

TO: Ron Van Winkle, Interim Town Manager
FROM: Chris Johnson, Director of Financial Services
DATE: January 16, 2009



SUBJECT: Projected FY 2009 Operating Results as of December 31, 2008

Summary

As of December 31, 2008, a projection of revenues and expenditures for the current fiscal year reveals an operating deficit of \$380,672 for June 30, 2009. This projected result is unchanged from the previous month which projected an operating deficit of \$373,972. A reduction in projected revenues (\$192,269) from the November projection was offset by additional savings (\$185,569) in departmental budgets.

Revenues are projected to be \$803,835 under the budgeted estimates. Estimated building permit revenue was reduced from the previous month's projection by \$300,000 to \$1,603,000 as permit activity continues to decline. For December, 2008, building permit revenue was \$41,185 compared to \$140,224 in December of the previous year. This reduction was partially offset by higher State aid estimates from actual grants paid above what was budgeted for machinery tax exemption (\$80,140), E-911 grant (\$26,000) and reimbursement for the printing of ballots (\$7,000). The additional savings in departmental budgets were primarily a result of projected payroll expenses in the Police Department (\$50,000) and regular payroll projections for the Community Services Department which identified a \$100,000 savings from vacant positions and salary savings. The Public Works Department has spent \$87,000 of the \$229,000 overtime budget for snow fighting operations and this projection anticipates \$250,000 in total overtime expenses for snow fighting. The adopted budget calculated tipping fees based upon 22,400 tons of refuse disposed. Through the first six months, we have disposed of 11,793 tons and the projection is to stay within the adopted appropriation for tipping fees.

If we assume that the economy will continue to decline throughout the remainder of the fiscal year, estimates of revenue could be revised lower later in the fiscal year. The January property tax collection will be an important factor in determining improvement or deterioration in our financial position for FY 2009.



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Detailed Revenue Projections

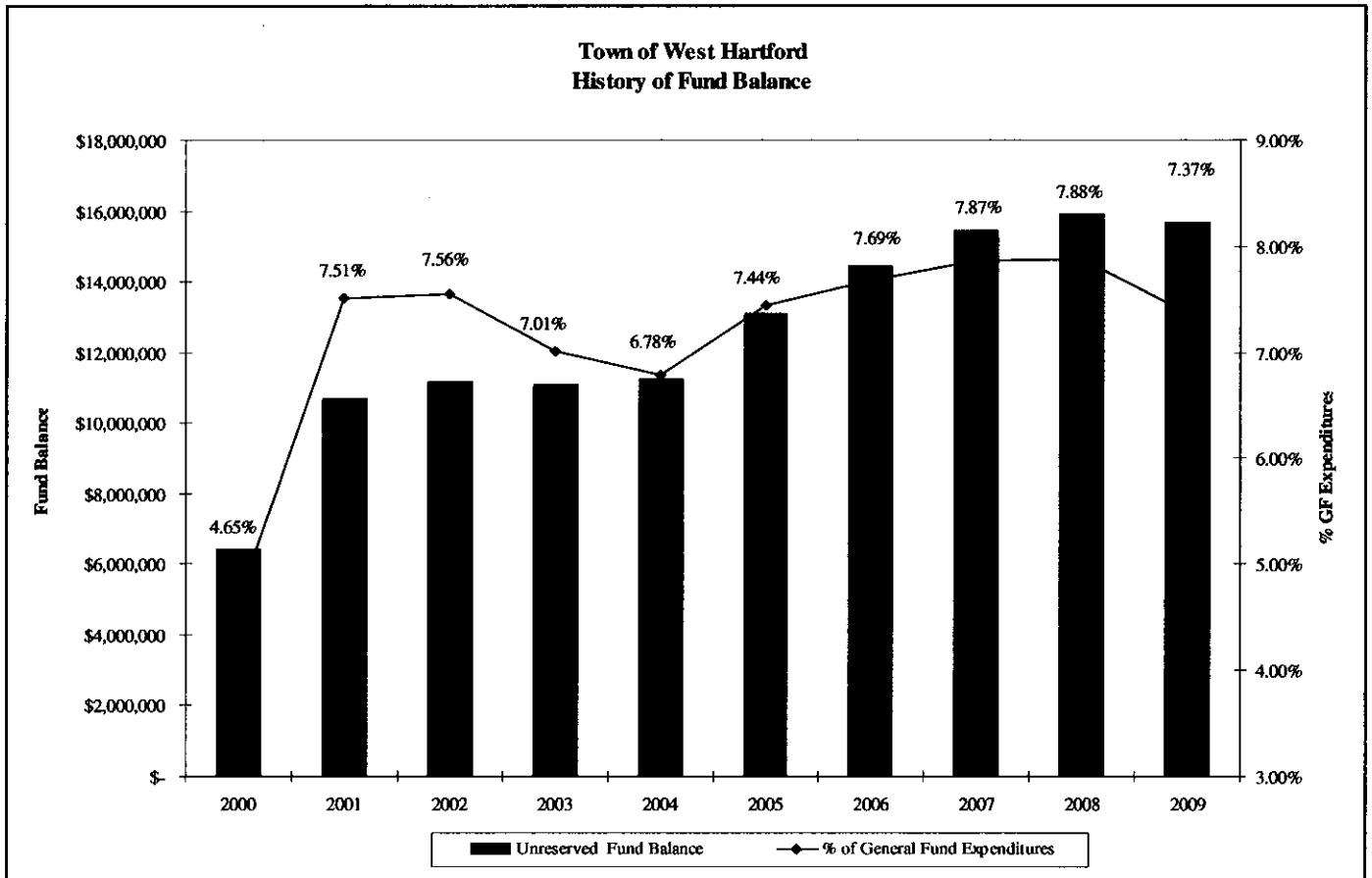
1. Current year property tax collections are projected to exceed budget estimates by \$116,861. The collection rate has been revised from 99% to 98.9% in anticipation that second installment payments will begin to reflect the rising unemployment and inability to make current payments.
2. Revenue from motor vehicle supplemental list is projected to be \$70,000 under our estimate due to a reduction in the value of the list (\$949,910 or 2%), a reduced mill rate and a declining collection rate.
3. Prior year tax revenue is expected to exceed estimates by \$400,000 based upon the \$1,076,870 collected year to date.
4. State revenue is currently running slightly below estimates (\$7,939). Actual grant payments for the school building grant payment (\$46,259) and the PILOT payment for state property (\$58,586) were less than estimated and a revised estimate from the State on our Pequot grant is \$23,134 less than anticipated. These were offset by grants that have been paid at amounts higher than budgeted included the machinery exemption grant (\$80,140), the E-911 grant (\$26,000) and the reimbursement for the printing of ballots (\$7,000).
5. Building permit revenue is expected to exceed the budgeted amount of \$1,575,000 by \$28,000 with the inclusion of an anticipated \$703,000 in permit revenue from the final cost validation of the Blue Back Square project. Permit revenue for December was \$41,185 compared to \$140,224 for December, 2007.
6. Revenue from conveyance taxes is showing a declining trend and is expected to now be \$50,000 under the adopted budget estimate (\$900,000). Revenue is \$110,429 less than at this same point last year, a 19% reduction. A 19% reduction in total conveyance tax revenue from the previous fiscal year would yield an estimate of \$815,405 for the current year. As the economy continues to struggle, this estimate could be revised lower later in the fiscal year.
7. Land record fees are expected to total \$269,390 for the year which is \$105,610 less than the budgeted amount. This reflects actual land records fees through 6 months which are down 24% from the previous year.
8. Parking violation revenue is \$22,884 less than the amount collected last year after six months and is projected to be under the amount budgeted by \$63,763 for the year. The additional enforcement provided by the addition of the parking monitor positions is believed to be resulting in improved compliance and additional meter revenue in the Parking Lot Fund.
9. Interest income is projected to be \$429,000 under the budgeted amount due to the declining interest rates. The State Treasurer's Short-Term Investment Fund ended November yielding 1.29%. Investments in certificates of deposits at three financial institutions total \$60,000,000 at rates between 3.45% and 4.41% provide additional investment income above what STIF would have generated. The adopted budget estimate had anticipated rates dropping throughout the fiscal year from 4.5% in July down to 2.3% in June.
10. This revenue projection does not reflect the anticipated revenue from the sale of building lots that was included in the adopted budget (\$675,000).

Detailed Expenditure Projections

1. Projected expenditures include retirement payments for one position in the Town Manager's office and the Town Clerk's office (\$101,000). Retirements are not anticipated in the adoption of the annual budget and therefore there is no appropriation for these payments.
2. The cost of the second budget referendum (\$30,000) is an unbudgeted item in the Registrar of Voters Office.
3. Overtime in the Fire Department, required by minimum staffing provisions of the collective bargaining agreement, is projected to be \$179,552 over the appropriation. Total overtime this fiscal year is \$600,217 compared to \$755,448 at this point last year when total overtime expended was \$1,538,105. The adopted overtime appropriation is \$993,800.
4. Effective January 1, 2009, the Connecticut Resource Recovery Authority has reduced the tipping fee from \$72 per ton to \$62 per ton based upon the surplus generated in operations from the previous year. This is expected to reduce tipping fees by \$110,000 in the current fiscal year.
5. A projection of payroll expenses in the various programs in the Public Works Department estimates that overtime will be \$25,979 over the appropriated amount as a result of snow fighting activities. This is offset by savings in regular payroll (\$27,336).
6. The revised projection assumes that the anticipated bond sale will be delayed until after July 1st based upon the current market conditions and liquidity needs saving \$90,000 in debt issuance costs.
7. Non-departmental expenses are projected to be under appropriations as a result in savings in the radio system maintenance contract (\$45,000) and the revised payment schedule adopted by the MDC (\$180,000).
8. The November projection reflects a \$120,000 savings in utility transfers from the BOE budget to the Internal Service Fund. A total of \$120,000 in revenue was deposited in the Internal Service Fund from the State of Connecticut as a one-time grant to offset the utility costs for the public schools. In addition, the utility transfer for the Community Services Department to the Utility Services Fund was reduced by \$26,000 to reflect energy conservation incentive payments from CL&P.
9. Regular payroll savings based on salary projections for the remainder of the fiscal year identified \$100,000 in savings in the Community Services Department from vacant positions and salary savings.
10. Non-personal expenses are anticipated to be \$114,561 over budget in the Police Department as a result of additional expenses for office expenses (\$74,000) and gasoline (\$34,000). These are offset by projected payroll savings (\$164,561) as a result of vacant police Officer positions (\$813,368) net of additional overtime (\$641,129).

Town of West Hartford
Projected Operating Results - Fiscal Year 2009
as of December 31, 2008

Total Projected Revenues	\$	212,372,333
Total Projected Expenditures		212,753,005
Excess (Deficiency) of Revenues Over Expenditures	\$	(380,672)
Undesignated Fund Balance - June 30, 2008	\$	16,052,551
Projected 2008-09 Undesignated Fund Balance		15,671,879
Projected 2008-09 Undesignated Fund Balance as % of General Fund		7.37%



Town of West Hartford
FY 2009 General Fund Revenue - YTD Variances
For Period Ended December 31, 2008

	Budgeted Revenue	YTD Actual Revenue	% Collected	Fav/(Unfav) Variance	Projected Revenue	Fav/(Unfav) Variance
Property Taxes						
9001 Current Year Taxes	\$ 177,404,216	\$ 113,145,551	63.8%	\$ (64,258,665)	\$ 177,521,077	\$ 116,861
9004 Motor Vehicle Supplement	1,700,000	386,726	22.7%	(1,313,274)	1,630,000	(70,000)
9007 Prior Year Taxes	800,000	1,076,870	134.6%	276,870	1,200,000	400,000
9016 Interest & Lien Fees	500,000	357,510	71.5%	(142,490)	500,000	-
Total Property Taxes	180,404,216	114,966,657	63.7%	\$ (65,437,559)	180,851,077	\$ 446,861
Intergovt. Revenue						
Federal						
9070 Miscellaneous Federal Revenue	\$ -	\$ -	-	\$ -	\$ -	-
Total Federal Assistance	-	-	-	-	-	-
State						
9022 Alcohol/Drug Abuse Grant	\$ 5,675	-	0.0%	\$ (5,675)	\$ 5,675	\$ -
9025 Boating Safety	13,464	13,464	100.0%	(0)	13,464	-
9028 Circuit Breaker	265,861	269,141	101.2%	3,280	269,141	3,280
9037 Dial A Ride	83,086	-	0.0%	-	83,086	-
9040 Disabled Tax Relief	5,538	5,581	100.8%	43	5,538	-
9043 ECS Grant	16,076,120	4,019,030	25.0%	(12,057,090)	16,076,120	-
9046 Elderly Property Tax Relief	10,000	4,000	40.0%	(6,000)	10,000	-
9052 Highway Town Aid	340,941	169,634	49.8%	(171,307)	339,269	(1,672)
9058 Library Grant	4,000	-	0.0%	(4,000)	4,000	-
9059 Hartford Foundation	15,000	15,000	100.0%	-	15,000	-
9064 Machinery Exemption	372,083	452,223	121.5%	80,140	452,223	80,140
9071 Miscellaneous State Revenue (rev st	98,450	127,604	129.6%	29,154	127,604	29,154
9073 Pequot Grant/Emergency Mgt	489,341	155,400	31.8%	(333,941)	466,207	(23,134)
9074 Miscellaneous Grants	4,292	4,292	100.0%	-	4,292	-
9075 Miscellaneous Revenue	470,000	400,579	85.2%	(69,421)	470,000	-
9082 Pilot-State Property	2,209,562	2,150,976	97.3%	(58,586)	2,150,976	(58,586)
9097 School Building Subsidy	716,551	182,585	25.5%	(533,966)	670,292	(46,259)
9100 School Transportation	291,628	-	0.0%	(291,628)	283,791	(7,837)
9109 Telephone Grant	321,992	-	0.0%	(321,992)	321,992	-
9112 Veterans Tax Relief	67,216	76,354	113.6%	9,138	76,354	9,138
9115 YSB Grant	34,863	22,157	63.6%	(12,706)	34,863	-
9134 Preservation of Historic Documents	12,000	12,000	0.0%	-	12,000	-
Total State Assistance	21,907,663	8,080,021	36.9%	(13,744,556)	21,891,887	(15,776)
Total Intergovt. Revenue	\$ 21,907,663	\$ 8,080,021	36.9%	\$ (13,744,556)	\$ 21,891,887	\$ (15,776)
Charges for Services						
Licenses & Permits						
9118 Blasting Permits	\$ 100	\$ 60	60.0%	\$ (40)	\$ 60	\$ (40)
9127 Bldg /Elect/HVAC/Plmg Permits	1,575,000	617,217	39.2%	(957,783)	1,603,000	28,000
9133 Dog Licenses	3,000	909	30.3%	(2,091)	3,000	-
9142 Game Licenses	650	122	18.7%	(529)	650	-
9143 Lost Game Licenses	10	-	0.0%	(10)	10	-
9151 Marriage Licenses	10,000	5,808	58.1%	(4,192)	10,000	-
9154 Misc. Permits	174,910	87,341	49.9%	(87,569)	174,910	-
9155 Liquor Permits	150	138	92.0%	(12)	150	-
9156 Town ID Cards	15	-	0.0%	(15)	15	-
9160 Refuse Hauling Licenses	7,575	750	9.9%	(6,825)	7,575	-
9164 Trade Name Registrations	1,100	726	66.0%	(374)	1,100	-
9172 Vendor Licenses	150	115	76.7%	(35)	150	-
9173 Misc. Licenses	5,200	1,132	21.8%	(4,068)	5,200	-
9175 Weapons Permits	2,000	1,855	92.8%	(145)	2,000	-
9178 Zoning Permits	38,000	12,700	33.4%	(25,300)	38,000	-
Total Licenses & Permits	1,817,860	728,873	40.1%	(1,088,987)	1,845,820	27,960
Charges for Services						
9181 Advertising Rev	500	-	0.0%	(500)	500	-
9184 Alarm Fees	42,500	17,063	40.1%	(25,437)	34,126	(8,374)
9185 Photo Fees	1,000	664	66.4%	(336)	1,327	327
9188 Attested Copies	350	-	0.0%	(350)	-	(350)
9190 Birth Certificates	3,400	2,660	78.2%	(740)	5,320	1,920
9202 Computer Services	-	50	-	50	50	50
9208 Conveyance Taxes	900,000	473,883	52.7%	(426,117)	850,000	(50,000)
9211 Copies	34,090	22,250	65.3%	(11,840)	44,501	10,411

Town of West Hartford
FY 2009 General Fund Revenue - YTD Variances
For Period Ended December 31, 2008

	Budgeted Revenue	YTD Actual Revenue	% Collected	Fav/(Unfav) Variance	Projected Revenue	Fav/(Unfav) Variance
9214 Day Care Services	38,432	19,218	50.0%	(19,214)	38,436	4
9217 Death Certificates	30,000	14,940	49.8%	(15,060)	29,880	(120)
9218 Burial Permits	1,100	561	51.0%	(539)	1,122	22
9226 General Admissions	71,325	35,309	49.5%	(36,016)	70,618	(707)
9232 Land Records Fee	375,000	137,374	36.6%	(237,627)	269,390	(105,610)
9233 Land Records - Farmland Bill Fees	35,000	15,081	43.1%	(19,919)	30,162	(4,838)
9238 Memberships	87,000	31,457	36.2%	(55,543)	87,000	-
9241 Metal Recycling	20,000	11,032	55.2%	(8,968)	22,064	2,064
9247 Miscellaneous Charges For Services	60,105	28,895	48.1%	(31,210)	60,105	-
9249 Notary Services	5,000	960	19.2%	(4,040)	1,920	(3,080)
9250 Notary Public	1,500	802	53.5%	(698)	1,604	104
9251 Voter Certificates	10	3	25.0%	(8)	5	(5)
9252 Over/Shorts		154	0.0%	154	154	154
9260 Police Fingerprints	5,000	3,545	70.9%	(1,455)	7,090	2,090
9262 Police Record Checks	1,200	655	54.6%	(545)	1,310	110
9268 Program Registrations	388,820	246,314	63.3%	(142,506)	388,820	-
9271 Program Registrations	47,000	42,678	90.8%	(4,322)	47,000	-
9280 Rental of Facilities	179,568	101,323	56.4%	(78,245)	202,647	23,079
9286 Sale of Maps	1,600	680	42.5%	(920)	1,360	(240)
9289 Sales	600	2,363	0.0%	1,763	4,727	4,127
9291 Regulation Fees	500	175	35.0%	(325)	350	(150)
9298 Special Events	23,000	24,328	105.8%	1,328	48,656	25,656
9307 TPZ/IWW Applications	38,000	10,255	27.0%	(27,745)	20,509	(17,491)
9310 Zoning Petitions	12,000	2,688	22.4%	(9,312)	12,000	-
Total Charges for Services	2,403,600	1,247,360	51.9%	(1,156,240)	2,282,753	(120,847)
Fines & Forfeitures						
9313 Adult Library Fines	80,000	32,586	40.7%	(47,414)	65,172	(14,828)
9316 Childrens Library Fines	10,500	5,438	51.8%	(5,062)	10,876	376
9322 Lost Material Payment	8,000	4,333	54.2%	(3,667)	8,667	667
9325 NSF Check Fee	1,400	1,240	88.6%	(160)	2,480	1,080
9326 Moving Vehicles	15,000	10,755	71.7%	(4,245)	21,510	6,510
9327 Ordinance Violations	35,000	8,986	25.7%	(26,014)	17,972	(17,028)
9328 Parking Violation	425,000	206,908	48.7%	(218,092)	361,237	(63,763)
9329 Dog Pound Fees	2,000	745	37.3%	(1,255)	1,490	(510)
9332 Solicitors	10,200	255	2.5%	(9,945)	500	(9,700)
9333 Mechanical Amusement Permits	250	360	144.0%	110	250	-
Total Fines & Forfeitures	587,350	271,606	46.2%	(315,744)	490,153	(97,197)
Total Charges for Services	4,808,810	2,247,839	0.47	(2,560,971)	4,618,726	(190,084)
Miscellaneous Revenue						
9335 Sale of Recycling Bins	9,000	5,248	58.3%	(3,752)	10,496	1,496
9337 Commissions	1,000	850	85.0%	(150)	1,700	700
9340 Contributions	16,250	11,347	69.8%	(4,903)	16,250	-
9341 Private Bequests	25,000	-	0.0%	(25,000)	25,000	-
9358 Misc. Interest Income	2,370,000	1,053,285	44.4%	(1,316,715)	1,941,000	(429,000)
9361 Misc. Reimbursements	15,500	32,172	207.6%	16,672	32,172	16,672
9364 Mortgage Payments	4,050	3,069	75.8%	(981)	3,069	(981)
9373 Refund of Prior Year Expenditures	-	5,467	0.0%	5,467	5,467	5,467
9385 Workers Comp Reimbursements	250,000	87,918	35.2%	(162,082)	250,000	-
9386 Transfer In	1,912,331	980,958	51.3%	(931,373)	1,912,331	-
9387 Sale of Assets	679,000	31,973	4.7%	(647,027)	31,973	(647,027)
9399 Fund Balance	781,185	-	0.0%	(781,185)	781,185	-
Total Miscellaneous Revenue	6,063,316	2,212,286	36.5%	(3,851,030)	5,010,643	(1,052,674)
Totals	\$ 213,184,005	\$ 127,506,802	59.8%	\$ (85,594,117)	\$ 212,372,333	\$ (811,672)

Town of West Hartford
FY 2009 Projected General Fund Expenditures
Year-to-Date December 31, 2008

Department	FY 2008 Actual	FY 2009 Appropriation	2009		Anticipated %	2008 YTD %	Annual Projection FY 2009	(Favorable) Unfavorable Variance
			Actual YTD Expenditures	%				
Town Council/Town Clerk								
Personal Services	307,142	279,991	159,704	57.0%	47.7%	41.4%	308,298	28,307
Non-personal Services	313,902	302,000	178,398	59.1%	50.0%	60.3%	299,693	(2,307)
Capital Outlay	-	-	-	-	-	-	-	-
Debt and Sundry	135,630	127,696	61,641	48.3%	50.0%	49.6%	127,696	-
Department Total	756,674	709,687	399,742	56.3%	49.1%	50.7%	735,687	26,000
Town Manager								
Personal Services	228,403	230,821	185,178	80.2%	47.7%	48.7%	306,841	76,020
Non-personal Services	11,831	8,500	2,756	32.4%	50.0%	40.5%	7,480	(1,020)
Capital Outlay	-	-	-	-	-	-	-	-
Debt and Sundry	82,400	76,330	36,744	48.1%	50.0%	46.9%	76,330	-
Department Total	322,634	315,651	224,678	71.2%	48.3%	47.9%	390,651	75,000
Corporation Counsel								
Personal Services	277,639	284,822	134,729	47.3%	47.7%	46.2%	284,822	-
Non-personal Services	124,032	151,060	55,645	36.8%	50.0%	52.5%	151,060	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt and Sundry	165,954	277,789	138,072	49.7%	50.0%	49.3%	277,789	-
Department Total	567,625	713,671	328,446	46.0%	49.1%	48.5%	713,671	-
Registrar of Voters								
Personal Services	136,983	147,535	78,444	53.2%	47.7%	43.2%	154,543	7,008
Non-personal Services	206,663	106,000	96,212	90.8%	50.0%	40.9%	128,992	22,992
Capital Outlay	-	-	-	-	-	-	-	-
Debt and Sundry	7,933	8,917	4,147	46.5%	50.0%	45.8%	8,917	-
Department Total	351,579	262,452	178,803	68.1%	48.7%	41.9%	292,452	30,000
Financial Services								
Personal Services	1,696,460	1,712,814	825,815	48.2%	47.7%	48.4%	1,712,814	-
Non-personal Services	707,606	670,770	367,860	54.8%	50.0%	49.0%	670,770	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt and Sundry	754,958	691,009	337,831	48.9%	50.0%	49.5%	691,009	-
Department Total	3,159,024	3,074,593	1,531,506	49.8%	48.7%	48.8%	3,074,593	-
Assessment Office								
Personal Services	499,030	489,300	234,085	47.8%	47.7%	46.9%	489,300	-
Non-personal Services	33,954	34,500	12,590	36.5%	50.0%	34.2%	34,500	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt and Sundry	228,950	211,929	104,881	49.5%	50.0%	49.3%	211,929	-
Department Total	761,934	735,729	351,557	47.8%	48.5%	47.0%	735,729	-
Employee Services								
Personal Services	319,002	327,979	152,725	46.6%	47.7%	43.9%	325,979	(2,000)
Non-personal Services	57,570	67,600	28,734	42.5%	50.0%	43.8%	67,600	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt and Sundry	150,313	136,872	66,270	48.4%	50.0%	49.0%	136,872	-
Department Total	526,885	532,451	247,729	46.5%	48.6%	45.4%	530,451	(2,000)
Fire Services								
Personal Services	8,520,075	8,402,257	3,890,350	46.3%	47.7%	45.9%	8,557,870	155,613
Non-personal Services	651,900	605,065	247,843	41.0%	50.0%	44.2%	609,452	4,387
Capital Outlay	7,500	-	-	-	-	-	-	-
Debt and Sundry	3,216,105	2,925,078	1,453,101	49.7%	50.0%	49.8%	2,925,078	-
Department Total	12,395,580	11,932,400	5,591,293	46.9%	48.4%	46.8%	12,092,400	160,000
Police Services								
Personal Services	11,692,299	12,093,914	5,648,422	46.7%	47.7%	46.8%	11,929,353	(164,561)
Non-personal Services	934,122	834,050	456,717	54.8%	50.0%	41.6%	948,611	114,561
Capital Outlay	28,591	-	1	-	-	-	-	-
Debt and Sundry	5,231,568	4,700,918	2,338,945	49.8%	50.0%	49.9%	4,700,918	-
Department Total	17,886,580	17,628,882	8,444,086	47.9%	48.4%	47.5%	17,578,882	(50,000)

Town of West Hartford
FY 2009 Projected General Fund Expenditures
Year-to-Date December 31, 2008

Department	FY 2008	FY 2009	2009		2008	Annual	(Favorable)	
	Actual	Appropriation	Actual YTD Expenditures	%	Anticipated %	YTD %	Projection FY 2009	Unfavorable Variance
Community Services								
Personal Services	2,213,467	2,111,914	1,019,746	48.3%	47.7%	49.1%	2,012,895	(99,019)
Non-personal Services	691,436	673,512	315,520	46.8%	50.0%	50.4%	647,531	(25,981)
Capital Outlay	-	-	-	-	-	-	-	-
Debt and Sundry	1,111,708	1,037,807	502,490	48.4%	50.0%	49.8%	1,037,807	-
Department Total	4,016,611	3,823,233	1,837,756	48.1%	48.7%	49.5%	3,698,233	(125,000)
Public Works								
Personal Services	3,265,800	3,498,159	1,634,010	46.7%	47.7%	49.8%	3,498,159	-
Non-personal Services	7,136,174	7,371,178	3,381,200	45.9%	50.0%	44.1%	7,371,178	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt and Sundry	1,732,827	1,734,523	810,201	46.7%	50.0%	49.9%	1,734,523	-
Department Total	12,134,801	12,603,860	5,825,412	46.2%	49.4%	46.4%	12,603,860	-
Facilities Services								
Personal Services	776,440	842,024	409,610	48.6%	47.7%	38.3%	842,024	-
Non-personal Services	1,278,881	1,293,925	592,387	45.8%	50.0%	51.7%	1,293,925	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt and Sundry	210,663	262,240	134,379	51.2%	50.0%	48.4%	262,240	-
Department Total	2,265,984	2,398,189	1,136,376	47.4%	49.2%	46.8%	2,398,189	-
Human and Leisure Services								
Personal Services	407,278	1,512,451	780,646	51.6%	47.7%	47.1%	1,512,451	-
Non-personal Services	647,073	1,122,617	417,411	37.2%	50.0%	38.1%	1,122,617	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt and Sundry	1,139,300	468,633	237,237	50.6%	50.0%	91.1%	468,633	-
Department Total	2,193,651	3,103,701	1,435,294	46.2%	48.9%	67.3%	3,103,701	-
Library Services								
Personal Services	2,202,226	2,185,287	1,027,968	47.0%	47.7%	46.3%	2,185,287	-
Non-personal Services	607,833	626,611	404,543	64.6%	50.0%	64.1%	626,611	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt and Sundry	874,446	840,349	410,351	48.8%	50.0%	49.4%	840,349	-
Department Total	3,684,505	3,652,247	1,842,862	50.5%	48.6%	50.0%	3,652,247	-
Capital Financing	15,040,414	16,044,978	7,290,654	45.4%	50.0%	45.5%	16,044,978	-
Unallocated	8,764,330	12,342,141	5,676,980	46.0%	50.0%	52.9%	11,917,141	(425,000)
Sub-total Town	84,828,811	89,873,865	42,343,172	47.1%		48.2%	89,562,865	(311,000)
Board of Education	117,198,926	123,310,140	50,802,667	41.2%	47.7%	41.2%	123,190,140	(120,000)
Total	\$ 202,027,737	\$ 213,184,005	\$ 93,145,840	43.7%		44.1%	\$ 212,753,005	\$ (431,000)

	Periods/Months	Total	YTD %
YTD % - Payroll	12.4	26	47.7%
YTD% - Operating and Fringe	6	12	50.0%