



TO: Matthew W. Hart, Town Manager
FROM: Peter Privitera, Director of Financial Services
DATE: October 19, 2020
SUBJECT: Projected FY 2021 Operating Results as of September 30, 2020

Projected Revenues:	\$ 299,285,855
Projected Expenditures:	<u>\$ 301,973,324</u>
Variance:	\$ (2,687,469)
Application of Fund Balance:	<u>\$ 1,500,000</u>
Net Shortfall:	\$ (1,187,469)

The latest analysis of projected revenue and expenditures reveals an operating deficit of \$1,187,469 for the fiscal year ending June 30, 2021. This projected operating deficit is attributed to a handful of revenue and expenditure categories which are discussed further below. While the outlook is still manageable to stay within the Adopted Budget for fiscal year 2021, uncertainties related to possible increase in COVID cases, the second property tax collection, FEMA and State Corona Virus Relief Fund (CRF) reimbursements, possible changes in economic conditions, public safety overtime, and expenditures for managing winter snowstorms, may impact operating results in future months. Please be advised that this projection **DOES NOT INCLUDE** any updates from the Board of Education. Staff was informed that an update will be provided by the end of October, therefore this projection indicates no change to the Education Adopted Budget.

Detailed Revenue Projections

Revenues are anticipated to increase \$163,497 over budget.

1. Current year property tax collections are projected to stay at budgeted estimates which were based on a collection rate of 99.1%. Latest tax collection data indicate collection rates to be in line with percentage of taxes collected during the same time period last fiscal year (53.67% collected in current fiscal year as compared to 53.73% last fiscal year). While this represents a tax collection pace that should result in a collection rate that should exceed 99.1%, it is too early in the fiscal year to make that assumption. Regarding the Tax Deferral program, approximately \$1.45M was deferred and as it stands currently, about 92% has been collected with the remaining 8% being delinquent. The delinquent deferrals are primarily motor vehicle taxes. All other tax categories are projected to remain at adopted levels.
2. Total intergovernmental revenue is estimated to increase by slightly over \$1.2M. This is primarily due to the anticipated reimbursement of Federal FEMA funds of \$853,000, State CRF funds of \$316,771, Election Award Grant of \$43,903 and \$14,480 in Federal Law Enforcement Grants. Regarding FEMA and State CRF reimbursements, although a significant amount of COVID related

expensed were incurred last fiscal year, our external auditors recommended that the reimbursements not be included as a receivable in FY 2020, due to the unknown level of reimbursement. This is why the amounts of the reimbursements are significant in this projection, as we are including last fiscal year and what we have incurred as of this report, this fiscal year.

3. Total Charges for Services are projected to decrease by \$508,751. 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. Given the uncertainty of a possible resurgence of COVID in the fall along with the unknown as to when a vaccine will be available that will allow facilities to open and programs to resume, this projection takes all of these factors in to account.
4. Miscellaneous Revenue is projected to decrease by \$555,905. The primary reason for this reduction is a significant drop in investment earnings related to historically low interest rates. When the FY 2021 budget was adopted in May, investment earnings were reduced significantly to reflect declining interest rates. What was not known at that time was the magnitude of that decline. At budget adoption time, the State of CT Treasurer's Investment Fund daily annualized rate of return was .50%. Today, that rate is .06%; a reduction of 88%. To put this significant decline in perspective, last year the Town earned approximately \$1.2M in interest income. Our FY 2020 Adopted Budget reduced that amount to \$750,000. Unfortunately this projection further reduces that amount to \$250,000. The Town did receive an Election Grant from the Center for Tech and Civic Life of \$31,951.50.

Detailed Expenditure Projections

Expenditure estimates are projected to be \$1,350,966 over budget.

1. Town Clerk and Registrar of Voters are currently projected with additional election costs totaling \$117,633 primarily for temporary staff, postage, PPE and supplies. Of this amount, \$95,855 is or will be reimbursed through the State or miscellaneous grants, the balance of \$21,778 contributes to the projected shortfall.
2. Fire Department expenditures are currently projected to exceed budget by \$724,631. This is primarily attributed to termination pay of \$479,652 and overtime trends to date are related to 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 adjustment of approximately \$190K 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, that fee was actually paid twice. This was discovered in FY 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. We will reach out to them and inform them of the error and resume payment in FY 2022.
3. Police Department personal services are currently projected to exceed budget by \$405,452, primarily due to termination payroll of \$105,208 and increase overtime projections based on a significant number of vacant positions and Storm Isaias.
4. Public Works is projecting a deficit of \$512,783 as a direct result of Storm Isaias. Storm Isaias costs to date are \$623,733 for all departments. The storm has not been declared by FEMA as reimbursable

but is currently being reviewed. Since no FEMA disaster declaration has been made, there is no offset in terms of federal or state reimbursements projected in this report.

5. Leisure and Social Services and the Library part-time payroll projections have been adjusted due to programs being cancelled 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 known 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. A number of departments have termination payroll expenses due to retirements or have identified upcoming retirements. As of September 30th, there have been 9 retirements, 6 of which are uniformed personnel. The termination payroll amount as of this report is \$746,487. This amount has been partially offset by some regular payroll savings, however, the net amount is significant.
8. A General Obligation bond refunding opportunity was presented to the Town. Our current projection is that this refunding will save the Town approximately \$575,000 in Debt Service payments in the current fiscal year. The refunding will be executed in November.

As a mitigation plan to eliminate this projected deficit by the end of the fiscal year, the following controls and anticipated actions are in place:

- All current vacant positions are on hold pending a review and approval to fill by the Town Manager. Any future vacant positions will also require Town Manager approval for filling.
- The Town Manager has instructed departmental directors to be very judicious with their budgets and discretionary spending.
- To cover the cost of the approximately \$750,000 of termination pay, the Town Manager has held approximately \$1.2M of CNRE funding for all Town related purchases to be used as an offset.

Since this is still early in the fiscal year and there are many potential unknown factors, such as possible reimbursement to the Town for Storm Isaias costs, possible additional federal assistance to municipalities, potential union concessions, strong tax revenue collection, and budget savings through spending controls, I am cautiously optimistic that the Town budget will be in balance by the end of the fiscal year. This is absent any shortfalls that may be identified by the BOE.

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

Operating Results

Total Projected Revenues	\$	299,285,855
Total Projected Expenditures		301,973,324
Excess (Deficiency) of Revenues Over Expenditures	\$	(2,687,469)

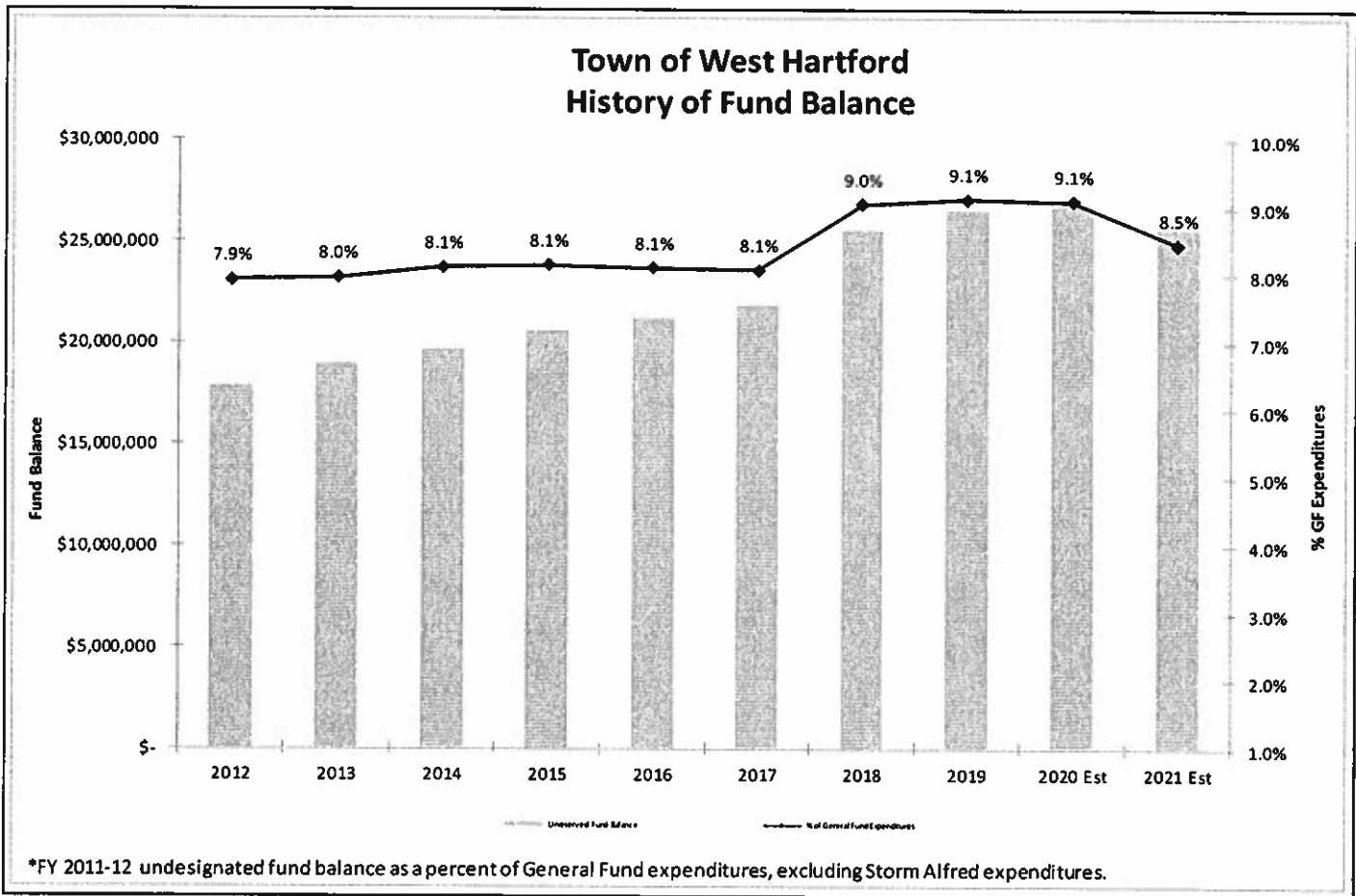
Committed Fund Balance \$ 1,500,000

Surplus/(Deficit) \$ (1,187,469)

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

Projected 2020-2021 Fund Balance \$ 25,651,514

Projected 2020-2021 Fund Balance as % of General Fund Expenditures 8.5%



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

	Fiscal Year 2020 (Sept 2019)			Fiscal Year 2021 (Sept 2020)			Fiscal Year 2021		
	Prior Year	Prior Year FYE Actual	YTD Actual	Adopted Budget	Supplemental Appropriation	Revised Budget	YTD Actual	Projected Fav/(Unfav)	
	Revised Budget	(Unaudited)	Revenue	Budget	Budget	Budget	Collected	Variance	
			Collected				YTD %		
PROPERTY TAXES									
9001	Current Year Taxes	\$ 259,053,321	\$ 260,930,829	\$ 261,486,135	-	\$ 261,486,135	141,851,484	\$ 261,486,135	-
9004	Motor Vehicle Supplement	2,400,000	2,852,610	2,425,000	-	2,425,000	-	2,425,000	-
9007	Prior Year Taxes	1,425,000	1,563,778	1,425,000	-	1,425,000	524,485	1,425,000	-
9016	Interest & Lien Fees	800,000	875,785	590,000	-	590,000	95,986	590,000	-
	TOTAL PROPERTY TAXES	263,678,321	266,223,002	265,926,135	-	265,926,135	142,471,955	265,926,135	-
			53.8%				53.6%		
INTERGOVERNMENTAL REVENUE									
Federal Assistance									
9037	Dial A Ride	\$ -	27,102	\$ 84,612	-	\$ 84,612	14,480	\$ 84,612	\$ 853,000
9049	Federal FEMA	-	-	-	-	-	-	14,480	14,480
9070	Miscellaneous Federal Revenue	-	125,042	-	-	-	-	-	-
	Total Federal Assistance	22,152	152,144	84,612	-	84,612	14,480	952,092	867,480
			33.6%				17.1%		
State Assistance									
9022	Alcohol/Drug Abuse Grant	7,142	7,142	7,142	-	7,142	-	7,142	-
9040	Disabled Tax Relief	6,000	5,222	6,000	-	6,000	-	6,000	-
9043	ECS Grant	21,457,152	21,686,061	21,880,823	-	21,880,823	-	21,880,823	-
9052	Highway Town Aid	686,369	686,593	686,593	-	686,593	343,635	686,593	-
9065	Emergency Management Grant	-	-	-	-	-	-	-	-
9066	E911 Service Grant	141,000	140,749	141,000	-	141,000	36,059	141,000	-
9071	Miscellaneous State Revenue	-	4,899	805,784	-	805,784	21,760	805,784	-
9073	Miscellaneous Other Governmental	805,784	805,784	805,784	-	805,784	-	805,784	-
9078	Pequot/Mohegan Fund Grant	27,820	27,820	27,820	-	27,820	423	27,820	-
9082	Pilot State Property	899,435	908,023	899,435	-	899,435	-	899,435	-
9097	School Building Subsidy	-	-	-	-	-	-	-	-
9109	Telephone Grant	115,000	110,554	115,000	-	115,000	-	115,000	-
9112	Veterans Tax Relief	62,613	50,851	62,613	-	62,613	-	62,613	-
91XX	State - Election Costs Reimb	-	-	-	-	-	-	-	-
91XX	State FEMA	-	-	-	-	-	-	-	-
9134	Preservation of Historic Documents	7,500	7,500	-	-	-	-	316,771	43,903
	Total State Assistance	24,215,815	24,441,198	24,632,210	-	24,632,210	401,877	24,992,884	360,674
			39.7%				1.6%		
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 24,237,967	\$ 24,593,342	\$ 24,716,822	\$ -	\$ 24,716,822	416,357	\$ 25,944,976	1,228,154
			0.2%				1.7%		
CHARGES FOR SERVICES									
Licenses & Permits									
9127	Bldg/Elect/HVAC/Plmg Permits	1,600,000	1,488,754	1,600,000	-	1,600,000	387,079	\$ 1,600,000	\$ -
9133	Dog Licenses	11,000	6,955	11,000	-	11,000	726	\$ 11,000	\$ -
9140	Fire Occupancy Fees	100,000	96,223	100,000	-	100,000	16,325	\$ 100,000	\$ -
9141	Fire Plan Review Fees	290,000	353,841	315,000	-	315,000	10,999	\$ 315,000	\$ -
9151	Marriage Licenses	20,000	19,700	20,000	-	20,000	5,956	\$ 20,000	\$ -
9154	Misc. Permits	4,800	3,148	4,800	-	4,800	-	\$ 4,800	\$ -
9155	Liquor Permits	3,100	1,680	3,100	-	3,100	120	\$ 3,100	\$ -
9158	Public Works Permits	95,000	117,915	95,000	-	95,000	298	\$ 95,000	\$ -
9160	Refuse Hauling Licenses	5,000	3,300	5,000	-	5,000	-	\$ 5,000	\$ -
9164	Trade Name Registrations	1,400	1,200	1,400	-	1,400	410	\$ 1,400	\$ -
9172	Vendor Licenses	100	0	100	-	100	-	\$ 100	\$ -
9175	Weapons Permits	11,000	7,225	11,000	-	11,000	4,760	\$ 11,000	\$ -
9176	Engineering Licenses	4,500	3,600	4,500	-	4,500	200	\$ 4,500	\$ -
9177	Engineering Permits	50,000	59,450	75,000	-	75,000	12,250	\$ 75,000	\$ -
9178	Zoning Permits	30,000	20,666	35,000	-	35,000	11,375	\$ 35,000	\$ -
	Total Licenses & Permits	2,225,900	2,183,657	2,280,900	\$ -	2,280,900	450,498	\$ 2,280,900	\$ -
			579,718				19.8%		
			26.0%						

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

	Fiscal Year 2020 (Sept 2019)			Fiscal Year 2021 (Sept 2020)			Fiscal Year 2021				
	Prior Year	Prior Year FYE Actual	YTD Actual	YTD %	Adopted Budget	Supplemental	Revised Budget	YTD Actual	YTD %	Projected Revenue	Fav/(Unfav) Variance
Charges for Services											
9184 Alarm Fees	30,000	12,663	3,658	12.2%	30,000	-	30,000	1,937	6.5%	30,000	\$ -
9185 Photo Fees	500	642	170	34.0%	500	-	500	46	9.1%	500	\$ -
9190 Birth Certificates	14,000	13,408	3,520	25.1%	14,000	-	14,000	2,755	19.7%	14,000	\$ -
9208 Conveyance Taxes	1,030,000	1,047,370	333,107	32.3%	1,030,000	-	1,030,000	353,453	34.3%	1,030,000	\$ -
9211 Copies	56,050	70,579	16,643	29.7%	55,800	-	55,800	19,523	35.0%	55,800	\$ -
9214 Day Care Services	32,957	33,725	8,238	25.0%	34,063	-	34,063	8,517	25.0%	34,063	\$ -
9218 Death Certificates	58,000	65,164	12,082	20.8%	58,000	-	58,000	14,700	25.3%	58,000	\$ -
9226 Burial Permits	3,600	3,088	580	16.1%	3,600	-	3,600	685	19.0%	3,600	\$ -
9230 General Admissions	88,000	93,974	83,746	95.2%	20,000	-	20,000	15	0.1%	20,000	\$ -
9231 Expedited Fees	200	602	91	45.5%	200	-	200	133	66.5%	200	\$ -
9232 E-Recording	-	1,184	-	0.0%	-	-	-	41,837	0.0%	41,837	41,837
9233 Land Records Fee	200,000	250,499	56,137	28.1%	200,000	-	200,000	75,172	37.6%	200,000	\$ -
9234 Land Records - Farmland Bill Fees	21,000	18,378	4,470	21.3%	21,000	-	21,000	4,473	21.3%	21,000	\$ -
9238 MERS Fee	65,000	104,468	18,966	29.2%	65,000	-	65,000	36,541	56.2%	65,000	\$ -
9241 Memberships	91,000	73,254	37,074	40.7%	55,000	-	55,000	(65)	-0.1%	55,000	\$ -
9242 Metal Recycling	4,500	0	-	0.0%	4,500	-	4,500	-	0.0%	4,500	\$ -
9243 Recycling Revenue	35,000	18,499	17,500	50.0%	20,000	-	20,000	140	0.7%	20,000	\$ -
9246 Refuse Fees	55,000	0	-	0.0%	55,000	-	55,000	50,400	91.6%	105,000	50,000
9247 Banner Revenue	16,000	17,800	4,200	26.3%	16,000	-	16,000	-	0.0%	16,000	\$ -
9249 Miscellaneous Charges For Services	61,900	23,249	5,402	8.7%	38,100	-	38,100	6,900	18.1%	38,100	\$ -
9250 Notary Service Fee	2,600	3,340	1,155	44.4%	4,000	-	4,000	430	0.0%	4,000	\$ -
9255 Notary Registrations/Certs	3,040	1,715	475	15.6%	3,040	-	3,040	430	14.1%	3,040	\$ -
9260 Paramedic Services	700,000	935,507	215,299	30.8%	750,000	-	750,000	166,437	22.2%	750,000	\$ -
9262 Police Fingerprints	22,000	16,742	6,952	31.6%	22,000	-	22,000	320	1.5%	22,000	\$ -
9268 Police Record Checks	400	355	100	25.0%	400	-	400	75	18.8%	400	\$ -
9271 Program Registration-Contractual	438,000	414,624	260,873	59.6%	422,500	-	422,500	32,390	7.7%	422,500	(297,500)
9279 Land Leases	31,500	27,189	27,589	87.6%	-	-	-	-	0.0%	-	\$ -
9280 Rental of Facilities	156,060	120,705	39,795	25.5%	156,060	-	156,060	27,060	17.3%	156,060	\$ -
9286 Sale of Maps	189,820	147,080	42,003	22.1%	190,820	-	190,820	7,702	4.0%	190,820	(127,213)
9289 Sales	500	140	20	4.0%	150	-	150	-	0.0%	150	\$ -
9291 Regulation Fees	4,500	2,070	-	0.0%	4,500	-	4,500	-	0.0%	4,500	\$ -
9298 Special Events	250	-	-	0.0%	250	-	250	-	0.0%	250	\$ -
9307 TP2/IWW Applications	56,250	48,412	7,361	13.1%	63,750	-	63,750	-	0.0%	63,750	\$ -
9310 Zoning Petitions	17,500	25,203	11,857	67.8%	17,500	-	17,500	1,204	6.9%	31,875	(31,875)
	100,000	10,494	1,416	1.4%	15,000	-	15,000	7,164	47.8%	17,500	\$ -
	3,585,127	3,602,122	1,220,479	34.0%	3,370,733	-	3,370,733	859,944	25.5%	3,005,982	(364,751)
Fines & Forfeitures											
9313 Adult Library Fines	35,000	24,124	6,226	17.8%	35,000	-	35,000	824	2.4%	17,500	(17,500)
9325 NSF Check Fee	500	420	120	24.0%	500	-	500	120	24.0%	500	\$ -
9326 Moving Vehicle Violations	45,000	44,446	15,899	35.3%	45,000	-	45,000	1,670	3.7%	22,500	(22,500)
9327 Ordinance Violations	14,000	7,756	2,530	18.1%	8,000	-	8,000	1,634	20.4%	4,000	(4,000)
9328 Parking Violation	175,000	184,839	115,168	65.8%	200,000	-	200,000	56,516	28.3%	100,000	(100,000)
9329 Dog Pound Fees	1,200	1,295	630	52.5%	1,200	-	1,200	685	57.1%	1,200	\$ -
9332 Solicitors	1,000	455	150	15.0%	1,000	-	1,000	70	7.0%	1,000	\$ -
	271,700	263,335	140,723	51.8%	290,700	-	290,700	61,519	21.2%	146,700	(144,000)
TOTAL CHARGES FOR SERVICES	6,082,727	6,049,114	1,940,920	31.9%	5,942,333	-	5,942,333	1,371,961	23.1%	5,433,582	(508,751)

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

	Fiscal Year 2020 (Sept 2019)			Fiscal Year 2021 (Sept 2020)			Fiscal Year 2021		
	Prior Year	Prior Year FYE Actual	YTD Actual	Adopted Budget	Supplemental Appropriation	Revised Budget	YTD Actual	Projected Revenue	Fav/(Unfav) Variance
MISCELLANEOUS REVENUE									
9075 Miscellaneous Revenue	320,000	455,065	10,000	375,000	-	375,000	1	\$ 406,952	31,952
9337 Commissions	-	49,938	148	-	-	-	-	\$ -	-
9340 Contributions	15,500	12,299	3,710	15,500	-	15,500	2,867	\$ 15,500	-
9348 Donations	500	660	305	500	-	500	55	\$ 500	-
9358 Misc. Interest Income	1,200,000	1,193,131	306,059	750,000	-	750,000	62,595	\$ 250,000	(500,000)
9359 Investment Income	100,000	91,087	32,350	100,000	-	100,000	12,143	\$ 12,143	(87,857)
9361 Misc. Reimbursements	5,000	3,920	950	1,000	-	1,000	-	\$ 1,000	-
9373 Refund of Prior Year Expenditures	-	1,708	635	-	-	-	-	\$ -	-
9379 Special Assessments	-	-	-	-	-	-	-	\$ -	-
9385 Workers Comp Reimbursements	360,000	359,314	94,485	360,000	-	360,000	46,015	\$ 360,000	-
9386 Transfer In	463,492	458,492	-	559,468	-	935,068	-	\$ 935,068	-
9387 Sale of Assets	-	135	-	-	-	-	-	\$ -	-
TOTAL MISCELLANEOUS REVENUE	\$ 2,464,492	\$ 2,625,749	\$ 448,642	\$ 2,161,468	\$ 375,600	\$ 2,537,068	123,676	\$ 1,981,163	\$ (555,905)
OTHER FUNDING SOURCES									
9399 Use of Fund Balance	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
TOTAL OTHER FUNDING SOURCES	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
GENERAL FUND REVENUE	\$ 296,463,507	\$ 299,491,204	\$ 144,320,073	\$ 300,246,758	\$ 375,600	\$ 300,622,358	\$ 144,383,949	\$ 300,785,855	\$ 163,497
			48.7%				48.0%		

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

Department	Fiscal Year 2020 (Sept 2019)			Fiscal Year 2021 (Sept 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
01-Town Clerk										
Personal Services	\$ 191,934	\$ 36,088	18.8%	\$ 195,156	\$ -	\$ 195,156	\$ 45,648	23.4%	\$ 229,122	\$ (33,966)
Non-personal Services	84,170	9,548	11.3%	79,395	-	79,395	11,373	14.3%	108,920	(29,525)
Capital Outlay	12,910	2,015	15.6%	-	-	-	-	-	11,941	0
Debt and Sundry	289,014	47,651	16.5%	11,941	-	11,941	2,680	22.4%	11,941	0
Department Total				\$ 286,492	\$ -	\$ 286,492	\$ 59,701	20.8%	\$ 349,983	\$ (63,491)
02-Town Council										
Personal Services	\$ 117,914	\$ 23,972	20.3%	\$ 128,355	\$ -	\$ 128,355	\$ 25,005	19.5%	\$ 128,355	\$ (0)
Non-personal Services	265,320	220,836	83.2%	258,678	-	258,678	129,756	50.2%	258,678	0
Capital Outlay	8,702	1,778	20.4%	9,626	-	9,626	-	-	9,626	0
Debt and Sundry	391,996	246,586	62.9%	396,659	-	396,659	156,615	39.5%	396,659	(0)
Department Total				\$ 793,632	\$ -	\$ 793,632	\$ 255,376	32.2%	\$ 793,632	\$ (0)
11-Town Manager										
Personal Services	\$ 351,757	\$ 74,262	21.1%	\$ 369,053	\$ -	\$ 369,053	\$ 72,390	19.6%	\$ 369,053	\$ 0
Non-personal Services	16,350	229	1.4%	6,600	-	6,600	218	3.3%	6,600	0
Capital Outlay	-	-	-	-	-	-	-	-	-	0
Debt and Sundry	22,794	5,092	22.3%	23,397	-	23,397	5,146	22.0%	23,397	0
Department Total	\$ 390,901	\$ 79,583	20.4%	\$ 399,050	\$ -	\$ 399,050	\$ 77,754	19.5%	\$ 399,050	\$ -
13-Corporation Counsel										
Personal Services	\$ 301,410	\$ 65,671	21.8%	\$ 320,807	\$ -	\$ 320,807	\$ 30,060	9.4%	\$ 273,290	\$ 47,517
Non-personal Services	78,300	12,616	16.1%	97,800	150,000	247,800	22,478	9.1%	247,800	0
Capital Outlay	-	-	-	-	-	-	-	-	-	0
Debt and Sundry	20,750	4,416	21.3%	22,816	-	22,816	2,194	9.6%	20,802	2,014
Department Total	\$ 400,460	\$ 82,703	20.7%	\$ 441,423	\$ 150,000	\$ 591,423	\$ 54,732	9.3%	\$ 541,892	\$ 49,531
14-Registrar of Voters										
Personal Services	\$ 191,375	\$ 63,285	33.1%	\$ 205,000	\$ -	\$ 205,000	\$ 60,251	29.4%	\$ 240,900	\$ (35,900)
Non-personal Services	41,420	18,902	45.6%	58,370	-	58,370	25,277	43.3%	73,866	(15,496)
Capital Outlay	-	-	-	-	-	-	-	-	-	0
Debt and Sundry	10,254	1,903	18.6%	11,332	-	11,332	1,687	14.9%	14,078	(2,746)
Department Total	\$ 243,049	\$ 84,090	34.6%	\$ 274,702	\$ -	\$ 274,702	\$ 87,215	31.7%	\$ 328,844	\$ (54,142)
15-Information Technology										
Personal Services	\$ 463,655	\$ 88,163	19.0%	\$ 469,560	\$ -	\$ 469,560	\$ 98,670	21.0%	\$ 484,842	\$ (25,282)
Non-personal Services	516,111	108,826	21.1%	543,500	-	543,500	90,861	16.7%	531,777	11,724
Capital Outlay	-	-	-	-	-	-	-	-	-	0
Debt and Sundry	32,834	6,191	18.9%	34,235	-	34,235	7,078	20.7%	37,385	(3,150)
Department Total	\$ 1,012,600	\$ 203,180	20.1%	\$ 1,047,295	\$ -	\$ 1,047,295	\$ 196,609	18.8%	\$ 1,064,002	\$ (16,708)
16-Financial Services										
Personal Services	\$ 1,711,233	\$ 330,641	19.3%	\$ 1,697,387	\$ -	\$ 1,697,387	\$ 367,974	21.7%	\$ 1,620,605	\$ 76,782
Non-personal Services	575,061	171,615	29.8%	588,779	-	588,779	327,814	55.7%	588,779	0
Capital Outlay	125,177	24,152	19.3%	127,041	-	127,041	22,834	18.0%	123,386	3,655
Debt and Sundry	2,411,471	526,408	21.8%	2,413,207	-	2,413,207	718,632	29.8%	2,332,770	80,437

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

Department	Fiscal Year 2020 (Sept 2019)			Fiscal Year 2021 (Sept 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
17-Assessment Office										
Personal Services	\$ 638,281	\$ 133,802	21.0%	\$ 649,422	\$ -	\$ 649,422	\$ 113,005	17.4%	\$ 574,928	\$ 74,494
Non-personal Services	\$ 61,170	\$ 21,920	35.8%	\$ 63,137	\$ -	\$ 63,137	\$ 24,704	39.1%	\$ 63,137	\$ 0
Capital Outlay	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 0
Debt and Sundry	\$ 47,023	\$ 10,034	21.3%	\$ 48,696	\$ -	\$ 48,696	\$ 8,471	17.4%	\$ 43,808	\$ 4,888
Department Total	\$ 746,474	\$ 165,756	22.2%	\$ 761,255	\$ -	\$ 761,255	\$ 146,180	19.2%	\$ 661,873	\$ 79,382
19-Human Resources										
Personal Services	\$ 368,148	\$ 70,507	19.2%	\$ 347,498	\$ -	\$ 347,498	\$ 67,246	19.4%	\$ 350,184	\$ (2,686)
Non-personal Services	\$ 114,750	\$ 21,636	18.9%	\$ 108,250	\$ -	\$ 108,250	\$ 10,679	9.9%	\$ 108,250	\$ 0
Capital Outlay	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 0
Debt and Sundry	\$ 26,371	\$ 5,260	19.9%	\$ 27,188	\$ -	\$ 27,188	\$ 5,044	18.6%	\$ 27,393	\$ (205)
Department Total	\$ 509,269	\$ 97,403	19.1%	\$ 482,936	\$ -	\$ 482,936	\$ 82,969	17.2%	\$ 485,827	\$ (2,891)
20-Fire Services										
Personal Services	\$ 10,370,878	\$ 2,468,745	23.8%	\$ 11,028,586	\$ -	\$ 11,028,586	\$ 2,857,223	25.9%	\$ 11,925,662	\$ (897,076)
Non-personal Services	\$ 1,272,315	\$ 200,710	15.8%	\$ 1,437,728	\$ -	\$ 1,437,728	\$ 155,264	10.8%	\$ 1,251,262	\$ 186,466
Capital Outlay	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 0
Debt and Sundry	\$ 163,152	\$ 36,347	22.3%	\$ 187,763	\$ -	\$ 187,763	\$ 46,934	25.0%	\$ 201,784	\$ (14,021)
Department Total	\$ 11,806,345	\$ 2,705,802	22.9%	\$ 12,654,077	\$ -	\$ 12,654,077	\$ 3,059,421	24.2%	\$ 13,378,708	\$ (724,631)
22-Police Services										
Personal Services	\$ 15,368,274	\$ 2,785,829	18.1%	\$ 15,375,019	\$ -	\$ 15,375,019	\$ 3,326,059	21.6%	\$ 15,775,019	\$ (400,000)
Non-personal Services	\$ 970,841	\$ 255,272	26.3%	\$ 1,028,425	\$ -	\$ 1,028,425	\$ 182,281	17.7%	\$ 1,028,425	\$ 0
Capital Outlay	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 0
Debt and Sundry	\$ 325,828	\$ 61,441	18.9%	\$ 334,076	\$ -	\$ 334,076	\$ 74,613	22.3%	\$ 339,528	\$ (5,452)
Department Total	\$ 16,664,943	\$ 3,102,542	18.6%	\$ 16,737,520	\$ -	\$ 16,737,520	\$ 3,582,953	21.4%	\$ 17,142,972	\$ (405,452)
30-Community Development										
Personal Services	\$ 2,172,119	\$ 432,096	19.9%	\$ 2,148,657	\$ -	\$ 2,148,657	\$ 446,257	20.8%	\$ 2,106,675	\$ 41,982
Non-personal Services	\$ 249,283	\$ 115,092	46.2%	\$ 267,033	\$ -	\$ 267,033	\$ 113,520	42.5%	\$ 270,311	\$ (3,278)
Capital Outlay	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 0
Debt and Sundry	\$ 157,835	\$ 31,138	19.7%	\$ 159,324	\$ -	\$ 159,324	\$ 28,852	18.1%	\$ 162,536	\$ (3,212)
Department Total	\$ 2,579,237	\$ 578,326	22.4%	\$ 2,575,014	\$ -	\$ 2,575,014	\$ 588,629	22.9%	\$ 2,539,522	\$ 35,492
31-Public Works										
Personal Services	\$ 4,237,239	\$ 762,090	18.0%	\$ 4,070,926	\$ 24,000	\$ 4,094,926	\$ 790,742	19.3%	\$ 4,082,113	\$ 12,813
Non-personal Services	\$ 6,122,446	\$ 1,022,575	16.7%	\$ 7,044,973	\$ 39,600	\$ 7,084,573	\$ 1,546,377	21.8%	\$ 7,609,189	\$ (524,616)
Capital Outlay	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 0
Debt and Sundry	\$ 416,076	\$ 51,761	12.4%	\$ 399,360	\$ -	\$ 399,360	\$ 56,582	14.2%	\$ 400,340	\$ (980)
Department Total	\$ 10,775,761	\$ 1,836,426	17.0%	\$ 11,515,259	\$ 63,600	\$ 11,578,859	\$ 2,393,701	20.7%	\$ 12,091,642	\$ (512,783)
32-Facilities Services										
Personal Services	\$ 1,141,854	\$ 198,628	17.4%	\$ 1,206,874	\$ -	\$ 1,206,874	\$ 201,316	16.7%	\$ 1,175,490	\$ 31,384
Non-personal Services	\$ 858,934	\$ 290,196	33.8%	\$ 765,381	\$ -	\$ 765,381	\$ 46,718	6.1%	\$ 765,381	\$ 0
Capital Outlay	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 0
Debt and Sundry	\$ 80,187	\$ 14,502	18.1%	\$ 91,134	\$ -	\$ 91,134	\$ 14,636	16.1%	\$ 89,160	\$ 1,974
Department Total	\$ 2,080,975	\$ 503,326	24.2%	\$ 2,063,389	\$ -	\$ 2,063,389	\$ 262,671	12.7%	\$ 2,030,031	\$ 33,358

