



TO: Matthew W. Hart, Town Manager
FROM: Peter Privitera, Director of Financial Services
DATE: November 23, 2020
SUBJECT: Projected FY 2021 Operating Results as of October 31, 2020

| | |
|----------------------------------|----------------------|
| Projected Revenues: | \$299,366,201 |
| Projected Expenditures: | <u>\$302,343,752</u> |
| Variance: | \$ (2,977,551) |
| Appropriation from Fund Balance: | <u>\$ 1,500,000</u> |
| Net Shortfall: | \$ (1,477,551) |

As of October 31, 2020, an analysis of projected revenue and expenditures reveals an operating deficit of \$1,477,551 for the fiscal year ending June 30, 2021. This projected operating deficit is accredited to a handful of revenue and expenditure categories which are discussed further below. While the outlook is still manageable within the Adopted Budget for fiscal year 2021, revenue collected from the second property tax installment, economic conditions, cost control measures, public safety overtime, on-going termination benefits, and expenditures for managing winter snowstorms may impact operating results in future months.

Detailed Revenue Projections

Revenues are anticipated to be \$243,843 greater than the adopted budget.

1. Current year property tax collections are projected at budgeted estimates which were based on a collection rate of 99.1%. According to the latest tax collection data collection rates are in line with percentage of taxes collected during the same period last fiscal year. The Supplemental Motor Vehicle property taxes are projected based on an increase in the number and value of vehicles registered after the Grand List was adopted. All other tax categories are projected to remain at adopted levels.
2. Total intergovernmental revenue is estimated to be slightly over \$1.3M. This is primarily due to the anticipated reimbursement of Federal FEMA funds of \$985,493, State Coronavirus Relief Fund (CRF) funds of \$316,771, Election Award Grant of \$43,903 and \$24,081 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. 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 this fiscal year to the date of this report.

3. Total Charges for Services are projected to decrease by \$574,831. 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 \$531,575. 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%. Today the rate is .06%, a significant decrease. The Town did receive two grants, one for \$31,952 from the Center for Tech and Civic Life for Election costs and one for \$22,110 from the Greater Hartford Transit District for continued or improved operation of a mass transit system, providing transportation to elderly and disabled citizens.

Detailed Expenditure Projections

Expenditure estimates are projected to be \$1,721,392 over budget.

1. The expenses for the Election (within the Town Clerk and Registrar of Voters budgets) are not all posted at this time and is expected to be completed by the end of the current month. In next month's projection the total amount of expenses will be disclosed along with the additional costs to the Town less the grants received.
2. Fire Department expenditures are currently projected to exceed budget by \$962,386. This is primarily attributed to termination pay of \$485,279, 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 adjustment 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, that 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 \$579,284; primarily due to actual and projected termination payroll of \$555,208.
4. Public Works is projecting a deficit of \$531,331 primarily due to Storm Isaias. Storm Isaias costs to date are \$623,733 for all departments. The August 2020 storm is still under review by FEMA to determine any eligible reimbursement for municipalities hit hard during this 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 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 October 31st, there have been 9 retirements, 6 of which are uniformed personnel and an estimated 9 additional uniformed retirements. The termination payroll as of October 31st is \$746,487. This amount has been partially offset by regular payroll savings, however, the net amount is significant.
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. To date, the BOE has identified a projected surplus of \$48,000 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 will continue 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
 General Fund Revenues for Fiscal Year Ending June 30, 2021 (unaudited)
 as of October 31, 2020

| | Fiscal Year 2020 (Oct 2019) | | | | Fiscal Year 2021 (Oct 2020) | | | | Fiscal Year 2021 | | |
|---|-----------------------------|-----------------------|--------------------|-----------------|-----------------------------|----------------------------|---------------------|--------------------|------------------|---------------------|----------------------|
| | Prior Year Revised Budget | 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 | | | | | | | | | | | |
| 9F 5075 Miscellaneous Revenue | \$ 320,000 | \$ 455,065 | \$ 240 | 0.0% | \$ 375,000 | \$ - | \$ 375,000 | \$ 409,172 | 109.1% | \$ 431,282 | \$ 56,282 |
| 9F 9337 Commissions | - | 49,938 | - | - | 15,500 | - | 15,500 | 3,717 | 24.0% | 15,500 | - |
| 9F 9340 Contributions | 15,500 | 12,299 | 4,335 | 28.0% | 500 | - | 500 | 160 | 32.0% | 500 | - |
| 9F 9348 Donations | 500 | 660 | 315 | 63.0% | 750,000 | - | 750,000 | 60,373 | 8.0% | 250,000 | (500,000) |
| 9F 9358 Misc. Interest Income | 1,200,000 | 1,193,131 | 735,107 | 61.3% | 100,000 | - | 100,000 | 12,143 | 12.1% | 12,143 | (87,857) |
| 9F 9359 Investment Income | 100,000 | 91,087 | 35,955 | 36.0% | 1,000 | - | 1,000 | - | 0.0% | 1,000 | - |
| 9F 9361 Misc. Reimbursements | 5,000 | 3,920 | 950 | 19.0% | - | - | - | - | - | - | - |
| 9F 9373 Refund of Prior Year Expenditures | - | 1,708 | 815 | 0.0% | - | - | - | - | - | - | - |
| 9F 9379 Special Assessments | - | - | - | 0.0% | - | - | - | - | - | - | - |
| 9F 9385 Workers Comp Reimbursements | 360,000 | 359,314 | 94,486 | 26.2% | 360,000 | - | 360,000 | 65,981 | 18.3% | 360,000 | - |
| 9F 9386 Transfer In | 463,492 | 458,492 | - | 0.0% | 559,468 | 375,600 | 935,068 | 25,000 | 2.7% | 935,068 | - |
| 9F 9387 Sale of Assets | - | 135 | - | 0.0% | - | - | - | - | - | - | - |
| TOTAL MISCELLANEOUS REVENUE | \$ 2,464,492 | \$ 2,825,749 | \$ 872,203 | 35.39% | \$ 2,161,468 | \$ 375,600 | \$ 2,537,068 | \$ 576,547 | 22.7% | \$ 2,005,493 | \$ (531,575) |

Revised 10-2-20(931/95) 500 Rec Grant Center for Youth & O
 Expect to receive \$22,110 Operating Assistance Grant from

| | OTHER FUNDING SOURCES | | | | GENERAL FUND REVENUE | | | | | | | | | | |
|------|-----------------------|-----------------------------|------|------|----------------------|----------------|----------------|-------|----------------|------------|----------------|----------------|-------|----------------|------------|
| | Use of Fund Balance | TOTAL OTHER FUNDING SOURCES | | | | | | | | | | | | | |
| 9399 | \$ - | \$ - | \$ - | 0.0% | \$ 296,463,507 | \$ 299,225,363 | \$ 152,577,100 | 51.5% | \$ 300,246,758 | \$ 375,600 | \$ 300,622,358 | \$ 148,059,476 | 49.3% | \$ 300,866,201 | \$ 243,843 |
| | \$ - | \$ - | \$ - | 0.0% | | | | | | | | | | | |

148,059,476 as of 11/16/2020

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

| Department | Fiscal Year 2020 (Oct 2019) | | | Fiscal Year 2021 (Oct 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 | 203,751 | 77,765 | 38.2% | 195,156 | - | 195,156 | 78,405 | 40.2% | 222,632 | (27,476) |
| Non-personal Services | 85,726 | 20,901 | 24.4% | 79,395 | - | 79,395 | 18,099 | 22.8% | 86,395 | (7,000) |
| Capital Outlay | - | - | - | - | - | - | - | - | 0 | 0 |
| Debt and Sundry | 11,797 | 3,586 | 30.4% | 11,941 | - | 11,941 | 4,474 | 37.5% | 12,491 | (550) |
| Department Total | 301,274 | 102,252 | 33.9% | 286,492 | - | 286,492 | 100,978 | 35.2% | 321,519 | (35,027) |
| 02-Town Council | | | | | | | | | | |
| Personal Services | 121,419 | 32,876 | 27.1% | 128,355 | - | 128,355 | 39,052 | 30.4% | 128,355 | (0) |
| Non-personal Services | 258,340 | 254,140 | 98.4% | 258,678 | - | 258,678 | 173,078 | 66.9% | 258,678 | 0 |
| Capital Outlay | - | - | - | - | - | - | - | - | 0 | 0 |
| Debt and Sundry | 8,985 | 2,421 | 26.9% | 9,626 | - | 9,626 | 2,886 | 30.0% | 9,626 | 0 |
| Department Total | 388,744 | 289,437 | 74.5% | 396,659 | - | 396,659 | 215,016 | 54.2% | 396,659 | (0) |
| 11-Town Manager | | | | | | | | | | |
| Personal Services | 373,078 | 100,693 | 27.0% | 369,053 | - | 369,053 | 113,232 | 30.7% | 369,053 | 0 |
| Non-personal Services | 12,681 | 895 | 7.1% | 6,600 | - | 6,600 | 1,809 | 27.4% | 6,600 | 0 |
| Capital Outlay | - | - | - | - | - | - | - | - | 0 | 0 |
| Debt and Sundry | 23,244 | 6,601 | 28.4% | 23,397 | - | 23,397 | 6,851 | 29.3% | 23,397 | 0 |
| Department Total | 409,002 | 108,189 | 26.5% | 399,050 | - | 399,050 | 121,892 | 30.5% | 399,050 | 0 |
| 13-Corporation Counsel | | | | | | | | | | |
| Personal Services | 277,974 | 80,761 | 29.1% | 320,807 | - | 320,807 | 51,850 | 16.2% | 273,095 | 47,712 |
| Non-personal Services | 131,637 | 18,965 | 14.4% | 97,800 | 150,000 | 247,800 | 133,665 | 53.9% | 247,800 | 0 |
| Capital Outlay | - | - | - | - | - | - | - | - | 0 | 0 |
| Debt and Sundry | 19,719 | 5,740 | 29.1% | 22,816 | - | 22,816 | 3,804 | 16.7% | 19,587 | 3,229 |
| Department Total | 429,330 | 105,466 | 24.6% | 441,423 | 150,000 | 591,423 | 189,320 | 32.0% | 540,482 | 50,941 |
| 14-Registrar of Voters | | | | | | | | | | |
| Personal Services | 133,571 | 29,313 | 21.9% | 205,000 | - | 205,000 | 74,758 | 36.5% | 226,661 | (21,661) |
| Non-personal Services | 29,972 | 9,315 | 31.1% | 58,370 | - | 58,370 | 52,640 | 90.2% | 66,013 | (7,643) |
| Capital Outlay | - | - | - | - | - | - | - | - | 0 | 0 |
| Debt and Sundry | 7,335 | 1,965 | 26.8% | 11,332 | - | 11,332 | 2,685 | 23.7% | 14,306 | (2,974) |
| Department Total | 170,878 | 40,592 | 23.8% | 274,702 | - | 274,702 | 130,083 | 47.4% | 306,980 | (32,278) |
| 15-Information Technology | | | | | | | | | | |
| Personal Services | 472,488 | 130,169 | 27.5% | 469,560 | - | 469,560 | 156,890 | 33.4% | 509,715 | (40,155) |
| Non-personal Services | 549,324 | 162,779 | 29.6% | 543,500 | - | 543,500 | 139,723 | 25.7% | 517,137 | 26,363 |
| Capital Outlay | - | - | - | - | - | - | - | - | 0 | 0 |
| Debt and Sundry | 33,966 | 9,606 | 28.3% | 34,235 | - | 34,235 | 10,992 | 32.1% | 36,721 | (2,486) |
| Department Total | 1,055,779 | 302,554 | 28.7% | 1,047,295 | - | 1,047,295 | 307,605 | 29.4% | 1,063,574 | (16,279) |
| 16-Financial Services | | | | | | | | | | |
| Personal Services | 1,709,038 | 481,864 | 28.2% | 1,697,387 | - | 1,697,387 | 550,808 | 32.5% | 1,620,811 | 76,576 |
| Non-personal Services | 511,689 | 284,925 | 55.7% | 588,779 | - | 588,779 | 385,748 | 65.5% | 588,779 | 0 |
| Capital Outlay | - | - | - | - | - | - | - | - | 0 | 0 |
| Debt and Sundry | 122,819 | 34,877 | 28.4% | 127,041 | - | 127,041 | 35,254 | 27.7% | 119,195 | 7,846 |
| Department Total | 2,343,546 | 801,667 | 34.2% | 2,413,207 | - | 2,413,207 | 971,809 | 40.3% | 2,328,785 | 84,422 |

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

| Department | Fiscal Year 2020 (Oct 2019) | | | Fiscal Year 2021 (Oct 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 | 567,078 | 155,544 | 27.4% | 649,422 | - | 649,422 | 176,991 | 27.3% | 574,197 | 75,225 |
| Non-personal Services | 77,407 | 8,284 | 10.7% | 63,137 | - | 63,137 | 26,690 | 42.3% | 63,137 | 0 |
| Capital Outlay | - | - | - | - | - | - | - | - | - | 0 |
| Debt and Sundry | 41,954 | 11,572 | 27.6% | 48,696 | - | 48,696 | 13,228 | 27.2% | 42,969 | 5,727 |
| Department Total | 686,439 | 175,400 | 25.6% | 761,255 | - | 761,255 | 216,909 | 28.5% | 680,302 | 80,953 |
| 19-Human Resources | | | | | | | | | | |
| Personal Services | 424,598 | 98,266 | 23.1% | 347,498 | - | 347,498 | 105,230 | 30.3% | 350,184 | (2,686) |
| Non-personal Services | 72,774 | 26,481 | 36.4% | 108,250 | - | 108,250 | 30,124 | 27.8% | 108,250 | 0 |
| Capital Outlay | - | - | - | - | - | - | - | - | - | 0 |
| Debt and Sundry | 27,086 | 7,323 | 27.0% | 27,188 | - | 27,188 | 7,591 | 27.9% | 26,330 | 858 |
| Department Total | 524,458 | 132,070 | 25.2% | 482,936 | - | 482,936 | 142,944 | 29.6% | 484,764 | (1,828) |
| 20-Fire Services | | | | | | | | | | |
| Personal Services | 11,595,973 | 3,437,989 | 29.6% | 11,028,586 | - | 11,028,586 | 4,206,994 | 38.1% | 12,117,724 | (1,089,138) |
| Non-personal Services | 1,402,361 | 447,109 | 31.9% | 1,437,728 | - | 1,437,728 | 411,726 | 28.6% | 1,310,976 | 126,752 |
| Capital Outlay | - | - | - | - | - | - | - | - | - | 0 |
| Debt and Sundry | 188,603 | 55,307 | 29.3% | 187,763 | - | 187,763 | 69,240 | 36.9% | 187,763 | 0 |
| Department Total | 13,186,937 | 3,940,406 | 29.9% | 12,654,077 | - | 12,654,077 | 4,687,959 | 37.0% | 13,616,463 | (962,386) |
| 22-Police Services | | | | | | | | | | |
| Personal Services | 15,793,800 | 4,788,589 | 30.3% | 15,375,019 | - | 15,375,019 | 5,147,019 | 33.5% | 15,954,303 | (579,284) |
| Non-personal Services | 933,205 | 309,008 | 33.1% | 1,028,425 | - | 1,028,425 | 268,929 | 26.1% | 1,028,425 | 0 |
| Capital Outlay | - | - | - | - | - | - | - | - | - | 0 |
| Debt and Sundry | 337,778 | 96,714 | 28.6% | 334,076 | - | 334,076 | 115,772 | 34.7% | 342,475 | (8,399) |
| Department Total | 17,064,783 | 5,194,311 | 30.4% | 16,737,520 | - | 16,737,520 | 5,531,720 | 33.0% | 17,325,203 | (587,683) |
| 30-Community Development | | | | | | | | | | |
| Personal Services | 2,287,600 | 605,623 | 26.5% | 2,148,657 | - | 2,148,657 | 661,723 | 30.8% | 2,118,091 | 30,566 |
| Non-personal Services | 240,259 | 55,607 | 23.1% | 267,033 | - | 267,033 | 165,851 | 62.1% | 266,811 | 222 |
| Capital Outlay | - | - | - | - | - | - | - | - | - | 0 |
| Debt and Sundry | 160,298 | 43,936 | 27.4% | 159,324 | - | 159,324 | 44,383 | 27.9% | 156,986 | 2,338 |
| Department Total | 2,688,157 | 705,165 | 26.2% | 2,575,014 | - | 2,575,014 | 871,957 | 33.9% | 2,541,898 | 33,126 |
| 31-Public Works | | | | | | | | | | |
| Personal Services | 3,882,172 | 1,156,867 | 29.8% | 4,070,926 | 24,000 | 4,094,926 | 1,219,724 | 29.8% | 4,094,392 | 534 |
| Non-personal Services | 5,652,741 | 1,382,636 | 24.5% | 7,044,973 | 39,600 | 7,084,573 | 2,474,097 | 34.9% | 7,616,437 | (531,864) |
| Capital Outlay | - | - | - | - | - | - | - | - | - | 0 |
| Debt and Sundry | 273,695 | 78,691 | 28.8% | 399,360 | - | 399,360 | 87,002 | 21.8% | 399,360 | 0 |
| Department Total | 9,808,608 | 2,618,194 | 26.7% | 11,515,259 | 63,600 | 11,578,859 | 3,780,822 | 32.7% | 12,110,190 | (531,331) |
| 32-Facilities Services | | | | | | | | | | |
| Personal Services | 1,062,076 | 324,318 | 30.5% | 1,206,874 | - | 1,206,874 | 319,002 | 26.4% | 1,175,828 | 31,046 |
| Non-personal Services | 891,735 | 314,934 | 35.3% | 765,381 | - | 765,381 | 239,782 | 31.3% | 765,381 | 0 |
| Capital Outlay | - | - | - | - | - | - | - | - | - | 0 |
| Debt and Sundry | 75,188 | 21,828 | 29.0% | 91,134 | - | 91,134 | 23,545 | 25.8% | 89,092 | 2,042 |
| Department Total | 2,028,999 | 661,080 | 32.6% | 2,063,389 | - | 2,063,389 | 582,328 | 28.2% | 2,030,300 | 33,089 |

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

| Department | Fiscal Year 2020 (Oct 2019) | | | Fiscal Year 2021 (Oct 2020) | | | | Projected Expenditures | Fav/(Unfav) Variance |
|--|-----------------------------|--------------------|----------------|-----------------------------|----------------------------|--------------------|-------------------------|------------------------|-----------------------|
| | Prior Year Actual | YTD Actual Expense | YTD % Expended | Adopted Budget | Supplemental Appropriation | Revised Budget | Actual YTD Expenditures | | |
| 40-Leisure and Social Services | | | | | | | | | |
| Personal Services | 1,890,505 | 786,759 | 41.6% | 1,714,833 | 45,500 | 1,760,333 | 522,278 | 29.7% | \$ 1,545,325 |
| Non-personal Services | 900,167 | 340,377 | 37.8% | 986,640 | 116,500 | 1,103,140 | 289,376 | 26.2% | \$ 1,045,811 |
| Capital Outlay | - | - | - | - | - | - | - | - | - |
| Debt and Sundry | 101,178 | 33,406 | 33.0% | 109,295 | - | 109,295 | 28,674 | 26.2% | \$ 106,937 |
| Department Total | 2,891,850 | 1,160,542 | 40.1% | 2,810,768 | 162,000 | 2,972,768 | 840,328 | 28.3% | \$ 2,698,074 |
| 41-Library Services | | | | | | | | | |
| Personal Services | 2,331,179 | 705,663 | 30.3% | 2,495,769 | - | 2,495,769 | 677,674 | 27.2% | \$ 2,281,650 |
| Non-personal Services | 594,574 | 260,988 | 43.9% | 652,637 | - | 652,637 | 257,094 | 39.4% | \$ 640,578 |
| Capital Outlay | - | - | - | - | - | - | - | - | - |
| Debt and Sundry | 165,148 | 48,583 | 29.4% | 181,609 | - | 181,609 | 45,041 | 24.8% | \$ 167,746 |
| Department Total | 3,090,901 | 1,015,234 | 32.8% | 3,330,015 | - | 3,330,015 | 979,809 | 29.4% | \$ 3,089,974 |
| 90-Capital Financing | 16,580,749 | 7,391,296 | 44.6% | 17,318,952 | - | 17,318,952 | 8,931,689 | 51.6% | \$ 16,842,702 |
| 91-Non-departmental Non-Departmental-ITEMA | 58,982,464 | 31,405,560 | 53.2% | 54,665,217 | - | 54,665,217 | 21,257,455 | 38.9% | \$ 55,346,860 |
| | 584,840 | - | - | - | - | - | 119,458 | 0.0% | \$ 194,458 |
| Sub-total Town | 132,632,898 | 56,149,414 | 42.3% | 130,173,230 | 375,600 | 130,548,830 | 49,980,084 | 38.3% | \$ 132,318,224 |
| 51-Board of Education | 166,249,527 | 43,413,840 | 26.1% | 170,073,528 | - | 170,073,528 | 42,795,627 | 25.2% | \$ 170,025,528 |
| Total before BOE Transfer | 298,882,425 | 99,563,254 | 33.3% | 300,246,758 | 375,600 | 300,622,358 | 92,775,711 | 30.9% | \$ 302,343,752 |
| 51-Board of Education Transf. to Non-Lapsing Fund | - | - | 0.0% | - | - | - | - | 0.0% | \$ - |
| Grand Total | 298,882,425 | 99,563,254 | 33.3% | 300,246,758 | 375,600 | 300,622,358 | 92,775,711 | 30.9% | \$ 302,343,752 |
| YTD % - Payroll & Fringe | 8.5 | 26.1 | 32.6% | 8.3 | 26.1 | 31.8% | 635,751 | | |

Term/Vac Pay to Date:
* Hie 485,279
** Police 130,472
TOTAL 635,751