
666	5300-13	Landfill Receipts	24,829	25,000	25,000	25,000	-	0.0%					
667	5300-14	Newsletter	2,346	3,000	3,000	3,000	-	0.0%					
668	5300-15	Marriage Licenses	231	150	150	150	-	0.0%					
669	5300-16	Sportsmans Licenses	158	150	150	150	-	0.0%					
670	5300-17	Farmland Preservation	927	950	950	950	-	0.0%					
671													
672		MISC REVENUES	57,210	54,000	54,000	54,000	-	0.0%					
673	5400-1	SCRRRA Subsidy	3,186	2,000	2,000	2,000	-	0.0%					
674	5400-3	Insurance Claims/Rebates	-	-	-	-	-	0.0%					
675	5400-4	Sale of Assets	-	-	-	-	-	0.0%					
676	5400-5	Other Revenues	9,881	-	-	-	-	0.0%					
677	5400-6	Waste Management	44,143	52,000	52,000	52,000	-	0.0%					
678													
679		INTERGOVERNMENTAL TRANSFERS	74,065	74,065	74,065	70,371	(3,694)	-5.0%					
680	5500-1	Water Improvement - Principal S&W Dept.	-	-	-	-	-	0.0%					
681	5500-2	Water Improvement - Interest S&W Dept.	-	-	-	-	-	0.0%					
682	5500-3	Prin.Subsidy from S & W for Resv. Dam Proj.	45,000	45,000	45,000	45,000	-	0.0%					
683	5500-4	Int. Subsidy from S & W for Resv. Dam Proj.	29,065	29,065	29,065	25,371	(3,694)	-12.7%					
684	5500-5	Other	-	-	-	-	-	0.0%					
685													
686		OTHER MISC REVENUES	-	-	-	-	-	0.0%					
687	5600	Non-Budgetary Income	-	-	-	-	-	0.0%					
688	5700	Appro. from Undesig. Fund Balance	-	-	-	-	-	0.0%					
689													
690		TOTAL REVENUE	8,588,255	9,147,192	9,132,782	9,353,152	205,960	2.3%					
691													
692		Total General Town Expenditures	2,804,286	2,835,290	2,823,223	2,924,344	89,053	3.1%					
693	7500	Total Board of Education Expenditures	7,008,180	6,328,668	6,328,668	6,431,329	102,661	1.6%					
694		TOTAL EXPENDITURES	9,812,466	9,163,958	9,151,891	9,355,673	191,714	2.1%					
695													
696		SURPLUS / (SHORTFALL)	(1,224,211)	(16,766)	(19,109)	(2,521)	14,245						
697													

	A	B	J	K	L	M
1	TOWN OF SPRAGUE					
2	GRAND LIST and MILL RATE					
3	Green colored cells must be entered and/or reference checked annually. All other cells are computed.					
4						New GL
5	Net Taxable Grand List		2016-17 Budget	2017-18 Budget	2018-19 Budget	2019-2020
6			2015 Grand List	2016 Grand List	2017 Grand List	2018 Grand List
6	Real Estate Regular Net		136,788,220	136,543,280	135,937,610	132,424,620
7	Elderly Home Owners Net		1,401,110	1,602,430	2,064,290	2,374,610
8	Motor Vehicles Net		18,788,180	18,650,290	19,141,150	19,688,670
9	Personnel Property Net		13,781,220	12,427,132	16,831,410	8,335,020
10	Net Taxable Grand List [NTGL] from Tax Assessor		170,758,730	169,223,132	173,974,460	162,822,920
11	Amgraph-Fuel Cell Assessment		-	-	(4,389,000)	-
12	Fusion Paperboard Connecticut LLC		-	(9,973,080)	(9,973,080)	-
13	Legal Settlement/Tax Reduction		-	-	-	-
14	Net Taxable Grand List		170,758,730	159,250,052	159,612,380	162,822,920
15	Total Revenues					
17	NTGL ex MV		151,970,550	140,599,762	140,471,230	143,134,250
18	Motor Vehicles Net		18,788,180	18,650,290	19,141,150	19,688,670
19	Maximum Motor Vehicle Mill Rate		0.0320	0.0320	0.03200	0.03425
21	Proposed Mill Rate		0.03150	0.03200	0.03325	0.03425
23	Revenues from Motor Vehicles		591,828	596,809	612,517	674,337
24	Revenues from All Other		4,787,072	4,499,192	4,670,668	4,902,348
25	Total Revenues		5,378,900	5,096,002	5,283,185	5,576,685
27	Tax Collectibility % in Decimal Form		0.97	0.97	0.97	0.97
29	Collectible Total Revenues (Reference on Budget Tab)		5,217,533	4,943,122	5,124,690	5,409,384
31	Reimbursed Tax Exempt Grand List		101,000	100,000	103,000	92,000
32	Effective Grand List		165,736,968	154,572,550	154,229,004	158,030,232
34	Value of a Mill (VoM)		165,737	154,573	154,229	170,191

**Town of Sprague
BOF Budget vs. Actual
included Projected YE totals
July 2018 through March 2019**

	Prior Three Months			Current Year Totals				Estimated Year-End Totals				
	Jan 19	Feb 19	Mar 19	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget	
Ordinary Income/Expense												
Income												
5000 - Taxes												
5000-1 - Current Taxes	1,621,035	72,589	32,499	5,193,384	5,234,772	(41,388)	99%	5,234,772	5,234,772	-	100%	
5000-2 - Current Interest & Lien Fees	1,693	3,864	2,688	16,654	20,000	(3,346)	83%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	6,762	5,919	4,875	75,593	145,000	(69,407)	52%	100,000	145,000	(45,000)	69%	
5000-4 - Prior Year Interest/Lien Fees	1,932	1,412	1,882	22,069	35,000	(12,931)	63%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	48,551	8,018	3,284	67,712	52,000	15,712	130%	75,000	52,000	23,000	144%	
5000-6 - Firefighter Tax Abatement	-	-	-	-	(8,500)	8,500	0%	-	(8,500)	8,500	0%	
5000-7 - PILOT Solar Farm	-	-	-	200,000	200,000	-	100%	200,000	200,000	-	100%	
5000-8 - Tax & Applic. Refunds (contra)	(545)	-	-	(1,618)	-	(1,618)	100%	(1,618)	-	(1,618)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	(170)	(170)	-	(170)	100%	(170)	-	(170)	100%	
Total 5000 - Taxes	1,679,428	91,802	45,058	5,573,624	5,678,272	(104,648)	98%	5,663,154	5,678,272	(15,118)	100%	
5100 - State Grants-School												
5100-1 - ECS - Assis. to Towns for Educ.	660,204	-	-	1,320,408	2,640,814	(1,320,406)	50%	2,615,689	2,640,814	(25,125)	99%	
Total 5100 - State Grants-School	660,204	-	-	1,320,408	2,640,814	(1,320,406)	50%	2,615,689	2,640,814	(25,125)	99%	
5200 - State Grants-Local												
5200-1 - Telecomm. Property Tax Grant	-	-	5,416	5,416	8,700	(3,284)	62%	5,613	8,700	(3,087)	65%	
5200-10 - Judicial 10th Circuit Court	-	215	-	920	200	720	460%	1,000	200	800	500%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	-	2,800	(2,800)	0%	2,800	2,800	-	100%	
5200-13 - St. Police O/T	-	1,026	-	8,124	15,000	(6,876)	54%	15,000	15,000	-	100%	
5200-14 - Town Aid Roads	-	-	-	75,532	151,219	(75,687)	50%	151,219	151,219	-	100%	
5200-16 - Elderly & Disabled Transp Grant	2,848	-	-	2,848	8,800	(5,952)	32%	8,800	8,800	-	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	386,528	-	-	386,528	386,528	-	100%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	-	-	-	6,156	6,156	-	100%	6,156	6,156	-	100%	
5200-5 - Mashantucket Pequot Grant	-	-	5,826	11,653	17,479	(5,826)	67%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	-	-	-	2,518	2,394	124	105%	2,518	2,394	124	105%	
5200-7 - Disability Exemption Reimb.	-	-	-	491	665	(174)	74%	491	665	(174)	74%	
5200-8 - Elderly Homeowners Tax Credit	-	-	-	-	9,900	(9,900)	0%	-	9,900	(9,900)	0%	
Total 5200 - State Grants-Local	389,376	1,241	11,243	500,186	609,841	(109,655)	82%	597,604	609,841	(12,237)	98%	
5300 - Local Revenues												
5300-1 - Interest Income	1,209	1,127	973	4,048	1,000	3,048	405%	4,000	1,000	3,000	400%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	72	22	-	2,386	4,000	(1,614)	60%	4,000	4,000	-	100%	
5300-13 - Landfill Receipts	1,727	1,556	1,568	16,432	25,000	(8,568)	66%	25,000	25,000	-	100%	
5300-14 - Newsletter Ads	831	-	-	2,251	3,000	(749)	75%	3,000	3,000	-	100%	
5300-15 - Marriage Licenses	-	-	-	128	150	(22)	85%	150	150	-	100%	
5300-16 - Sportsmans Licenses	11	7	11	63	150	(87)	42%	150	150	-	100%	
5300-17 - Farmland Preservation	105	60	81	858	950	(92)	90%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	-	-	20	275	1,000	(725)	28%	1,000	1,000	-	100%	
5300-3 - Building Inspector Fees	156	370	150	9,469	20,000	(10,531)	47%	20,000	20,000	-	100%	
5300-4 - Dog License Fees	11	8	-	362	2,750	(2,389)	13%	2,750	2,750	-	100%	
5300-5 - Sundry Receipts, faxes, etc	8	28	36	356	200	156	178%	300	200	100	150%	
5300-6 - Recording Land Rec,maps, trade	732	864	886	9,092	10,000	(908)	91%	10,000	10,000	-	100%	
5300-8 - Conveyance Tax	54	2,293	408	11,294	17,000	(5,706)	66%	17,000	17,000	-	100%	
5300-9 - Copies	303	407	336	4,024	5,000	(977)	80%	5,000	5,000	-	100%	
Total 5300 - Local Revenues	5,217	6,741	4,468	61,037	90,200	(29,163)	68%	93,300	90,200	3,100	103%	
5400 - Misc Revenues												
5400-1 - Trans. Subsidy from SCRRA	-	-	-	-	2,000	(2,000)	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	200	100	500	265,866	-	265,866	100%	266,000	-	266,000	100%	
5400-6 - Waste Management	9,102	-	5,830	33,037	52,000	(18,963)	64%	52,000	52,000	-	100%	
Total 5400 - Misc Revenues	9,302	100	6,330	298,903	54,000	244,903	554%	320,000	54,000	266,000	593%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	-	45,000	45,000	-	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	-	27,223	29,065	(1,842)	94%	29,065	29,065	-	100%	
Total Income	2,743,528	99,884	67,098	7,826,379	9,147,192	(1,320,813)	86%	9,363,812	9,147,192	216,620	102%	
Gross Profit	2,743,528	99,884	67,098	7,826,379	9,147,192	(1,320,813)	86%	9,363,812	9,147,192	216,620	102%	

Town of Sprague
BOF Budget vs. Actual
included Projected YE totals
July 2018 through March 2019

	Prior Three Months			Current Year Totals				Estimated Year-End Totals				
	Jan 19	Feb 19	Mar 19	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget	
Expense												
6000 - Board of Selectmen												
6000-1 - First Selectman	4,615	3,077	3,077	32,923	40,000	(7,077)	82%	40,000	40,000	-	100%	
6000-2 - Selectman 2	100	100	100	900	1,200	(300)	75%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	100	900	1,200	(300)	75%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	142	11	50	456	1,360	(904)	33%	1,260	1,360	(100)	93%	
6000-5 - Selectman - Mileage	-	-	571	2,137	3,200	(1,063)	67%	3,150	3,200	(50)	98%	
6000-6 - Selectman Executive Assistant	5,179	3,452	3,452	34,469	44,878	(10,409)	77%	43,912	44,878	(966)	98%	
6000-7 - Stipend Add'l Brd Participation	-	-	150	650	1,000	(350)	65%	1,050	1,000	50	105%	
Total 6000 - Board of Selectmen	10,136	6,740	7,501	72,434	92,838	(20,404)	78%	91,772	92,838	(1,066)	99%	
6005 - Elections												
6005-1 - Election Salaries	117	384	315	3,702	5,000	(1,298)	74%	4,300	5,000	(700)	86%	
6005-2 - Election Misc.	19	562	673	11,364	10,000	1,364	114%	10,691	10,000	691	107%	
Total 6005 - Elections	136	946	988	15,066	15,000	66	100%	14,991	15,000	(9)	100%	
6010 - Board of Finance												
6010-2 - BOF - Town Rpt, Sup.	-	-	-	13	250	(237)	5%	250	250	-	100%	
Total 6010 - Board of Finance	-	-	-	13	250	(237)	5%	250	250	-	100%	
6011 - Auditing	-	8,900	-	18,900	23,650	(4,750)	80%	18,900	23,650	(4,750)	80%	
6012 - Bookkeeper												
6012-1 - Bookkeeper - Salary	3,141	2,120	2,068	21,184	28,000	(6,816)	76%	28,000	28,000	-	100%	
6012-2 - Bookkeeper-Support	160	-	-	252	650	(398)	39%	650	650	-	100%	
Total 6012 - Bookkeeper	3,301	2,120	2,068	21,436	28,650	(7,214)	75%	28,650	28,650	-	100%	
6015 - Assessors												
6015-1 - Assessors, Salary	2,538	1,692	1,692	16,923	22,000	(5,077)	77%	20,815	22,000	(1,185)	95%	
6015-4 - Assessors, Travel Expense	-	-	-	-	300	(300)	0%	400	300	100	133%	
6015-5 - Assessors, Sch,Wrkshp, Seminars	-	-	-	-	280	(280)	0%	280	280	-	100%	
6015-6 - Assess. Misc. Supplies, Postage	-	-	-	33	1,600	(1,567)	2%	1,950	1,600	350	122%	
6015-7 - Assess. Map updts, Pric.Manuls	-	-	-	-	1,000	(1,000)	0%	1,000	1,000	-	100%	
Total 6015 - Assessors	2,538	1,692	1,692	16,956	25,180	(8,224)	67%	24,445	25,180	(735)	97%	
6025 - Tax Collector												
6025-1 - Tax Collector, Salary	3,070	2,047	2,047	20,469	26,532	(6,063)	77%	25,960	26,532	(572)	98%	
6025-4 - Tax Collector Misc. Sup. Sch.	130	183	20	356	600	(244)	59%	600	600	-	100%	
6025-5 - Tax Collector, Postage	-	2,703	-	2,785	2,706	79	103%	2,653	2,706	(53)	98%	
Total 6025 - Tax Collector	3,200	4,933	2,067	23,609	29,838	(6,229)	79%	29,213	29,838	(625)	98%	
6030 - Town Treasurer	200	200	200	1,800	2,400	(600)	75%	2,400	2,400	-	100%	
6035 - Town Counsel	-	3,630	932	16,492	25,000	(8,508)	66%	25,000	25,000	-	100%	
6040 - Town Clerk												
6040-1 - Town Clerk, Salary	5,719	3,812	3,812	38,124	49,562	(11,438)	77%	48,495	49,562	(1,067)	98%	
6040-2 - Town Clerk, Office Sup, Misc.	447	-	50	1,246	1,463	(217)	85%	1,463	1,463	-	100%	
6040-3 - Town Clerk, Dog Licenses	-	-	31	296	350	(54)	85%	350	350	-	100%	
6040-4 - Town Clerk, School	375	225	-	1,155	900	255	128%	1,155	900	255	128%	
6040-5 - Town Clerk, Microfm(Security)	-	133	-	1,056	400	656	264%	1,056	400	656	264%	
Total 6040 - Town Clerk	6,540	4,171	3,893	41,876	52,675	(10,799)	80%	52,519	52,675	(156)	100%	
6045 - Telephone Services/DSL/Website	799	902	1,274	8,869	11,500	(2,631)	77%	11,389	11,500	(111)	99%	
6050 - Pool Secretaries												
6050-1 - Pool Sec,Salary-Asst Town Clerk	2,497	1,510	1,747	16,749	23,204	(6,455)	72%	22,705	23,204	(499)	98%	
6050-2 - Pool Sec, Salary-Land Use Clerk	4,021	2,725	2,749	27,056	34,560	(7,504)	78%	33,815	34,560	(745)	98%	
Total 6050 - Pool Secretaries	6,518	4,235	4,496	43,805	57,764	(13,959)	76%	56,520	57,764	(1,244)	98%	
6055 - Town Off. Bldg.												
6055-1 - Town Off. Bldg,Janitorial Serv	1,133	756	756	7,556	9,822	(2,266)	77%	9,611	9,822	(211)	98%	
6055-2 - Town Off. Bldg. Sup. Maint.	42	42	114	1,425	2,000	(575)	71%	1,551	2,000	(449)	78%	
6055-3 - Town Off/Sen.Ctr.- Bldg.Heat	1,365	2,761	1,694	10,113	11,500	(1,387)	88%	11,478	11,500	(22)	100%	
6055-4 - Town Off Bldg/Sen Ctr - Lights	889	848	1,823	7,145	10,500	(3,355)	68%	9,014	10,500	(1,486)	86%	
6055-5 - Town Off. Bldg. rpr & renov.	-	1,996	1,365	4,313	5,000	(687)	86%	6,005	5,000	1,005	120%	
Total 6055 - Town Off. Bldg.	3,429	6,402	5,752	30,552	38,822	(8,270)	79%	37,659	38,822	(1,163)	97%	

**Town of Sprague
BOF Budget vs. Actual
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July 2018 through March 2019**

	Prior Three Months			Current Year Totals				Estimated Year-End Totals				
	Jan 19	Feb 19	Mar 19	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget	
6060 - Grants/Contracts Manager												
6060-1 - Grants/Cont Mgr-Salary	3,591	2,394	2,346	23,665	31,272	(7,607)	76%	30,599	31,272	(673)	98%	
6060-2 - Grants/Co Mgr-Workshops,Seminars	-	-	115	348	600	(252)	58%	1,000	600	400	167%	
6060-3 - Grants/ConMgr-Supp,Subs,Postage	-	-	82	307	750	(443)	41%	750	750	-	100%	
6060-4 - Grants/Contracts Mgr-Mileage	118	-	-	172	800	(628)	22%	850	800	50	106%	
Total 6060 - Grants/Contracts Manager	3,709	2,394	2,543	24,493	33,422	(8,930)	73%	33,199	33,422	(223)	99%	
6100 - P & Z Comm.												
6100-1 - P & Z Comm. Enfc. Off.	827	552	552	5,516	7,171	(1,655)	77%	7,016	7,171	(155)	98%	
6100-2 - P & Z Comm. Planner	3,255	-	-	5,911	18,000	(12,089)	33%	12,577	18,000	(5,423)	70%	
Total 6100 - P & Z Comm.	4,082	552	552	11,427	25,171	(13,744)	45%	19,593	25,171	(5,578)	78%	
6111 - Land Use Miscellaneous	-	113	100	557	800	(243)	70%	700	800	(100)	88%	
6115 - Ec. Devel.	-	-	-	375	900	(525)	42%	1,500	900	600	167%	
6120 - Conservation Commission												
6120-2 - Training workshop	-	-	-	-	100	(100)	0%	100	100	-	100%	
6120-4 - Miscellaneous	-	-	-	-	1,000	(1,000)	0%	1,000	1,000	-	100%	
Total 6120 - Conservation Commission	-	-	-	-	1,100	(1,100)	0%	1,100	1,100	-	100%	
6150 - Conservation Wetlands Enf Off	525	455	420	4,428	8,500	(4,073)	52%	7,008	8,500	(1,492)	82%	
6200 - Highways												
6200-1 - Highways, General Maintenance	8,137	3,084	6,055	61,871	45,000	16,871	137%	56,299	45,000	11,299	125%	
6200-10 - Drug & Alcohol Testing	250	-	-	500	500	-	100%	500	500	-	100%	
6200-2 - Highways, Public Works Salary	27,906	17,914	18,731	188,206	244,848	(56,642)	77%	237,563	244,848	(7,285)	97%	
6200-3 - Highways, Misc. o/t labor.	2,128	5,811	3,278	14,337	26,200	(11,863)	55%	15,000	26,200	(11,200)	57%	
6200-4 - Boots - Highways	-	-	-	1,109	2,000	(891)	55%	2,000	2,000	-	100%	
6200-5 - Storm Materials	189	-	-	29,211	27,500	1,711	106%	29,210	27,500	1,710	106%	
6200-6 - Highways, Roadway Mgmt.	1,096	-	1,503	21,629	40,000	(18,371)	54%	40,000	40,000	-	100%	
6200-7 - Highways, Town Garage	2,086	1,014	1,660	7,306	8,000	(694)	91%	8,000	8,000	-	100%	
6200-8 - Stormwater Permit Fees(Phasel)	-	-	928	4,928	4,000	928	123%	4,927	4,000	927	123%	
Total 6200 - Highways	41,792	27,822	32,156	329,098	398,048	(68,950)	83%	393,499	398,048	(4,549)	99%	
6202 - Tree Maintenance												
6202-1 - Tree Warden	-	-	-	1,100	2,200	(1,100)	50%	2,200	2,200	-	100%	
6202-2 - Tree Warden- Training Seminars	75	125	25	225	300	(75)	75%	300	300	-	100%	
6202-3 - Tree Pruning, Removal, Replacme	-	257	-	8,689	10,000	(1,311)	87%	10,000	10,000	-	100%	
6202-4 - Tree Warden Mileage	-	-	-	278	500	(222)	56%	500	500	-	100%	
Total 6202 - Tree Maintenance	75	382	25	10,292	13,000	(2,708)	79%	13,000	13,000	-	100%	
6205 - Street Lighting	200	204	356	12,888	20,000	(7,112)	64%	16,921	20,000	(3,079)	85%	
6300 - Social Security	6,694	4,858	4,765	47,071	62,361	(15,290)	75%	61,814	62,361	(547)	99%	
6310 - Deferred Compensation	1,849	1,233	1,233	12,327	16,025	(3,698)	77%	15,518	16,025	(507)	97%	
6400 - Regional Agencies												
6400-1 - Reg. Agency - TVCCA	-	-	-	1,000	1,000	-	100%	1,000	1,000	-	100%	
6400-10 - RegAgency-SSAC of Eastern CT	-	-	-	300	300	-	100%	300	300	-	100%	
6400-11 - RegAg-SE CT Enterpr Reg	125	-	-	1,169	1,540	(371)	76%	1,540	1,540	-	100%	
6400-12 - RegAgcy-Regional Animal Control	-	-	-	9,201	9,795	(594)	94%	9,795	9,795	-	100%	
6400-2 - Reg. Agency - Cncl. of Gvnt	-	-	-	1,641	1,641	-	100%	1,641	1,641	-	100%	
6400-3 - Reg. Agency - Soil/Wtr. Con.	-	-	-	300	300	-	100%	300	300	-	100%	
6400-4 - Reg. Agency - Women's Center	-	-	-	250	250	-	100%	250	250	-	100%	
6400-5 - Uncas Health District	4,827	-	4,827	19,308	19,308	(0)	100%	19,300	19,308	(8)	100%	
6400-6 - Reg. Agency - CCM	-	-	-	2,032	2,032	-	100%	2,032	2,032	-	100%	
6400-7 - Reg. Agency - Norwich PrbCrt	525	-	-	1,368	2,187	(819)	63%	2,186	2,187	(1)	100%	
6400-8 - Council of Small Towns (COST)	-	-	-	725	725	-	100%	725	725	-	100%	
6400-9 - Quinebaug Walking Weekends	175	-	-	175	175	-	100%	175	175	-	100%	
Total 6400 - Regional Agencies	5,652	-	4,827	37,470	39,253	(1,783)	95%	39,244	39,253	(9)	100%	
6500 - Insurance												
6500-1 - Insurance, General Town	-	-	6,898	29,635	28,425	1,210	104%	29,635	28,425	1,210	104%	
6500-2 - Insurance, Fire Department	-	-	4,095	16,381	16,381	0	100%	16,381	16,381	-	100%	
6500-4 - Insurance, Water & Sewer Plants	-	-	1,892	7,567	7,567	0	100%	7,567	7,567	-	100%	

Town of Sprague
BOF Budget vs. Actual
included Projected YE totals
July 2018 through March 2019

	Prior Three Months			Current Year Totals				Estimated Year-End Totals			
	Jan 19	Feb 19	Mar 19	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
6500-5 - Insurance,CIRMA (Workers Comp)	1,068	-	10,454	35,582	41,819	(6,237)	85%	35,582	41,819	(6,237)	85%
6500-6 - Insurance, Empl. Medical Ins.	7,792	14,283	7,764	76,616	92,123	(15,507)	83%	92,143	92,123	20	100%
6500-7 - Employee Insurance Waiver	450	208	329	2,963	3,950	(987)	75%	3,950	3,950	-	100%
Total 6500 - Insurance	9,310	14,492	31,432	168,745	190,265	(21,520)	89%	185,258	190,265	(5,007)	97%
6600 - Police Department											
6600-1 - Police Dept. Resident Trooper	-	-	-	-	176,277	(176,277)	0%	176,277	176,277	-	100%
6600-2 - Police Dept., O/T 50% contra	-	2,055	-	11,053	5,000	6,053	221%	15,000	5,000	10,000	300%
6600-3 - Police Dept. DARE Program	-	-	-	-	300	(300)	0%	300	300	-	100%
6600-4 - Police Dept., Supplies, Misc.	-	-	-	38	500	(462)	8%	500	500	-	100%
6600-5 - Police Dept.- Sch. Crs. Guard	464	358	379	2,714	3,854	(1,140)	70%	3,854	3,854	-	100%
Total 6600 - Police Department	464	2,413	379	13,806	185,931	(172,125)	7%	195,931	185,931	10,000	105%
6605 - Fire Dept.											
6605-1 - Fire Dept., Vehicle Maint.	2,619	-	-	10,234	20,904	(10,670)	49%	20,904	20,904	-	100%
6605-2 - Fire Dept, Fixed Expenses	2,705	2,173	2,504	23,903	36,700	(12,797)	65%	36,700	36,700	-	100%
6605-3 - Fire Dept. Truck Supplies	-	-	-	-	7,400	(7,400)	0%	7,400	7,400	-	100%
6605-4 - Fire Dept., Firehouse Maint.	263	1,566	1,204	4,140	9,325	(5,185)	44%	9,325	9,325	-	100%
6605-5 - Fire Dept., Training	(4,164)	2,112	1,311	5,761	10,000	(4,239)	58%	10,000	10,000	-	100%
6605-6 - Fire Dept., Business Exp.	169	85	165	6,397	13,000	(6,603)	49%	13,000	13,000	-	100%
6605-7 - Fire Dept., Equip. Maint.	148	-	1,559	5,572	10,000	(4,428)	56%	10,000	10,000	-	100%
Total 6605 - Fire Dept.	1,740	5,935	6,742	56,007	107,329	(51,322)	52%	107,329	107,329	-	100%
6610 - Emergency											
6610-1 - Salary Director	-	-	-	-	2,200	(2,200)	0%	2,200	2,200	-	100%
6610-5 - Training Expense	-	-	-	-	500	(500)	0%	500	500	-	100%
6610-6 - Equipment Maintenance	275	-	-	275	830	(555)	33%	830	830	-	100%
6610-8 - Local Emerg. Plan Chair.(LEPC)	-	-	-	-	500	(500)	0%	500	500	-	100%
Total 6610 - Emergency	275	-	-	275	4,030	(3,755)	7%	4,030	4,030	-	100%
6615 - Fire Marshal/Burning Official											
6615-1 - Fire Marshal/Salary	725	725	725	6,526	8,701	(2,175)	75%	8,514	8,701	(187)	98%
6615-2 - Fire Marshal/Off.Exp.Ed.Misc	-	175	-	175	2,050	(1,875)	9%	2,050	2,050	-	100%
6615-4 - Burning Official - Salary	-	-	-	313	625	(312)	50%	625	625	-	100%
Total 6615 - Fire Marshal/Burning Official	725	900	725	7,014	11,376	(4,362)	62%	11,189	11,376	(187)	98%
6620 - Enf. Off-Bldg.Code											
6620-1 - Enf.Off-Bldg Code - Salary	2,230	1,487	1,487	14,866	19,326	(4,460)	77%	18,910	19,326	(416)	98%
6620-2 - Enf. Off-Bldg.Code - Mileage	-	-	235	289	800	(511)	36%	800	800	-	100%
6620-3 - Enf.Off-Bldg.Code - Mbrshp.Fee	160	-	-	250	120	130	208%	120	120	-	100%
6620-6 - Enf.Off-Bldg.Code.- Ed.Training	-	-	-	250	250	-	100%	250	250	-	100%
6620-7 - Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	500	-	100%	500	500	-	100%
Total 6620 - Enf. Off-Bldg.Code	2,390	1,487	1,722	16,155	20,996	(4,841)	77%	20,580	20,996	(416)	98%
6625 - Blight Enforcement Officer											
6625-1 - Blight Enforce. Officer-Salary	294	294	294	2,647	3,529	(882)	75%	3,453	3,529	(76)	98%
6625-2 - Blight Enforce.Officer-Mileage	-	-	-	-	150	(150)	0%	150	150	-	100%
6625-3 - Blight Enforce.Officer-Postage	-	-	-	155	150	5	103%	150	150	-	100%
Total 6625 - Blight Enforcement Officer	294	294	294	2,801	3,829	(1,028)	73%	3,753	3,829	(76)	98%
6700 - Sanit/Wst Rem.											
6700-2 - Sanit/Wst.Rem,Mats.Misc	262	1,306	523	4,786	5,000	(214)	96%	6,203	5,000	1,203	124%
6700-3 - Sanit/Wst.Rem., Recycling	5,930	4,792	4,030	46,348	52,300	(5,952)	89%	64,572	52,300	12,272	123%
Total 6700 - Sanit/Wst Rem.	6,192	6,098	4,553	51,134	57,300	(6,166)	89%	70,775	57,300	13,475	124%
6702 - Waste Management Exp. (Waste Management)	6,257	3,816	4,455	39,122	50,642	(11,520)	77%	57,942	50,642	7,300	114%
6810 - Comm. of Aging											
6810-1 - Comm. on Aging - Salary	2,367	1,591	1,492	15,773	19,000	(3,227)	83%	19,000	19,000	-	100%
6810-2 - Commission on Aging-Munic Agent	20	-	10	60	500	(440)	12%	300	500	(200)	60%
6810-4 - Comm. on Aging - Off sup/misc.	54	143	69	959	1,740	(781)	55%	1,740	1,740	-	100%
6810-5 - Comm. of Aging - Elevator Contr	200	200	200	1,759	2,366	(607)	74%	2,280	2,366	(86)	96%
6810-6 - Comm. of Aging - Programs	235	24	64	1,719	3,000	(1,281)	57%	3,000	3,000	-	100%
6810-7 - Comm. of Aging - Van Driver	3,083	1,475	1,305	16,476	24,923	(8,447)	66%	24,388	24,923	(535)	98%

Town of Sprague
BOF Budget vs. Actual
included Projected YE totals
July 2018 through March 2019

	Prior Three Months			Current Year Totals				Estimated Year-End Totals			
	Jan 19	Feb 19	Mar 19	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
6810-7a - Comm of Aging-Van Dr	1,379	1,387	1,379	13,260	16,488	(3,228)	80%	16,133	16,488	(355)	98%
6810-8 - Comm. on Aging -Senior Ctr Aide	1,777	1,180	1,173	12,007	16,104	(4,097)	75%	15,758	16,104	(346)	98%
6810-9 - Van Expense, Comm. on Aging	2,467	(91)	694	4,806	7,000	(2,194)	69%	7,000	7,000	-	100%
Total 6810 - Comm. of Aging	11,581	5,908	6,386	66,818	91,121	(24,303)	73%	89,599	91,121	(1,522)	98%
6950 - Capital Project											
6950-1 - Capital Project,Rpr Centr Plnt	-	655	-	5,700	6,000	(300)	95%	8,000	6,000	2,000	133%
6950-2 - Engineering Fees, Cap. Proj.	-	-	-	5,013	5,000	13	100%	6,000	5,000	1,000	120%
Total 6950 - Capital Project	-	655	-	10,712	11,000	(288)	97%	14,000	11,000	3,000	127%
7000 - Parks & Playgrounds	90	90	90	954	2,000	(1,046)	48%	1,314	2,000	(686)	66%
7002 - Summer Recreation(SPARC)											
7002-1 - Summer Recreation Salaries	-	-	-	12,919	14,308	(1,389)	90%	13,808	14,308	(500)	97%
7002-2 - Summer Recreation Supplies	1,000	-	-	1,000	1,462	(462)	68%	1,462	1,462	-	100%
Total 7002 - Summer Recreation(SPARC)	1,000	-	-	13,919	15,770	(1,851)	88%	15,270	15,770	(500)	97%
7003 - Recreation Facilities (BoS)											
7003-2 - Electricity	150	153	304	1,402	2,200	(798)	64%	1,856	2,200	(344)	84%
Total 7003 - Recreation Facilities (BoS)	150	153	304	1,402	2,200	(798)	64%	1,856	2,200	(344)	84%
7004 - Recreation Events(SPARC)											
7004-1 - RecEvent-3 Villages Fall Fest	-	-	-	5,843	5,912	(69)	99%	5,912	5,912	-	100%
7004-2 - Rec Event-Earth Day	-	-	-	-	400	(400)	0%	400	400	-	100%
7004-3 - Rec Event-Youth Yr Lng Activity	96	-	73	402	500	(98)	80%	500	500	-	100%
7004-4 - Rec Event-Shetucket River Fest	-	-	-	221	521	(300)	42%	1,521	521	1,000	292%
7004-8 - Rec Event-Other	280	-	-	280	500	(220)	56%	500	500	-	100%
Total 7004 - Recreation Events(SPARC)	376	-	73	6,747	7,833	(1,086)	86%	8,833	7,833	1,000	113%
7005 - Other Recreation Programs											
7005-1 - Sprague/Franklin/Canterbury LL	-	-	1,250	1,250	1,250	-	100%	1,250	1,250	-	100%
Total 7005 - Other Recreation Programs	-	-	1,250	1,250	1,250	-	100%	1,250	1,250	-	100%
7010 - Grist Mill											
7010-1 - Grist Mill - Supplies, Maint.	-	-	-	932	850	82	110%	932	850	82	110%
7010-2 - Grist Mill-Elevator Maintenance	182	182	182	1,604	2,158	(554)	74%	2,158	2,158	-	100%
7010-3 - Grist Mill - Heat, Light	1,428	1,447	1,401	8,177	8,365	(188)	98%	9,687	8,365	1,322	116%
7010-5 - Grist Mill - Janitor- Salaries	270	540	540	3,923	5,749	(1,826)	68%	5,626	5,749	(123)	98%
Total 7010 - Grist Mill	1,880	2,170	2,123	14,636	17,122	(2,486)	85%	18,403	17,122	1,281	107%
7012 - Historical Museum											
7012-1 - Salary	626	467	319	4,096	7,026	(2,930)	58%	5,643	7,026	(1,383)	80%
7012-14 - Sprague Historical Society	-	100	-	122	200	(78)	61%	200	200	-	100%
Total 7012 - Historical Museum	626	567	319	4,219	7,226	(3,007)	58%	5,843	7,226	(1,383)	81%
7015 - Library											
7015-1 - Library - Librarian Assistant-1	2,062	332	494	8,908	12,776	(3,868)	70%	12,501	12,776	(275)	98%
7015-10 - Library - Director	1,656	1,629	1,967	16,344	19,780	(3,436)	83%	24,272	19,780	4,492	123%
7015-11 - Library - Programs	243	-	336	875	2,000	(1,125)	44%	2,000	2,000	-	100%
7015-12 - Professional Fees	-	-	-	170	500	(330)	34%	500	500	-	100%
7015-13 - Library-St Lib CT Membership	88	-	50	138	550	(412)	25%	550	550	-	100%
7015-2 - Library - Books	-	21	221	2,111	5,500	(3,389)	38%	5,500	5,500	-	100%
7015-3 - Library - Sup./Misc.	69	-	349	703	2,250	(1,547)	31%	2,250	2,250	-	100%
7015-4 - Library - Library Assistant - 3	2,118	467	479	8,660	12,776	(4,116)	68%	12,501	12,776	(275)	98%
7015-5 - Librarian Assistant - 5	399	890	1,148	2,438	6,000	(3,562)	41%	6,000	6,000	-	100%
7015-6 - Library - Librarian Assistant-2	467	1,314	1,222	10,288	12,776	(2,488)	81%	12,500	12,776	(276)	98%
Total 7015 - Library	7,102	4,652	6,266	50,634	74,908	(24,274)	68%	78,574	74,908	3,666	105%
7100 - Miscellaneous											
7100-10 - Newsletter- Salary	247	247	247	2,226	3,033	(807)	73%	2,968	3,033	(65)	98%
7100-11 - Bank Fees	-	371	-	398	-	398	100%	398	-	398	100%
7100-12 - Newsletter - Misc.	564	261	286	3,327	4,500	(1,173)	74%	3,900	4,500	(600)	87%
7100-2 - War Mem./Lords Bridge Gazebo	57	59	101	446	800	(354)	56%	597	800	(203)	75%
7100-3 - Cemeteries, Vets Graves	-	-	-	-	700	(700)	0%	700	700	-	100%
7100-4 - Contingent Fund	-	-	-	3,000	3,000	-	100%	3,000	3,000	-	100%

**Town of Sprague
BOF Budget vs. Actual
included Projected YE totals
July 2018 through March 2019**

	Prior Three Months			Current Year Totals				Estimated Year-End Totals			
	Jan 19	Feb 19	Mar 19	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
7100-5 - Memorial Day Celebration	-	-	20	120	1,200	(1,080)	10%	1,000	1,200	(200)	83%
7100-6 - Legal Ads	608	709	137	7,685	9,000	(1,315)	85%	9,000	9,000	-	100%
Total 7100 - Miscellaneous	1,476	1,648	792	17,201	22,233	(5,032)	77%	21,563	22,233	(670)	97%
7150 - Sewer & Water Dept.											
7150-1 - Water & Sewer Public Services	-	-	1,747	6,321	7,500	(1,179)	84%	8,427	7,500	927	112%
Total 7150 - Sewer & Water Dept.	-	-	1,747	6,321	7,500	(1,179)	84%	8,427	7,500	927	112%
7200 - Office Machines/Sup/Mnt.											
7200-1 - Office Mach/Sup/Mnt -Town Clerk	-	-	1,308	6,799	9,850	(3,051)	69%	9,850	9,850	-	100%
7200-10 - Fixed Asset Inventory	-	-	-	1,040	1,040	-	100%	1,040	1,040	-	100%
7200-2 - Office Mach/Sup/Mnt.- Tax Coll.	-	208	-	7,335	7,326	9	100%	6,060	7,326	(1,266)	83%
7200-3 - Office Mach/Sup/Mnt.- Assessor	-	-	-	10,265	11,815	(1,550)	87%	8,351	11,815	(3,464)	71%
7200-4 - Office Mach/Sup/Mnt-Select/Trea	182	283	-	890	1,000	(110)	89%	1,000	1,000	-	100%
7200-5 - Office Machines - Equip.Mnt.	-	-	-	3,780	7,000	(3,220)	54%	7,000	7,000	-	100%
7200-6 - Office MachSupp-ServSupp	-	-	-	5,000	5,000	-	100%	5,000	5,000	-	100%
7200-7 - Paychex Services	835	287	283	3,249	3,800	(551)	86%	4,115	3,800	315	108%
7200-8 - Off.Mach/Sup/Mnt-Library Suppor	249	-	-	2,406	3,230	(824)	74%	3,140	3,230	(90)	97%
7200-9 - Off.Mach/Sup/Mnt.-Mail System	-	-	177	531	708	(177)	75%	708	708	-	100%
Total 7200 - Office Machines/Sup/Mnt.	1,266	778	1,768	41,295	50,769	(9,474)	81%	46,264	50,769	(4,505)	91%
7300 - Interest Payments - Bonds											
7300-14 - 2005 Bonds, Land Purchase, Rds	-	-	14,500	29,000	29,000	-	100%	29,000	29,000	-	100%
7300-15 - 2009 Bond-Roads, Roof, Fire App,A	-	-	-	15,544	28,744	(13,200)	54%	28,744	28,744	-	100%
7300-16 - 2013 Bonds-Various Purposes	-	68,338	-	143,675	143,675	-	100%	143,675	143,675	-	100%
Total 7300 - Interest Payments - Bonds	-	68,338	14,500	188,219	201,419	(13,200)	93%	201,419	201,419	-	100%
7305 - Redemption of Debt-Principal											
7305-14 - 2005 Bonds, Land Purchase, Rds	-	-	85,000	85,000	85,000	-	100%	85,000	85,000	-	100%
7305-15 - 2009 Bond-Roads, Roof, FireApp,AD	-	-	-	125,000	125,000	-	100%	125,000	125,000	-	100%
7305-16 - 2013 Bonds Various Purposes	-	-	-	350,000	350,000	-	100%	350,000	350,000	-	100%
7305-17 - Note Payment	-	-	-	102,860	100,093	2,767	103%	102,860	100,093	2,767	103%
Total 7305 - Redemption of Debt-Principal	-	-	85,000	662,860	660,093	2,767	100%	662,860	660,093	2,767	100%
7360 - Operating Transfers CNR Fund											
7500 - Board of Education	767,390	517,204	560,477	4,751,269	6,328,668	(1,577,399)	75%	6,440,815	6,328,668	112,147	102%
Total Expense	921,960	720,480	809,236	6,995,746	9,163,957	(2,168,211)	76%	9,278,881	9,163,957	114,924	101%
Net Ordinary Income	1,821,568	(620,595)	(742,138)	830,633	(16,765)	847,398	-4955%	84,931	(16,765)	101,696	-507%
Net Income	1,821,568	(620,595)	(742,138)	830,633	(16,765)	847,398	-4955%	84,931	(16,765)	101,696	-507%
Summary											
Board of Selectman Expenditures	\$ 154,570	\$ 203,276	\$ 248,759	\$ 2,244,477	\$ 2,835,289	\$ (590,812)	79%	\$ 2,838,066	\$ 2,835,289	\$ 2,777	100%
Board of Education Expenditures	\$ 767,390	\$ 517,204	** \$ 560,477	\$ 4,751,269	\$ 6,328,668	\$ (1,577,399)	75%	\$ 6,440,815	\$ 6,328,668	112,147	102%
Total Expenditures	\$ 921,960	\$ 720,480	\$ 809,236	\$ 6,995,746	\$ 9,163,957	\$ (2,168,211)	76%	\$ 9,278,881	\$ 9,163,957	\$ 114,924	101%
** Total BOE expenditures for February 2019 are \$58,148 less than reported on previous month report due to voided check in the same amount which was reissued in March 2019.											

Sprague Board of Education: Financial Report as of End of March 2019

	Approved Budget	Revised Budget	Year to Date Actual	Encumbered	Total Expenditures	Variance	% Spent (Expended + Encumbered)	% Spent (Expended Only)	Projected Actual	Projected Grants	Projected Balance
1000-Regular Instruction											
1000.51110. Wages Paid to Teachers - Regular Ed	1,099,341	1,099,341	679,286	0	679,286	420,055	61.8%	61.79%	1,193,892	103,818	9,267
1000.51120. Wages Paid to Instructional Aides - Regular Ed	37,480	37,480	601	0	601	36,879	1.6%	1.60%	39,937	26,750	24,293
1000.52100. Group Life Insurance - Regular	780	780	647	0	647	133	82.9%	82.93%	780	0	0
1000.52200. FICA/Medicare Employer - Regular Ed	20,588	20,588	10,654	0	10,654	9,935	51.7%	51.75%	20,558	0	30
1000.52500. Tuition Reimbursement	10,000	10,000	2,830	0	2,830	7,170	28.3%	28.30%	6,250	0	3,750
1000.52800. Health Insurance - Regular	234,042	234,042	195,466	0	195,466	38,576	83.5%	83.52%	227,753	0	6,289
1000.53200. Substitutes - Regular Education	24,000	24,000	9,724	0	9,724	14,276	40.5%	40.52%	24,000	0	0
1000.53230. Purchased Pupil Services	1,000	1,000	675	500	1,175	(175)	117.5%	67.50%	1,175	0	(175)
1000.54420. Equipment Leasing	25,508	25,508	16,695	7,742	24,436	1,071	95.8%	65.45%	25,508	0	0
1000.56100. General Supplies - Regular Education	7,976	7,976	4,174	100	4,274	3,702	53.6%	52.33%	6,250	0	1,726
1000.56110. Instructional Supplies - Regular Education	2,971	2,971	666	0	666	2,305	22.4%	22.42%	1,500	0	1,471
1000.56400. Workbooks/Disposables	15,770	15,770	4,986	3,194	8,180	7,590	51.9%	31.62%	8,500	0	7,270
1000.56410. Textbooks	3,000	3,000	2,176	0	2,176	824	72.5%	72.55%	3,000	0	0
1000.56501. Ink and Toner	8,500	8,500	6,663	0	6,663	1,837	78.4%	78.38%	8,500	0	0
1000.58100. Dues & Fees	7,634	7,634	7,784	0	7,784	(150)	102.0%	101.96%	7,784	0	(150)
Total	1,498,591	1,498,591	943,026	11,536	954,562	544,029	63.7%	62.93%	1,575,387	130,568	53,772
1200-Special Education											
1200.51110. Wages Paid to Teachers - SPED	229,562	229,562	216,887	0	216,887	12,675	94.5%	94.48%	429,038	142,573	(56,903)
1200.51120. Wages Paid to Instructional Aides - SPED	203,080	203,080	134,755	0	134,755	68,324	66.4%	66.36%	222,075	0	(18,996)
1200.51901. Wages Paid - Other Non Certified Staff - SPED	77,488	77,488	49,658	0	49,658	27,830	64.1%	64.08%	77,488	0	0
1200.52100. Group Life Insurance - SPED	609	609	682	0	682	(74)	112.1%	112.07%	800	0	(191)
1200.52200. FICA/Medicare Employer - SPED	26,973	26,973	15,897	0	15,897	11,076	58.9%	58.94%	26,973	0	0
1200.52300. Pension Contributions	1,782	1,782	965	0	965	817	54.2%	54.16%	1,782	0	0
1200.52800. Health Insurance	155,062	155,062	137,255	0	137,255	17,806	88.5%	88.52%	169,348	0	(14,286)
1200.53200. Substitutes - SPED	11,300	11,300	6,115	0	6,115	5,185	54.1%	54.12%	11,300	0	0
1200.53230. Purchased Pupil Services	25,278	25,278	28,400	3,878	32,278	(7,000)	127.7%	112.35%	33,348	0	(8,070)
1200.53300. Other Prof/Tech Services	1,760	1,760	1,325	480	1,805	(45)	102.6%	75.28%	2,000	0	(240)
1200.55800. Travel Reimbursement	900	900	605	0	605	295	67.2%	67.25%	900	0	0
1200.56100. General Supplies - Special Education	400	400	141	0	141	259	35.3%	35.30%	400	0	0
1200.56400. Workbooks/Disposables	1,000	1,000	164	0	164	836	16.4%	16.39%	164	0	836
1200.56410. Textbooks	500	500	0	0	0	500	0.0%	0.00%	0	0	500
1200.58100. Dues & Fees	760	760	619	0	619	141	81.4%	81.45%	760	0	0
Total	736,453	736,453	593,469	4,358	597,827	138,627	81.2%	80.58%	976,376	142,573	(97,350)
1300-Adult Education - Cooperative											
1300.55690. Tuition - Adult Cooperative	16,733	16,733	20,661	0	20,661	(3,928)	123.5%	123.47%	13,683	0	3,050
Total	16,733	16,733	20,661	0	20,661	(3,928)	123.5%	123.47%	13,683	0	3,050
1500-Stipends - Extra Curricular											
1500.51930. Extra Curricular Stipends Paid	10,152	10,152	3,845	0	3,845	6,308	37.9%	37.87%	10,152	0	0
Total	10,152	10,152	3,845	0	3,845	6,308	37.9%	37.87%	10,152	0	0
1600-Summer School											
1600.51110. Wages Paid to Teachers - Summer School	2,400	2,400	2,400	0	2,400	0	100.0%	100.00%	2,400	0	0
1600.51120. Wages Paid to Inst Aides - Summer School	2,000	2,000	1,097	0	1,097	903	54.8%	54.84%	1,097	0	903
1600.51901. Wages Paid - Other Non-Cert - Summer School	1,200	1,200	0	0	0	1,200	0.0%	0.00%	0	0	1,200
1600.52200. FICA/Medicare Employer - Summer School	300	300	119	0	119	181	39.6%	39.57%	300	0	0
Total	5,900	5,900	3,616	0	3,616	2,284	61.3%	61.28%	3,797	0	2,103
1700-Tutoring											
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	6,986	6,986	975	1,800	2,775	4,211	39.7%	13.96%	3,900	0	3,086
1700.000100.52200. FICA/Medicare Employer - Reg Ed	330	330	0	0	0	330	0.0%	0.00%	0	0	330
1700.000200.51110. Wages Paid to Teacher Tutors - Spec Ed	548	548	548	900	1,448	(900)	264.4%	100.00%	2,900	0	(2,353)
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	8,100	8,100	5,723	0	5,723	2,378	70.6%	70.65%	8,100	0	0
1700.000200.52200. FICA/Medicare Employer - Spec Ed	686	686	446	0	446	240	65.0%	64.97%	686	0	0
1700.000200.53230. Purchased Pupil Services - Spec Ed	10,140	10,140	3,780	6,360	10,140	0	100.0%	37.28%	10,140	0	0
Total	26,790	26,790	11,471	9,060	20,531	6,260	76.6%	42.82%	25,726	0	1,064

Sprague Board of Education: Financial Report as of End of March 2019

	Approved Budget	Revised Budget	Year to Date Actual	Encumbered	Total Expenditures	Variance	% Spent (Expended + Encumbered)	% Spent (Expended Only)	Projected Actual	Projected Grants	Projected Balance
1800-Stipends - Sports Teams											
2110-Social Work Services											
2110.51900. Wages Paid - Social Worker	61,863	61,863	40,667	0	40,667	21,196	65.7%	65.74%	62,535	0	(672)
2110.52100. Group Life Insurance - Social Worker	38	38	32	0	32	6	83.3%	83.33%	38	0	0
2110.52200. FICA/Medicare Employer - Social Worker	897	897	621	0	621	276	69.2%	69.19%	897	0	0
2110.52800. Health Insurance - Social Worker	1,410	1,410	0	0	0	1,410	0.0%	0.00%	1,448	0	(38)
2110.56100. Supplies	100	100	0	0	0	100	0.0%	0.00%	0	0	100
Total	64,308	64,308	41,319	0	41,319	22,988	64.3%	64.25%	64,918	0	(610)
2130-Health Office											
2130.51901. Wages Paid - School Nurse	90,367	90,367	58,042	0	58,042	32,324	64.2%	64.23%	90,655	0	(288)
2130.51910. Wages Paid - Nurse Substitutes	4,000	4,000	1,470	0	1,470	2,530	36.8%	36.75%	2,940	0	1,060
2130.51930. Nursing Stipends Paid	1,834	1,834	1,834	0	1,834	0	100.0%	100.00%	1,834	0	0
2130.52100. Group Life Insurance - Health Office	66	66	57	0	57	9	85.7%	85.71%	66	0	0
2130.52200. FICA/Medicare Employer - Health	6,913	6,913	4,635	0	4,635	2,278	67.0%	67.04%	6,913	0	0
2130.52800. Health Insurance - Health Office	9,549	9,549	10,245	0	10,245	(696)	107.3%	107.29%	9,549	0	0
2130.53230. Purchased Pupil Services	700	700	0	0	0	700	0.0%	0.00%	0	0	700
2130.54300. Repairs & Maint Equipment	200	200	0	0	0	200	0.0%	0.00%	200	0	0
2130.56100. Supplies	1,600	1,600	950	0	950	650	59.4%	59.35%	1,500	0	100
2130.56430. Professional Periodicals	100	100	69	0	69	31	69.0%	69.00%	69	0	31
2130.58100. Dues & Fees	400	400	100	0	100	300	25.0%	25.00%	200	0	200
Total	115,729	115,729	77,401	0	77,401	38,327	66.9%	66.88%	113,926	0	1,803
2140-Psychological Services											
2140.51900. Wages Paid - School Psychologist	50,712	50,712	29,561	0	29,561	21,151	58.3%	58.29%	45,231	0	5,481
2140.52100. Group Life Insurance - Psychologist	38	38	22	0	22	16	58.3%	58.33%	38	0	0
2140.52200. FICA/Medicare Employer - Psychologist	735	735	438	0	438	297	59.6%	59.57%	735	0	0
2140.52800. Health Insurance	0	0	1,376	0	1,376	(1,376)		#DIV/0!	2,882	0	(2,882)
2140.53230. Purchased Pupil Services	1,000	1,000	0	0	0	1,000	0.0%	0.00%	0	0	1,000
2140.56100. Assessment Supplies	4,000	4,000	153	0	153	3,847	3.8%	3.83%	4,000	0	0
2140.56110. Instructional Supplies - Psychologist	100	100	0	0	0	100	0.0%	0.00%	100	0	0
Total	56,585	56,585	31,550	0	31,550	25,035	55.8%	55.76%	52,986	0	3,599
2150-Speech & Audiology Services											
2150.53230. Purchased Pupil Services	10,292	10,292	2,954	0	2,954	7,338	28.7%	28.70%	26,152	0	(15,860)
2150.56100. Supplies	775	775	345	201	546	229	70.5%	44.52%	775	0	0
Total	11,067	11,067	3,299	201	3,500	7,567	31.6%	29.81%	26,927	0	(15,860)
2160-PT/OT Services											
2160.53230. Purchased Pupil Services	2,245	2,245	0	0	0	2,245	0.0%	0.00%	16,660	0	(14,415)
Total	2,245	2,245	0	0	0	2,245	0.0%	0.00%	16,660	0	(14,415)
2210-Improvement of Instruction											
2210.53220. In Service	5,000	5,000	1,450	355	1,805	3,195	36.1%	29.01%	4,000	0	1,000
2210.55800. Conference/Travel - Professional Development	1,500	1,500	1,266	120	1,386	114	92.4%	84.41%	1,500	0	0
2210.56100. Supplies	700	700	324	0	324	376	46.3%	46.29%	700	0	0
Total	7,200	7,200	3,041	475	3,516	3,684	48.8%	42.23%	6,200	0	1,000
2220-Library/Media Services											
2230-Technology											
2230.51901. Wages Paid - Technology Staff	11,188	11,188	7,814	0	7,814	3,374	69.8%	69.84%	11,275	0	(87)
2230.52100. Group Life Insurance - Technology	8	8	6	0	6	1	83.3%	83.33%	8	0	0
2230.52200. FICA/Medicare Employer - Technology	856	856	586	0	586	270	68.5%	68.48%	856	0	0
2230.52800. Health Insurance - Technology	1,897	1,897	1,580	0	1,580	316	83.3%	83.33%	1,904	0	(8)
2230.53520. Other Technical Services	68,659	68,659	54,615	14,043	68,658	1	100.0%	79.55%	68,659	0	0
2230.56100. Supplies	1,500	1,500	635	0	635	865	42.3%	42.31%	1,500	0	0
2230.56500. Technology Supplies	1,000	1,000	473	0	473	527	47.3%	47.32%	1,000	0	0
2230.57340. Technology Hardware - Instructional	3,000	3,000	0	0	0	3,000	0.0%	0.00%	3,000	0	0
2230.57341. Technology Hardware - Non-Instructional	3,000	3,000	0	0	0	3,000	0.0%	0.00%	3,000	0	0
2230.57350. Software - Instructional	17,025	17,025	10,348	0	10,348	6,677	60.8%	60.78%	10,525	0	6,500

Sprague Board of Education: Financial Report as of End of March 2019

	Approved Budget	Revised Budget	Year to Date Actual	Encumbered	Total Expenditures	Variance	% Spent (Expended + Encumbered)	% Spent (Expended Only)	Projected Actual	Projected Grants	Projected Balance
2230.57351. Software - Non-Instructional	23,324	23,324	19,535	0	19,535	3,789	83.8%	83.76%	23,824	0	(500)
Total	131,457	131,457	95,593	14,043	109,637	21,820	83.4%	72.72%	125,551	0	5,906
2310-Board of Education											
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	10,894	10,894	7,247	0	7,247	3,647	66.5%	66.52%	10,978	0	(84)
2310.52100. Group Life Insurance - BOE Office	8	8	6	0	6	1	83.3%	83.33%	8	0	0
2310.52200. FICA/Medicare Employer - BOE Office	833	833	530	0	530	304	63.5%	63.55%	833	0	0
2310.52300. Pension Contributions - BOE Office	2,196	2,196	322	0	322	1,874	14.7%	14.65%	2,196	0	0
2310.52600. Unemployment Compensation - BOE Office	3,000	3,000	11	0	11	2,989	0.4%	0.37%	250	0	2,750
2310.52700. Workers' Compensation - BOE Office	22,886	22,886	22,884	0	22,884	2	100.0%	99.99%	22,886	0	0
2310.52800. Health Insurance - BOE Office	4,047	4,047	3,372	0	3,372	674	83.3%	83.34%	4,095	0	(49)
2310.53020. Legal Services - BOE Office	35,000	35,000	14,365	20,635	35,000	0	100.0%	41.04%	35,000	0	0
2310.55200. Property/Liability Insurance - BOE Office	18,848	18,848	18,848	0	18,848	0	100.0%	100.00%	18,848	0	0
2310.55400. Advertising - BOE Office	500	500	275	0	275	225	55.0%	55.00%	500	0	0
2310.55800. Conference/Travel - BOE Office	300	300	0	0	0	300	0.0%	0.00%	0	0	300
2310.56100. Supplies - BOE Office	1,400	1,400	240	0	240	1,160	17.2%	17.16%	1,000	0	400
2310.58100. Dues & Fees - BOE Office	2,451	2,451	2,401	0	2,401	50	98.0%	97.96%	2,401	0	50
2310.58900. Graduation Costs - BOE Office	500	500	0	0	0	500	0.0%	0.00%	500	0	0
Total	102,862	102,862	70,501	20,635	91,136	11,726	88.6%	68.54%	99,495	0	3,367
2320-Superintendents Office											
2320.51900. Wages Paid - Superintendent	61,842	61,842	42,563	0	42,563	19,279	68.8%	68.82%	55,385	0	6,457
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	10,894	10,894	7,247	0	7,247	3,647	66.5%	66.52%	10,978	0	(84)
2320.52100. Group Life Insurance - Superintendent Office	308	308	162	0	162	145	52.8%	52.83%	308	0	0
2320.52200. FICA/Medicare Employer - Superintendent	1,747	1,747	1,147	0	1,147	600	65.6%	65.65%	1,747	0	0
2320.52300. Pension Contributions - Superintendent's Office	2,196	2,196	322	0	322	1,874	14.7%	14.65%	2,196	0	0
2320.52800. Health Insurance - Superintendent's Office	4,047	4,047	3,372	0	3,372	674	83.3%	83.34%	4,095	0	(49)
2320.55800. Conference/Travel - Superintendent's Office	1,200	1,200	430	0	430	770	35.8%	35.83%	1,000	0	200
2320.56100. Supplies - Superintendent's Office	300	300	52	51	103	197	34.3%	17.31%	300	0	0
2320.58100. Dues & Fees - Superintendent's Office	4,326	4,326	4,326	0	4,326	0	100.0%	100.00%	4,326	0	0
Total	86,858	86,858	59,621	51	59,672	27,187	68.7%	68.64%	80,334	0	6,524
2400-School Administration Office											
2400.51900. Wages Paid - Principal	106,159	106,159	70,655	0	70,655	35,504	66.6%	66.56%	107,015	0	(856)
2400.51901. Wages Paid - Non-Certified - School Administration	46,007	46,007	32,181	0	32,181	13,825	69.9%	69.95%	46,363	0	(357)
2400.52100. Group Life Insurance - School Administration Office	223	223	251	0	251	(27)	112.2%	112.23%	223	0	0
2400.52200. FICA/Medicare Employer - School Administration	3,507	3,507	3,487	0	3,487	20	99.4%	99.43%	4,000	0	(493)
2400.52300. Pension Contributions - School Admin Office	1,855	1,855	1,427	0	1,427	428	76.9%	76.93%	1,855	0	0
2400.52800. Health Insurance - School Administration Office	3,000	3,000	0	0	0	3,000	0.0%	0.00%	3,153	0	(153)
2400.53300. Other Prof/Tech Services	2,974	2,974	0	0	0	2,974	0.0%	0.00%	0	0	2,974
2400.55301. Postage	3,500	3,500	2,056	0	2,056	1,444	58.7%	58.74%	3,500	0	0
2400.55800. Conference/Travel - School Administration Office	750	750	299	0	299	451	39.8%	39.82%	750	0	0
2400.56100. Supplies	2,500	2,500	1,263	44	1,307	1,193	52.3%	50.51%	2,500	0	0
2400.56430. Professional Periodicals	300	300	0	0	0	300	0.0%	0.00%	0	0	300
2400.58100. Dues & Fees - School Administration	1,014	1,014	1,014	0	1,014	0	100.0%	100.00%	1,014	0	0
Total	171,788	171,788	112,632	44	112,676	59,112	65.6%	65.56%	170,374	0	1,415
2510-Business Office											
2510.51901. Wages Paid - Non Certified - Business Office	110,354	110,354	69,655	0	69,655	40,699	63.1%	63.12%	111,908	0	(1,554)
2510.52100. Group Life Insurance - Business Office	189	189	118	0	118	72	62.2%	62.25%	189	0	0
2510.52200. FICA/Medicare Employer - Business Office	8,442	8,442	5,282	0	5,282	3,160	62.6%	62.57%	8,442	0	0
2510.52300. Pension Contributions - Business Office	5,285	5,285	1,792	0	1,792	3,493	33.9%	33.91%	5,285	0	0
2510.52800. Health Insurance - Business Office	27,820	27,820	6,322	0	6,322	21,498	22.7%	22.72%	9,149	0	18,671
2510.53300. Other Prof/Tech Services - Business Office	7,500	7,500	1,164	0	1,164	6,336	15.5%	15.51%	2,400	0	5,100
2510.53410. Audit/Accounting Services - Business Office	25,000	25,000	23,401	0	23,401	1,599	93.6%	93.61%	25,000	0	0
2510.55800. Conference/Travel - Business Office	300	300	0	0	0	300	0.0%	0.00%	0	0	300
2510.56100. Supplies - Business Office	500	500	215	94	309	191	61.8%	42.96%	500	0	0
Total	185,391	185,391	107,949	94	108,043	77,348	58.3%	58.23%	162,874	0	22,517

Sprague Board of Education: Financial Report as of End of March 2019

	Approved Budget	Revised Budget	Year to Date Actual	Encumbered	Total Expenditures	Variance	% Spent (Expended + Encumbered)	% Spent (Expended Only)	Projected Actual	Projected Grants	Projected Balance
2600-Building & Grounds											
2600.51901. Wages Paid - Buiding Maintenance	106,095	106,095	69,222	0	69,222	36,873	65.2%	65.25%	103,004	0	3,091
2600.52100. Group Life Insurance - Maintenance Department	100	100	69	0	69	31	69.1%	69.06%	100	0	0
2600.52200. FICA/Medicare Employer - Maintenance	8,116	8,116	5,179	0	5,179	2,937	63.8%	63.81%	8,116	0	0
2600.52300. Pension Contributions - Maintenance Office	2,775	2,775	1,225	0	1,225	1,550	44.1%	44.14%	2,775	0	0
2600.52800. Health Insurance - Maintenance	18,965	18,965	16,551	0	16,551	2,414	87.3%	87.27%	19,053	0	(88)
2600.54010. Purchased Property Services	23,005	23,005	17,271	4,712	21,984	1,021	95.6%	75.08%	23,005	0	0
2600.54101. Rubbish Removal	5,600	5,600	4,130	1,354	5,484	116	97.9%	73.75%	7,000	0	(1,400)
2600.54300. Equipment Repairs & Maint	15,000	15,000	1,728	113	1,841	13,159	12.3%	11.52%	7,000	0	8,000
2600.54301. Building Repairs & Maint	7,000	7,000	2,676	2,930	5,606	1,394	80.1%	38.23%	7,000	0	0
2600.54411. Water	2,700	2,700	1,764	0	1,764	936	65.3%	65.32%	2,700	0	0
2600.54412. Sewer	1,900	1,900	1,165	0	1,165	735	61.3%	61.30%	1,900	0	0
2600.55300. Communications - Telephone & Internet	15,750	15,750	9,954	3,081	13,035	2,715	82.8%	63.20%	15,750	0	0
2600.56100. General Supplies - Maintenance Department	20,000	20,000	13,451	0	13,451	6,549	67.3%	67.25%	20,000	0	0
2600.56220. Electricity	60,552	60,552	41,480	15,138	56,618	3,934	93.5%	68.50%	60,552	0	0
2600.56230. Liquid Propane	12,000	12,000	8,463	0	8,463	3,537	70.5%	70.53%	12,000	0	0
2600.56240. Heating Oil	24,000	24,000	19,209	4,791	24,000	0	100.0%	80.04%	24,000	0	0
2600.56260. Gasoline	400	400	352	0	352	48	88.1%	88.11%	450	0	(50)
Total	323,958	323,958	213,890	32,119	246,009	77,949	75.9%	66.02%	314,404	0	9,554
2700-Student Transportation											
2700.55100. Contracted Pupil Transp Reg	392,746	392,746	296,027	85,852	381,879	10,867	97.2%	75.37%	400,142	0	(7,396)
2700.55108. Contracted Pupil Transp Spec Ed HS	113,754	113,754	78,518	55,661	134,179	(20,425)	118.0%	69.02%	134,179	0	(20,425)
2700.55109. Contracted Pupil Transp Spec Ed Elem	46,789	46,789	48,056	23,918	71,974	(25,185)	153.8%	102.71%	71,974	0	(25,185)
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	5,500	5,500	659	0	659	4,842	12.0%	11.97%	2,500	0	3,000
2700.56260. Gasoline	48,000	48,000	26,702	0	26,702	21,298	55.6%	55.63%	48,000	0	0
Total	606,788	606,788	449,961	165,430	615,392	(8,603)	101.4%	74.15%	656,794	0	(50,006)
6000-HS Tuition											
6000.000100.55610. Tuition - HS Regular Ed - public schools	1,460,486	1,460,486	1,141,808	290,276	1,432,084	28,402	98.1%	78.18%	1,432,084	110,000	138,402
6000.000200.55610. Tuition - HS Special Ed - public schools	410,499	410,499	365,136	68,586	433,722	(23,223)	105.7%	88.95%	432,778	0	(22,278)
6000.000200.55620. GRANTS - To Be Determined	(205,615)	(205,615)	(9,639)	0	(9,639)	(195,977)	4.7%	4.69%	(12,000)	0	(193,615)
6000.000200.55630. Tuition - HS Special Ed - private schools	256,642	256,642	120,763	70,888	191,651	64,991	74.7%	47.06%	210,859	0	45,783
Total	1,922,011	1,922,011	1,618,068	429,750	2,047,818	(125,807)	106.5%	84.19%	2,063,721	110,000	(31,709)
6100-Elementary Tuition											
6100.55631. Tuition - Elem Special Ed - private schools	131,754	131,754	113,625	76,710	190,335	(58,581)	144.5%	86.24%	190,335	0	(58,581)
6100.55660. Tuition - Elem Magnet Schools	114,047	114,047	108,267	0	108,267	5,780	94.9%	94.93%	108,267	0	5,780
Total	245,801	245,801	221,892	76,710	298,602	(52,801)	121.5%	90.27%	298,602	0	(52,801)
Total Expenditures	6,328,668	6,328,668	4,682,805	764,507	5,447,312	881,356	86.1%	73.99%	6,858,888	383,141	(147,079)