



TO: Matthew W. Hart, Town Manager
FROM: Peter Privitera, Director of Financial Services
DATE: January 20, 2021
SUBJECT: Projected FY 2021 Operating Results as of December 31, 2020

Projected Revenues:	\$300,722,380
Projected Expenditures:	<u>\$302,117,098</u>
Variance:	\$(1,394,718)
Application of Fund Balance:	<u>\$ 1,500,000</u>
Net Surplus:	\$ 105,282

As of December 31, 2020, an analysis of projected revenue and expenditures reveals an operating surplus of \$105,282 for the fiscal year ending June 30, 2021. Our last report projected a significant deficit; however, since that last report, positive news in the following areas have helped close the gap:

- **Strong Tax Collections:** While the second tax collection is not yet completed, our collection year to date is on pace to exceed our adopted rate of 99.1%.
- **Storm Isaias Reimbursement:** The federal government has issued a disaster declaration for Storm Isaias. Our expectation is that we will receive 75% of the costs incurred or \$468,000.
- **Implementation of a Budget Deficit Mitigation Plan:** A budget deficit mitigation plan was executed which resulted in an aggregate savings (consisting of both payroll and non-payroll related areas) of approximately \$375,200.
- **Termination Pay for Retirees:** All indications point to a significant slowdown in the pace of employees declaring they will retire in the near term. While this projection does include an estimate for potential additional termination pay, the amount is reduced from our last projection.

While there are a number of uncertainties that could affect the budget such as managing winter storms, public safety overtime and continued response to the pandemic, we will continue to take all necessary action to ensure that this budget will be balance by the end of the fiscal year.

Detailed Revenue Projections

Revenues are anticipated to be \$1,579,970 greater than the adopted budget.

1. The Revenue Collector reports that tax collection rates are in line with percentage of taxes collected during the same period last fiscal year. Therefore, our tax revenue projection is adjusted accordingly. There is a drop in the Supplemental Motor Vehicle taxable Grand List, primarily due to dealerships

and the DMV shut down during the pandemic. All other tax categories are projected to remain at adopted levels.

2. Total intergovernmental revenue is estimated to be over \$1.882M. This is primarily due to the receipt of State Coronavirus Relief Fund (CRF) funds of \$1,009,407; anticipated reimbursement of Federal FEMA funds of \$350,000 for COVID related expenses and \$478,000 for Storm Isaias related expenses, Election Award Grants of \$52,536 and \$32,006 in Federal Law Enforcement Grants.

Regarding FEMA and State CRF reimbursements, although a significant amount of COVID related expenses were incurred last fiscal year, our external auditors recommended that the reimbursements not be included as a receivable in FY2020, due to the unknown level of reimbursement. As a result, the amounts of the reimbursements are significant in this projection, as we are including last fiscal year expenditures and what we have incurred this fiscal year to the date of this report.

3. Total Charges for Services are projected to decrease by \$289,634. Although minor adjustments occur in the licenses and permit section, the majority of adjustments made are due to the uncertainty of when recreational and contractual programming will resume. Specifically impacted areas are: Recreation, Senior Centers and the Elmwood Community Center. In addition, income from rental of facilities is virtually flat, along with special events, library fines and a reduction in parking violations.
4. Miscellaneous Revenue is projected to decrease by \$538,297. The primary reason for this reduction is a significant drop in investment earnings related to historically low interest rates. At the time of Budget Adoption FY 2021, the State of CT Treasurer's Investment Fund daily-annualized rate of return was .50%. A significant decrease has occurred since adoption, today the rate is .16%. The Town received a grant for Election costs in the amount of \$31,952 from the Center for Tech and Civic Life.

Detailed Expenditure Projections

Expenditure estimates are projected to be \$1,474,686 over budget.

1. The expenditures for the Election, both Town Clerk and Registrar of Voters, totaled \$127,679. The Town received \$84,488 in grants to offset the costs. The General Fund impact of the 2021 Election is \$43,191. The Town will apply these costs to any State funds that may become available in the future.
2. Fire Department expenditures are currently projected to exceed budget by \$1,140,425. This is primarily attributed to termination pay of \$639,294, high overtime trends to date associated with minimum manning requirements and Storm Isaias. In addition, should more personnel retire, termination payroll and overtime will continue to impact the Department's personal services budget.

A reduction of approximately \$126K was made to the fire hydrant maintenance account as it was discovered that due to the timing of the invoice from the MDC, in fiscal year 2019, fee was actually paid twice. This was discovered in fiscal year 2020 when the fee was paid. I can only attribute this to the MDC transition to a new financial system or a change in the timing of their billing. MDC has been contacted of this error and the Town will resume payments in fiscal year 2022.

3. Police Department personal services are currently projected to exceed budget by \$666,325; primarily due to termination payroll of \$619,965, with twelve uniformed positions retired to date.
4. Public Works was projecting a deficit of \$509,058 primarily due to Storm Isaias. Storm Isaias costs to date are \$623,733 for all departments. The August 2020 storm was recently approved as an eligible reimbursement by FEMA and the Town will be submitting an application for all reimbursable expenses due to the storm.
5. Leisure and Social Services and the Library part-time payroll projections have been adjusted due to the cancellation of programs and closure of buildings.
6. As part of the FY 2021 budget adoption, a savings assumption of \$675,000 was made related to the possible value of union concessions as a result of on-going contract negotiations. As there is no settlement as of this date. This projection is reflecting this amount as a possible exposure since it is not know at this time the dollar value of any possible concessions. It is assumed that once contracts are settled, there will be some offsets to this amount, which will be identified in future reports.
7. As of December 31st, there have been 24 retirements, 19 of which are uniformed personnel. The termination payouts year to date is \$1,496,220. This amount has been partially offset by regular payroll savings, however, the net amount is significant. This projection assumes another \$100,000 in termination pay through the end of the fiscal year.
8. A General Obligation bond refunding opportunity was presented to the Town. The current projection reflects a savings to the Town of approximately \$480,000 in Debt Service payments in the current fiscal year.
9. This projection assumes that all current vacant positions will not be filled. This will be re-evaluated on a monthly basis and could change based on revised tax collection rates or possible additional federal pandemic assistance.
10. To date, the BOE has identified a projected surplus of \$124,000 for FY2021. Due to the uncertainty of the school year, this will be evaluated monthly and if additional savings are identified, it will be applied to the overall Town budget projection.

The Finance Department continues to closely monitor all revenue and expenditures as they fluctuate throughout the fiscal year and report on any significant variances or anomalies discovered.

Town of West Hartford
Projected General Fund Operating Results for Fiscal Year Ending June 30, 2021
as of December 31, 2020

Operating Results

Total Projected Revenues	\$	300,722,380
Total Projected Expenditures		302,117,098
Excess (Deficiency) of Revenues Over Expenditures	\$	(1,394,718)

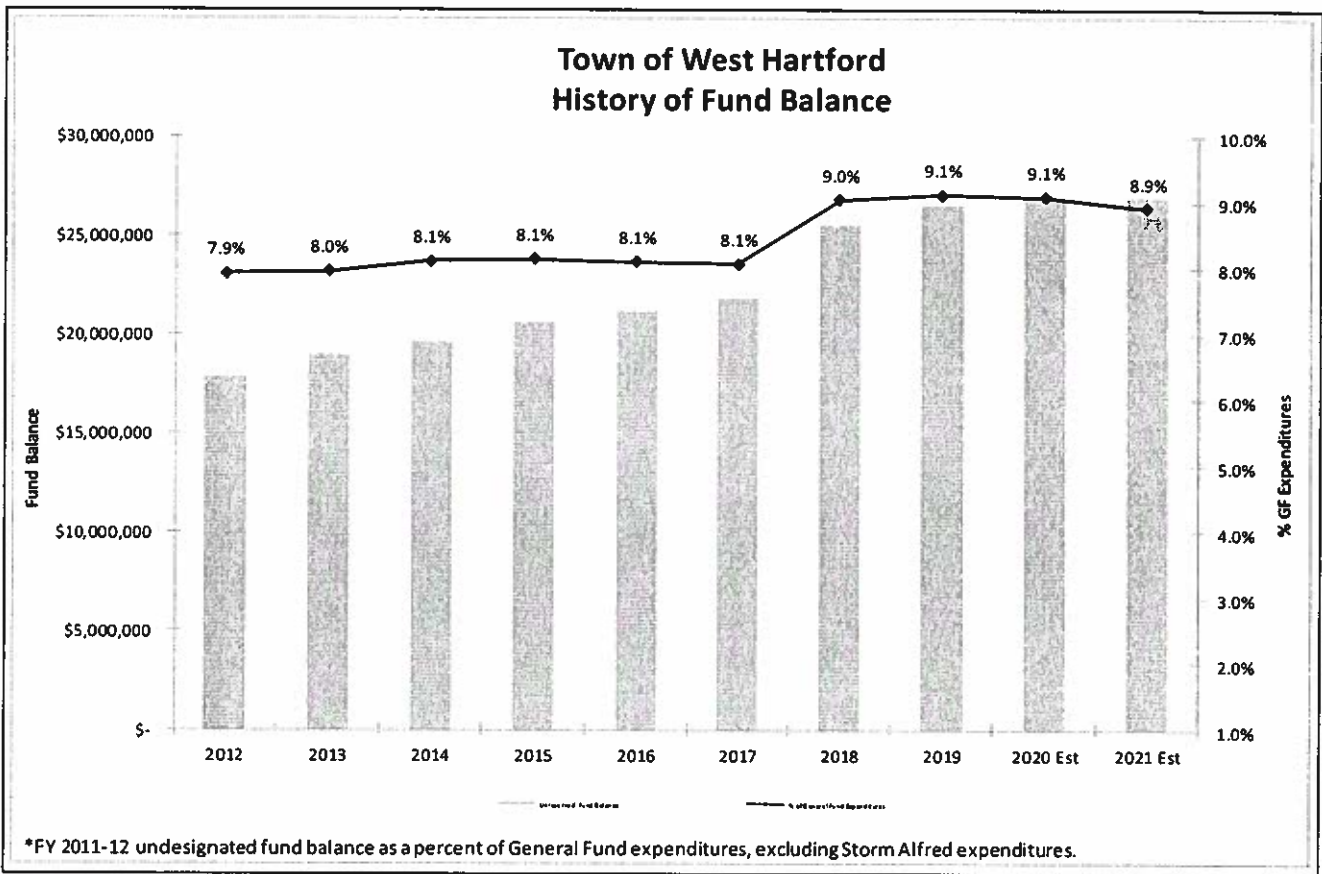
Committed Fund Balance \$ 1,500,000

Surplus/(Deficit) \$ 105,282

Fund Balance - June 30, 2020 \$ 26,838,983

Projected 2020-2021 Fund Balance \$ 26,944,265

Projected 2020-2021 Fund Balance as % of General Fund Expenditures 8.9%



Town of West Hartford
General Fund Revenues for Fiscal Year Ending June 30, 2021 (unaudited)
as of December 31, 2020

	Fiscal Year 2020 (Dec 2019)			Fiscal Year 2021 (Dec 2020)			Fiscal Year 2021				
	Prior Year FYE	YTD Actual	YTD %	Adopted Budget	Supplemental Appropriation	Revised Budget	YTD Actual	YTD %	Projected Revenue	Fav/(Unfav) Variance	
	Actual	Revenue	Collected	Budget		Budget	Revenue	Collected	Revenue		
PROPERTY TAXES											
9001	Current Year Taxes	\$ 260,952,192	\$ 173,143,642	66.4%	\$ 261,486,135	\$ -	\$ 261,486,135	\$ 175,134,626	67.0%	\$ 264,137,000	\$ 650,865
9004	Motor Vehicle Supplement	2,852,610	674,400	23.6%	2,425,000	-	2,425,000	-	0.0%	2,300,000	(125,000)
9007	Prior Year Taxes	1,275,913	1,073,810	84.2%	1,425,000	-	1,425,000	1,054,047	74.0%	1,425,000	-
9016	Interest & Lien Fees	876,445	422,659	48.2%	590,000	-	590,000	318,787	54.0%	590,000	-
	TOTAL PROPERTY TAXES	265,957,160	175,314,511	65.9%	265,926,135	-	265,926,135	176,507,459	66.4%	264,452,000	525,865
INTERGOVERNMENTAL REVENUE											
Federal Assistance											
9037	DiA-A-Ride	\$ 27,102	\$ 16,026	59.1%	\$ 84,612	\$ -	\$ 84,612	\$ 5,528	6.5%	\$ 84,612	\$ -
9049	Federal FEMA	-	-	0.0%	-	-	-	46,703	0.0%	818,000	818,000
9070	Miscellaneous Federal Revenue	100,687	30,796	30.6%	-	-	-	-	0.0%	46,703	46,703
	Total Federal Assistance	127,789	46,822	36.6%	84,612	-	84,612	52,231	61.7%	949,315	864,703
State Assistance											
9022	Alcohol/Drug Abuse Grant	\$ 7,142	\$ 7,142	100.0%	\$ 7,142	\$ -	\$ 7,142	\$ 7,142	100.0%	\$ 7,142	\$ -
9040	Disabled Tax Relief	5,222	5,222	100.0%	6,000	-	6,000	5,042	84.0%	6,000	-
9043	ECS Grant	21,686,061	5,371,579	24.8%	21,880,823	-	21,880,823	5,470,125	25.0%	21,880,823	-
9050	State FEMA	-	-	0.0%	-	-	-	1,009,409	0.0%	1,009,409	1,009,409
9052	Highway Town Aid	686,593	-	0.0%	686,593	-	686,593	343,635	50.0%	686,593	-
9065	Emergency Management Grant	24,356	-	0.0%	-	-	-	-	0.0%	-	-
9066	E911 Service Grant	140,749	69,794	49.6%	141,000	-	141,000	72,118	0.0%	141,000	-
9071	Miscellaneous State Revenue	805,784	4,441	0.6%	805,784	-	805,784	54,296	0.0%	805,784	-
9073	Miscellaneous Other Governmental	4,899	-	0.0%	-	-	-	-	0.0%	-	-
9078	Pegquor/Mohegan Fund Grant	27,820	9,273	33.3%	27,820	-	27,820	9,273	0.0%	27,820	-
9082	Pilot-State Property	908,023	899,858	99.1%	899,435	-	899,435	899,858	0.0%	899,858	423
9109	Telephone Grant	110,554	0.0%	0.0%	115,000	-	115,000	-	0.0%	115,000	-
9112	Veterans Tax Relief	50,851	50,651	99.6%	62,613	-	62,613	44,268	0.0%	62,613	-
9134	Preservation of Historic Documents	7,500	-	0.0%	-	-	-	7,500	0.0%	7,500	7,500
	Total State Assistance	24,465,554	6,417,960	26.2%	24,632,210	-	24,632,210	7,922,665	32.2%	25,649,542	1,017,332
	TOTAL INTERGOVERNMENTAL REVENUE	24,593,343	6,464,782	26.3%	24,716,822	-	24,716,822	7,974,896	32.3%	26,598,857	1,882,035
CHARGES FOR SERVICES											
Licenses & Permits											
9127	Bidg /Elect/HVAC/Plumg Permits	\$ 1,488,754	\$ 945,777	63.5%	\$ 1,600,000	\$ -	\$ 1,600,000	\$ 768,771	48.0%	\$ 1,600,000	\$ -
9133	Dog Licenses	6,955	791	11.4%	11,000	-	11,000	905	8.2%	11,000	-
9140	Fire Occupancy Fees	96,223	38,110	39.6%	100,000	-	100,000	31,660	31.7%	85,000	(15,000)
9141	Fire Plan Review Fees	353,841	201,358	56.9%	315,000	-	315,000	38,074	12.1%	270,000	(45,000)
9151	Marriage Licenses	19,700	12,720	64.6%	20,000	-	20,000	10,764	53.8%	20,000	-
9154	Misc. Permits	3,148	1,842	58.5%	4,800	-	4,800	80	1.7%	4,800	-
9155	Liquor Permits	1,680	1,140	67.9%	3,100	-	3,100	368	11.9%	1,000	(2,100)
9158	Public Works Permits	117,915	65,424	55.5%	95,000	-	95,000	69,832	73.5%	95,000	-
9160	Refuse Hauling Licenses	3,300	-	0.0%	5,000	-	5,000	75	1.5%	5,000	-
9164	Trade Name Registrations	1,200	690	57.5%	1,400	-	1,400	640	45.7%	1,400	-
9172	Vendor Licenses	0	-	0.0%	100	-	100	-	0.0%	100	-
9175	Weapon Permits	7,225	4,355	60.3%	11,000	-	11,000	10,430	94.8%	11,000	-
9176	Engineering Licenses	3,600	950	26.4%	4,500	-	4,500	500	11.1%	4,500	-
9177	Engineering Permits	59,450	4,200	7.1%	75,000	-	75,000	22,350	29.8%	75,000	-
9178	Zoning Permits	20,666	33,784	163.5%	35,000	-	35,000	19,328	55.2%	35,000	-
	Total Licenses & Permits	2,183,657	1,311,141	60.0%	2,280,900	-	2,280,900	973,776	42.7%	2,218,800	(62,100)

Town of West Hartford
 General Fund Revenues for Fiscal Year Ending June 30, 2021 (unaudited)
 as of December 31, 2020

	Fiscal Year 2020 (Dec 2019)			Fiscal Year 2021 (Dec 2020)			Fiscal Year 2021			
	Prior Year FYE Actual	YTD Actual Revenue	YTD % Collected	Adopted Budget	Supplemental Appropriation	Revised Budget	YTD Actual Revenue	YTD % Collected	Projected Revenue	Fav/(Unfav) Variance
Charges for Services										
9184 Alarm Fees	12,663	7,772	61.4%	30,000	-	30,000	6,341	21.1%	30,000	\$ -
9185 Photo Fees	642	376	58.6%	500	-	500	156	31.1%	500	\$ -
9190 Birth Certificates	13,408	7,898	58.9%	14,000	-	14,000	4,950	35.4%	14,000	\$ -
9208 Conveyance Taxes	1,047,370	550,530	52.6%	1,030,000	-	1,030,000	723,639	70.3%	1,250,000	220,000
9211 Copies	70,579	37,084	52.5%	55,800	-	55,800	36,759	65.9%	55,800	\$ -
9214 Day Care Services	33,725	14,503	43.0%	34,063	-	34,063	17,034	50.0%	34,063	\$ -
9217 Death Certificates	65,164	29,042	44.6%	58,000	-	58,000	28,967	49.9%	58,000	\$ -
9218 Burial Permits	3,088	1,463	47.4%	3,600	-	3,600	2,460	68.3%	3,600	\$ -
9226 General Admissions	93,974	90,180	96.0%	20,000	-	20,000	75	0.4%	20,000	\$ -
9230 Expedited fees	602	308	51.2%	200	-	200	294	147.0%	200	94
9231 E-Recording	1,184	-	0.0%	-	-	-	-	0.0%	-	\$ -
9232 Land Records Fee	250,499	122,515	48.9%	200,000	-	200,000	220,069	110.0%	275,000	75,000
9233 Land Records - Farmland Bill Fees	18,378	9,498	51.7%	21,000	-	21,000	9,700	46.2%	21,000	\$ -
9234 MERS Fee	104,468	44,128	42.2%	65,000	-	65,000	84,936	130.7%	100,000	35,000
9238 Memberships	73,254	50,436	68.9%	55,000	-	55,000	480	0.9%	55,000	\$ -
9241 Metal Recycling	0	-	0.0%	4,500	-	4,500	-	0.0%	4,500	\$ -
9242 Recycling Revenue	18,499	12,403	67.0%	20,000	-	20,000	322	1.6%	20,000	\$ -
9243 Refuse Fees	0	-	0.0%	55,000	-	55,000	50,400	91.6%	105,400	50,400
9246 Banner Revenue	17,800	12,400	69.7%	16,000	-	16,000	1,200	7.5%	16,000	\$ -
9247 Miscellaneous Charges For Services	23,249	15,559	66.9%	38,100	20,052	58,152	27,337	47.0%	58,152	\$ -
9249 Notary Service Fee	3,340	2,465	73.8%	4,000	-	4,000	-	0.0%	750	(3,250)
9250 Notary Registrations/Certs	1,715	1,075	62.7%	3,040	-	3,040	990	32.6%	2,000	(1,040)
9255 Paramedic Services	935,507	449,296	48.0%	750,000	-	750,000	384,853	51.3%	750,000	\$ -
9260 Police Fingerprints	16,742	11,942	71.3%	22,000	-	22,000	530	2.4%	22,000	\$ -
9262 Police Record Checks	355	210	59.2%	400	-	400	110	27.5%	400	\$ -
9268 Program Registrations-Contractual	414,624	358,378	86.4%	422,500	-	422,500	64,181	15.2%	200,000	(222,500)
9271 Program Registration-Part Time	27,189	27,589	101.5%	-	-	-	-	0.0%	-	\$ -
9279 Land Leases	120,705	79,855	66.2%	156,060	-	156,060	79,196	50.7%	156,060	\$ -
9280 Rental of Facilities	147,080	100,306	68.2%	190,820	-	190,820	15,224	8.0%	30,448	(160,372)
9286 Sale of Maps	140	60	42.9%	150	-	150	40	26.7%	50	(100)
9289 Sales	2,070	-	0.0%	4,500	-	4,500	-	0.0%	2,000	(2,500)
9291 Regulation Fees	-	-	0.0%	250	-	250	-	0.0%	100	(150)
9298 Special Events	48,412	29,308	60.5%	63,750	-	63,750	-	0.0%	10,000	(53,750)
9307 TPZ/WW Applications	25,203	17,875	70.9%	17,500	-	17,500	2,986	17.1%	15,000	(2,500)
9310 Zoning Petitions	10,494	5,430	51.7%	15,000	-	15,000	8,408	56.1%	15,000	\$ -
	3,602,122	2,089,884	58.0%	3,370,733	20,052	3,390,785	1,771,636	52.2%	3,325,117	(65,668)
Fines & Forfeitures										
9313 Adult Library Fines	24,124	14,001	58.0%	35,000	-	35,000	2,528	7.2%	7,000	(28,000)
9325 NSF Check Fee	420	240	57.1%	500	-	500	270	54.0%	500	\$ -
9326 Moving Vehicle Violations	44,446	26,155	58.8%	45,000	-	45,000	4,876	10.8%	15,000	(30,000)
9327 Ordinance Violations	7,756	5,236	67.5%	8,000	-	8,000	4,134	51.7%	4,134	(3,866)
9328 Parking Violation	184,839	234,020	126.6%	200,000	-	200,000	61,510	30.8%	100,000	(100,000)
9329 Dog Pound Fees	1,295	755	58.3%	1,200	-	1,200	1,055	87.9%	1,200	\$ -
9332 Solicitors	455	215	47.3%	1,000	-	1,000	200	20.0%	1,000	\$ -
	263,335	280,622	106.6%	290,700	-	290,700	74,573	25.7%	128,834	(161,866)
TOTAL CHARGES FOR SERVICES	6,049,114	3,681,647	60.9%	5,942,333	20,052	5,962,385	2,819,985	47.3%	5,672,751	(289,634)

Town of West Hartford
 General Fund Revenues for Fiscal Year Ending June 30, 2021 (unaudited)
 as of December 31, 2020

	Fiscal Year 2020 (Dec 2019)			Fiscal Year 2021 (Dec 2020)			Fiscal Year 2021			
	Prior Year FYE Actual	YTD Actual Revenue	YTD % Collected	Adopted Budget	Supplemental Appropriation	Revised Budget	YTD Actual Revenue	YTD % Collected	Projected Revenue	Fav/(Unfav) Variance
MISCELLANEOUS REVENUE										
9075 Miscellaneous Revenue	\$ 455,065	\$ 25,000	5.5%	\$ 375,000	\$ -	\$ 375,000	\$ 424,560	113.2%	\$ 424,560	\$ 49,560
9337 Commissions	49,938	256	0.5%	-	-	-	-	0.0%	-	-
9340 Contributions	12,299	9,560	77.7%	15,500	-	15,500	7,532	48.6%	15,500	-
9348 Donations	660	580	87.9%	500	-	500	160	32.0%	500	-
9358 Misc. Interest Income	1,193,131	709,501	59.5%	750,000	-	750,000	94,413	12.6%	250,000	(500,000)
9359 Investment Income	91,087	52,296	57.4%	100,000	-	100,000	12,143	12.1%	12,143	(87,857)
9361 Misc. Reimbursements	3,920	950	24.2%	1,000	-	1,000	-	0.0%	1,000	-
9373 Refund of Prior Year Expenditures	1,708	815	47.7%	-	-	-	-	0.0%	-	-
9379 Special Assessments	-	-	0.0%	-	-	-	-	0.0%	-	-
9385 Workers Comp Reimbursements	359,314	176,629	49.2%	360,000	-	360,000	101,281	28.1%	360,000	-
9386 Transfer In	458,492	-	0.0%	559,468	375,600	935,068	25,000	2.7%	935,068	-
9387 Sale of Assets	135	-	0.0%	-	-	-	-	0.0%	-	-
TOTAL MISCELLANEOUS REVENUE	\$ 2,625,749	\$ 975,587	37.15%	\$ 2,161,468	\$ 375,600	\$ 2,537,068	\$ 665,090	26.2%	\$ 1,998,771	\$ (538,297)
OTHER FUNDING SOURCES										
9399 Use of Fund Balance	\$ -	\$ -	0.0%	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	0.0%	\$ 1,500,000	\$ -
TOTAL OTHER FUNDING SOURCES	\$ -	\$ -	0.0%	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	0.0%	\$ 1,500,000	\$ -
GENERAL FUND REVENUE	\$ 299,225,363	\$ 186,436,527	62.3%	\$ 300,246,758	\$ 395,652	\$ 300,642,410	\$ 187,967,430	62.5%	\$ 302,272,380	\$ 1,579,970

Town of West Hartford
Projected General Fund Expenditures for Fiscal Year Ending June 30, 2020
as of December 31, 2020

Department	Fiscal Year 2020 (Dec 2019)			Fiscal Year 2021 (Nov 2020)			Actual YTD %	Projected Expenditures	Fiscal Year 2021 Fav/(Unfav) Variance
	Prior Year Actual	YTD Actual Expense	YTD % Expended	Adopted Budget	Supplemental Appropriation	Revised Budget			
01-Town Clerk									
Personal Services	203,751	\$ 111,953	54.9%	\$ 195,156	\$ -	\$ 195,156	\$ 112,999	\$ 192,998	\$ 2,158
Non-personal Services	85,726	30,371	35.4%	79,395	-	79,395	35,281	76,328	3,067
Capital Outlay	-	-	-	-	-	-	-	-	0
Debt and Sundry	11,797	5,772	48.9%	11,941	-	11,941	6,691	11,857	84
Department Total	301,274	148,096	49.2%	286,492	-	286,492	154,971	281,183	5,309
02-Town Council									
Personal Services	121,419	\$ 54,813	45.1%	\$ 128,355	\$ -	\$ 128,355	\$ 60,865	\$ 113,170	\$ 15,185
Non-personal Services	258,340	256,140	99.1%	258,678	-	258,678	220,377	258,678	0
Capital Outlay	-	-	-	-	-	-	-	-	0
Debt and Sundry	8,985	4,041	45.0%	9,626	-	9,626	4,508	9,626	0
Department Total	388,744	314,994	81.0%	396,659	-	396,659	285,750	381,474	15,185
11-Town Manager									
Personal Services	373,078	\$ 181,577	48.7%	\$ 369,053	\$ -	\$ 369,053	\$ 169,616	\$ 369,053	\$ 0
Non-personal Services	12,681	3,875	30.6%	6,600	-	6,600	2,257	6,125	475
Capital Outlay	-	-	-	-	-	-	-	-	0
Debt and Sundry	23,244	9,592	41.3%	23,397	-	23,397	9,091	23,397	0
Department Total	409,002	195,044	47.7%	399,050	-	399,050	180,964	398,575	475
13-Corporation Counsel									
Personal Services	277,974	\$ 135,440	48.7%	\$ 320,807	\$ -	\$ 320,807	\$ 94,342	\$ 254,699	\$ 66,168
Non-personal Services	131,637	42,848	32.6%	97,800	150,000	247,800	197,265	296,418	(48,618)
Capital Outlay	-	-	-	-	-	-	-	-	0
Debt and Sundry	19,719	9,617	48.8%	22,816	-	22,816	6,840	18,033	4,783
Department Total	429,330	187,905	43.8%	441,423	150,000	591,423	298,447	569,090	22,333
14-Registrar of Voters									
Personal Services	133,571	\$ 78,904	59.1%	\$ 205,000	\$ -	\$ 205,000	\$ 150,871	\$ 206,917	\$ (1,917)
Non-personal Services	29,972	20,214	67.4%	58,370	-	58,370	78,512	79,908	(21,538)
Capital Outlay	-	-	-	-	-	-	-	-	0
Debt and Sundry	7,335	3,592	49.0%	11,332	-	11,332	3,813	11,332	0
Department Total	170,878	102,710	60.1%	274,702	-	274,702	233,196	298,157	(23,951)
15-Information Technology									
Personal Services	472,488	\$ 217,413	46.0%	\$ 469,560	\$ -	\$ 469,560	\$ 240,886	\$ 514,084	\$ (44,524)
Non-personal Services	549,324	212,013	38.6%	543,500	-	543,500	320,755	486,707	56,793
Capital Outlay	-	-	-	-	-	-	-	-	0
Debt and Sundry	33,966	15,463	45.5%	34,235	-	34,235	15,776	35,546	(1,311)
Department Total	1,055,779	444,889	42.1%	1,047,295	-	1,047,295	577,417	1,036,338	10,957
16-Financial Services									
Personal Services	1,709,038	\$ 807,343	47.2%	\$ 1,697,387	\$ -	\$ 1,697,387	\$ 801,259	\$ 1,600,295	\$ 97,092
Non-personal Services	511,889	325,759	63.7%	588,779	-	588,779	466,565	616,214	(27,435)
Capital Outlay	-	-	-	-	-	-	-	-	0
Debt and Sundry	122,819	57,146	46.5%	127,041	-	127,041	50,602	117,051	9,990
Department Total	2,343,546	1,190,248	50.8%	2,413,207	-	2,413,207	1,338,426	2,333,559	79,648

**Town of West Hartford
Projected General Fund Expenditures for Fiscal Year Ending June 30, 2020
as of December 31, 2020**

Department	Fiscal Year 2020 (Dec 2019)			Fiscal Year 2021 (Nov 2020)			Actual YTD	%	Projected Expenditures	Fiscal Year 2021 Fav/(Unfav) Variance
	Prior Year Actual	YTD Actual Expense	YTD % Expended	Adopted Budget	Supplemental Appropriation	Revised Budget				
17-Assessment Office										
Personal Services	567,078	\$ 259,523	45.8%	\$ 649,422	\$ -	\$ 649,422	\$ 262,087	40.4%	\$ 574,122	\$ 75,300
Non-personal Services	77,407	30,433	39.3%	63,137	-	63,137	41,079	65.1%	63,551	(414)
Capital Outlay	-	-	-	-	-	-	-	-	-	0
Debt and Sundry	41,954	18,969	45.2%	48,696	-	48,696	18,941	38.9%	43,920	4,776
Department Total	686,439	308,925	45.0%	761,255	-	761,255	322,107	42.3%	681,593	79,662
19-Human Resources										
Personal Services	424,598	\$ 163,752	38.6%	\$ 347,498	\$ -	\$ 347,498	\$ 158,082	45.5%	\$ 350,184	\$ (2,886)
Non-personal Services	72,774	32,985	45.3%	108,250	-	108,250	37,162	34.3%	99,990	8,260
Capital Outlay	-	-	-	-	-	-	-	-	-	0
Debt and Sundry	27,086	11,623	42.9%	27,188	-	27,188	10,971	40.4%	25,657	1,521
Department Total	524,458	208,360	39.7%	482,936	-	482,936	206,215	42.7%	475,842	7,094
20-Fire Services										
Personal Services	11,595,973	\$ 5,566,960	48.0%	\$ 11,028,586	\$ -	\$ 11,028,586	\$ 6,048,179	54.8%	\$ 12,389,990	\$ (1,361,404)
Non-personal Services	1,380,295	688,029	49.8%	1,437,728	-	1,437,728	520,344	36.2%	1,216,749	220,979
Capital Outlay	-	-	-	-	-	-	-	-	-	0
Debt and Sundry	188,603	89,598	47.5%	187,763	-	187,763	98,263	52.3%	187,763	0
Department Total	13,164,871	6,344,587	48.2%	12,654,077	-	12,654,077	6,666,787	52.7%	13,794,502	(1,140,425)
22-Police Services										
Personal Services	15,793,800	\$ 7,644,355	48.4%	\$ 15,375,019	\$ -	\$ 15,375,019	\$ 7,736,857	50.3%	\$ 16,107,985	\$ (732,966)
Non-personal Services	933,205	415,819	44.6%	1,028,425	20,052	1,048,477	368,682	35.2%	973,193	75,284
Capital Outlay	337,778	156,312	46.3%	334,076	-	334,076	170,967	51.2%	342,719	0
Debt and Sundry	17,064,783	8,216,486	48.1%	16,737,520	20,052	16,757,572	8,276,506	49.4%	17,423,897	(666,325)
30-Community Development										
Personal Services	2,287,600	\$ 1,016,764	44.4%	\$ 2,148,657	\$ -	\$ 2,148,657	\$ 955,418	44.5%	\$ 2,063,652	\$ 85,005
Non-personal Services	179,279	102,136	57.0%	267,033	-	267,033	152,208	57.0%	260,896	6,137
Capital Outlay	160,298	72,107	45.0%	159,324	-	159,324	65,028	40.8%	157,869	0
Debt and Sundry	2,627,177	1,191,007	45.3%	2,575,014	-	2,575,014	1,172,654	45.5%	2,482,418	92,596
31-Public Works										
Personal Services	3,882,172	\$ 1,956,269	50.4%	\$ 4,070,926	\$ 24,000	\$ 4,094,926	\$ 1,842,434	45.0%	\$ 4,133,780	\$ (38,854)
Non-personal Services	5,573,562	2,283,566	41.0%	7,044,973	39,600	7,084,573	3,095,503	43.7%	7,554,778	(470,205)
Capital Outlay	-	-	-	-	-	-	-	-	-	0
Debt and Sundry	371,498	134,270	36.1%	399,360	-	399,360	129,765	32.5%	399,360	0
Department Total	9,826,932	4,374,105	44.5%	11,515,259	63,600	11,578,859	5,067,703	43.8%	12,087,917	(509,058)
32-Facilities Services										
Personal Services	1,062,076	\$ 535,017	50.4%	\$ 1,206,874	\$ -	\$ 1,206,874	\$ 485,938	40.3%	\$ 1,164,004	\$ 42,870
Non-personal Services	850,105	465,588	54.8%	765,381	-	765,381	273,250	35.7%	723,781	41,630
Capital Outlay	-	-	-	-	-	-	-	-	-	0
Debt and Sundry	75,189	36,666	48.8%	91,134	-	91,134	35,919	39.4%	89,419	1,715
Department Total	1,987,370	1,037,271	52.2%	2,063,389	-	2,063,389	795,107	38.5%	1,977,174	86,215

Town of West Hartford
 Projected General Fund Expenditures for Fiscal Year Ending June 30, 2020
 as of December 31, 2020

Department	Fiscal Year 2020 (Dec 2019)			Fiscal Year 2021 (Nov 2020)			Fiscal Year 2021			
	Prior Year Actual	YTD Actual Expense	YTD % Expended	Adopted Budget	Supplemental Appropriation	Revised Budget	Actual YTD Expenditures	%	Projected Expenditures	Fav/(Unfav) Variance
40-Leisure and Social Services										
Personal Services	1,890,505	1,083,548	57.3%	1,714,833	45,500	1,760,333	712,733	40.5%	1,511,003	249,330
Non-personal Services	900,167	483,702	53.7%	986,640	116,500	1,103,140	409,832	37.2%	980,831	122,309
Capital Outlay	103,178	51,200	50.6%	-	-	109,295	41,240	37.7%	102,307	0
Debt and Sundry	-	-	-	-	-	-	-	-	-	-
Department Total	2,891,850	1,618,450	56.0%	2,810,768	162,000	2,972,768	1,163,805	39.1%	2,594,141	378,627
41-Library Services										
Personal Services	2,331,179	1,166,986	50.1%	2,495,769	-	2,495,769	990,282	39.7%	2,222,992	272,777
Non-personal Services	594,574	344,977	58.0%	652,637	-	652,637	328,639	50.4%	644,071	8,566
Capital Outlay	-	-	-	-	-	-	-	-	-	0
Debt and Sundry	165,148	81,557	49.4%	181,609	-	181,609	67,546	37.2%	164,404	17,205
Department Total	3,090,901	1,593,520	51.6%	3,330,015	-	3,330,015	1,386,466	41.6%	3,031,467	298,548
90-Capital Financing	16,580,749	7,898,834	47.6%	17,318,952	-	17,318,952	9,035,899	52.2%	16,856,911	462,041
91-Non-departmental Non-Departmental-FEMA	56,714,600	34,743,054	61.3%	54,665,217	-	54,665,217	24,521,352	44.9%	55,315,033	(649,796)
	584,840	-	-	-	-	-	148,319	0.0%	148,319	(148,319)
Sub-total Town	130,258,683	70,118,485	53.8%	130,173,230	395,652	130,568,882	61,812,090	47.3%	132,167,570	(1,598,686)
51-Board of Education	168,161,357	74,201,227	44.1%	170,073,528	-	170,073,528	64,521,624	37.9%	169,949,528	124,000
Total before BOE Transfer	298,420,040	144,319,712	48.4%	300,246,758	395,652	300,642,410	126,333,714	42.0%	302,117,098	(1,474,686)
51-Board of Education Transf. to Non-Lapsing Fund	-	-	0.0%	-	-	-	-	0.0%	-	-
Grand Total	298,420,040	144,319,712	48.4%	300,246,758	395,652	300,642,410	126,333,714	42.0%	302,117,098	(1,474,686)