

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

Meeting Date and Time: Wednesday, June 12, 2019 9:30 AM –2:00 PM

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

Meeting Call-In Instructions: Telephone (605) 313-4443
Code: 714751

Agenda

- I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Treasurer Shawn Wooden
- II. Public Comment* Period
- III. Approval of Minutes:
 - a. May 30, 2019 Special Meeting
- IV. City of Hartford Issues and Items
 - a. Review and discussion: Monthly Financial Report April 2019
 - b. Review and discussion: Non-Labor contracts:
 - i. Capital Workforce Summer Youth Employment
 - c. Review, Discussion and Possible Action: Labor Contracts (none)
- V. City of West Haven Issues and Items
 - a. Review and discussion: Monthly Financial Report April 2019
 - b. Update: MOA Compliance
 - c. Update: FY 2019 Municipal Restructuring Funds Agreement
 - d. Review, discussion and possible action: Conditions for FY 2020 Municipal Restructuring Funds
 - e. Review, discussion and possible action: Five Year Plan
 - f. Review and discussion: Non-Labor contracts:
 - i. Roof Repairs-Bailey Middle School
 - ii. Sodhexo Food Service renewal
 - g. Review, Discussion and Possible Action: Labor Contracts (none)
- VI. Town of Sprague Issues and Items
 - a. Review and discussion: Monthly Financial Report April 2019
 - b. Review, discussion and possible action: FY 2020 Budget Assumptions
 - c. Review, discussion and possible action: Five-Year Plan

VII. Other Business

VIII. Adjourn

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

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
DRAFT SPECIAL MEETING MINUTES

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

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

Members in Attendance: Secretary McCaw, Deputy Treasurer Savitsky (for Treasurer), Dave Walker, Patrick Egan, Robert White, Scott Jackson, Mark Waxenberg, Stephen Falcigno, Matthew Brokman

OPM Staff in Attendance: Kim Kennison, Julian Freund, Gareth Bye, Alison Fisher

- I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Deputy Treasurer Linda Savitsky
 - a) The meeting was called to order at 10:05 AM.
 - b) Secretary McCaw recognized Dave Walker, as the meeting was his last in person. She thanked Mr. Walker for his service to the State of CT. Mr. Walker responded that it has been a pleasure working with his colleagues on the MARB and noted that he will be returning to Alexandria, VA as a part-time professor at the U.S. Naval Academy.
 - c) Secretary McCaw Secretary McCaw introduced Kim Kennison as the new Executive Finance Officer at OPM.
- II. Public Comment* Period
 - a) Ron Quagliani, West Haven, spoke against a mill rate increase and in support of local control over budget decisions
 - b) Peter Massaro, West Haven, spoke against a mill rate increase
 - c) John Galvin, West Haven, spoke in support of additional funding for the City library
 - d) Robbin Hamilton, West Haven, spoke against a mill rate increase
- III. Approval of Minutes:
 - a) A motion was made by Ms. Savitsky with a second by Mr. Egan to approve the minutes of the May 2, 2019 regular MARB meeting, as amended by Mr. Walker. The motion was unanimously approved, with Mr. Brokman abstaining.
- IV. City of West Haven Issues and Items
 - a. Review, discussion and possible action: FY 2020 Budget

Mr. Freund provided a summary of the revised FY2019/20 budget as submitted by the City, which includes the following elements:

 1. Total Expenditures \$162,920,835
 - a. Total Budgeted Savings from Efficiencies: \$1.245 million
 - i. Potential source of savings:

- Health insurance transition to Partnership eff. Jan. 2020: \$1 million
 - \$319K for health claims margin if not needed after transition
 - Energy savings CCM program: Estimated \$200K to \$250K
2. Total Revenues \$162,920,835
 - a. Revenues excluding Municipal Restructuring Funds: \$158,805,293
 - b. Municipal Restructuring Funds: \$4,115,542
 3. Mill Rates
 - a. RE/PP: 36.68 (1.2% increase over current mill rate)
 - b. MV: 37.00
 4. Surplus/(Deficit): \$0

Secretary McCaw provided a brief review of a letter that she had sent to the City on May 9, 2019, detailing the revisions that the City was expected to make, as per Board discussion. She noted that the revised budget as presented achieves what was requested.

Secretary McCaw continued that the City is seeking Board approval of the revised budget, as well as consideration for the use of additional revenue from expected future asset sales.

Mr. White expressed concern regarding the FY2019/20 budget's deviation from the Board approved 5 year plan, particularly in regard to the revenue options presented. He noted that this budget is very critical to helping the City to achieve fiscal health.

Secretary McCaw asked that the City provide an update on the aforementioned future asset sales

Lee Tiernan, Corporation Counsel for the City of West Haven, shared that both asset sales look favorable to the City, are planned to close in December, and should remit sale revenue back to the City in December. Mr. Tiernan provided some detail on both properties, and indicated that the City has entered into an MOU with the developer, the City Council vote on the sale is pending, and the Planning and Zoning process is beginning shortly. In response to questions from Secretary McCaw, Mr. Tiernan stated that there is no Purchase or Sale Agreement yet and dates have not yet been scheduled for environmental reviews. Mr. Tiernan continued that title searches for both properties are underway. Deputy Savitsky asked if there would be a clause in the Purchase of Sale Agreement in the event that the properties had been willed or donated for the sole purpose of being a school, to which Mr. Tiernan responded that there would be such a clause. Secretary McCaw asked if the MOU with the developer had been sent to OPM staff, to which Mr. Tiernan responded that it had not. Secretary McCaw asked if the MOU included an option to terminate if development funding does not materialize, to which Mr. Tiernan responded that it did, and that the second bidder can be contracted with. Deputy Savitsky asked what the price difference was between the developers, to which Mr. Tiernan responded that the difference is \$400,000.

Mr. Walker noted that the revenue option inclusive of a tax levy increase should have a positive fund balance of \$800,000. Frank Cieplinski, Finance Director for the City of West Haven, stated that the option being referenced did not include the asset sale revenue.

Mr. Egan asked if both revenue options had been approved by the City Council, to which Mayor Rossi responded that they had not. Secretary McCaw added that the items approved by the MARB would then go forward to the City Council for adoption. If revisions are made

by the Council, such revision would then need to be reviewed and approved by the MARB before being adopted by the City Council.

Mr. White asked if the unions had signed off on the expected changes in health insurance coverage, to which Mr. Cieplinski responded that they had not.

Mr. White expressed concern regarding the budgeted revenue and savings, given that many of the items are assumptions without having been fully vetted. He noted that presenting the alternate revenue options is an unintended slight against the Board.

Mayor Rossi responded that it was her understanding that the Five Year Plan was intended to be continuously reviewed and adjusted. She added that it was the City's perspective that the Plan was a projection, which they expected to revisit as conditions changed. Mayor Rossi stated that if there was a way to reduce taxes based upon said conditions, she would try to do that.

Mr. White asked if the mill rate increases laid out in the Plan are placeholders. Mayor Rossi responded that they were not, and if the City does not raise the necessary revenue to meet their budget targets, taxes must increase. She also added that she expects to revisit the plan next year, as was done this year.

Secretary McCaw explained to Mayor Rossi that the City should not be balancing their budget to the level of Municipal Restructuring Funds that is anticipated. The City's budget should be balanced without those funds, when possible. Mayor Rossi asked if the City's grand list grows, and it can cover part or all of the mill rate increase, should the City still raise taxes. Secretary McCaw responded that yes, the City should do that, because the goal is to be off of a state subsidy, not to hit a revenue target. Secretary McCaw then asked if Mayor Rossi commits to the plan as approved, to which Mayor Rossi responded, yes.

Mr. Waxenberg echoed the Secretary's comments, adding that the Board is not allocating state dollars to reduce the City's mill rate. He continued that the City's commitment to raising taxes isn't just to raise them, but to establish sustainable fiscal health in the City. The Board's purpose is to help the City stabilize and continue forward on its own. Mr. Waxenberg challenged the City to create a stable environment that the Board feels they contributed to.

Mr. Egan asserted his agreement with Secretary McCaw, Mr. White, and Mr. Waxenberg, adding that the City had been given \$2m more than was needed last year, and is now requesting the Board to subsidize a tax increase.

Secretary McCaw, as a point of clarification, explained that the Municipal Restructuring Agreement with the City states that the Secretary can provide up to \$8m in FY2019. So far, \$1.75m was provided to cover an anticipated deficit that did not materialize. The next amount, she continued, of \$2m, has not been processed due to delays in deliverables. As per the Agreement, the Secretary has the ability to adjust the amount of any payment, therefore, the full \$8m does not have to be sent in the current Fiscal Year.

Ms. Savitsky expressed her concern regarding the organizational structural stability of the City, noting that the coterminous nature of the positions held by the Mayor and the Finance Director, limit the City's ability to implement lasting change.

Mr. Waxenberg asked how the City will fund expected IBNR costs, and suggested that OPM hold money back to provide it, as needed, for this purpose. Secretary McCaw responded

that these conditions would be detailed in the FY2020 Municipal Restructuring Agreement with the City.

Mr. White asked if there was a new strategy for recruiting and hiring positions within the Police Department that have been historically vacant. Mayor Rossi responded that the City is considering improving pension options to attract and retain officers, and is meeting with Branford within the next 2 weeks to discuss their defined benefit plan for police.

Mr. Falcigno relayed his concern regarding the timeliness of responding to information requests from the Board. He added that it is difficult to make a decision regarding the City's revenue options as presented, since there are many variables involved.

Mr. Egan asked when the fire study final analysis would be provided, to which Mr. Freund responded that the consultant is finalizing the report with the intent of presenting their findings and recommendations at the June 12th Board meeting.

Mr. Waxenberg asked if the City would have the list of efficiencies and cost savings ready by tomorrow's deadline, to which Mr. Cieplinski responded that they would.

Mr. Jackson noted that he had seen positive change in the City. He said he had seen evidence of a commitment to transition through the acceleration toward independent fiscal stability, positive grand list growth, and a reengagement with the CT Conference of Municipalities.

Secretary McCaw commended the City on the adjustments made to the budget, but noted that significant work needs to be done around executing changes in a timely fashion. She continued that although she had supported the use of one-time revenue to help balance the budget at the subcommittee meeting, today's discussion has highlighted several uncertainties that could derail the process and casts doubt on the expected property sales.

Mr. Walker shared his appreciation for the work being done by the City toward structural change. He encouraged the City to continue to focus on fiscal sustainability, but not by expecting state taxpayers to pay for tax relief for City residents. Mr. Walker stated that he would support the first revenue option, which assumes a 0.42 mill rate increase and \$4.1 in Municipal Restructuring Funds. Mr. Walker asked if the \$1.75m provided for deficit mitigation should be returned to the state, or be earmarked for a specific purpose.

Mr. White stated that he would prefer to hold Municipal Restructuring Funds until certain conditions are met, but that those conditions should not include deadlines, as that approach has not been successful in the past.

A motion was made Mr. Walker, and amended by Mr. White, with a second by Mr. Egan to approve West Haven's Revised FY 2020 Proposed Budget with a 0.42 mill rate increase; use of up to \$4.115 million in Municipal Restructuring Funds, subject to a stringent Memorandum of Agreement with conditions to be developed by the board at a subsequent meeting; and a hold-back by OPM of a minimum of \$1.75 million of FY 2019 Municipal Restructuring Funds. The motion was unanimously approved.

b. Review and discussion: Non-Labor contracts:

i. Renewal of Stop Loss Insurance

Mr. Milone, speaking on behalf of the City of West Haven, provided a summary of the contract renewal for stop loss insurance. Mr. Milone indicated that the

City currently pays \$1.6m per year for stop loss, while the bid from Anthem would cost \$1.1m per year. In addition to cost savings, Anthem would be the only vendor providing insurance to the City, improving claims processing. This coverage would be temporary until the City moves to the State Partnership Plan for health insurance. Anthem was the recommended vendor by health insurance consultant, Lockton.

Mr. Waxenberg asked what the individual and aggregate stop loss coverage costs are, to which Mr. Milone responded that they are \$250,000 for individual and \$33.1m for aggregate.

Mr. Egan asked what these costs were in the previous contract, to which Mr. Milone responded that they were \$250,000 for individual and \$32.6m for aggregate. Mr. Egan asked a follow-up question regarding how many times the City exceeded the individual coverage amount of \$250,000. Mr. Milone responded that he was not sure, but guessed not more than 12 times.

V. City of Hartford Issues and Items

a. Review and discussion: Non-Labor contracts:

i. Board of Education Transportation contract

Bill Mason, Transportation Manager for Hartford Public Schools, provided a summary of the three-year contract with Autumn Transportation. The contract will provide service for regular and special education school bus transportation, and the vendor was chosen unanimously by the RFP review committee. The regular bus service contract will expire on June 30, 2022, with the special education contract expiring on July 31, 2022. The contract includes the use of technology to locate buses at all times, digital attendance for special education buses to help with Medicaid reimbursement, estimates for travel distances, and costs for bus monitors. Autumn Transportation provided the most cost-effective option, with cost savings to the BOE in each year of the contract.

Mr. Walker asked why the transportation costs for special education are significantly higher than they are for other students. Mr. Mason responded that special education includes four categories: 504 students, door to door transportation, DCF placements, and homeless students from, all different towns. The costs are nearly ten times more than for regular students because of travel distance, bus monitors, etc.

Mr. Egan asked what the insurance policy is for Autumn Transportation, and if it included sexual abuse. Mr. Mason replied that sexual abuse is covered under the \$1m general liability insurance. Mr. Egan stated that it should be separated as separate insurance in the next contract. Mr. Mason assured the Board that it could be specified in the contract language, which had not yet been finalized.

Ms. Savitsky asked where the buses would be stored, to which Mr. Mason responded that they would be kept in Hartford.

Mr. Jackson asked if the contract was inclusive of fuel, to which Mr. Mason responded that yes it did, with a cap of \$5.00 for diesel fuel.

Ms. Savitsky asked how long Autumn Transportation had been working in Hartford. Mr. Mason replied that they had been working in Hartford since 2006, and were part of the original CREC Magnet school contract (115 standard buses), with some of the door to door at that time. He continued that Hartford has 74 regular buses in our district now, and are hoping to be between 64 and 67 buses for next year.

Mr. Waxenberg asked if the transportation service was inclusive of charter schools, magnet schools, and private schools, to which Mr. Mason responded yes, if they are in district.

VI. Other Business

Ms. Savitsky stated that the next full Board meeting is scheduled for June 12th, with the Town of Sprague on the agenda. Mr. Egan asked if consideration could be given to starting the meeting at 9:30am, rather than 10:00. Ms. Savitsky responded that she would discuss this change with Secretary McCaw.

VII. Adjourn

A motion was made to adjourn by Mr. Egan, and seconded by Mr. White. The motion passed unanimously and the meeting was adjourned at 1:04pm.

City of Hartford

FY2019

Monthly Financial Report to the Municipal Accountability Review Board



June 12, 2019

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

FY2019 General Fund Summary	1
Revenue and Expenditure Footnotes	2
Revenue Summary - Major Category	3
Tax Collections	4
Expenditure Summary - Departments	5
Expenditure Summary - Major Category	6
Appendix - Full-time payroll	7

City of Hartford - FY2019 General Fund Financial Report & Projection

MAR 6/12/19								
Revenue Category	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (APR)	FY2019 ACTUAL (APR)	FY2019 PROJECTION	VARIANCE	% COLL.
41 General Property Taxes ¹	(282,456,413)	(284,111,323)	(284,111,323)	(275,699,737)	(272,857,185)	(281,611,323)	2,500,000	96%
42 Licenses & Permits ²	(6,065,824)	(5,671,406)	(5,671,406)	(4,977,869)	(5,187,122)	(5,907,406)	(236,000)	91%
43 Fines Forfeits & Penalties ³	(149,601)	(190,000)	(190,000)	(114,786)	(187,950)	(190,000)	-	99%
44 Revenue from Money & Property ⁴	(2,382,396)	(1,313,149)	(1,313,149)	(1,641,374)	(3,426,922)	(4,563,149)	(3,250,000)	261%
45 Intergovernmental Revenues ^{5 16}	(292,903,825)	(258,950,890)	(259,548,586)	(266,182,355)	(253,386,092)	(259,772,509)	(223,923)	98%
46 Charges For Services ⁶	(3,647,518)	(2,929,483)	(2,929,483)	(3,091,773)	(3,114,688)	(3,229,483)	(300,000)	106%
47 Reimbursements ⁷	(134,317)	(152,840)	(152,840)	(95,152)	(96,593)	(132,840)	20,000	63%
48 Other Revenues ⁸	(1,313,009)	(238,650)	(238,650)	(1,243,818)	(414,198)	(468,650)	(230,000)	174%
53 Other Financing Sources ⁹	(5,543,864)	(16,483,365)	(16,483,365)	(4,139,695)	(5,630,546)	(9,513,125)	6,970,240	34%
Total Revenues¹⁷	(594,596,768)	(570,041,106)	(570,638,802)	(557,186,560)	(544,301,296)	(565,388,485)	5,250,317	95%

MAR 6/12/19								
Expenditure Category	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (APR)	FY2019 ACTUAL (APR)	FY2019 PROJECTION	VARIANCE	% EXP.
Payroll ¹⁰	102,266,638	108,197,525	108,337,341	82,946,029	78,528,395	98,226,706	10,110,635	72%
Benefits ¹¹	90,369,281	93,793,869	93,793,869	77,251,932	70,561,108	88,839,131	4,954,738	75%
Debt & Other Capital ^{12 16}	58,011,334	17,423,430	17,423,430	40,592,362	4,835,904	27,923,430	(10,500,000)	28%
Library ¹³	8,100,000	8,150,000	8,150,000	6,750,000	1,241,111	1,483,333	6,666,667	15%
Metro Hartford Innovation Services	2,996,431	3,174,113	3,174,113	2,497,026	2,645,094	3,174,113	-	83%
Utilities ¹⁷	22,079,682	23,964,607	24,023,285	19,380,719	20,035,150	24,331,285	(308,000)	83%
Other Non-Personnel ¹⁵	26,467,959	31,329,374	31,130,880	18,191,826	21,797,633	32,743,880	(1,613,000)	70%
Education ¹⁴	283,943,410	284,008,188	284,605,884	266,695,183	268,071,379	284,605,884	-	94%
Total Expenditures¹⁸	594,234,736	570,041,106	570,638,802	514,305,077	467,715,774	561,327,761	9,311,041	82%
Revenues and Expenditures, Net	(362,032)	-	-	(42,881,482)	(76,585,521)	(4,060,724)		
Council Approved Use of Fund Balance	-			-				
Net Surplus/(Deficit)	362,032	-	-	42,881,482	76,585,521	4,060,724		

See footnotes on page 2.

REVENUE FOOTNOTES

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

- Cumulative through April current year tax levy revenues are 1% lower than FY2018 and the projection is lowered by 1.9M due to tax abatement adjustments.
- Prior year levy revenues are projected to be potentially unfavorable by \$1M. Prior year levy revenues include adjustments for any appeals settled through the Board of Assessment or the court process. Total adjustments to prior year levy tax collections year to date are consistent with budget projections. However there about 101 parcels that are still being adjudicated through the court process as of 04/29/2019. Based on historical experience, it is estimated that a 20% adjustment on assessment/taxes may occur. This is a critical area that is being monitored for budget impact and may be impacted by timing.
- Interest and liens collections through April are significantly more favorable than FY2018 by approximately \$744K or 25%. The projection increased by \$400K.
- Revenues from subsequent tax lien sales are not recorded until the 4th quarter of the fiscal year.

Overall a shortfall of \$2.5M is projected for General Property Taxes and will continue to be monitored through the fiscal year.

² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical and plumbing permits, food and milk dealer licenses. The budget was established with conservatism as compared to the historical trend/actuals of \$6.0M in FY2018, \$7.4M in FY2017, \$7.6M in FY2016 and \$6.4M in FY2015. A number of License and Permits fees were updated effective as of 08/06/18. FY2019 revenue is trending favorable by 209K to FY2018 through April primarily in electrical, mechanical and plumbing permit fees. Overall a windfall of \$236K is projected for Licenses and Permits in the FY2019 and will continue to be monitored through the fiscal year.

³ The Fines, Forfeits and Penalties revenue line item is primarily comprised of false alarms fines and is trending favorable by 64% comparing to prior year.

⁴ Revenue from Money and Property contains lease/rental and short-term investment income. Revenue is projected to exceed the Adopted Budget due to a more favorable interest rate environment. Overall a windfall of \$3.25M is projected for Money and Property in the FY2019 and will continue to be monitored through the fiscal year.

⁵ The FY2019 Intergovernmental Revenues YTD primarily reflect the receipts of the \$250M in Municipal Aid revenues. The Intergovernmental Revenues revised budget and projection have increased by \$579K to reflect additional ECS funds from the State of CT for costs associated with increased enrollment due to displaced families from Puerto Rico. Overall a windfall of \$224K is projected for this revenue line item due to higher FY2019 PILOT payments and will continue to be monitored.

⁶ Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$3.6M. This revenue line item is trending higher than prior year actuals. Overall a windfall of \$300K is projected for this revenue line item in the FY2019 and will continue to be monitored through the fiscal year.

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

⁸ Other Revenues will vary from year to year based on unanticipated items such as settlements and rebates. Due to an unbudgeted one-time settlement and revenues from fire and police trainings in FY2019, this revenue line item actuals exceeded the Adopted Budget. Overall a windfall of \$230K is projected for Other Revenues in the FY2019 and it will continue to be monitored.

⁹ The FY2019 projection for Other Financing Sources has been adjusted to reflect the following: 1) Special Police Private Duty revenue projection has been increased by \$696K due to actuals coming higher comparing to the prior year actuals; 2) Stadium naming rights and lease payment revenue received as of 4/30/2019, revenue sharing of non-game events and HPA parking revenues of three quarters, however there is a delay in DoNo PILOT revenues (\$200K) during the planning and development of the parcels surrounding the stadium and 3) Corporate contribution of \$10.0M, of which \$3.333M will be provided directly to the City of Hartford General Fund and \$6.667M has been provided directly to the Hartford Public Library. A corresponding appropriation reduction has been noted to reflect this arrangement.

EXPENDITURE FOOTNOTES

¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$10.1M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 41 weeks of actual payroll expenses with 11.2 weeks remaining. Vacancies are assumed to be refilled with 7.2 weeks remaining in the fiscal year. A Police class of 17 Officers started in March. Vacancy and attrition savings of \$11.0M and holiday pay projection adjustment of \$359K are offset by a projected shortfall of \$918K in OT and \$361K in Part-time salary expenses. Payroll will continue to be monitored throughout the fiscal year.

¹¹ The primary drivers of favorability in Benefits is a favorable health care expense, vacation and sick cashouts, social security, and fringe reimbursements for Police and Fire grants.

¹² The FY2019 Adopted Budget for Debt & Other Capital expenditure line is comprised of \$12.6M towards the City's CapEx plan, \$4.6M for Downtown North principal and interest, and \$180,436 for a Grant in Lieu of Taxes payment, for a total of \$17.42M. This expenditure line item is projected to be \$27.92M due to additional capital needs.

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

¹⁴ Education YTD actuals reflect 10 months of the City's tax supported payment of \$96.0M. The \$188.0M ECS is recorded as the State allocation is received. As of April, the City received and transferred to the BOE the final fiscal year State allocation. The Education Revised Budget and projection have increased by \$598K due to the State Department of Education providing additional funding for the educational support of displaced students from Puerto Rico.

¹⁵ Other Non-Personnel includes contingency settlement expenses of \$2.65M associated with stadium litigation. A favorable \$1.2M expense credit for a relocation case where actual costs for displaced families were lower than estimated is offset by \$350K in legal expenses.

¹⁶ Under the executed Contract Assistance agreement, \$48.27M of General Obligation debt service payments will be made on the City's behalf by the State of Connecticut. Consistent with GAAP rules, the contract assistance payments will be recorded as donated capital revenue. The debt service expenditures will also be recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense will be offset by contract assistance revenue, together of which will net to zero. The financial report at fiscal year end will be adjusted to reflect these entries that have occurred in the ledger. The total YTD revenue and expense is approximately \$48.06M.

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

¹⁸ The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenue is unfavorable.

Revenue Summary - Major Category					
	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (APR)	FY2019 ACTUAL (APR)
41-TAXES	(282,456,413)	(284,111,323)	(284,111,323)	(275,699,737)	(272,857,185)
CURRENT YEAR TAX LEVY	(270,362,368)	(273,861,323)	(273,861,323)	(267,441,261)	(266,053,642)
INTEREST AND LIENS	(3,709,011)	(3,900,000)	(3,900,000)	(3,001,827)	(3,745,807)
PRIOR YEAR LEVIES	(6,748,683)	(5,500,000)	(5,500,000)	(5,199,789)	(3,005,409)
TAX LIEN SALES	(1,576,115)	(750,000)	(750,000)	-	-
OTHER	(60,237)	(100,000)	(100,000)	(56,860)	(52,327)
42-LICENSES AND PERMITS	(6,065,824)	(5,671,406)	(5,671,406)	(4,977,869)	(5,187,122)
BUILDING PERMITS	(3,669,844)	(3,442,000)	(3,442,000)	(3,104,099)	(2,700,803)
ELECTRICAL PERMITS	(795,555)	(627,000)	(627,000)	(594,180)	(786,564)
FOOD & MILK DEALER LICENSES	(440,293)	(312,000)	(312,000)	(234,231)	(99,988)
MECHANICAL PERMITS	(385,025)	(639,000)	(639,000)	(335,675)	(752,366)
PLUMBING PERMITS	(328,075)	(265,000)	(265,000)	(281,100)	(335,146)
OTHER	(447,032)	(386,406)	(386,406)	(428,584)	(512,255)
43-FINES FORFEITS AND PENALTIES	(149,601)	(190,000)	(190,000)	(114,786)	(187,950)
FALSE ALARM CITATIONS-POL&FIRE	(138,718)	(185,000)	(185,000)	(105,586)	(179,477)
LAPSED LICENSE/LATE FEE	(9,200)	(5,000)	(5,000)	(9,200)	(4,500)
OTHER	(1,683)	-	-	-	(3,973)
44-INTEREST AND RENTAL INCOME	(2,382,396)	(1,313,149)	(1,313,149)	(1,641,374)	(3,426,922)
BILLINGS FORGE	(19,784)	(20,000)	(20,000)	(20,959)	(20,308)
CT CENTER FOR PERFORM ART	(82,193)	(50,000)	(50,000)	(37,500)	(41,667)
DELTAPRO - LANDFILL GAS	(79,146)	(90,294)	(90,294)	(67,958)	(10,202)
INTEREST	(1,403,467)	(252,000)	(252,000)	(987,790)	(2,402,869)
MIRA SOLAR REVENUE	(23,787)	(50,000)	(50,000)	(23,787)	-
RENT OF PROP-ALL OTHER	(112,839)	(79,600)	(79,600)	(87,297)	(87,280)
RENTAL OF PARK PROPERTY	(70,869)	(54,000)	(54,000)	(62,914)	(50,221)
RENTAL OF PARKING LOTS	(7,800)	(600)	(600)	(34,105)	(300)
RENTAL OF PROP-FLOOD COMM	(147,320)	(148,560)	(148,560)	(123,800)	(92,160)
RENTAL-525 MAIN STREET	(27,009)	(17,694)	(17,694)	(24,883)	(18,730)
RENTS FROM TENANTS	(151,060)	(161,257)	(161,257)	(106,257)	(158,086)
SHEPHERD PARK	-	(118,000)	(118,000)	-	(241,289)
THE RICHARDSON BUILDING	(220,979)	(235,000)	(235,000)	(183,981)	(267,091)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
OTHER	-	-	-	150,000	(575)
45-INTERGOVERNMENTAL	(292,903,825)	(258,950,890)	(259,548,586)	(266,182,355)	(253,386,092)
MUNICIPAL AID	(254,258,371)	(253,763,984)	(254,361,680)	(250,130,136)	(250,398,747)
CAR TAX SUPPL MRSF REV SHARING	(12,177,213)	(11,078,328)	(11,078,328)	(12,177,213)	(11,078,328)
EDUCATION COST SHARING	(186,667,434)	(187,969,804)	(188,567,500)	(186,667,434)	(188,043,631)
HIGHWAY GRANT	(1,194,825)	(1,194,825)	(1,194,825)	(597,412)	(1,192,605)
MASHANTUCKET PEQUOT FUND	(6,263,314)	(6,136,523)	(6,136,523)	(4,175,543)	(4,091,015)
MRSA BONDED DISTRIBUTION GRANT	(1,443,052)	(1,419,161)	(1,419,161)	-	(27,824)
MRSF SELECT PILOT	(11,883,205)	(12,422,113)	(12,422,113)	(11,883,205)	(12,422,113)
MUNICIPAL STABILIZATION GRANT	(4,456,568)	(3,370,519)	(3,370,519)	(4,456,568)	(3,370,519)
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)
STATE OWNED PROPERTY	(10,163,003)	(10,162,953)	(10,162,953)	(10,163,003)	(10,162,953)
OTHER MUNICIPAL AID	(31,888,917)	-	-	(11,300,642)	-
MUNICIPAL RESTRUCTURING FUNDS	(20,000,000)	-	-	-	-
STATE CONTRACT ASSISTANCE	(11,888,917)	-	-	(11,300,642)	-
OTHER STATE REVENUES	(2,515,219)	(879,617)	(879,617)	(1,207,763)	(88,749)
BOND INT SUB ON SCH PROJ	(46,620)	(46,613)	(46,613)	(46,620)	-
EDUCATION OTHER	(1,307,456)	-	-	-	-
JUDICIAL BRANCH REV DISTRIB.	(44,931)	(76,000)	(76,000)	(44,931)	(66,935)
MANUFACTURERS' FACILITIES	-	(48,843)	(48,843)	-	-
SCH BUILD GRT-SERIAL	(1,077,079)	(661,445)	(661,445)	(1,077,079)	-
VETERANS EXEMPTIONS	(39,133)	(46,716)	(46,716)	(39,133)	(21,814)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,238,518)	(4,302,289)	(4,302,289)	(3,541,697)	(2,893,996)
DISABIL EXEMPT-SOC SEC	(6,813)	(7,755)	(7,755)	(6,813)	(6,223)
GR REC TAX-PARI MUTUEL	(215,473)	(250,000)	(250,000)	(182,714)	(217,803)
HEALTH&WELFARE-PRIV SCH	(48,772)	(61,366)	(61,366)	(48,772)	(54,629)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	(1,000,000)	-
PHONE ACCESS LN TAX SH	(447,477)	(550,000)	(550,000)	(373,335)	(447,838)
PILOT CHURCH HOMES INC	(131,112)	(131,112)	(131,112)	(131,112)	(131,112)
PILOT FOR CT CTR FOR PERF	(361,859)	(357,056)	(357,056)	(361,859)	(513,422)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(522,483)	(525,000)	(525,000)	(435,402)	(450,206)
PILOT HARTFORD MARRIOTT	(484,529)	(400,000)	(400,000)	(481,689)	(552,763)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
OTHER	(2,800)	(5,000)	(5,000)	(2,117)	(4,600)
STATE REIMBURSEMENTS	(2,800)	(5,000)	(5,000)	(2,117)	(4,600)
46-CHARGES FOR SERVICES	(3,647,518)	(2,929,483)	(2,929,483)	(3,091,773)	(3,114,688)
CONVEYANCE TAX	(1,301,512)	(1,155,519)	(1,155,519)	(1,165,816)	(1,281,659)
FILING RECORD-CERTIF FEES	(327,904)	(300,000)	(300,000)	(248,525)	(233,375)
TRANSCRIPT OF RECORDS	(811,703)	(839,250)	(839,250)	(665,352)	(704,949)
OTHER	(1,206,399)	(634,714)	(634,714)	(1,012,081)	(894,705)
47-REIMBURSEMENTS	(134,317)	(152,840)	(152,840)	(95,152)	(96,593)
ADVERTISING LOST DOGS	(155)	(220)	(220)	(135)	(770)
ATM REIMBURSEMENT	(527)	(1,475)	(1,475)	(527)	(399)
DOG ACCT-SALARY OF WARDEN	(1,992)	(2,600)	(2,600)	-	-
OTHER REIMBURSEMENTS	(7,274)	(17,900)	(17,900)	(6,949)	(4,251)
PRIOR YEAR EXPEND REFUNDS	(10,796)	(17,000)	(17,000)	(1,564)	-
REIMB FOR MEDICAID SERVICES	(20,933)	(22,000)	(22,000)	(17,346)	(9,945)
SECTION 8 MONITORING	(78,778)	(85,545)	(85,545)	(54,815)	(64,045)
WORK COMP NORM TAX APPLIC	-	-	-	(544)	-
OTHER	(13,863)	(6,100)	(6,100)	(13,273)	(17,184)
48-OTHER REVENUES	(1,313,009)	(238,650)	(238,650)	(1,243,818)	(414,198)
MISCELLANEOUS REVENUE	(139,033)	(169,150)	(169,150)	(135,887)	(144,945)
OVER & SHORT ACCOUNT	(375)	(1,500)	(1,500)	(316)	(1,003)
SALE CITY SURPLUS EQUIP	(22)	(60,000)	(60,000)	(22)	(586)
SALE OF DOGS	(3,609)	(5,000)	(5,000)	(2,680)	(4,952)
SETTLEMENTS - OTHER	(870,008)	(3,000)	(3,000)	(819,608)	(213,998)
OTHER	(299,962)	-	-	(285,305)	(48,714)
53-OTHER FINANCING SOURCES	(5,543,864)	(16,483,365)	(16,483,365)	(4,139,695)	(5,630,546)
CORPORATE CONTRIBUTION	-	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(933,953)	(1,193,500)	(1,193,500)	(356,575)	(1,018,851)
REVENUE FROM HTFD PKG AUTHY	(2,366,924)	(2,424,865)	(2,424,865)	(1,649,877)	(2,085,739)
SPECIAL POLICE SERVICES	(2,153,090)	(2,750,000)	(2,750,000)	(2,049,524)	(2,393,144)
OTHER	(89,896)	(115,000)	(115,000)	(83,719)	(132,811)
Grand Total	(594,596,768)	(570,041,106)	(570,638,802)	(557,186,560)	(544,301,296)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY18 AND FY19
PROPERTY TAX COLLECTION REPORT THROUGH APRIL 30, 2019

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 18 ¹	Actual FY 19	Actual FY 18	Actual FY 19	Actual FY 18	Actual FY 19	Actual FY 18	Actual FY 19	FY 18	FY 19
July	72,052,947	96,451,948	563,438	(342,432) ²	164,879	251,077	-	-	72,781,264	96,360,592
August	63,826,289	42,246,468	840,437	525,224	345,654	387,653	-	-	65,012,380	43,159,346
September	2,808,259	2,271,622	561,471	17,906 ⁴	298,264	718,507 ⁵	-	-	3,667,993	3,008,035
October	1,796,685	2,646,106	433,128	(278,383) ⁶	257,399	246,322	-	-	2,487,212	2,614,045
November	1,178,908	1,971,266 ⁷	431,214	469,702	250,517	318,786	-	-	1,860,639	2,759,753 ⁷
December	12,652,433	13,258,728	607,524	382,154 ⁸	328,728	280,737	-	-	13,588,686	13,921,620
January	81,413,149	74,752,130 ⁹	335,485	506,639	180,300	318,802	-	-	81,928,934	75,577,571 ⁹
February	27,186,117	27,809,194	611,128	417,367	405,089	312,757	-	-	28,202,334	28,539,318
March	2,598,384	2,712,714	406,746	543,565	437,264	467,814	-	-	3,442,395	3,724,092
April	1,928,088	1,933,466	409,219	763,667	333,732	443,352	-	-	2,671,040	3,140,486
May	1,905,402		273,259		369,281		379,002	-	2,926,943	-
June	1,015,705		253,766		337,902		1,197,113	-	2,804,487	-
Total Collections	270,362,368	266,053,642	5,726,813	3,005,409	3,709,011	3,745,807	1,576,115	-	281,374,307	272,804,858
60 Day Collections (Year End entry)			1,021,870						1,021,870	-
Adjusted Total Collections	270,362,368	266,053,642	6,748,683	3,005,409	3,709,011	3,745,807	1,576,115	-	282,396,177	272,804,858
	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19
Total Budget	266,698,436	273,861,323	7,416,725	5,500,000	4,450,000	3,900,000	1,500,000	750,000	280,065,161	284,011,323
Total Adjusted Levy at July 1st³	292,142,980	289,991,265	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through April	267,441,261	266,053,642	5,199,789	3,005,409 ^{2,4,6}	3,001,827	3,745,807 ⁵	-	-	275,642,877	272,804,858
Outstanding Receivable at 04/30/19	17,109,146	15,989,242	44,373,704	45,582,673	n/a	n/a	n/a	n/a	n/a	n/a
% of Budget Collected	100.28%	97.15%	70.11%	54.64%	67.46%	96.05%	0.00%	0.00%	98.42%	96.05%
% of Adjusted Levy Collected	91.54%	91.75%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	74.29	74.29								
Mill Rate Personal Property	74.29	74.29								
Mill Rate Motor Vehicle	39	45								

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

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

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

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

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

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

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

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

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

Expenditure Summary - Departments

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (APR)	FY2019 ACTUAL (APR)	FY2019 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	690,350	797,134	797,134	542,641	571,220	741,811	55,323
00112 COURT OF COMMON COUNCIL ¹	481,167	506,800	506,800	392,270	402,178	522,951	(16,151)
00113 TREASURER	397,500	558,509	558,509	315,906	363,910	546,860	11,649
00114 REGISTRARS OF VOTERS	457,848	377,365	627,694	369,270	513,865	623,888	3,806
00116 CORPORATION COUNSEL	1,439,951	1,544,801	1,544,801	1,129,273	1,075,472	1,374,864	169,937
00117 TOWN & CITY CLERK	708,047	794,739	794,739	543,213	545,962	718,518	76,221
00118 INTERNAL AUDIT	464,197	507,132	507,132	370,806	396,052	504,326	2,806
00119 CHIEF OPERATING OFFICER	774,567	811,006	811,006	616,187	507,298	667,036	143,970
00122 METRO HARTFORD INNOVATION SERV	2,996,431	3,174,113	3,174,113	2,497,026	2,645,094	3,174,113	0
00123 FINANCE	3,283,736	3,866,529	3,866,529	2,584,493	2,624,090	3,548,951	317,578
00125 HUMAN RESOURCES	1,008,374	1,246,526	1,246,526	758,912	968,480	1,233,217	13,309
00128 OFFICE OF MANAGEMENT & BUDGET	666,029	1,013,945	1,013,945	509,061	658,429	927,382	86,563
00132 CHILDREN FAMILY RECREATION ²	3,079,173	3,392,778	3,392,778	2,612,565	2,952,693	3,441,902	(49,124)
00211 FIRE	38,443,976	33,267,580	33,267,580	30,982,580	25,405,891	32,494,521	773,059
00212 POLICE	39,178,526	46,473,493	46,473,493	31,906,837	32,451,340	39,910,101	6,563,392
00213 EMERGENCY SERVICES & TELECOMM.	3,614,141	3,824,904	3,824,904	3,000,373	3,021,677	3,768,790	56,114
00311 PUBLIC WORKS	12,501,725	13,922,330	13,922,330	10,156,681	10,332,671	13,283,728	638,602
00420 DEVELOPMENT SERVICES	3,379,633	4,157,700	4,157,700	2,645,723	2,545,449	3,415,144	742,556
00520 HEALTH AND HUMAN SERVICES ³	4,103,079	5,028,529	5,028,529	3,426,166	2,010,149	4,507,503	521,026
00711 EDUCATION ⁴	283,943,410	284,008,188	284,605,884	266,695,183	268,071,379	284,605,884	0
00721 HARTFORD PUBLIC LIBRARY ⁵	8,100,000	8,150,000	8,150,000	6,750,000	1,241,111	1,483,333	6,666,667
00820 BENEFITS & INSURANCES	90,369,281	93,793,869	93,793,869	77,251,932	70,561,108	88,839,131	4,954,738
00821 DEBT SERVICE ⁶	58,011,334	17,423,430	17,423,430	40,592,362	4,835,904	27,923,430	(10,500,000)
00822 NON OP DEPT EXPENDITURES ⁷	36,142,260	41,399,706	41,149,377	27,655,617	33,014,350	43,070,377	(1,921,000)
Grand Total	594,234,736	570,041,106	570,638,802	514,305,077	467,715,774	561,327,761	9,311,041

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

² The projected deficit of \$49K in Children Family Recreation is attributable to overtime costs for Recreation services.

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

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

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

⁶ Under the executed Contract Assistance agreement, \$48.27M of General Obligation debt service payments will be made on the City's behalf by the State of Connecticut. Consistent with GAAP rules, the contract assistance payments will be recorded as donated capital revenue. The debt service expenditures will also be recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense will be offset by contract assistance revenue, together of which will net to zero. The financial report at fiscal year end will be adjusted to reflect these entries that have occurred in the ledger. The total YTD revenue and expense is approximately \$48.06M. This expenditure line item is projected to be \$27.92M due to additional capital needs.

⁷ Other Non-Personnel includes contingency settlement expenses of \$2.65M associated with stadium litigation. A favorable \$1.2M expense credit for a relocation case where actual costs for displaced families were lower than estimated is offset by \$350K in legal expenses. Utilities are unfavorable by \$308K due to the trend in piped heat/chilled water consumption, piped gas and water, and fee increase by \$9.35/per ton in tipping fees as of April 1, 2019.

Expenditure Summary - Major Expenditure Category

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (APR)	FY2019 ACTUAL (APR)	FY2019 PROJECTION	VARIANCE
PAYROLL	102,266,638	108,197,525	108,337,341	82,946,029	78,528,395	98,226,706	10,110,635
FT ¹	78,881,011	92,203,755	92,185,531	63,165,446	64,236,237	81,154,067	11,031,464
HOL ¹	2,519,149	2,445,733	2,445,733	2,289,501	1,860,655	2,086,719	359,014
OT ¹	19,235,767	12,132,529	12,132,529	15,826,400	10,497,260	13,051,015	(918,486)
PT ¹	1,630,712	1,415,508	1,573,548	1,664,682	1,934,242	1,934,906	(361,358)
BENEFITS	90,369,281	93,793,869	93,793,869	77,251,932	70,561,108	88,839,131	4,954,738
HEALTH ¹⁵	34,536,346	35,882,979	35,882,979	31,897,095	26,087,717	32,907,613	2,975,366
MITIGATION ²	0	(500,000)	(500,000)	0	0	0	(500,000)
PENSION ³	45,565,981	45,755,045	45,755,045	34,982,099	35,869,233	44,709,045	1,046,000
INSURANCE	4,589,297	4,890,000	4,890,000	4,087,296	4,321,872	4,890,000	0
CONCESSIONS ⁴	464,076	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
FRINGE REIMBURSEMENTS ⁵	(4,094,152)	(2,750,000)	(2,750,000)	(2,227,052)	(3,483,328)	(4,200,000)	1,450,000
LIFE INSURANCE	252,536	315,652	315,652	209,782	218,092	315,652	0
OTHER BENEFITS ⁶	4,254,156	4,900,193	4,900,193	3,450,212	3,422,521	4,449,289	450,904
WAGE ⁷	0	900,000	900,000	0	0	0	900,000
WORKERS COMP ⁸	4,801,040	5,400,000	5,400,000	4,852,500	4,125,000	5,767,532	(367,532)
DEBT	58,011,334	17,423,430	17,423,430	40,592,362	4,835,904	27,923,430	(10,500,000)
DEBT ⁹	58,011,334	17,423,430	17,423,430	40,592,362	4,835,904	27,923,430	(10,500,000)
LIBRARY	8,100,000	8,150,000	8,150,000	6,750,000	1,241,111	1,483,333	6,666,667
LIBRARY ¹⁰	8,100,000	8,150,000	8,150,000	6,750,000	1,241,111	1,483,333	6,666,667
MHIS	2,996,431	3,174,113	3,174,113	2,497,026	2,645,094	3,174,113	0
MHIS	2,996,431	3,174,113	3,174,113	2,497,026	2,645,094	3,174,113	0
UTILITY	22,079,682	23,964,607	24,023,285	19,380,719	20,035,150	24,331,285	(308,000)
UTILITY ¹⁴	22,079,682	23,964,607	24,023,285	19,380,719	20,035,150	24,331,285	(308,000)
OTHER	26,467,959	31,329,374	31,130,880	18,191,826	21,797,633	32,743,880	(1,613,000)
COMMUNITY ACTIVITIES	2,672,623	2,578,776	2,578,776	2,148,538	1,891,262	2,578,776	0
CONTINGENCY ¹¹	329,799	4,435,019	1,027,118	150,483	410,760	3,677,118	(2,650,000)
CONTRACTED SERVICES	3,416,930	3,809,682	3,818,416	2,579,821	2,651,685	3,818,416	0
ELECTIONS	71,296	208,044	0	0	0	0	0
GOVT AGENCY & OTHER	750,000	0	0	0	0	0	0
LEASES - OFFICES PARKING COPIER	976,678	1,942,984	1,915,338	647,984	1,368,696	1,915,338	0
LEGAL EXPENSES & SETTLEMENTS ¹²	6,489,996	2,616,500	5,766,500	2,644,636	5,079,156	4,916,500	850,000
OTHER	3,139,123	4,319,822	4,482,728	2,646,763	2,031,079	4,295,728	187,000
OUT AGENCY	0	0	0	0	0	0	0
POSTAGE	193,625	231,419	231,419	167,625	175,004	231,419	0
SUPPLY	3,534,279	4,236,320	4,295,947	2,686,923	2,851,848	4,295,947	0
TECH, PROF & COMM BASED SERVICES	1,425,931	1,976,350	2,040,180	1,051,376	1,282,864	2,040,180	0
VEHICLE & EQUIP	3,467,680	4,974,458	4,974,458	3,467,680	4,055,279	4,974,458	0
EDUCATION	283,943,410	284,008,188	284,605,884	266,695,183	268,071,379	284,605,884	0
EDUCATION ¹³	283,943,410	284,008,188	284,605,884	266,695,183	268,071,379	284,605,884	0
Grand Total	594,234,736	570,041,106	570,638,802	514,305,077	467,715,774	561,327,761	9,311,041

¹ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$10.1M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 41 weeks of actual payroll expenses with 11.2 weeks remaining. Vacancies are assumed to be refilled with 7.2 weeks remaining in the fiscal year. A Police class of 17 Officers started in March. Vacancy and attrition savings of \$11.0M and holiday pay projection adjustment of \$359K are offset by a projected shortfall of \$918K in OT and \$361K in Part-time salary expenses. Payroll will continue to be monitored throughout the fiscal year.

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

³ The total MERF Pension Actuarial Defined Employer Contribution (ADEC) for the City of Hartford is \$44.22M. This includes the BOE and Library ADEC of \$4.78M and \$925K respectively, which are separately budgeted in the BOE and Library line items. The City's total ADEC for Police, Fire and Municipal workers of \$38.50M is fully budgeted and will be incurred in full compliance with the contract assistance agreement. In addition, the primary driver of \$1.05M of favorability in Pension is vacation and sick cashouts.

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

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

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

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

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

⁹ This expenditure line item is projected to be \$27.92M due to additional capital needs.

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

¹¹ Additional contingency settlement expenses of \$2.65M associated with stadium litigation are projected within Contingency in Other Non-Personnel.

¹² Legal Expenses and Settlements is projected to be net \$850K favorable due to the finalization of a relocation case where the City is projected to receive a \$1.2 expense credit, offset by \$350K in legal services.

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

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

¹⁵ Health care expenditures is projected to be favorable by \$3.0M due to favorable claim trends, union contract savings and health care plan change.

Appendix

FY2019 Full-time Payroll Projection (through April)

Row Labels	Budgeted HC	Budgeted Annual Amount (Rev)	YTD thru check issue 4/19 (41 weeks)	Projection (11.2 weeks)	YTD thru 04/19 plus Projection (11.2 weeks)	Remaining Estimated Steps	Total Projection	Variance (Budgeted to Projected)
111-Mayor	11	721,078	537,111	148,490	685,601	301	685,902	35,176
112-CCC	7	351,504	269,741	75,419	345,159	0	345,159	6,345
113- Treas	9	481,197	356,601	111,974	468,575	849	469,423	11,774
114- ROV	6	285,985	223,548	60,318	283,866	0	283,866	2,119
116-Corp Counsel	17	1,471,746	1,019,263	257,066	1,276,329	0	1,276,329	195,417
117- Clerk	11	675,645	449,489	138,740	588,229	404	588,633	87,012
118-Audit	5	503,254	392,881	107,267	500,148	0	500,148	3,106
119-COO	6	470,676	243,592	84,263	327,854	560	328,414	142,262
123- FIN	46	3,511,410	2,474,156	715,590	3,189,746	4,486	3,194,232	317,178
125- HR	13	913,731	630,268	197,699	827,968	502	828,469	85,262
128-OMBG	11	905,375	621,724	196,536	818,259	803	819,062	86,313
132-FCYR	11	821,271	600,206	175,815	776,021	1,047	777,068	44,203
211- Fire	362	26,982,318	19,259,575	5,321,764	24,581,339	74,379	24,655,718	2,326,600
212- Police	540	38,005,529	23,860,242	6,548,599	30,408,841	61,048	30,469,889	7,535,640
213- EST	49	3,030,454	1,959,381	576,388	2,535,769	3,857	2,539,626	490,828
311- DPW	185	9,632,739	6,515,467	2,023,087	8,538,554	20,530	8,559,084	1,073,655
420- Devel Serv	54	4,001,061	2,391,923	813,268	3,205,191	6,750	3,211,941	789,120
520- HHS	31	2,085,679	1,112,129	446,719	1,558,848	5,280	1,564,128	521,551
Grand Total	1,374	94,850,652	62,917,295	17,999,003	80,916,299	180,793	81,097,092	13,753,560

FT- Fire Attrition	(1,559,074)
FT- Police Attrition	(1,172,197)
FT- Development Services Attrition	(20,000)
FT- Net other payroll (stand-by & long	86,150
FT- Total Revised Budget	92,185,531

FT- Fire and Police Attrition	(2,731,271)
FT- Development Services Attrition	(20,000)
FT- Subtotal Variance	11,002,289
Non-Sworn Attrition (within Benefits)	(500,000)
Total Variance (favorable)	10,502,289

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 4/19/19, which includes 41 pay periods, and projects filled positions for 11.2 future weeks
- 2) Non-sworn vacancies are projected for March or 7.2 future weeks
- 3) No future Police FY2019 classes planned
- 4) No future Fire FY2019 classes planned
- 5) Adopted head count is 1388 with 14 MHIS positions funded in the MHIS internal service fund

CITY OF HARTFORD: CWP Contract Renewal for FY2020



- ***Capital Workforce Partners (CWP)*** will provide the ***Summer Youth Employment and Learning Program*** for 733 Hartford youth with City of Hartford funding plus leveraged funds from CT DOL and Hartford Foundation. The sole source contract is \$1 million for services from July 1, 2019 through June 30, 2020.
 - As the statutorily-mandated regional Workforce Development Board for North Central Connecticut, CWP is uniquely qualified, equipped, and authorized to implement SYELP and will match City's funds with funds from other sources.
 - CWP subcontracts with four (4) providers – Blue Hills Civic Association, Center for Latino Progress, Community Renewal Team, and Our Piece of the Pie.
 - City of Hartford and CWP has an agreed-upon priority of service and each service provider will be required to fill a minimum of 70% of program slots with youth who meet the criteria, and may fill up to 30% of slots with other eligible youth. Priority populations include justice-involved youth, disconnected youth, disengaged youth, and chronically absent or at risk of becoming chronically absent.
- The program goals are as follows:
 - Serve 733 youth – rising 9th graders, other high school youth, and rising college sophomores
 - 85% of youth will meet or exceed expectations by their supervisor on the Employee Competency Review
 - 85% of youth will complete the program with at least 108 hours of program activity and career portfolio
 - 90% of youth will continuing their education and/or entering employment at the end of the program

CITY OF HARTFORD: Contract Renewal FY2019 Results



OUTCOME 1: Meet or exceed expectations of supervisor on the Employee Competency Review

- 82% of participants received an ECR score of 75 or higher, a 9% increase over the previous year
- 84% of employers indicated that they would hire the participant again, compared to 77% the previous year

OUTCOME 2: Complete the program with at least 108 hours of program activity and career portfolio

- 76% of participants successfully completed at least 108 hours of program activity and a complete career portfolio compared to 46% the previous year

**A completed career portfolio consists of resume, project presentation, and completed Employee Competency Review.*

OUTCOME 3: Continue education and/or entering employment at the end of the program

- 85% of participants returned to high school
- 100% of rising college sophomore participants returned to postsecondary education at the end of the summer
- 15% of participants were employed at the end of the program
- 10% enrolled in post-secondary education

City of West Haven

April FY2019 Monthly Financial Report to the
Municipal Accountability Review Board



June 12th 2019

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

Contents	1
Memorandum – West Haven Financial Report.....	2
Summary Observations.....	6
FY19 Expenditure Summary - Departments.....	7
FY18 Expenditure Summary - Departments.....	8
FY19 Revenue Summary - Subcategories.....	9
FY18 Revenue Summary - Subcategories.....	10
FY18 and FY19 Property Tax Collections Report.....	11
FY19 Expenditure Summary - Subcategories.....	12
FY19 Category of Revenues & Expenditures Summary.....	13



Interoffice Memorandum-Office of Mayor Nancy Rossi

To: Municipal Accountability Review Board

From: Frank M. Cieplinski

Date: 6/6/2019

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

I) Introduction

I am transmitting the City's monthly financial report for the period ended April 30, 2019 which includes the General Fund. The Sewer Fund, and the Allintown Fire Department are transmitted under a separate cover.

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

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

II) General Fund Overview

A. Expenditures

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

City Budget Comparison Excluding Debt Service and Education

	Budget / Actual	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$55,128,931	\$42,534,708	77.15%	\$12,594,223
FY18 ¹	\$52,742,134	\$44,980,165	85.28%	\$7,761,969

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

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

recommended by Segal Consulting. This account is tracking at a spending percent of 86.47% compared to 87.91% for the same period in FY18.

Overall the City's operating budget expenditures continue to trending at or below budget, with a few minor exceptions. As mentioned previously, the Public Works trash/recycling collection contract is expected to exceed our budget appropriation by approximately \$240k. This budget line item was developed with the expectation of initiating changes in our trash/recycling collection program. These initiatives will be vigorously pursued and will hopefully be realized in the near future, although not in time to address this shortfall. Fortunately we are expecting favorable comparisons in Highways & Parks as the extremely mild winter resulted in lower snow related expenses.

Correspondingly, we continue to project the Police Department to under expend it's budget by approximately \$500k due to savings realized from a number of vacant positions, and overstated salaries built into the FY19 budget.

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

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

To summarize the projected estimated expenditures for FY19, at this moment-in-time City's General Fund, assuming the Board of Education does not exceed their budget appropriation. The estimated under spending continues to be \$2.1M or \$350k net of the \$1.75M designated for deficit reduction. Due to the inaccurate processing of bills in prior years it makes it difficult to accurately predict future activity based on historical activity. As the City moves toward a policy of prompt payments it will make predictability more accurate.

B. Revenues

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

	Budget / Actual	YTD Collected	% Collected	Remaining Balance
FY19	\$164,303,202	\$154,158,483	93.83%	\$10,144,719
FY18	\$156,471,902	\$152,745,944	97.62%	\$3,725,958

Normalized Revenue Chart

	Budget / Actual	YTD Collected	% Collected	Remaining Balance
FY19 ¹	\$156,303,202	\$153,908,483	98.47%	\$2,394,719
FY18	\$156,471,902	\$152,745,944	97.62%	\$3,725,958

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

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

To date the City has received \$2,000,000 (\$1,750,000 will appear in the May report) MARB payment of \$8,000,000 is scheduled for installment disbursements later this year, contingent upon the conditions set forth in the memorandum of agreement between the State and the City. These revenue predictions continue to assume full receipt of this revenue.

Our current analysis has dropped projected revenue estimates exceeding the revenue budget appropriation of \$164,303,226 by \$1,310,824. The variances between the budgeted amount, the projected revenue estimate and the associated variances are detailed on the corresponding revenue report, and some of the more significant positive variances continue to be the first three listed and the recent addition of the sale of City owned property:

1. Property Taxes – projected to exceed budget by approximately \$350,000. This is based on the continued aggressive collections efforts of the Tax Office and a planned tax lien sale in the spring of 2019 as stated above. During the past few fiscal years the City has conducted very successful tax lien sales in the fall to provide needed cash flow, however, the preferred time is in the spring as it is more efficient in limiting the number of deficit accounts.

2. Investment Income – projected to exceed the revenue appropriation by approximately \$250,000 based on the City's favorable cash flow balance due in large measure to the proceeds from the \$17,040,000 deficit bond financing last fiscal year.
3. Parking Tags – projected to exceed the revenue appropriation by \$100,000 due to the aggressive tagging program conducted by the City and the collection efforts of the Police Department.
4. Sale of Property – has generated \$298,807 in revenue while there was nothing budgeted to this line item.

As the City has not closed on the sale of two abandoned elementary schools, which is expected to generate additional revenues not included in these projections.

C. Summary

At this moment in time the expenditure portion of the budget is expected to be favorable by \$2.1 Million or approximately \$400,000 net of the \$1,750,000 for deficit reduction that is likely not needed for that purpose. Additionally the revenue portion of the budget is projected to exceed budget by approximately \$1.3 Million (assuming receipt of MARB funds and a successful Lien Sale), the total General Fund budget is projecting a moderate but positive fiscal year end result of operations.

While we are optimistic about our projections as our analytical tools and techniques have been enhanced the City reminds you that any forward looking expectations are subject to volatility. We have exercised a very conservative approach in developing these estimates and hope that our year-end results exceed expectations.

Observations - Q4

Advances

- Successful retention of Human Resource Consulting Group - project to begin 6/12
- Decision to move forward with CT Partnership Plan 2.0
- Lien sales approved by City Council
- Agreement reached with developer for Stiles and Thompson schools
- Renewed City involvement and beneficial collaboration with CCM
- Cost Savings - CCM electricity program

Challenges / Opportunities

- Cultivate a culture of trust, partnership & proactive accountability
- Resource cross training
- MUNIS usage and functionality
- "That's how we've always done it"

Next Steps and Priorities

- Process ! Process ! Process!
 - Purchasing / Accounts Payable
 - Payroll
 - Human Resources / Benefits Administration
- Project Timeline development
 - Transition the City to Partnership plan by Jan 1
 - FY19 Audit - commitment to Dec 31 completion
 - New budgeting process including formal internal reviews prior to finalizing the budget
- Develop formal monthly department reviews (identify risk and/or upside potential)
- Billing audits of telecommunications and waste collection services (consultant being engaged)
- Improved forecasting capabilities
- Continued reporting and analysis improvements
- Identify additional cost saving actions

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES - FY19
April 2019

Variances favorable/(unfavorable)

Department	FY19 Adopted	FY19 Revised	Apr YTD Actual	Apr YTD % Budget	FY18 YTD % Actual	FY19 Projected	Δ to Budget
100 City Council	88,982	88,982	73,186	82.2%	81.6%	93,078	(4,096)
105 Mayor	317,111	317,111	255,934	80.7%	87.2%	306,798	10,313
110 Corporation Counsel	450,868	450,868	312,652	69.3%	85.8%	449,962	906
115 Personnel Department	170,585	170,585	134,784	79.0%	82.2%	169,043	1,542
120 Telephone Administration	315,336	315,336	381,146	120.9%	59.7%	343,055	(27,719)
125 City Clerk	298,198	298,198	246,051	82.5%	84.9%	305,330	(7,132)
130 Registrar Of Voters	140,525	140,525	128,765	91.6%	85.8%	144,936	(4,411)
165 Probate Court	8,020	8,020	5,073	63.3%	77.4%	7,529	491
190 Planning & Development	962,385	962,385	718,862	74.7%	84.0%	919,783	42,602
Central Government Total	2,752,010	2,752,010	2,256,452	82.0%	80.6%	2,739,516	12,494
200 Treasurer	7,600	7,600	6,333	83.3%	83.3%	7,600	0
210 Comptroller	972,571	972,571	882,496	90.7%	82.6%	1,075,528	(102,957)
220 Central Services	731,403	731,403	613,508	83.9%	92.6%	777,260	(45,857)
230 Assessment	451,157	451,157	345,715	76.6%	81.0%	437,913	13,244
240 Tax Collector	431,604	431,604	323,030	74.8%	79.6%	405,474	26,130
Finance Total	2,594,335	2,594,335	2,171,083	83.7%	84.6%	2,703,776	(109,441)
300 Emergency Report System I	1,838,583	1,838,583	1,196,184	65.1%	70.2%	1,782,286	56,297
310 Police Department	13,623,541	13,623,541	10,717,958	78.7%	84.6%	13,056,565	566,976
320 Animal Control	283,366	283,366	214,578	75.7%	83.3%	276,017	7,349
330 Civil Preparedness	14,198	14,198	9,000	63.4%	75.0%	12,000	2,198
Public Service Total	15,759,688	15,759,688	12,137,719	77.0%	82.7%	15,126,868	632,820
400 Public Works Administration	597,958	597,958	374,589	62.6%	91.4%	587,652	10,306
410 Engineering	189,311	189,311	95,240	50.3%	84.6%	189,311	-
440 Central Garage	1,280,901	1,280,901	865,135	67.5%	83.0%	1,243,856	37,045
450 Solid Waste	2,944,900	2,944,900	2,444,429	83.0%	100.9%	3,168,918	(224,018)
460 Building & Ground Maintena	1,221,681	1,221,681	937,428	76.7%	78.9%	1,290,089	(68,408)
470 Highways & Parks	4,033,581	4,033,581	3,055,717	75.8%	82.4%	3,896,356	137,225
Public Works Total	10,268,332	10,268,332	7,772,537	75.7%	88.0%	10,376,181	(107,849)
500 Human Resources	282,237	282,237	201,876	71.5%	81.1%	270,905	11,332
510 Elderly Services	487,745	487,745	362,918	74.4%	66.0%	503,294	(15,549)
520 Parks & Recreation	889,252	889,252	668,909	75.2%	79.7%	893,434	(4,182)
530 Health Department	354,970	354,970	264,851	74.6%	83.6%	325,623	29,347
Health & Human Services Total	2,014,204	2,014,204	1,498,554	74.4%	77.5%	1,993,256	20,948
600 Library	1,521,000	1,521,000	1,394,250	91.7%	83.3%	1,521,000	-
800 City Insurance	825,977	825,977	783,668	94.9%	91.9%	896,307	(70,330)
810 Employee Benefits	16,761,500	16,761,500	14,089,105	84.1%	87.8%	16,777,830	(16,330)
820 Debt Service	19,213,849	19,213,849	18,807,232	97.9%	99.3%	19,213,849	-
830 C-Med	44,844	44,844	42,179	94.1%	100.0%	44,844	-
900 Unallocated Expenses	2,587,041	2,587,041	389,160	15.0%	90.6%	788,351	1,798,690
Other Total	40,954,211	40,954,211	35,505,595	86.7%	93.2%	39,242,181	1,712,030
Total City Departments	74,342,780	74,342,780	61,341,940	82.5%	88.8%	72,181,777	2,161,003
Board of Education	89,960,421	89,960,421	72,100,552	80.1%	79.8%	89,960,421	-
Total General Fund Expenses	164,303,201	164,303,201	133,442,493	81.2%	83.8%	162,142,198	2,161,003

Note : YTD actuals include encumbrances

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES - FY18
April 2019

Department	FY18 Budget	FY 18 Actual	Apr YTD FY18	Apr YTD % FY18 Act
100 City Council	110,356	101,695	82,981	81.6%
105 Mayor	345,581	324,962	283,524	87.2%
110 Corporation Counsel	627,662	590,209	506,340	85.8%
115 Personnel Department	173,968	169,981	139,797	82.2%
120 Telephone Administration	329,811	529,436	316,052	59.7%
125 City Clerk	300,330	316,197	268,491	84.9%
130 Registrar Of Voters	156,678	140,552	120,555	85.8%
165 Probate Court	14,520	10,406	8,057	77.4%
190 Planning & Development	1,018,148	1,004,758	844,002	84.0%
Central Government Total	3,077,054	3,188,196	2,569,799	80.6%
200 Treasurer	7,600	7,600	6,333	83.3%
210 Comptroller	1,147,481	1,025,542	846,926	82.6%
220 Central Services	828,559	734,502	680,275	92.6%
230 Assessment	443,121	440,315	356,593	81.0%
240 Tax Collector	413,409	424,045	337,426	79.6%
Finance Total	2,840,170	2,632,003	2,227,553	84.6%
300 Emergency Report System D	1,877,190	1,921,004	1,348,033	70.2%
310 Police Department	14,244,522	13,288,118	11,235,849	84.6%
320 Animal Control	307,474	292,458	243,571	83.3%
330 Civil Preparedness	16,512	12,000	9,000	75.0%
Public Service Total	16,445,698	15,513,580	12,836,453	82.7%
400 Public Works Administration	605,279	588,978	538,177	91.4%
410 Engineering	213,065	238,081	201,512	84.6%
440 Central Garage	1,325,093	1,123,146	932,414	83.0%
450 Solid Waste	3,128,401	3,016,565	3,044,272	100.9%
460 Building & Ground Maintenance	1,417,729	1,296,012	1,022,637	78.9%
470 Highways & Parks	4,164,272	4,137,169	3,407,856	82.4%
Public Works Total	10,853,839	10,399,951	9,146,868	88.0%
500 Human Resources	327,190	298,070	241,753	81.1%
510 Elderly Services	497,629	471,310	311,113	66.0%
520 Parks & Recreation	941,409	885,004	705,253	79.7%
530 Health Department	374,777	391,484	327,383	83.6%
Health & Human Services Total	2,141,005	2,045,868	1,585,503	77.5%
600 Library	1,596,000	1,596,000	1,330,000	83.3%
800 City Insurance	775,977	629,482	578,508	91.9%
810 Employee Benefits	14,963,022	16,473,080	14,464,528	87.8%
820 Debt Service	19,769,411	17,401,021	17,281,471	99.3%
830 C-Med	44,844	18,316	18,316	100.0%
900 Unallocated Expenses	636,239	245,658	222,637	90.6%
Other Total	37,785,493	36,363,558	33,895,460	93.2%
Total City Departments	73,143,259	70,143,155	62,261,636	88.8%
Board of Education	89,626,581	89,594,144	71,534,599	79.8%
Total General Fund Expenses	162,769,840	159,737,299	133,796,235	83.8%

CITY OF WEST HAVEN
FY19 REVENUE DETAIL REPORT
April 2019

Variances favorable/(unfavorable)

Account Description	FY19 Adopted	FY19 Revised	Apr YTD Actual	Apr YTD % Collected	FY18 YTD % Collected	Projected FY19	Apr YTD % Projected	Δ to Budget
Tax Levy - Current Year	92,760,707	92,760,707	92,872,960	100.1%	100.0%	93,085,743	99.8%	325,036
Motor Vehicle Supplement	1,200,000	1,200,000	1,384,742	115.4%	96.4%	1,433,931	96.6%	233,931
Tax Levy - Prior Years	400,000	400,000	361,641	90.4%	79.1%	448,740	80.6%	48,740
Tax Levy - Suspense	100,000	100,000	102,108	102.1%	82.6%	128,314	79.6%	28,314
Tax Interest - Current Year	450,000	450,000	391,672	87.0%	83.4%	462,783	84.6%	12,783
Tax Interest - Prior Years	210,000	210,000	217,613	103.6%	78.9%	278,224	78.2%	68,224
Tax Interest - Suspense	105,000	105,000	112,323	107.0%	82.3%	138,964	80.8%	33,964
Prior Year Tax Lien Sale	1,700,000	1,700,000	655,808	38.6%	71.1%	1,400,000	46.8%	(300,000)
Non Current Per. Prop. Tax	100,000	100,000	-	0.0%	n/a	-	n/a	(100,000)
41 Property Taxes	97,025,707	97,025,707	96,098,866	99.0%	99.0%	97,376,699	98.7%	350,992
Building Permits	1,225,000	1,225,000	1,193,978	97.5%	49.1%	1,393,978	85.7%	168,978
Electrical Permits	160,000	160,000	167,984	105.0%	70.8%	219,328	76.6%	59,328
Zoning Permits	87,000	87,000	102,035	117.3%	73.6%	136,033	75.0%	49,033
Health Licenses	80,000	80,000	43,171	54.0%	43.7%	82,582	52.3%	2,582
Plumbing & Heating Permits	210,000	210,000	74,121	35.3%	69.9%	87,314	84.9%	(122,686)
Police & Protection Licenses	20,000	20,000	21,250	106.3%	76.8%	26,910	79.0%	6,910
Animal Licenses	13,000	13,000	5,498	42.3%	46.8%	14,468	38.0%	1,468
Excavation Permits	7,000	7,000	9,050	129.3%	79.8%	10,533	85.9%	3,533
City Clerk Fees	7,100	7,100	4,702	66.2%	81.2%	5,727	82.1%	(1,373)
Dog Pound Releases	2,000	2,000	2,802	140.1%	47.8%	2,802	100.0%	802
Marriage Licenses	3,000	3,000	3,474	115.8%	81.0%	3,674	94.6%	674
Sporting Licenses	200	200	962	481.0%	454.0%	1,162	82.8%	962
Alcoholic Beverage License	150	150	1,200	800.0%	82.4%	1,408	85.3%	1,258
42 Licenses & Permits	1,814,450	1,814,450	1,630,225	89.8%	53.5%	1,985,917	82.1%	171,467
Bldg Code Violations	-	-	21,856	n/a	19.2%	21,856	100.0%	21,856
Fines And Penalties	25,000	25,000	33,002	132.0%	84.8%	37,984	86.9%	12,984
Parking Tags	125,000	125,000	199,192	159.4%	92.7%	228,850	87.0%	103,850
43 Fines And Penalties	150,000	150,000	254,049	169.4%	84.1%	288,690	88.0%	138,690
Investment Income	55,000	55,000	267,405	486.2%	59.7%	338,247	79.1%	283,247
Rent from City Facilities	25,000	25,000	13,196	52.8%	145.0%	13,196	100.0%	(11,804)
44 Revenue From Use Of Money	80,000	80,000	280,601	350.8%	65.9%	351,443	79.8%	271,443
Educational Cost Sharing	45,140,487	45,140,487	44,438,618	98.4%	100.2%	45,140,487	98.4%	-
Health Services	60,000	60,000	66,528	110.9%	100.0%	66,528	100.0%	6,528
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	100.0%	100.0%	5,527,988	100.0%	-
Muni Revenue Sharing	147,516	147,516	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	-	4,000	n/a	100.0%	4,000	100.0%	4,000
Prop Tax Relief - Total Disab	5,370	5,370	5,111	95.2%	100.0%	5,370	95.2%	-
Prop Tax Relief - Veterans	118,373	118,373	130,003	109.8%	100.0%	130,003	100.0%	11,630
Pilot-State Owned Property	181,198	181,198	181,198	100.0%	n/a	181,198	100.0%	-
Mashentucket Pequot Grant	807,097	807,097	538,065	66.7%	66.7%	807,097	66.7%	-
Town Aid Road	617,602	617,602	616,005	99.7%	50.0%	616,005	100.0%	(1,597)
State Miscellaneous Grants	122,000	122,000	120,535	98.8%	68.9%	120,535	100.0%	(1,465)
Telephone Access Grant	117,044	117,044	93,832	80.2%	98.5%	117,044	80.2%	-
SCCRWA-Pilot Grant	296,330	296,330	301,396	101.7%	100.0%	301,396	100.0%	5,066
45 Fed/State Grants	53,141,005	53,141,005	52,023,278	97.9%	98.6%	53,165,167	97.9%	24,162
Record Legal Instrument Fees	625,000	625,000	588,374	94.1%	79.3%	725,600	81.1%	100,600
Miscellaneous - Parks & Recreation	340,000	340,000	170,708	50.2%	62.8%	249,003	68.6%	(90,997)
Miscellaneous - General Gov't	90,000	90,000	50,301	55.9%	82.4%	58,750	85.6%	(31,250)
Miscellaneous - Public Works	37,059	37,059	959	2.6%	2.2%	37,059	2.6%	-
Police Charges	15,000	15,000	7,752	51.7%	85.1%	9,315	83.2%	(5,685)
All Other Public Works	2,000	2,000	1,624	81.2%	62.7%	1,887	86.1%	(113)
Health Fees	-	-	25	n/a	100.0%	25	100.0%	25
Sundry - Other	150	150	-	0.0%	n/a	-	n/a	(150)
46 Charges For Services	1,109,209	1,109,209	819,742	73.9%	72.0%	1,081,639	75.8%	(27,570)
Fire Dept Share of ERS	804,083	804,083	420,995	52.4%	48.5%	802,029	52.5%	(2,054)
Yale Contribution	422,651	422,651	437,317	103.5%	100.0%	437,317	100.0%	14,666
Sale of Property	-	-	298,807	n/a	100.0%	298,807	100.0%	298,807
Miscellaneous Revenue	210,000	210,000	80,029	38.1%	80.4%	91,126	87.8%	(118,874)
Pilot - Housing Authority	141,000	141,000	148,751	105.5%	100.0%	148,751	100.0%	7,751
Parking Meter Revenue	20,000	20,000	54,234	271.2%	67.3%	54,234	100.0%	34,234
Sewer Fee Collection Expenses	48,397	48,397	55,166	114.0%	100.0%	55,166	100.0%	6,769
Quigley/Yale Parking	40,000	40,000	36,336	90.8%	83.3%	43,504	83.5%	3,504
Insurance Reimbursement	20,000	20,000	38,897	194.5%	80.0%	41,192	94.4%	21,192
Organic Recycling Compost	13,000	13,000	14,128	108.7%	100.0%	14,128	100.0%	1,128
47 Other Revenues	1,719,131	1,719,131	1,584,660	92.2%	74.9%	1,986,253	79.8%	267,122
Residual Equity Transfers In	200,000	200,000	-	0.0%	0.0%	200,000	0.0%	-
Transfer From Sewer Oper Fund	1,063,700	1,063,700	1,217,060	114.4%	100.0%	1,217,060	100.0%	153,360
48 Other Financing Sources	1,263,700	1,263,700	1,217,060	96.3%	87.2%	1,417,060	85.9%	153,360
Total Operational Revenue	156,303,202	156,303,202	153,908,483	98.5%	97.6%	157,652,868	97.6%	1,349,666
Bond Proceeds	-	-	-	n/a	100.0%	-	n/a	-
MARB	8,000,000	8,000,000	250,000	3.1%	n/a	8,000,000	3.1%	-
Total General Fund Revenues	164,303,202	164,303,202	154,158,483	93.8%	97.6%	165,652,868	93.1%	1,349,666

CITY OF WEST HAVEN
FY18 REVENUE DETAIL REPORT
April 2019

Account Description	FY18 Budget	FY18 Actual	Apr YTD FY18	Apr YTD % Collected
Tax Levy - Current Year	90,263,234	90,279,008	90,291,161	100.0%
Motor Vehicle Supplement	947,915	1,424,633	1,373,550	96.4%
Tax Levy - Prior Years	400,000	1,001,564	791,970	79.1%
Tax Levy - Suspense	100,000	137,605	113,668	82.6%
Tax Interest - Current Year	575,000	474,170	395,349	83.4%
Tax Interest - Prior Years	270,000	365,490	288,258	78.9%
Tax Interest - Suspense	150,000	166,348	136,841	82.3%
Prior Year Tax Lien Sale	1,700,000	1,723,419	1,225,409	71.1%
41 Property Taxes	94,406,149	95,572,237	94,616,205	99.0%
Building Permits	1,025,000	1,517,792	744,998	49.1%
Electrical Permits	150,000	177,901	126,013	70.8%
Zoning Permits	87,000	120,654	88,839	73.6%
Health Licenses	80,000	64,728	28,308	43.7%
Plumbing & Heating Permits	215,000	63,776	44,611	69.9%
Police & Protection Licenses	20,000	17,837	13,708	76.8%
Animal Licenses	13,000	16,455	7,695	46.8%
Excavation Permits	7,000	5,570	4,445	79.8%
City Clerk Fees	7,100	6,319	5,132	81.2%
Dog Pound Releases	4,000	(2,144)	(1,024)	47.8%
Marriage Licenses	3,000	2,420	1,961	81.0%
Sporting Licenses	200	276	1,253	454.0%
Alcoholic Beverage License	150	148	122	82.4%
42 Licenses & Permits	1,611,450	1,991,732	1,066,060	53.5%
Bldg Code Violations	-	31,824	6,108	19.2%
Fines And Penalties	25,000	52,514	44,540	84.8%
Parking Tags	84,426	233,873	216,847	92.7%
43 Fines And Penalties	109,426	318,210	267,495	84.1%
Investment Income	5,000	193,375	115,478	59.7%
Rent from City Facilities	25,000	15,000	21,750	145.0%
44 Revenue From Use Of Money	30,000	208,375	137,228	65.9%
Educational Cost Sharing	41,558,928	45,003,667	45,085,899	100.2%
Special Education	8,458,199	-	-	n/a
Health Services	60,000	74,225	74,225	100.0%
Pilot-Colleges & Hospitals	5,461,372	5,412,671	5,412,671	100.0%
MRSA - Sales Tax Sharing	1,614,877	-	-	n/a
MRSA - Select Pilot	339,563	-	-	n/a
Muni Revenue Sharing	-	147,516	-	0.0%
Prop Tax Relief - Elderly & Disabl	400,000	6,000	6,000	100.0%
Prop Tax Relief - Total Disab	5,977	5,370	5,370	100.0%
Prop Tax Relief - Veterans	101,000	133,950	133,950	100.0%
Pilot-State Owned Property	63,554	-	-	n/a
Mashentucket Pequot Grant	951,618	951,618	634,412	66.7%
Town Aid Road	616,673	617,602	308,801	50.0%
State Miscellaneous Grants	122,000	177,681	122,386	68.9%
Telephone Access Grant	100,373	99,121	97,607	98.5%
SCCRWA-Pilot Grant	296,330	305,665	305,665	100.0%
MRSA - Motor Vehicle/MV Cap	2,255,190	-	-	n/a
45 Fed/State Grants	62,405,654	52,935,087	52,186,986	98.6%
Record Legal Instrument Fees	625,000	660,795	523,870	79.3%
Miscellaneous - Parks & Recreation	360,000	348,588	218,851	62.8%
Miscellaneous - General Gov't	90,000	79,910	65,855	82.4%
Miscellaneous - Public Works	38,578	37,819	819	2.2%
Police Charges	10,000	13,988	11,899	85.1%
All Other Public Works	4,000	2,330	1,460	62.7%
Health Fees	-	20	20	100.0%
Sundry - Other	150	-	-	n/a
46 Charges For Services	1,127,728	1,143,450	822,774	72.0%
Fire Dept Share of ERS	791,955	810,373	392,810	48.5%
Yale Contribution	413,060	427,290	427,290	100.0%
Sale of Property	-	199,200	199,200	100.0%
Miscellaneous Revenue	215,000	159,477	128,237	80.4%
Pilot - Housing Authority	141,000	141,536	141,536	100.0%
Parking Meter Revenue	20,000	72,042	48,515	67.3%
Sewer Fee Collection Expenses	48,397	55,166	55,166	100.0%
Quigley/Yale Parking	40,000	43,603	36,336	83.3%
Insurance Reimbursement	20,000	9,411	7,526	80.0%
Organic Recycling Compost	18,605	370	370	100.0%
47 Other Revenues	1,708,017	1,918,468	1,436,985	74.9%
Residual Equity Transfers In	200,000	172,130	-	0.0%
Transfer From Sewer Oper Fund	1,171,416	1,171,416	1,171,416	100.0%
48 Other Financing Sources	1,371,416	1,343,546	1,171,416	87.2%
Total Operational Revenue	162,769,840	155,431,106	151,705,148	97.6%
Bond Proceeds	-	1,040,796	1,040,796	100.0%
Total General Fund Revenues	162,769,840	156,471,902	152,745,944	97.6%

CITY OF WEST HAVEN
PROPERTY TAX COLLECTIONS REPORT
April 2019

Month	Tax Levy - Current Year		Tax Levy - Prior Years		Interest		Prior Year Tax Lien Sale		Total Collections	
	FY18	FY19	FY18	FY19	FY18	FY19	FY18	FY19	FY18	FY19
July	40,636,486	36,896,969	14,397	32,266	55,864	36,845	-	-	40,706,747	36,966,079
August	5,734,471	11,747,612	73,857	6,353	90,136	79,005	-	-	5,898,463	11,832,970
September	568,217	883,587	68,395	24,425	58,821	72,392	-	-	695,433	980,404
October	822,118	493,826	42,873	59,260	59,668	42,923	-	-	924,658	596,009
November	558,796	548,481	75,895	11,266	105,278	33,487	1,047,133	-	1,787,102	593,235
December	9,739,833	5,353,068	28,737	37,588	54,646	56,452	-	-	9,823,216	5,447,108
January	24,813,164	28,991,624	101,369	19,029	64,391	51,888	-	655,808	24,978,924	29,718,350
February	6,497,672	6,655,587	87,409	(26,904)	113,242	122,514	-	-	6,698,323	6,751,198
March	1,418,868	1,695,458	106,971	141,603	142,497	177,402	-	-	1,668,337	2,014,463
April	875,085	991,489	192,068	56,756	189,572	150,806	178,276	-	1,435,001	1,199,050
May	263,825	-	102,075	-	101,609	-	-	-	467,509	-
June	(224,895)	-	107,519	-	107,888	-	498,011	-	488,523	-
Total Collections	91,703,641	94,257,702	1,001,564	361,641	1,143,613	823,715	1,723,419	655,808	95,572,237	96,098,866
Apr YTD	91,664,710	94,257,702	791,970	361,641	934,116	823,715	1,225,409	655,808	94,616,205	96,098,866
Projected	91,703,641	94,519,674	1,001,564	448,740	1,143,613	1,008,285	1,723,419	1,400,000	95,572,237	97,376,699
% Total	99.96%	99.72%	79.07%	80.59%	81.68%	81.69%	71.10%	46.84%	99.00%	98.69%
Excl. Lien Sales									99.51%	99.44%

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
April 2019

	FY19 Adopted	FY19 Revised	Apr YTD Actual	Apr YTD % Budget
Regular Wages	20,470,663	20,470,663	15,893,720	77.6%
Part Time	891,965	891,965	654,010	73.3%
Overtime	1,909,700	1,909,700	1,779,079	93.2%
Longevity	654,950	654,950	504,575	77.0%
Fringe Reimbursements	1,260,000	1,260,000	926,744	73.6%
Other Personnel Services	358,984	358,984	180,839	50.4%
51 Personnel Services	25,546,262	25,546,262	19,938,967	78.1%
Advertising	48,595	48,595	32,995	67.9%
Building Maintenance	57,350	57,350	50,536	88.1%
Copier Machine & Rental	45,000	45,000	34,916	77.6%
Electricity	640,000	640,000	746,252	116.6%
Equipment Repair and Maintenance	56,250	56,250	63,122	112.2%
Financial Services	175,000	175,000	248,306	141.9%
Legal Services	150,000	150,000	66,278	44.2%
Maintenance Services	585,144	585,144	477,733	81.6%
Town Aid Road & Tree Manitenance	484,000	484,000	299,472	61.9%
Training	44,468	44,468	33,133	74.5%
Trash Pickup, Tip Fees & Recycling	2,914,500	2,914,500	2,432,833	83.5%
Travel	26,100	26,100	13,203	50.6%
Uniforms	191,308	191,308	169,444	88.6%
Other Contractual Services	1,131,814	1,131,814	811,374	71.7%
52 Contractual Services	6,549,529	6,549,529	5,479,596	83.7%
Motor Vehicle Parts	245,000	245,000	220,295	89.9%
Construction Supplies	70,000	70,000	37,958	54.2%
Office Supplies	62,000	62,000	55,985	90.3%
Other Supplies & Materials	260,748	260,748	113,063	43.4%
53 Supplies & Materials	637,748	637,748	427,301	67.0%
Health & General Liability Insurance	11,550,377	11,550,377	9,987,768	86.5%
FICA	1,412,139	1,412,139	1,124,431	79.6%
Pension	3,200,140	3,200,140	2,440,093	76.2%
Workers Compensation	1,500,000	1,500,000	1,200,714	80.0%
Debt Service	18,497,149	18,497,149	18,209,908	98.4%
Debt Service (Water Purification)	716,700	716,700	597,325	83.3%
Other Fixed Charges	292,869	292,869	154,986	52.9%
54 Fixed Charges	37,169,374	37,169,374	33,715,224	90.7%
Capital Outlay	92,890	92,890	-	0.0%
55 Capital Outlay	92,890	92,890	-	0.0%
Contingency Services	250,000	250,000	250,000	100.0%
Other Contingency	628,491	628,491	163,205	26.0%
56 Other/Contingency	878,491	878,491	413,205	47.0%
Fuel	520,000	520,000	245,321	47.2%
Telephone	509,486	509,486	547,537	107.5%
Gas Heat	689,000	689,000	537,170	78.0%
Deficit Reduction	1,750,000	1,750,000	-	0.0%
Total City Departments	74,342,780	74,342,780	61,304,322	82.5%
Board of Education	89,960,421	89,960,421	72,100,552	80.1%
Total General Fund Expenses	164,303,201	164,303,201	133,404,874	81.2%

Note : YTD actuals include encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
April 2019

	FY19 Adopted	FY19 Revised	Apr YTD Actual	Apr YTD % Budget	FY18 Actual	Apr YTD Actual	% PY Act	FY19 Projected	Δ to Budget	Apr YTD % Fcst
REVENUE										
41 Property Taxes	95,325,707	95,325,707	95,443,058	100.1%	93,848,818	93,390,796	99.5%	95,976,699	650,992	99.4%
41 Property Taxes (Lien Sale)	1,700,000	1,700,000	655,808	38.6%	1,723,419	1,225,409	71.1%	1,400,000	(300,000)	46.8%
42 Licenses & Permits	1,814,450	1,814,450	1,630,225	89.8%	1,991,732	1,066,060	53.5%	1,985,917	171,467	82.1%
43 Fines And Penalties	150,000	150,000	254,049	169.4%	318,210	267,495	84.1%	288,690	138,690	88.0%
44 Revenue From Use Of Money	80,000	80,000	280,601	350.8%	208,375	137,228	65.9%	351,443	271,443	79.8%
45 Fed/State Grants - Non MARB	53,141,005	53,141,005	52,023,278	97.9%	52,935,087	52,186,986	98.6%	53,165,167	24,162	97.9%
46 Charges For Services	1,109,209	1,109,209	819,742	73.9%	1,143,450	822,774	72.0%	1,081,639	(27,570)	75.8%
47 Other Revenues	1,719,131	1,719,131	1,584,660	92.2%	1,918,468	1,436,985	74.9%	1,986,253	267,122	79.8%
48 Other Financing Sources	1,263,700	1,263,700	1,217,060	96.3%	1,343,546	1,171,416	87.2%	1,417,060	153,360	85.9%
Total Operational Revenues	156,303,202	156,303,202	153,908,483	98.5%	155,431,106	151,705,148	97.6%	157,652,868	1,349,666	97.6%
<i>Operational Rev. Excluding Lien Sales</i>	<i>154,603,202</i>	<i>154,603,202</i>	<i>153,252,675</i>	<i>99.1%</i>	<i>153,707,686</i>	<i>150,479,739</i>	<i>97.9%</i>	<i>156,252,868</i>	<i>1,649,666</i>	<i>98.1%</i>
48 Bond Proceeds	-	-	-	n/a	1,040,796	1,040,796	100.0%	-	-	n/a
45 Fed/State Grants - MARB	8,000,000	8,000,000	250,000	3.1%	-	-	n/a	8,000,000	-	3.1%
Total Revenue	164,303,202	164,303,202	154,158,483	93.8%	156,471,902	152,745,944	97.6%	165,652,868	1,349,666	93.1%
EXPENDITURES										
Central Government	2,752,010	2,752,010	2,256,452	82.0%	3,188,196	2,569,799	80.6%	2,739,516	12,494	82.4%
Finance	2,594,335	2,594,335	2,171,083	83.7%	2,632,003	2,227,553	84.6%	2,703,776	(109,441)	80.3%
Public Service	15,759,688	15,759,688	12,137,719	77.0%	15,513,580	12,836,453	82.7%	15,126,868	632,820	80.2%
Public Works	10,268,332	10,268,332	7,772,537	75.7%	10,399,951	9,146,868	88.0%	10,376,181	(107,849)	74.9%
Health & Human Services	2,014,204	2,014,204	1,498,554	74.4%	2,045,868	1,585,503	77.5%	1,993,256	20,948	75.2%
City Insurance	825,977	825,977	783,668	94.9%	629,482	578,508	91.9%	896,307	(70,330)	87.4%
Employee Benefits	16,761,500	16,761,500	14,089,105	84.1%	16,473,080	14,464,528	87.8%	16,777,830	(16,330)	84.0%
Debt Service	19,213,849	19,213,849	18,807,232	97.9%	17,401,021	17,281,471	99.3%	19,213,849	-	97.9%
Library / Other	1,565,844	1,565,844	1,436,429	91.7%	1,565,844	1,436,429	91.7%	1,565,844	-	91.7%
Contingency Services	250,000	250,000	250,000	100.0%	-	-	n/a	250,000	-	100.0%
Other Contingency	587,041	587,041	139,160	23.7%	294,130	134,524	45.7%	538,351	48,690	25.8%
Deficit Reduction	1,750,000	1,750,000	-	0.0%	-	-	n/a	-	1,750,000	n/a
Total City Departments	74,342,780	74,342,780	61,341,940	82.5%	70,143,155	62,261,636	88.8%	72,181,777	2,161,003	85.0%
Board of Education	89,960,421	89,960,421	72,100,552	80.1%	89,594,144	71,534,599	79.8%	89,960,421	-	80.1%
Total Expenditures	164,303,201	164,303,201	133,442,493	81.2%	159,737,299	133,796,235	83.8%	162,142,198	2,161,003	82.3%
Surplus / (Deficit)	1	1	20,715,990		(3,265,397)	18,949,710		3,510,669		



Interoffice Memorandum-Office of Mayor Nancy Rossi

To: Municipal Accountability Review Board

From: Frank M. Cieplinski

Date: 6/6/2019

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

Addendum - Sewer Fund and Allingtown Fire Department

I am transmitting an addendum to the General Fund monthly financial report for the period ended April 30, 2019 to include the monthly financial reports for the City's Sewer Fund, and Allingtown Fire Department. Since each of their operations is special revenue funds, segregated from the General Fund, they have separate and distinct budgets.

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

I) West Haven Sewer Fund A/O April 30, 2019

Comparison with the FY18 budget through April 30, 2018

Expenditures:

	Budget/Actual	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$11,797,193	\$8,654,723	73.36%	\$3,142,470
FY18	\$10,547,573	\$8,785,553	83.29%	\$1,762,020

Revenues:

	Budget/Actual	YTD Collected	% Collected	Remaining Balance
FY19	\$11,797,193	\$11,517,931	97.63%	\$279,262
FY18	\$12,381,024	\$12,123,346	97.92%	\$257,679

After 10 months the percentage of the budget expended is under the budget expended through the same period last fiscal year (73.36% vs 83.29%). The revenues collected for the fiscal year are tracking in line with last fiscal year through the same period (97.63% vs 97.92%).

Current expectations are that the revenues will come in \$100k above budget. Expense projections are below budget with expectations of ending \$50k-\$100k below budget.

II) Allingtown Fire Department A/O April 30, 2019

Comparison with the FY18 budget through April 30, 2018

Expenditures:

	Budget/Actual	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$6,929,850	\$5,426,737	78.31%	\$1,503,113
FY18	\$6,244,444	\$4,913,120	78.68%	\$1,331,324

Revenues:

	Budget/Actual	YTD Collected	% Collected	Remaining Balance
FY19 ¹	\$7,347,850	\$7,380,484	100.44%	(\$32,634)
FY18	\$6,783,853	\$6,511,028	95.98%	\$272,825

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

At this stage, expenses are tracking as expected in spite of being slightly ahead on a percentage basis of last year at this time. Correspondingly, as the above chart reflects, revenues are tracking well ahead of last year and have already exceeded budget.

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

WEST HAVEN SEWER
SUB CATEGORY EXPENDITURE REPORT
April 2019

	FY19 Budget	Apr YTD Actual	Apr YTD % Budget	FY18 Actual	Apr YTD Actual	% Actual
Regular Wages	1,883,368	1,341,008	71.2%	1,651,252	1,340,187	81.2%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	486,153	432,587	89.0%	529,012	421,352	79.6%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	-	-	0.0%	-	-	0.0%
Other Personnel Services	1,500	900	60.0%	4,020	2,872	71.4%
51 Personnel Services	2,371,021	1,774,495	74.8%	2,184,284	1,764,411	80.8%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	882,400	73.5%	1,138,444	842,761	74.0%
Equipment Repair and Maintenance	220,000	119,443	54.3%	322,963	239,193	74.1%
Financial Services	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	44,403	55.5%	67,022	60,965	91.0%
Town Aid Road & Tree Manitenance	-	-	0.0%	-	-	0.0%
Training	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	8,325	55.5%	12,286	7,836	63.8%
Travel	-	-	0.0%	-	-	0.0%
Uniforms	-	-	0.0%	-	-	0.0%
Other Contractual Services	849,000	498,469	58.7%	885,233	752,908	85.1%
52 Contractual Services	2,419,166	1,608,206	66.5%	2,481,113	1,958,829	78.9%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,105,000	880,987	79.7%	934,047	937,998	100.4%
53 Supplies & Materials	1,105,000	880,987	79.7%	934,047	937,998	100.4%
Health & General Liability Insurance	200,000	177,946	89.0%	112,419	60,562	53.9%
FICA	160,000	129,595	81.0%	160,167	133,475	83.3%
Pension	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	22,183	44.4%	245,604	234,797	95.6%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	716,701	716,700	100.0%	815,136	815,136	100.0%
Other Fixed Charges	665,318	520,581	78.2%	581,357	325,549	56.0%
54 Fixed Charges	1,792,019	1,567,004	87.4%	1,914,683	1,569,520	82.0%
Capital Outlay	2,857,987	2,142,300	75.0%	2,417,704	2,099,542	86.8%
55 Capital Outlay	2,857,987	2,142,300	75.0%	2,417,704	2,099,542	86.8%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	1,150,000	635,248	55.2%	558,485	410,932	73.6%
56 Other/Contingency	1,150,000	635,248	55.2%	558,485	410,932	73.6%
Fuel	25,000	16,251	65.0%	17,841	12,131	68.0%
Telephone	12,000	1,438	12.0%	7,230	6,711	92.8%
Gas Heat	65,000	28,795	44.3%	32,185	25,479	79.2%
Deficit Reduction	-	-	0.0%	-	-	0.0%
Total City Departments	11,797,193	8,654,723	73.4%	10,547,573	8,785,553	83.3%

Note : YTD actuals include encumbrances

ALLINGTOWN FIRE DEPARTMENT
SUB CATEGORY EXPENDITURE REPORT
April 2019

	FY19 Budget	Apr YTD Actual	Apr YTD % Budget	FY18 Actual	Apr YTD Actual	% Actual
Regular Wages	1,902,140	1,220,452	64.2%	1,709,364	1,377,001	80.6%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	450,000	374,899	83.3%	503,781	385,932	76.6%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	-	42,675	0.0%	46,939	35,301	75.2%
Other Personnel Services	-	-	0.0%	-	-	0.0%
51 Personnel Services	2,352,140	1,638,026	69.6%	2,260,084	1,798,233	79.6%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	10,000	9,821	98.2%	18,567	11,292	60.8%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	19,000	12,296	64.7%	18,430	14,805	80.3%
Equipment Repair and Maintenance	27,000	25,925	96.0%	24,923	24,968	100.2%
Financial Services	12,500	-	0.0%	9,750	5,250	53.8%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	-	-	0.0%	-	-	0.0%
Town Aid Road & Tree Manitenance	-	-	0.0%	-	-	0.0%
Training	25,000	6,221	24.9%	21,292	20,852	97.9%
Trash Pickup, Tip Fees & Recycling	-	-	0.0%	-	-	0.0%
Travel	-	-	0.0%	-	-	0.0%
Uniforms	16,000	8,109	50.7%	15,103	12,887	85.3%
Other Contractual Services	193,400	177,163	91.6%	174,637	173,605	99.4%
52 Contractual Services	302,900	239,535	79.1%	282,703	263,658	93.3%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	5,202	86.7%	5,131	4,596	89.6%
Other Supplies & Materials	30,000	22,096	73.7%	31,854	31,428	98.7%
53 Supplies & Materials	36,000	27,298	75.8%	36,985	36,023	97.4%
Health & General Liability Insurance	1,265,552	1,095,489	86.6%	1,184,078	934,844	79.0%
FICA	60,000	42,400	70.7%	47,519	38,252	80.5%
Pension	2,022,216	1,957,219	96.8%	1,918,832	1,542,795	80.4%
Workers Compensation	150,000	98,637	65.8%	84,066	81,029	96.4%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	0.0%	-	-	0.0%
54 Fixed Charges	3,497,768	3,193,745	91.3%	3,234,495	2,596,919	80.3%
Capital Outlay	103,300	93,261	90.3%	95,962	11,645	12.1%
55 Capital Outlay	103,300	93,261	90.3%	95,962	11,645	12.1%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	167,000	57,284	34.3%	53,061	29,267	55.2%
56 Other/Contingency	167,000	57,284	34.3%	53,061	29,267	55.2%
Fuel	18,000	8,835	49.1%	17,173	5,737	33.4%
Telephone	291,742	160,127	54.9%	255,569	165,156	64.6%
Gas Heat	11,000	8,626	78.4%	8,412	6,482	77.1%
Deficit Reduction	150,000	-	0.0%	-	-	0.0%
Total City Departments	6,929,850	5,426,737	78.3%	6,244,444	4,913,120	78.7%

Note : YTD actuals include encumbrances

**West Haven Board of Education
FY19 YTD**

	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
TUITION	7,625,938	7,646,825	7,825,938	7,968,144	7,939,386	8,894,773	8,078,156
STUDENT TRANSPORTATION	5,006,321	5,266,244	5,006,321	5,274,576	5,006,321	4,171,934	5,006,321
SALARIES	52,265,952	52,088,188	52,252,418	52,252,418	52,370,421	37,437,499	52,547,521
OPERATION OF PLANT	3,721,339	3,645,066	3,789,181	3,552,214	3,847,829	3,527,174	4,148,090
BENEFITS & FIXED CHARGES	18,099,372	16,929,343	17,681,331	17,433,268	18,215,805	15,697,021	18,589,674
PURCHASED SERVICES	1,398,159	1,308,200	1,482,399	1,466,557	1,161,159	1,014,396	1,161,159
INSTRUCTION	1,509,500	1,509,500	1,588,992	1,588,992	1,419,500	1,357,378	1,669,500
TOTAL:	89,626,581	88,393,366	89,626,581	89,536,169	89,960,421	72,100,175	91,200,421

West Haven Board of Education
FY19 YTD

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
TUITION:								
A01	TUITION	7,625,938	7,646,825	7,825,938	7,968,144	7,939,386	8,894,773	8,078,156
		7,625,938	7,646,825	7,825,938	7,968,144	7,939,386	8,894,773	8,078,156

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
STUDENT TRANSPORTATION:								
B04	CONTRACTED BUS SERVICE - PUBLIC	2,989,592	2,989,592	2,989,592	2,989,592	2,989,592	2,491,327	2,989,592
B06	BUS SERVICE: NON-PUBLIC SCHOOLS	267,721	267,721	267,721	267,720	267,721	223,101	267,721
B08	TRANSPORTATION: REGIONAL VOC-TECH	229,575	229,575	229,575	229,575	229,575	191,313	229,575
B10	TRANSPORTATION: REGIONAL VOC-AG	72,437	72,437	72,437	72,600	72,437	60,364	72,437
B12	TRANSPORTATION: PHYS. HANDICAPPED	1,341,539	1,601,462	1,341,539	1,609,633	1,341,539	1,117,949	1,341,539
B16	TRANSPORTATION - STUDENT ACTIVITIES	105,457	105,457	105,457	105,456	105,457	87,881	105,457
		5,006,321	5,266,244	5,006,321	5,274,576	5,006,321	4,171,934	5,006,321

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
SALARIES:								
	# of Employees							
C04	1 SALARY - SUPERINTENDENT	184,115	184,115	187,337	187,337	187,337	158,516	187,000
C06	1 SALARY - ASST. SUPERINTENDENTS	149,844	149,844	152,466	152,466	152,466	129,010	150,941
C07	12 SALARY - CLERICAL: CENTRAL OFFICE	581,947	581,947	541,604	541,604	516,604	437,126	516,604
C10	10 SALARY - PRINCIPALS	1,280,604	1,280,604	1,061,083	1,061,083	1,081,083	748,442	1,109,814
C12	8 SALARY - ASST. PRINCIPALS	938,576	938,576	907,040	907,040	929,234	643,316	957,965
C14	11 SALARY - COORDINATORS/DIRECTORS	993,343	993,343	1,120,632	1,120,632	1,064,632	737,053	1,093,364
C16	366 SALARY - CLASSROOM TEACHERS	26,741,339	26,741,339	27,001,002	27,001,002	27,356,996	18,939,459	27,356,996
C18	76 SALARY - SPECIAL EDUCATION TEACHERS	5,811,512	5,811,521	5,888,294	5,888,294	5,922,487	4,100,183	5,922,487
C20	SALARY - ADULT EDUCATION	150,000	150,000	150,000	150,000	150,000	126,923	150,000
C22	SALARY - HOMEBOUND	125,000	125,000	125,000	125,000	125,000	105,769	125,000
C24	48 SALARY - SPECIAL AREA TEACHERS	3,443,439	3,443,439	3,497,489	3,497,489	3,405,682	2,357,780	3,405,682
C26	22 SALARY - PUPIL SERVICES	1,653,351	1,653,351	1,616,661	1,616,661	1,565,854	1,084,053	1,565,854
C28	17 SALARY - CLERICAL:SECONDARY SCHOOLS	763,027	763,027	718,670	718,670	694,353	587,529	694,353
C30	7 SALARY - CLERICAL:ELEM. SCHOOLS	290,681	290,681	290,681	290,681	310,681	262,884	310,681
C32	SALARY - SUBSTITUTE CLERKS	30,000	30,000	30,000	30,000	30,000	25,385	30,000
C34	SALARY - LUNCH AIDES	300,000	300,000	300,000	300,000	300,000	253,846	300,000
C36	135 SALARY - TEACHER AIDES	3,033,363	3,033,363	2,973,363	2,973,363	2,992,839	2,071,965	2,992,839
C38	SALARY - PARA SUBS-INSTRUCTIONAL AIDES	105,000	105,000	105,000	105,000	105,000	88,846	105,000
C40	2 SALARY - DETACHED WORKER	98,261	98,261	98,261	98,261	98,261	83,144	98,261
C42	SALARY - SUBSTITUTE TEACHERS/INTERNS	672,990	672,990	689,815	689,815	689,815	583,690	689,815
C44	SALARY - SEVERANCE PAY	300,000	300,000	300,000	300,000	300,000	300,000	392,768
C46	16 SALARY - SCHOOL NURSES - PUBLIC	924,877	924,877	924,877	924,877	887,524	614,440	887,524
C48	4 SALARY - SCHOOL NURSES - NON-PUBLIC	136,639	136,639	136,639	136,639	142,639	98,750	142,639
C50	SALARY - SCHOOL PHYSICIAN	50,000	-	-	-	-	-	-
C54	SALARY - BUS AIDES	25,000	-	-	-	-	-	-
C58	39 SALARY - CUSTODIANS	1,985,336	1,985,336	1,937,336	1,937,336	1,918,019	1,622,939	1,918,019
C60	SALARY - SUBSTITUTE CUSTODIANS	105,000	105,000	105,000	105,000	105,000	88,846	105,000
C62	SALARY - OVERTIME : CUSTODIANS	79,638	79,638	79,638	79,638	79,638	67,386	79,638
C64	14 SALARY - MAINTENANCE	880,876	880,876	882,336	882,336	827,083	699,839	827,083
C66	SALARY- OVERTIME : MAINTENANCE	60,799	60,799	60,799	60,799	60,799	51,445	60,799
C68	SALARY - STUDENT ACTIVITY ADVISORS	154,978	90,354	154,978	154,978	154,978	154,978	154,978
C70	SALARY - ATHLETIC COACHES	200,417	162,268	200,417	200,417	200,417	200,417	200,417
C72	SALARY - COMMUNITY SERVICE: CUSTODIAL	16,000	16,000	16,000	16,000	16,000	13,538	16,000
		52,265,952	52,088,188	52,252,418	52,252,418	52,370,421	37,437,499	52,547,521

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
OPERATION OF PLANT:								
D02	RECYCLING	20,000	-	-	-	-	-	-
D04	ELECTRICITY	981,330	960,575	1,030,397	1,010,758	1,058,733	970,505	1,087,848
D06	NATURAL GAS	1,000	-	-	-	-	-	-
D08	WATER	98,431	98,431	101,138	86,227	103,919	95,259	106,777
D10	TELEPHONE & COMMUNICATIONS	344,945	338,598	354,431	264,999	364,178	333,830	374,193
D12	RUBBISH REMOVAL	214,922	210,955	220,833	218,994	220,833	202,430	220,833
D14	CUSTODIAL SUPPLIES	158,685	158,685	163,049	158,374	163,049	149,461	163,049
D16	HEAT FOR BUILDINGS	629,395	605,192	646,703	568,360	664,487	609,113	682,760
D18	EQUIPMENT: OPERATION OF PLANT	45,000	45,000	45,000	40,000	45,000	41,250	45,000
D20	REPAIR TO BUILDINGS	575,000	575,000	575,000	570,000	575,000	527,083	575,000
D22	UPKEEP OF GROUNDS SUPPLIES	14,050	14,050	14,050	12,000	14,050	12,879	14,050
D24	BUILDING SECURITY	388,740	388,740	388,740	388,740	388,740	356,345	588,740
D26	GAS, OIL & GREASE	34,090	34,090	34,090	34,088	34,090	31,249	34,090
D28	REPAIR TO EQUIPMENT: MTCE	33,250	33,250	33,250	30,000	33,250	30,479	33,250
D30	OTHER EXPENSES: MAINTENANCE	50,000	50,000	50,000	45,575	50,000	45,833	50,000
D32	EQUIPMENT: MAINTENANCE OF PLANT	32,500	32,500	32,500	28,600	32,500	29,791	32,500
D34	IMPROVEMENT TO SITES	100,000	100,000	100,000	95,501	100,000	91,667	100,000
	LEASING PROGRAM FOR MAINTENANCE FLEET							40,000
		3,721,339	3,645,066	3,789,181	3,552,214	3,847,829	3,527,174	4,148,090

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
BENEFITS & FIXED CHARGES								
E02	CENTRAL OFFICE - TRAVEL	800	-	800	-	800	800	800
E04	CENTRAL OFFICE - DUES & CONF.	7,000	8,326	7,000	6,580	7,000	6,006	7,000
E06	TRAVEL, CONV. & DUES: TCHRS/ADMIN.	50,000	31,956	50,000	45,000	50,000	50,000	50,000
E08	PROFESSIONAL CERTIFICATION REIMB..	46,500	19,360	46,500	40,000	46,500	46,500	46,500
E10	TRAVEL - MAINTENANCE	19,400	-	19,400	19,200	19,400	16,200	19,400
E12	PROPERTY & LIABILITY INSURANCE	525,000	448,200	525,000	664,425	525,000	510,500	525,000
E14	HEALTH INSURANCE: CERTIFIED	9,255,945	8,637,725	9,255,945	8,986,604	9,487,344	8,222,676	9,724,528
E16	LIFE INSURANCE: CERTIFIED	142,913	162,030	142,913	163,253	142,913	119,100	187,913
E18	SOCIAL SECURITY	746,365	695,103	757,561	757,560	764,786	687,321	772,434
E20	RETIREMENT CONTRIBUTIONS	473,250	401,470	473,250	473,248	477,407	447,839	482,180
E22	MEDICARE ONLY - TAXES	832,079	780,522	873,683	873,660	881,908	784,923	890,727
E24	UNEMPLOYMENT COMPENSATION	100,000	35,482	100,000	33,486	100,000	85,000	100,000
E26	HEALTH INSURANCE: NON-CERT.	4,605,120	4,788,796	4,505,120	4,491,092	4,617,748	3,811,406	4,733,192
E28	LIFE INSURANCE: NON-CERT.	45,000	-	45,000	-	45,000	33,750	-
E30	WORKER'S COMPENSATION	1,250,000	920,373	879,160	879,160	1,050,000	875,000	1,050,000
						-		
		18,099,372	16,929,343	17,681,331	17,433,268	18,215,805	15,697,021	18,589,674

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
PURCHASED SERVICES:								
F01	FOOD SERVICE	-	-	-	-	-	-	-
F02	POSTAGE	90,000	51,174	60,000	55,508	60,000	60,000	60,000
F04	PRINTING AND PUBLISHING	35,000	35,000	35,000	28,000	35,000	32,083	35,000
F06	PHOTOCOPY SERVICES	296,809	296,809	269,809	269,809	269,809	247,325	269,809
F08	BOARD OF ED. - MISC. EXPENSES	1,350	1,350	1,350	1,350	1,350	1,238	1,350
F10	DATA PROCESSING SERVICES	78,500	78,500	78,500	78,500	78,500	71,958	78,500
F12	CONSULTANT SERVICES	440,000	440,000	260,000	259,995	260,000	238,333	260,000
F14	SERVICE CONTRACTS	265,000	265,000	265,000	265,000	265,000	242,917	265,000
F18	BOARD OF ED. - OFFICE SUPPLIES	1,800	1,800	1,800	1,800	1,800	1,650	1,800
F20	CENTRAL OFFICE - SUPPLIES	22,500	35,221	22,500	20,500	22,500	20,625	22,500
F22	CENTRAL OFFICE - MISC. EXPENSE	3,500	2,121	3,500	3,500	3,500	3,208	3,500
F26	POLICE AND FIRE	75,000	75,000	395,000	395,000	75,000	68,750	75,000
F28	BOARD OF ED. - DUES & CONFERENCES	25,200	25,200	26,440	26,440	25,200	23,100	25,200
F30	SUBSCRIPTIONS	3,500	1,025	3,500	1,155	3,500	3,208	3,500
F32	EDWARD BENNETT RINK	-	-	-	-	-	-	-
F34	FRANK FITZGERALD SPORTS COMPLEX	60,000	-	60,000	60,000	60,000	-	60,000
		1,398,159	1,308,200	1,482,399	1,466,557	1,161,159	1,014,396	1,161,159

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
INSTRUCTION:								
G02	SUB FINDER/ANSWERING SERVICE	10,850	10,850	10,742	10,742	10,850	10,850	10,850
G04	REPAIR TO EQUIPMENT: INSTRUCTION	25,000	25,000	25,000	25,000	25,000	22,050	25,000
G06	MISCELLANEOUS EXPENSES	20,000	20,000	50,000	50,000	20,000	18,500	20,000
G08	ELEMENTARY READING DEVELOPMENT	12,000	12,000	16,000	16,000	12,000	11,500	12,000
G10	TEACHING SUPPLIES	314,400	314,400	320,000	320,000	314,400	308,800	314,400
G12	TEXTBOOKS	225,000	225,000	225,000	225,000	225,000	220,500	225,000
G14	PERIODICALS	13,500	13,500	13,500	13,500	13,500	11,980	13,500
G16	EDUCATIONAL MEDIA SUPPLIES	120,000	120,000	120,000	120,000	120,000	116,982	120,000
G18	STANDARDIZED TESTING PROGRAM	54,750	54,750	54,750	54,750	54,750	50,335	54,750
G20	CURRICULUM DEVELOPMENT & STAFF DEV.	75,000	75,000	75,000	75,000	45,000	40,183	45,000
G22	LIBRARY BOOKS	67,500	67,500	67,500	67,500	37,500	34,575	37,500
G24	OTHER LIBRARY EXPENSE	5,000	5,000	5,000	5,000	5,000	4,000	5,000
G26	EQUIPMENT: NON-INSTRUCTIONAL	50,000	50,000	50,000	50,000	20,000	17,199	20,000
G28	EQUIPMENT: INSTRUCTIONAL	50,000	50,000	50,000	50,000	50,000	45,250	50,000
G29	TECHNOLOGY	320,000	320,000	360,000	360,000	320,000	315,500	320,000
G30	PSYCHIATRIC SERVICES	0	-	-	-	-	-	-
G32	MEDICAL SERVICES: SUPPLIES	11,500	11,500	11,500	11,500	11,500	9,989	11,500
G34	MEDICAL SERVICES: MISC. EXPENSE	25,000	25,000	25,000	25,000	25,000	20,000	25,000
G36	EQUIPMENT: MEDICAL SERVICES	10,000	10,000	10,000	10,000	10,000	8,340	10,000
G38	EQUIPMENT AND SUPPLIES: ACTIVITIES	100,000	100,000	100,000	100,000	100,000	90,845	100,000
	LEASING PROGRAM FOR TECHNOLOGY							250,000
		1,509,500	1,509,500	1,588,992	1,588,992	1,419,500	1,357,378	1,669,500

West Haven MOA Compliance

Funding Payable Date	Requirements	Deliverable/Milestone	Received/ Not Received	On-Time/ Late	Deadline	Submitted/ Presented	Notes
Dec. 31, 2018							
	Plan/timeline for Fire Service study completion	Plan submitted to OPM	Received	On-Time	12/15/2018	11/29/2018	Completed
	Preliminary 2018 operating results	Draft statement of revenues, expenditures and change in fund balance	Received	Late	12/20/2018	12/26/2018	Completed
Feb. 28, 2019							
	Update on development of plan for administrative and operational efficiencies	Status report to MARB	Received	On-Time	1/15/2019	1/15/2019	Completed
	Remit \$250,000 for MARB expenses	Funds received by OPM	Received	On-Time	1/18/2019	1/11/2019	Completed
	Selection of vendor for Fire Service Study	Vendor selected and approved by OPM Secretary	Received	Late	1/1/2019	Selection: 1/4/19 Approved: 1/11/19	Completed
	Completion of FY 2018 Audit	Submittal of audit, management letter, single audits to OPM	Received	Late	2/22/2019	Audit: 2/28/19 Mgt Ltr: 3/22/18	Completed
	Preliminary plan for administrative and operational efficiencies completed	Preliminary plan submitted	Received	On-Time	2/15/2019	2/15/2019	Completed
	Organizational plan to address administrative capacity issues completed	Plan submitted to MARB	Not Received	Late	2/15/2019		Current focus is on employee benefits. Consultant selected to evaluate procedures and develop recommendations for improvements. Kickoff meeting scheduled for week of 6/7/19
Apr. 30, 2019							
	Submittal of Mayor's FY20 recommended budget	Recommended budget submitted	Received	On-Time	3/21/2019	3/21/2019	Completed
	Proposed Update to 5-Year Plan	Updated plan included as part of budget	Not Received	Late	3/21/2019		Anticipate receipt of updated plan week of 6/7
	Presentation of preliminary Fire Study report	Presentation to MARB	Presented	On-Time	4/1/2019	4/4/2019	Presented at MARB meeting on 4/4
	Plan for sale of City owned assets	Plan submitted	Received	On-Time	4/1/2019	4/1/2019	Completed
Jun. 30, 2019							
	MARB approval of City budget	Approval by MARB	Received	On-Time	6/30/2019	5/30/2019	Completed
	MARB approval of Update to 5-Year Plan	Approval by MARB	Not Received	Late	6/30/2019		
	Final Fire Service Study	Final study submitted (present to MARB at June meeting)	Not Received	Late	5/31/2019		
	Final plan for administrative and operational efficiencies completed	Final plan submitted	Received	On-Time	5/31/2019	5/31/2019	Completed
	Contribute FY 2019 and budget FY 2020 ADC for Police and Fire pensions	Evidence that FY 2019 payment made and FY 2020 amounts budgeted	Pending	Pending	6/30/2019		FY20 estimated ADEC budgeted. Verify payment of FY19 ADEC at close of fiscal year.
	Reserve policy for General Fund and health insurance plans	Reserve policy submitted to MARB	Pending	Pending	6/30/2019		

Update: FY19 Municipal Restructuring Funds MOA

- Funds Distributed:
 - \$8 million payable 12/31/18 to eliminate or reduce negative fund balance as of 6/30/18
 - \$250,000 payable 1/4/18 (remitted back to OPM for MARB expenses)
 - \$1.75 million payable 2/28/19 (paid 4/26/19)
- Remaining FY 2019 Funds:
 - Up to \$2 million (payable 4/30/19)
 - Up to \$4 million (payable 6/30/19)

Update: FY19 Municipal Restructuring Funds MOA

- Secretary's discretion in MOA to withhold or reduce restructuring funds:
 - Section 2: "The Secretary may withhold or delay payment of any of the funds payable in any such distribution of funds if he/she determines that the City is not in compliance with any of the conditions set forth below, at his/her discretion."
 - Section 7: "The amount of any payment may be adjusted by the Secretary in the event that the FY 2018 audit confirms an operating deficit that is less than the deficit projected in the Five Year Recovery Plan."

Update: FY19 Municipal Restructuring Funds MOA

Fund Balance Projections

Fund Balance Projections	6/30/18 Projected	6/30/19 Projected	6/30/20 Projected	6/30/21 Projected	6/30/22 Projected	6/30/23 Projected	6/30/24 Projected
As shown in original 5-Yr Plan	(\$128K)	\$1.23 M	\$1.65 M	\$2.71 M	\$4.59 M	\$8.63 M	NA
Updated per FY20 Budget and 5-Yr Plan	\$2.18 M	\$3.15 M ¹	\$3.15 M	\$3.97 M	\$4.59 M	\$8.61 M	\$10.03 M

1. Assumes MRF in FY19 reduced by \$2.5 million

DRAFT

List of Conditions for West Haven FY 2020 Municipal Restructuring Funds

Background

- The MARB approved a City Budget for FY20 that includes up to \$4,115,542 in Municipal Restructuring Funds at its May 30, 2019 Special Meeting
- A Memorandum of Agreement will establish the schedule and conditions for payments of Municipal Restructuring Funds

Conditions

1. The City will develop an audit preparation plan by ____ 2019 and will provide monthly updates to OPM on the status of implementation of the plan
2. The City will complete closeout of FY 2019 by September __, 2019
3. The City will complete its FY 2019 audit by December 31, 2019
4. The City will evaluate solid waste collection practices and issue an RFP for collection services as described in Plan for Efficiencies and implement new contract for July 1, 2020
5. The City will complete a User Fee Evaluation by January 2020 and submit recommended user fee adjustments to City Council by March 2020
6. The City will complete an evaluation by September 2019 of the potential for transitioning from weekly to biweekly payroll, and will provide a report to the MARB with its findings.
7. By September 1, the Secretary will direct one hundred thousand dollars (\$100,000) to the City for MARB expenses associated with its work related to the City, and the City will pay such total amount back to State by September 15, 2019 to be held in a special account reserved solely for MARB expenses for the City.
8. The City will submit its FY2020/21 budget, along with an updated Five Year Recovery Plan to reflect any relevant changes, for consideration by the MARB, by April 1, 2020.
9. In addition to these deadline-specific items, the following conditions must also be met in order for the City to receive any additional Municipal Restructuring Funds:
 - The City will develop a detailed corrective action plan to address FY 2018 audit findings and will implement the corrective action plan
 - The City will develop a detailed plan for prioritizing and implementing the recommendations of the October 2018 Blum Shapiro report regarding the City's use of the MUNIS financial system

- The City will develop and implement a plan for transitioning from self-insured employee health benefits to the State Partnership Plan effective January 2020 for certain employee bargaining units, including dates and responsible parties for each task.
- The City will develop and implement a plan for transitioning from self-insured employee health benefits to the State Partnership Plan effective July 2020 for remaining employee bargaining units, including dates and responsible parties for each task.
- The City will implement the organizational plan for addressing administrative capacity needs identified in study by Human Resources consultant (expecting plan to address employee benefits administration)
- The City will conduct an energy efficiency audit as part of CCM's Energy Performance Contracting program. Per recommendations from such audit, the City will develop a plan for energy efficiency upgrades at City and BOE facilities

11. Up to \$4.1m will be transferred to the City by June 30, 2020, provided that:

- The MARB has approved of the City's FY 2021 budget;
- The MARB has approved the City's updated Five Year Recovery Plan
- The City has successfully met all aforementioned conditions

Other

- Nothing in this agreement shall bind the MARB or OPM to approving the use of Municipal Restructuring Funds in subsequent fiscal years.
- The City shall continue to comply with all of the requirements of a Tier III municipality, including, but not limited to, the timely submittal of monthly financial reports.
- The Secretary may withhold or delay payments of Municipal Restructuring Funds if the City is not in compliance with the conditions of this Agreement or any requirements of a designated Tier III municipality.
- The Secretary may withhold all or a portion of any payments if the City has a projected operating deficit for FY 2020 in its General Fund, Sewer Fund or the Allingtown Fire Department and the City fails to submit and execute a remedial plan, acceptable to the MARB and the Secretary, of actions to eliminate such deficit. A failure to submit timely monthly financial reports may be the basis for such a determination.

- The Secretary may adjust the amount of Municipal Restructuring Fund payments if FY 2020 projections indicate operating results that would materially change fund balance results as compared to fund balance projections in the City's 5-Year Plan. In making such adjustment, the Secretary may consider designating the adjusted amount to the City's internal service funds, other City funds, to support subsequent fiscal year operating budgets, or for other items as determined by the Secretary. The Secretary may also consider additional OPM expenses in support of MARB to be allowed uses of Restructuring Funds.

City of West Haven

City Projects Coordinator

May 22, 2019

Mayor Nancy Rossi
West Haven City Hall
355 Main Street
West Haven, CT 06516

Dear Mayor Rossi,

Attached you will find the bid documents for the Bailey cafeteria low slope roof replacement project. I have also included the bidder sign in sheet, the bid tally sheet, and the letter of recommendation from the 3rd party roofing consultant. The cafeteria roof failed during one of the rainstorms. Water penetrated into the cafeteria resulting in the loss of most of the drop ceiling pads. As a result, the cafeteria had to be shut down until the Board of education maintenance staff tarped the low slope roof. Fans were setup to dry out the ceiling insulation and a 3rd party conducted a mold test, which came back negative.

A 3rd party consultant was hired to design a new low slope roof system for the cafeteria. During his investigation, it was discovered that a wood substrate existed for part of the roof, and a metal substrate existed for the remainder of the cafeteria roof. This detail demands an expansion joint in the roof at the point where the two different substrates meet. In the absence of an expansion joint, the 20 year old cafeteria roof failed.

Bailey Middle School is 123,400 square feet. The cafeteria low slope roof that we are replacing is a 3,500 square foot independent section of roofing. The remainder of the low slope roofing for the entire school is in fair shape. No other roof leaks exist in the school. A scope review was conducted with the winning bidder, Young Developers LLC. It was determined that the cafeteria roof replacement project would start on or about June 12, 2019 and be finished by July 16, 2019. The replacement for the remainder of the low slope roof for Bailey Middle School has been put in the 5-year capital plan. It is anticipated that the remainder of the roof will be subject to state reimbursement at our current reimbursement rate for roofs.

Please call me with any questions.

Thank you,



Ken Carney
City Projects Coordinator



**SUSCA ROOF
CONSULTING**

INSPECT, DIAGNOSE, DESIGN

860-212-7810

email: rich@suscaroof.com

www.suscaroof.com

May 2, 2019

Mr. Kenneth Carney
Special Projects Coordinator, City of West Haven

RE: BAILEY MIDDLE SCHOOL CAFETERIA ROOF REPLACEMENT
106 MORGAN LANE
WEST HAVEN, CONNECTICUT

Dear Mr. Carney:

Per your request I have reviewed the proposal packages for the referenced project that were provided on April 30. In my opinion, as the project roof consultant and based on the information provided, I recommend you accept the lowest responsible bid proposed by Young Developers, LLC of Hamden Connecticut.

Sincerely,

A handwritten signature in cursive script that reads "Richard Susca".

Richard Susca



CITY OF WEST HAVEN

DEPARTMENT OF FINANCE
355 MAIN STREET
WEST HAVEN, CT 06516
(203) 937-3620

REQUEST FOR PROPOSAL

NOTICE IS HEREBY GIVEN THAT SEALED BIDS ON THE FOLLOWING WILL BE RECEIVED AT THE
DEPARTMENT OF FINANCE UNTIL: **1:00 PM, THURSDAY, APRIL 25, 2019**

BAILEY SCHOOL CAFETERIA ROOF REPLACEMENT

SOLICITATION # 2019-05

AT THE FOLLOWING TIME THEY WILL BE PUBLICLY OPENED AND READ
THE CITY OF WEST HAVEN RESERVES THE RIGHT TO ACCEPT ANY OR ALL THE OPTIONS, BIDS OR
PROPOSALS; TO WAIVE ANY TECHNICALITY IN A BID OR PART THEREOF SUBMITTED, AND TO
ACCEPT THE BID DEEMED TO BE IN THE BEST INTEREST OF THE CITY OF WEST HAVEN

PLEASE NO PHONE CALLS

QUESTIONS MUST BE EMAILED TO ROBERT SANDELLA AT:

rsandella@westhaven-ct.gov

**CITY OF WEST HAVEN
GENERAL INFORMATION TO BIDDERS**

I. PROPOSAL:

Proposals must be made on the blank forms provided and be enclosed in a sealed envelope. The envelope shall be addressed to the Comptroller's Office, City of West Haven, 355 Main Street, West Haven, CT. 06516 with the particular bid No., The name and address of the bidder should appear in the upper left-hand corner of the envelope. Failure to have this information on the envelope or bid in an envelope will result in disqualification from bidding. Failure to enclose a Bid Surety with your proposal and failure to sign proposal sheet and fill out proposal sheet, vendor background or any form enclosed in the bid or acknowledgement of addendum will result in disqualification from bidding. Bidders are required to submit Three paper copies of their proposals.

Bidders are cautioned that it is the responsibility of each individual bidder to assure that his/her bid is in the possession of the responsible official (city of West Haven, Comptroller's Office) prior to the stated time and place of bid opening. Owner (city) is not responsible for bids delayed by MAIL or DELIVERY SERVICES of any nature.

II. BID SURETY:

All bids over \$ 50,000 must be accompanied by a 5% bid bond of their total bid. The bid surety may be in the form of a Bid Surety written by a company authorized to write Bid Surety's in the State of Connecticut, a certified check or legal tender may be drawn-pay to the order of **TREASURER CITY OF WEST HAVEN.**

Successful Bidder (s) surety will be retained by the City until they have fulfilled their obligation with the City of West Haven. All unsuccessful bidders surety's will be returned upon award of bid.

A. PERFORMANCE, PAYMENT BONDS:

CGS Sec. 49-41, all municipal construction projects exceeding \$ 100,000.00 dollars are required to provide a bond to insure the faithful execution of the contract according to its provisions, the contractor will be required to give, at his own expense, to the City of West Haven a 100% Performance & Payment Bonds for the full amount of the contract (s) awarded to him. Said Bonds are to be written by a company that writes bonds in the State of Connecticut. A certificate of insurance naming the City of West Haven as additional insurer (see attached insurance information) must accompany the Payment and Performance Bonds.

B. LETTER OF CREDIT:

If a letter is submitted the following information must be included: Irrevocable letter of credit, International Chamber of Commerce 1CC400, this letter of credit must extend 5 to 10 years after final acceptance of completion.

III. ACCEPTANCE OF CHARTER REQUIREMENTS:

The submission of a bid proposal by a supplier, vendor or contractor for the whole or any part of these specifications shall constitute an acceptance by such persons
Conditions as set forth in the Charter and Ordinances of the City of West Haven in relation to bid proposal, and the award of the contract.

A. PREFERENCE FOR LOCAL VENDORS:

An ordinance effective on 6/22/95 regarding "PREFERENCE FOR LOCAL VENDORS" If any Local Bidder whose quote is within 10% of the Low Bidder, the Local Bidder may accept the award of the low bid.

B. TAX EXEMPT:

The City of West Haven is exempt from payment of Federal and State Taxes including Transportation tax.

C. TIME OF DELIVERY:

Any materials or services contracted for under said bid shall be delivered at such times and to such places as may be ordered by the Comptroller's Office for the City of West Haven or an authorized representative (s); provided, however, that the contractor shall in no case, make deliveries exceeding in value the amount of the purchase orders issued for such deliveries.

D. INTENT:

Name of makes, models, brand names mentioned herewith are intended to be descriptive only and not restrictive. They are intended to indicate to the bidders the type of equipment desired. The City of West Haven reserves the right to select the materials or services best suited for its needs.

The bidder is to clearly state in his bid exactly what he intends to supply, and he is to furnish with his bid a cut or illustration or other descriptive matter which will clearly indicate what, he proposes to supply.

The City of West Haven reserves the right to accept or reject any or all the options, bids or proposals; to waive any technicality in a bid or part thereof submitted, and to accept the bid deemed to be in the best interest of the City of West Haven.

Bid forms that are illegible or that contain omissions, alterations, additions, or items not called for in the bidding documents may be rejected. In the event any bidder modifies, limits, or restricts all or any part of his bid form in a manner other than that expressly provided for in the bid documents; its bid form may be rejected.

IV. EQUAL EMPLOYMENT OPPORTUNITY CLAUSE:

The supplier, vendor, contractor, and/or bidder agrees: To incorporate Equal Opportunity Employment as described by State and Federal Statute

A). He will not discriminate against any employee or applicant for employment because of race, color, sex, creed, national origin or ancestry. He will take affirmative action to insure that applicants are employed and that employees are treated during employment without regard to race, color, sex, creed, national origin or ancestry. Such action shall include, but not be limited to the following:

B). Employment, upgrading, demotion or transfer, recruitment or recurrent advertising; layoff or termination; rates of pay or other forms of compensation, and selection for training, including apprenticeship. He further agrees to post in conspicuous places available to employees and applicants for employment, notices to be provided by the City setting forth the provisions of this non-discrimination clause.

C). The supplier, vendor, contractor and/or bidder will, in its solicitations for employees, agrees that all qualified applicants will receive consideration for employment without regard to race, color, sex, creed, national origin or ancestry.

D). The supplier, vendor, contractor and/or bidder agrees to cooperate fully with the City of West Haven and/or any of its agencies to insure that the purposes of the non-discrimination clause are being carried out.

PROPOSAL SHEET

Pursuant to and in compliance with your advertisement for bids and the information to bidders related thereto, the undersigned hereby offers to furnish all labor, materials, supplies, equipment and other facilities and things necessary to proper for, or incidental to furnishings and installing as required by and in strict accordance with the specifications and all addenda issued by the City of West Haven, for sum (s) set forth on the proposal sheets immediately following. The undersigned further agrees to make good any damages incident to delivery and/or installation.

The specifications for these items, including installation where required, and hereby recognized and considered a part of this contract. Any deviations from attached specifications are to be noted in detail.

ADDENDUM RECEIPT: Receipt of addenda acknowledged. *It is the bidders responsibility to secure any addendums to projects or services.*

ADDENDUM	DATE	ADDENDUM	DATE
1. _____	_____	2. _____	_____

Date of Completion _____ (construction projects)

Total amount of bid \$ _____

Total amount of bid \$ _____
Figures

Words

COMPANY _____

Address _____

Authorized
Signature _____

For above proposal

Title _____

Date _____

BID SURETY:

Bid Bond _____ Bank CK. \$ _____ # _____

Certified CK. \$ _____ CK. # _____

**VENDOR BACKGROUND DATA
COMPANY INFORMATION**

Name _____

Address _____
Street City State Zip Code

Email Address _____

Phone NO. _____ Fax NO. _____

President _____

Vice President _____

Secretary _____

Treasurer _____

NO. of Employees _____ Years In Business _____

Year Organized _____ Year Incorporated _____

Have you ever failed to complete a contract? Yes _____ No _____

If yes, explain _____

REFERENCES:

COMPANY	CONTACT	PHONE NO.
---------	---------	-----------

OTHER MUNICIPAL CONTRACTS:

CITY	YEAR	CONTACT	PHONE NO.
------	------	---------	-----------

**VENDOR CERTIFICATION AND AFFIDAVIT
OF NO REAL OR PERSONAL PROPERTY TAXES OWED
BY BIDDER FOR CONTRACT(S) TO
THE CITY OF WEST HAVEN**

STATE OF _____)

COUNTY OF _____)

SS:

Personally appeared, _____, as

_____ on behalf of _____
(indicate position of office with bidder)

_____ (hereinafter called the "Bidder") and, who, being duly
sworn, deposes and says:

1. I am over 18 years of age and know the obligations of an oath.
2. I am making this affidavit of my own personal knowledge, and it is true and Correct and made under penalty of perjury.
3. I make this certification pursuant to Section 42-8B (1) (j) of the Ordinances of the City of West Haven.
4. I hereby certify and attest that no real or personal property back taxes are owed to the City of West Haven on any property that is owned by the Bidder.

Duly Authorized

Subscribed and sworn to before me on this _____ day of 2018 .

Notary Public/Commissioner of the Superior
Court My Commission expires:
Affix Seal here

NOTICE: THE FINANCE DEPARTMENT RESERVES THE RIGHT TO VERIFY WITH THE TAX COLLECTOR THAT SUCH TAXES ARE NOT OWED. THIS RIGHT DOES NOT WAIVE OR REMOVE THE RESPONSIBILITY AND OBLIGATION OF THE PARTY MAKING THIS CERTIFICATION FROM THE DUTY OF VERIFYING THAT SUCH FACTS ARE TRUE OR REPRESENTATIONS MADE THEREUNDER.

LITIGATION DISCLOSURE

Failure to fully and truthfully disclose the information required by this litigation disclosure form may result in disqualification of your proposal from consideration or termination of the contract, once awarded.

1. Has any member of your Firm/Company to be assigned to this engagement ever been indicted or convicted of a felony in the last five (5) years?

YES

NO

2. Has any member of your Firm/Company been terminated (for cause or otherwise) from any work being performed for any Federal, State or Local Government, or Private Entity?

YES

NO

3. Has any member of your Firm/Company been involved in any claim or litigation with any other Federal, State or Local Government, or Private Entity during the last five (5) years?

YES

NO

If you have answered "YES" to any of the above questions, please indicate the name(s) of the person(s) and firm, the nature, and the status and/or outcome of the indictment, conviction, termination, claim or litigation, as applicable. Any such information should be provided on a separate page, attached to this form and submitted with your proposal.

Signature/Title of Authorized Representative

Date

LITIGATION DISCLOSURE

Failure to fully and truthfully disclose the information required by this litigation disclosure form may result in disqualification of your proposal from consideration or termination of the contract, once awarded.

1. Has any member of your Firm/Company to be assigned to this engagement ever been indicted or convicted of a felony in the last five (5) years?

YES NO

2. Has any member of your Firm/Company been terminated (for cause or otherwise) from any work being performed for any Federal, State or Local Government, or Private Entity?

YES NO

3. Has any member of your Firm/Company been involved in any claim or litigation with any other Federal, State or Local Government, or Private Entity during the last five (5) years?

YES NO

If you have answered "YES" to any of the above questions, please indicate the name(s) of the person(s) and firm, the nature, and the status and/or outcome of the indictment, conviction, termination, claim or litigation, as applicable. Any such information should be provided on a separate page, attached to this form and submitted with your proposal.

Signature/Title of Authorized Representative

Date

PROPOSER'S NON COLLUSION AFFIDAVIT FORM

The undersigned proposer, having fully informed himself/herself/itself regarding the accuracy of the statements made herein, certifies that:

- (1) The proposer developed the proposal independently and submitted it without collusion with, and without any agreement, understanding, communication or planned common course of action with, any other person or entity designed to limit independent competition;
- (2) The proposer, its employees and agents have not communicated the contents of the proposal to any person not an employee or agent of the proposer and will not communicate the proposal to any such person prior to the official opening of the proposal and award.
- (3) No elected or appointed official or other officer or employee of the City of West Haven is directly or indirectly interested in the proposer's proposal, or in the supplies, materials, equipment, work or labor to which it relates, or in any of the profits thereof.

The undersigned proposer further certifies that this affidavit is executed for the purpose of full disclosure to the City of West Haven to consider its proposal and make an award in accordance therewith.

Legal Name of Proposer

(signature)

Proposer's Representative, Duly
Authorized

Name of Proposer's Authorized
Representative

Title of Proposer's Authorized
Representative

Subscribed and sworn to before me this _____ day of _____, 2018.

Notary Public

My Commission Expires:

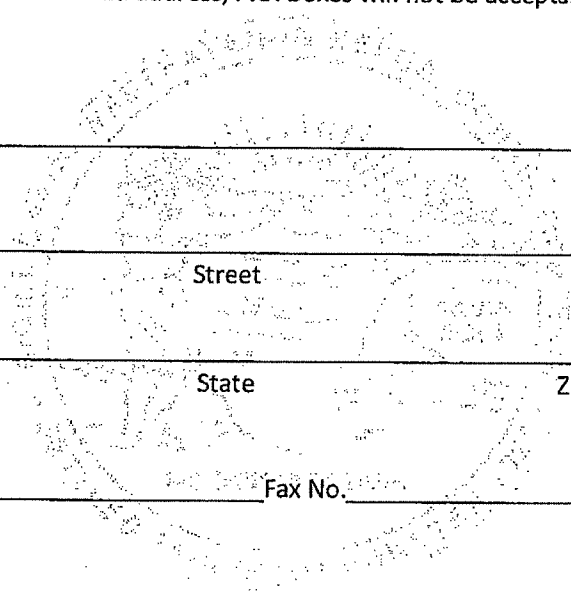
NOTICE TO LOCAL VENDORS

THE ORDINANCE IS "BID PREFERENCE FOR LOCAL VENDORS"

As of 5/22/95 an ordinance amending chapter 42 SECTION 42-8 RE:
purchasing procedures was passed by the city council. SECTION 42-8B(2) was replaced by SEC.
42-8B (2). This ordinance will be in effect as of JUNE 22, 1995. The ordinance may be obtained
by visiting the city website at WWW.CITYOFWESTHAVEN.COM

Any vendor meeting the requirements of this ordinance must fill out and sign a local vendor
form. Failure to fill out and sign this form will result in disqualification as a local vendor and the
vendor will be ineligible to be awarded a contract with the City Of West Haven.

The vendor must have a bonafied address, P.O. Boxes will not be acceptable.



Company Name _____

Company Address _____

Street _____

City _____ State _____ Zip Code _____

Phone No. _____ Fax No. _____

Years in Business _____

Type of Business _____

Years business located in West Haven _____

AWARDED CITY OF WEST HAVEN CONTRACTS

Has your ever been awarded a contract to do work for the City of West haven in the past?

If yes to the question above, please list.

Has your company ever failed to complete a contract with the City Of West Haven?

Yes_____ No_____

If yes to the question above , please explain.

I _____ Principal _____
(Name) (Title)

OF _____
(Company)

Certify that the above information is true and my company is located in the City /Town of _____
_____ above address.

Date: _____

Signed: _____

Insurance Requirements

Contractor shall agree to maintain in force at all times during the contract the following minimum coverages and shall name the City of West Haven as an Additional Insured on a primary and non-contributory basis to all policies except Workers Compensation. All policies should also include a Waiver of Subrogation. Insurance shall be written with Carriers approved in the State of Connecticut and with a minimum AM Best's rating of "A-" "VIII". In addition, all Carriers are subject to approval by the City of West Haven.

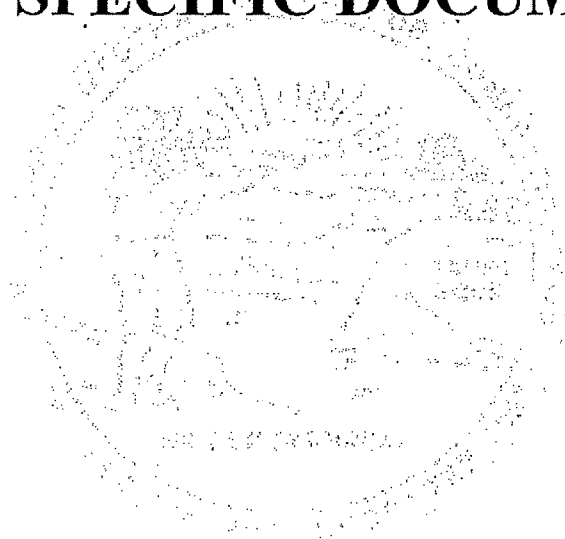
		(Minimum Limits)
General Liability	Each Occurrence	\$1,000,000
	General Aggregate	\$2,000,000
	Products/Completed Operations Aggregate	\$2,000,000
Auto Liability	Combined Single Limit	
	Each Accident	\$1,000,000
Umbrella (Excess Liability)	Each Occurrence	\$5,000,000
	Aggregate	\$5,000,000

If any policy is written on a "Claims Made" basis, the policy must be continually renewed for a minimum of two (2) years from the completion date of this contract. If the policy is replaced and/or the retroactive date is changed, then the expiring policy must be endorsed to extend the reporting period for claims for the policy in effect during the contract for two (2) years from the completion date.

Workers' Compensation and Employers' Liability	WC Statutory Limits	
	EL Each Accident	\$1,000,000
	EL Disease Each Employee	\$1,000,000
	EL Disease Policy Limit	\$1,000,000

Original, completed Certificates of Insurance must be presented to the City of West Haven prior to contract issuance. Contractor agrees to provide replacement/renewal certificates at least 60 days prior to the expiration date of the policies.

BID SPECIFIC DOCUMENTS





WEST HAVEN PUBLIC SCHOOLS

"Schools Committed to Excellence"

West Haven Board of Education
355 Main Street, West Haven, CT 06516

Telephone: (203) 937-4300 ext. 7122 Fax: (203) 931-4736

Matthew Cavallaro

Director of Finance

matthew.cavallaro@whschools.org

March 27, 2019

Bailey Middle School Cafeteria Roof Replacement

Bailey Middle School

106 Morgan Lane

West Haven, CT 06516

Summary: The intent of the project is to provide the Owner with a code compliant 20 year warranted roof system using manufacturer's details and industry best practices. Because of the use of approved manufacturer's details full design specifications and drawings will not be provided. The contractor is advised to survey and field measure the roofs. Please report any conditions that are not adequately addressed in this outline to the project contact prior to submitting your bid.

Roof Areas: Bailey Middle School Cafeteria per the attached aerial view of the facility.

Existing roofing: The existing roof is approximately 3500 sf of asphalt and fiberglass felt gravel surfaced built up roofing over insulation over a structural deck. Of the 3500 sf approximately 2900 sf appears to be approximately 3" of fiberglass insulation over gypsum plank deck and 600 sf appears to be foam and Perlite or wood fiber insulation over steel roof deck. This information is provided as a courtesy and no guaranty of accuracy is offered. Bidders are welcome and encouraged to perform their own test cuts to verify the actual conditions.

Scope of work (See accompanying Sure-Seal®/Sure-White®/Sure-Tough™ Adhered

Form-Spec):

1. Remove and dispose of the existing roofing systems including: ballast, membrane, insulation, flashings and metal work to the structural deck.
2. Inspect the roof deck prior to the installation of the new roof system. Document and repair or replace inadequate decking based on the unit pricing.
3. Gypsum deck: Install Carlisle Sure MB 90 base ply using OMG Olylok Locking Impact Nails.
Steel deck: Mechanically attach 5/8" Securock to the steel deck.
4. Install tapered polyisocyanurate insulation over the base sheet and the Securock using spray foam adhesive. Create positive slope to the scuppers and around obstructions. The tapered system should be sloped 1/8" per foot. Submit a tapered insulation plan for approval. Install 1/2" high density polyisocyanurate coverboard over the tapered polyisocyanurate using spray foam adhesive. The total R value of the combined tapered insulation and coverboard should be a minimum R value of 30 measured 8 feet from the roof drain. Use an LTTR of 5 per inch when designing the system. Provide crickets as needed to direct the water to the drains.

5. Provide tapered sumps at the scuppers.
6. Carefully unlock the existing metal counterflashings where locked-on to built-in receivers. Provide new 16 ounce zinc/tin coated copper counterflashings locked-on to the existing receivers. Install termination bars per system manufacturer's instructions.
7. Install 2" x 6" pressure treated wood blocking uniformly along the roof perimeter as necessary to accommodate the additional thickness of roof insulation. Use stainless steel fasteners to secure the blocking to the substrate and to additional layers of blocking.
8. Install a fully adhered EPDM rubber roof system including all necessary flashings utilizing the manufacturer's specifications, details and procedures for a 20 year material and labor total system warranty. Flash all walls, penetrations and attachments with approved details. Approved manufacturer is Carlisle. Refer to the attached Sure-Seal®/Sure-White®/Sure-Tough™ Adhered Form-Spec. Provide 4' x 4' tapered sumps at the roof drains.
9. Roof drains: Gypsum deck-remove the two existing roof drains and provide two new J. R. Smith #1010R or #1020R drains with cast iron bodies and cast iron strainers and no hub connection. Repair the holes in the gypsum deck with 16 ga galvanized steel plates. Steel deck: provide one new J. R. Smith #1010R or #1020R drain with cast iron body and cast iron strainers and no hub connection. Install new insulated cast iron vertical and horizontal piping to connect the new drains to the existing risers. Install all drain bodies, piping, fittings, insulation, hangers and accessories to current building codes. Insulate all drain bodies and sump receiver pans. Set new drains 1 1/2" below the top of the adjacent insulation outside the 4' x 4' drain sump.
10. Provide one overflow scupper per primary drain. Set overflow scuppers a maximum of 6" above the primary drains.
11. Provide a roof expansion joint per Carlisle Detail Deck to Deck Expansion Joint U-3A including expansion joint filler, running approximately northwest to southeast where the steel deck and gypsum decks meet.
12. Roof edging and fascia: SecurEdge 3000 in .050" Floropon finished aluminum and covered by the system warranty.
13. Provide manufacturer's walkpads as needed to access the mechanical units and the roof drains.
14. Obtain a City of West Haven building permit.
15. Provide a manufacturer's 20 year total system labor and material warranty.

Notes:

1. Include removal and/or modifications to roof mechanicals and structures as necessary to perform the outlined work.
2. Project is tax exempt.
3. Provide a certificate of insurance per Owner's requirements, see attached.
4. All work to comply with local, state and federal codes and regulations.
5. Locate and secure construction operations as directed by the Owner.
6. Maintain the building watertight on a daily basis. Leave grounds "broom clean" on a daily basis. Use watertight connections for daily tie-ins. Temporary drain flashings will not be permitted. Keep roof drains clear of debris.
7. Hose test all roof drains and hubs prior to starting roofing operations and report any blockages or restrictions to the construction manager.
8. Perform work to the standards established by the roof system manufacturer, SMACNA, CDA and NRCA. Metal work to comply with ANSI/SPRI ES-1.
9. Prior to construction, provide a letter from the manufacturer certifying the roof system proposed meets the requirements for a 20 year system warranty.
10. Provide SDS for all products to be used.

Submittals (Data sheets):

- Approval letter from manufacturer
- Sample warranties

Membrane
Flashing material
Insulation data sheet and layout
Pull test results for proposed insulation and base sheet fasteners
Coverboard
Roof Drains
Sealants

Shop Drawings:

Counterflashings/base flashings
Overflow scuppers
Overflow scupper locations
Metal edgings and fascias

Bid Form Should Include:

- A. Start and completion dates.
- B. Base Bid: 20 year NDL adhered .060" EPDM system warranty
- C. Alternate 1: 30 year NDL adhered .090" EPDM system warranty.
- D. Unit Pricing:
 1. Gypsum deck replacement with 1 ½" 20ga galvanized steel B deck and required structural steel and 5/8" gypsum board. Per plank pricing.
 2. Steel deck replacement with 1 ½" 20ga galvanized steel B deck. Per square foot pricing
 3. Replacement of 2" x 6" wood blocking with new pressure treated wood blocking. Add/Deduct per lineal foot.
 4. Insulated cast iron drain line. Add/Deduct per lineal foot.
 5. Hourly rates:
 - a. Roofer
 - b. Sheet metal worker
 6. Percent mark-up on material.

Sure-Seal[®]/Sure-White[®]/Sure-Tough[™]

Adhered Form-Spec

January, 2019

PART 1 GENERAL

1.01 DESCRIPTION

- A. The Bailey Middle School Cafeteria is located at 106 Morgan Street in West Haven, Connecticut. Michael McGrath, Project Manager/Coordinator, is the Owner's Representative and may be contacted regarding any questions or for a pre-bid job site inspection, phone (203)937-4348.

- B. The project consists of installing Carlisle's Sure-Seal (black) Adhered Roofing System as outlined below:

Apply the Fully Adhered EPDM Roofing System in conjunction with tapered polyisocyanurate insulation and coverboard after tear off of the existing gravel-surfaced built-up roof and fiberglass insulation to expose the gypsum plank and steel deck for verification of suitable substrate as specified in this specification.

1.02 EXTENT OF WORK

- A. Provide all labor, material, tools, equipment, and supervision necessary to complete the installation of a Sure-Seal 60-mil Base Bid) or 90-mil thick (Alternate 1) EPDM membrane Fully Adhered Roofing System including flashings and insulation as specified herein and as indicated on the bid documents in accordance with the manufacturer's most current specifications and details and Attachment A.
- B. The roofing contractor shall be fully knowledgeable of all requirements of the contract documents and shall make themselves aware of all job site conditions that will affect their work.
- C. The roofing contractor shall confirm all given information and advise the building owner, prior to bid, of any conflicts that will affect their cost proposal.
- D. Any contractor who intends to submit a bid using a roofing system other than the approved manufacturer must submit for pre-qualification in writing fourteen (14) days prior to the bid date. Any contractor who fails to submit all information as requested will be subject to rejection. Bids stating "as per plans and specs" will be unacceptable.

1.03 SUBMITTALS

- A. Prior to starting work, the roofing contractor must submit the following:
1. Shop drawings showing layout, details of construction and identification of materials. Including but not limited to tapered insulation lay-out, fastener pull tests and spacing, metal edging and fascia, overflow scuppers and expansion joint.
 2. Sample of the manufacturer's Total Systems Warranty covering all components of the roofing system.
 3. Submit a letter of certification from the manufacturer which certifies the roofing contractor is

authorized to install the manufacturer's roofing system and lists foremen who have received training from the manufacturer along with the dates training was received.

4. Certification of the manufacturer's warranty reserve.
- B. Upon completion of the installed work, submit copies of the manufacturer's final inspection report to the specifier prior to the issuance of the manufacturer's warranty.

1.04 PRODUCT DELIVERY, STORAGE AND HANDLING

- A. Deliver materials to the job site in the manufacturer's original, unopened containers or wrappings with the manufacturer's name, brand name and installation instructions intact and legible. Deliver in sufficient quantity to permit work to continue without interruption.
- B. Comply with the manufacturer's written instructions for proper material storage.
 1. Store materials between 60°F and 80°F in dry areas protected from water and direct sunlight. If exposed to lower temperature, restore to 60°F minimum temperature before using.
 2. Store materials containing solvents in dry, well ventilated spaces with proper fire and safety precautions. Keep lids on tight. Use before expiration of their shelf life.
- C. Insulation and underlayment products must be on pallets, off the ground and tightly covered with waterproof materials. Manufacturer's wrap does not provide sufficient waterproofing. Insulation and underlayment products that become wet or saturated are to be discarded.
- D. Any materials which are found to be damaged shall be removed and replaced at the applicator's expense.

1.05 WORK SEQUENCE

- A. Schedule and execute work to prevent leaks and excessive traffic on completed roof sections. Care should be exercised to provide protection for the interior of the building and to ensure water does not flow beneath any completed sections of the membrane system.
- B. Do not disrupt activities in occupied spaces.

1.06 USE OF THE PREMISES

- A. Before beginning work, the roofing contractor must secure approval from the building owner's representative for the following:
 1. Areas permitted for personnel parking.
 2. Access to the site.
 3. Areas permitted for storage of materials and debris.
 4. Areas permitted for the location of cranes, hoists and chutes for loading and unloading materials to and from the roof.
- B. Interior stairs or elevators may not be used for removing debris or delivering materials, except as authorized by the building superintendent.

1.07 EXISTING CONDITIONS

If discrepancies are discovered between the existing conditions and those noted on the drawings, immediately notify the owner's representative by phone and solicit the manufacturer's approval prior to commencing with the work. Necessary steps shall be taken to make the building watertight until the discrepancies are resolved.

1.08 PRE-CONSTRUCTION CONFERENCE

- A. A mandatory pre-bid meeting will be held at the job site on April 8, 2019 at 2:00 pm EST. Contact the owner's representative, Michael McGrath, at (203) 937-4348 if there are any questions. The RFI period will run until 3:00 pm EST on April 12, 2019.
- B. Prior to bid submittal, the roofing contractor should schedule a job site inspection to observe actual conditions and verify all dimensions on the roof. The job site inspection may occur on the day of the pre-bid meeting or prior to such a meeting. Should access to the roof be necessary before or after the pre-bid meeting, the contractor must contact the owner's representative, Michael McGrath, at (203) 937-4348 to coordinate an appropriate time.
- C. Bids must be forwarded to the following address no later than 1:00 pm, April 25, 2019:

City of West Haven, Finance Dept
355 Main St
West Haven, CT 06516
- D. Any conditions which are not shown on the shop drawings should be indicated on a copy of the shop drawing and included with bid submittal if necessary to clarify any conditions not shown.

1.09 TEMPORARY FACILITIES AND CONTROLS

- A. Temporary Utilities:
 - 1. Water, power for construction purposes and lighting are available at the site and will be made available to the roofing contractor.
 - 2. Provide all hoses, valves and connections for water from source designated by the owner when made available.
 - 3. When available, electrical power should be extended as required from the source. Provide all trailers, connections and fused disconnects.
- B. Temporary Sanitary Facilities

Sanitary facilities will not be available at the job site. The roofing contractor shall be responsible for the provision and maintenance of portable toilets or their equal.
- C. Building Site:
 - 1. The roofing contractor shall use reasonable care and responsibility to protect the building and site against damages. The contractor shall be responsible for the correction of any damage incurred as a result of the performance of the contract.
 - 2. The roofing contractor shall remove all construction debris from the job site in a timely and legally acceptable manner so as to not detract from the aesthetics or the functions of the building.
- D. Security:

Obey the owner's requirements for personnel identification, inspection and other security measures.

1.10 JOB SITE PROTECTION

- A. The roofing contractor shall adequately protect building, paved areas, service drives, lawn, shrubs, trees, etc. from damage while performing the required work. Provide canvas, boards and sheet metal (properly secured) as necessary for protection and remove protection material at completion. The contractor shall repair or be responsible for costs to repair all property damaged during the roofing application.

- B. During the roofing contractor's performance of the work, the building owner will continue to occupy the existing building. The contractor shall take precautions to prevent the spread of dust and debris, particularly where such material may sift into the building. The roofing contractor shall provide labor and materials to construct, maintain and remove necessary temporary enclosures to prevent dust or debris in the construction area(s) from entering the remainder of the building.
- C. Do not overload any portion of the building, either by use of or placement of equipment, storage of debris, or storage of materials.
- D. Protect against fire and flame spread. Maintain proper and adequate fire extinguishers.
- E. Take precautions to prevent drains from clogging during the roofing application. Remove debris at the completion of each day's work and clean drains, if required. At completion, test drains to ensure the system is free running and drains are watertight. Remove strainers and plug drains in areas where work is in progress. Install flags or other telltales on plugs. Remove plugs each night and screen drain.
- F. Store moisture susceptible materials above ground and protect with waterproof coverings.
- G. Remove all traces of piled bulk materials and return the job site to its original condition upon completion of the work.

1.11 SAFETY

The roofing contractor shall be responsible for all means and methods as they relate to safety and shall comply with all applicable local, state and federal requirements that are safety related. **Safety shall be the responsibility of the roofing contractor.** All related personnel shall be instructed daily to be mindful of the full time requirement to maintain a safe environment for the facility's occupants including staff, visitors, customers and the occurrence of the general public on or near the site.

1.12 WORKMANSHIP

- A. Applicators installing new roof, flashing and related work shall be factory trained and approved by the manufacturer they are representing.
- B. All work shall be of highest quality and in strict accordance with the manufacturer's published specifications and to the building owner's satisfaction.
- C. There shall be a supervisor on the job site at all times while work is in progress.
- D. All field seams and flashing details are to be completed according to manufacturer's specifications and details by the end of each work day.

1.13 QUALITY ASSURANCE

- A. The Sure-Seal Roofing System must achieve a UL Class A.
- B. Not used

The specified roofing assembly must have been successfully tested by a qualified testing agency to resist the design uplift pressures calculated according to

International Building Code (IBC) and American Society of Civil Engineers (ASCE 7)
ANSI/SPRI WD-1 "Wind Design Standard Practice for Roofing Assemblies"

and after multiplying the results with a safety factor of 1.5.

- C. The membrane must be manufactured by the material supplier. Manufacturer's supplying membrane made

- by others are not acceptable.
- D. The manufacturer must have a minimum of 20 years experience in the manufacturing of vulcanized thermoset sheeting.
 - E. Unless otherwise noted in this specification, the roofing contractor must strictly comply with the manufacturer's current specifications and details.
 - F. The roofing system must be installed by an applicator authorized and trained by the manufacturer in compliance with shop drawings as approved by the manufacturer. The roofing applicator shall be thoroughly experienced and upon request be able to provide evidence of having at least five (5) years successful experience installing single-ply EPDM roofing systems and having installed at least one (1) EPDM roofing application or several similar systems of equal or greater size within one year. The applicator shall, upon request, be able to document three (3) installations completed more than two years prior to issuance of the contract documents, utilizing components of the proposed manufacturer, that are comparable to those required for the work and similar in scope and complexity. Provide complete contact information, warranty history for previous installations and demonstrate in-service performance.
 - G. Provide adequate number of experienced workmen regularly engaged in this type of work who are skilled in the application techniques of the materials specified. Provide at least one thoroughly trained and experienced superintendent on the job at all times roofing work is in progress.
 - H. There shall be no deviations made from this specification or the approved shop drawings without the prior written approval of the specifier. Any deviation from the manufacturer's installation procedures must be supported by a written certification on the manufacturer's letterhead and presented for the specifier's consideration.
 - I. Upon completion of the installation, the applicator shall arrange for an inspection to be made by a non-sales technical representative of the membrane manufacturer in order to identify any needed corrective repairs that will be required for warranty issuance. Notify the building owner seventy-two (72) hours prior to the manufacturer's final inspection.
 - J. Inspector shall be employed and trained by the manufacturer and have received product-specific training from the manufacturer of the products.
 - K. The Sure-Seal EPDM Membrane exceeds 41,580 kJ/m² under Xenon-Arc UV Light testing used for testing "Resistance to Outdoor (Ultraviolet) Weathering." (ASTM D 4637 Specification requires a 7560 kJ/m² minimum total radiant exposure at 70 W/m² irradiance at 176°F black panel temperature to pass.) The membrane shows no visible signs of cracking or crazing.
 - L. The Sure-Tough EPDM Membrane exceeds 35,320 kJ/m² under Xenon-Arc UV Light testing used for testing "Resistance to Outdoor (Ultraviolet) Weathering." (ASTM D 4637 Specification requires a 7560 kJ/m² minimum total radiant exposure at 70 W/m² irradiance at 176°F black panel temperature to pass.) The membrane shows no visible signs of cracking or crazing.
 - M. Sure-Seal, Sure-White, or Sure-Tough EPDM Membranes achieves a zero (no growth) rating in the ASTM G21 test for fungi growth.

1.14 JOB CONDITIONS, CAUTIONS AND WARNINGS

Refer to Carlisle's EPDM Roofing System specification for General Job Site Considerations.

- A. Safety Data Sheets (SDS) must be on location at all times during the transportation, storage and application of materials.
- B. When positioning membrane sheets, exercise care to locate all field splices away from low spots and out of drain sumps. All field splices should be shingled to prevent bucking of water.

- "C. When loading materials onto the roof, the Carlisle Authorized Roofing Applicator must comply with the requirements of the building owner to prevent overloading and possible disturbance to the building structure.
- D. Proceed with roofing work only when weather conditions are in compliance with the manufacturer's recommended limitations, and when conditions will permit the work to proceed in accordance with the manufacturer's requirements and recommendations.
- E. Proceed with work so new roofing materials are not subject to construction traffic. When necessary, new roof sections shall be protected and inspected upon completion for possible damage.
- F. Provide protection, such as 3/4 inch thick plywood, for all roof areas exposed to traffic during construction. Plywood must be smooth and free of fasteners and splinters.
- G. The surface on which the insulation or roofing membrane is to be applied shall be clean, smooth, dry, and free of projections or contaminants that would prevent proper application of or be incompatible with the new installation, such as fins, sharp edges, foreign materials, oil and grease.
- H. New roofing shall be complete and weathertight at the end of the work day.
- I. Contaminants such as grease, fats and oils shall not be permitted to come in direct contact with the roofing membrane. An overlay of Epichlorohydrin membrane must be adhered around units which have the potential to emit solvents, grease or oil.

1.15 WARRANTY

- A. Provide manufacturer's Base Bid 20 year, (Alternate 1 30 year) Total System Warranty covering both labor and all materials with no dollar limitation. The maximum wind speed coverage shall be peak gusts of 72 mph measured at 10 meters above ground level. Certification is required with bid submittal indicating the manufacturer has reviewed and agreed to such wind coverage.
- B. Warranty shall also cover leaks caused by accidental punctures: 32 man-hours per year for 90-mil Sure-Seal or Sure-White OR 75-mil Sure-Tough membranes.
- C. Warranty shall also cover leaks caused by accidental punctures: 16 man-hours per year for 60-mil Sure-Tough reinforced membranes.
- D.
- E. Warranty shall also cover leaks caused by hail:
 - 1. Hail up to 1" or 2" diameter when 90-mil Sure-Seal or Sure-White OR 75-mil Sure-Tough is installed over Carlisle SecurShield HD, SecurShield HD FR, Dens Deck Prime, or Securock adhered with FAST or Flexible FAST adhesive (For Adhered Systems Only).
 - 2. Hail up to 1" diameter when 60-mil Sure-Seal or Sure-White OR 60-mil Sure-Tough is installed over Carlisle SecurShield HD, SecurShield HD FR, Dens Deck Prime, or Securock adhered with FAST or Flexible FAST adhesive (For Adhered Systems Only).
- F. Pro-rated System Warranties shall not be accepted.

PART 2 PRODUCTS

2.01 GENERAL

- A. All components of the specified roofing system shall be products of Carlisle SynTec or accepted by Carlisle SynTec as compatible.
- B. Unless otherwise approved by the specifier and accepted by the membrane manufacturer, all products (including insulation, fasteners, fastening plates and edgings) must be manufactured and supplied by the roofing system manufacturer and covered by the warranty.

Manufacturer of roof membrane shall also manufacture all polymeric components for the roofing system, including, but limited to, membrane, adhesives, primers, flashings, caulks and tapes.

2.02 MEMBRANE

Furnish Sure-Seal 60-mil (Base Bid) or 90-mil thick (Alternate 1) EPDM (Ethylene, Propylene, Diene Terpolymer) in the largest sheet possible with 3" or 6" Factory-Applied Tape (FAT). The membrane shall conform to the minimum physical properties of ASTM D4637. When a 10 foot wide membrane is to be used, the membrane shall be manufactured in a single panel with no factory splices to reduce splice intersections.

2.03 INSULATION/UNDERLAYMENT

- A. When applicable, insulation shall be installed in multiple layers. The first and second layer of insulation shall be mechanically fastened or adhered to the substrate in accordance with the manufacturer's published specifications.
- B. Insulation shall be polyisocyanurate foam flat and tapered 1/8" per foot and coverboard as supplied by Carlisle SynTec. Minimum R-value required is 30 measured 8 feet from the low point.
 - 1. **Carlisle SecurShield Polyisocyanurate**– A foam core insulation board covered on both sides with a moisture resistant coated glass fiber mat facer meeting ASTM C 1289-06, Type II, Class 2, Grade 2 (20 psi) or Grade 3 (25 psi). The product is available in 4' x 8' standard size with a thickness from 1 to 4 inches. 4' x 4' tapered panels are also available.
 - 2. **Carlisle SecurShield HD Cover Board**– a rigid insulation panel composed of a high-density, closed-cell polyisocyanurate foam core laminated to moisture resistant coated-glass fiber-mat facer for use as a cover board or recover board meeting ASTM 1289-06, Type II, Class 2 (100 psi). Available 1/2" thick 4' x 8' panel weight 11 lbs with an R-value of 2.5.
 - 3. **SecuRock Cover Board (Underlayment at steel deck)**–A uniform composition of fiber-reinforced with no facer for use as a cover board or a thermal barrier. Available in 5/8" thick and 4' x 4' or 4' x 8' size boards. Long uninterrupted runs (>200') may require slight gapping due to thermal expansion.

2.04 FASTENING COMPONENTS

To be used for mechanical attachment of insulation and to provide additional membrane securement:

A. Fasteners, Plates and Bars

- 1. **HP- Fasteners:** a threaded, #14 fastener with a #3 phillips drive used with steel and wood roof decks.
- 2. **HP-X Fasteners:** A heavy duty #15 threaded fastener with a #3 phillips drive used for insulation securement into steel, wood plank or minimum 15/32 inch thick plywood when increased pullout resistance is desired.
- 3. **Pre-Assembled ASAP Fasteners:** A pre-assembled 3" diameter Plastic Plate and # 12 threaded fastener with a #3 drive used for insulation attachment into steel or wood decks. Installed using OMG Fastening Tools.
- 4. **InsulFast Fasteners:** A threaded #12 fastener with #3 phillips drive used for insulation attachment into steel or wood decks.
- 5. **Base sheet fasteners:** Carlisle approved barbed nail-in base sheet fasteners.

6. **HP Term Bar Nail-Ins:** A 1-1/4" long expansion anchor with a zinc plated steel drive pin used for fastening the Carlisle Termination Bar or Seam Fastening Plates to concrete, brick, or block walls.
7. **Seam Fastening Plate:** a 2" diameter metal fastening plate used in conjunction with RUSS or EPDM membrane for additional membrane securement.
8. **Polymer Seam Plate:** a 2" diameter plastic fastening plate incorporating barbs on the underside of the plate. This plate is required for membrane and RUSS attachment installed in conjunction with steel roof decks. May also be used for insulation attachment.
9. **Insulation Fastening Plates:** a nominal 3 inch diameter plastic or metal plate used for insulation attachment.
10. **Sure-Seal Pressure-Sensitive RUSS™ (Reinforced Universal Securement Strip):** a 6" wide, nominal 45-mil thick clean, cured black reinforced EPDM membrane with 3" wide SecurTAPE laminated along one edge. The 6" wide Pressure-Sensitive RUSS is used horizontally or vertically at the base of walls, curbs, etc., in conjunction with 2" diameter securement plates or bars below the EPDM deck membrane for additional membrane securement.
11. **Sure-White Pressure-Sensitive RUSS (Reinforced Universal Securement Strip):** a 6" wide, nominal 45-mil thick clean, cured, white reinforced EPDM membrane with 3" wide SecurTAPE laminated along one edge. Used on Sure-White Adhered Roofing Systems.

B. Insulation Adhesives

1. **Flexible FAST Adhesive:** An elongating impact resistant two component insulating urethane adhesive used to attach insulation. Packaging formats include 50 and 15 gallon drums.
 - a. Adhesive to provide 150% elongation in conjunction with fleece backed membrane – ASTM D412
 - b. MDI content of Part A material less than 25%
2. **FAST Adhesive:** A two component insulating urethane adhesive used to attach insulation. Packaging formats include 50 and 15 gallon drums as well as Dual Tanks, Dual Cartridges and 5 gallon Jug formats.

2.05 ADHESIVES, CLEANERS AND SEALANTS

All products shall be furnished by Carlisle and specifically formulated for the intended purpose.

- A. **EPDM x-23 Low-VOC Bonding Adhesive:** A Low-VOC (volatile organic compound) bonding adhesive (less than 250 grams/liter) used for bonding Sure-Seal/Sure-White EPDM membranes to various surfaces. Adhesive is available in 5 gallon pails.
- B. **Low VOC Bonding Adhesive:** A low VOC (volatile organic compound) bonding adhesive (less than 250 grams/liter) used for bonding Sure-Seal/Sure-White EPDM membranes to various surfaces. This product meets the <250 gpl VOC (volatile organic compound) content requirements of the OTC Model Rule for Single Ply Roofing Adhesives. Available in 5 gallon pails.
- C. **Low VOC Bonding Adhesive 1168:** A low VOC (volatile organic compound) bonding adhesive that has < 250 gpl and is designed to comply with the regulations of the South Coast Air Quality Management District's Rule 1168. See Carlisle's Product Data Sheet for a listing of the counties involved. The high strength, solvent-based contact adhesive allows bonding of EPDM membrane to various porous and non-porous substrates. Apply at a rate of 60 ft² per gallon finished surface. Available in 5-gallon cans.
- D. **Solvent-Free Bonding Adhesive:** A solvent free, odor free, non-flammable, low VOC Bonding Adhesive used to adhere non-reinforced EPDM to multiple substrates. This one-sided application adhesive requires adhesive to

be applied to substrate only, when slopes are less than 1", slopes greater than 1" or vertical substrates may require 2-sided application. When the solvent-free adhesive use is to be specified, authorized applicators must review applicable product installation information listed on the appropriate Product Data Sheet.

- E. **Aqua Base 120 Bonding Adhesive:** (for use in areas where volatile organic compound, VOC, regulations are in effect): A two (2) sided application, water based contact adhesive for bonding Sure-Seal/Sure-White EPDM membrane to various surfaces. Complies with the South Coast Air Quality Management District Rule 1168.
- F. **Carlisle Weathered Membrane Cleaner:** A clear, solvent-based cleaner used to loosen and remove dirt and other contaminants from the surface of exposed EPDM membrane (for repairs, etc.) prior to applying EPDM Primer. Weathered Membrane Cleaner can also be used when applying Splicing Cement. Available in 1 and 5-gallon pails.
- G. **Sure-Seal/Sure-White Pressure-Sensitive SecurTAPE™ (Factory Applied):** A 3" or 6" wide by 100' long splice tape used for splicing adjoining sections of EPDM membrane. Complies with the South Coast Air Quality Management District Rule 1168.
- H. **HP-250 EPDM Primer:** A solvent-based primer used to prepare the surface of EPDM membrane for application of Splice Tape or Pressure-Sensitive products. Available in 1 gallon pails.
- I. **Low-VOC EPDM Primer -** A low VOC (volatile organic compound) primer (less than 250 grams/liter) for use with SecurTape or Pressure-Sensitive products. Available in 1 gallon pails.
- J. **Lap Sealant:** A heavy-bodied material used to seal the exposed edges of a membrane splice. Available in tubes.
 - 1. Sure-Seal Lap Sealant is a black sealant for use with Sure-Seal (black) Roofing Systems.
 - 2. Sure-White Lap Sealant is a white sealant for use with Sure-White (white-on-black) Roofing Systems.
- K. **Water Cut-Off Mastic:** A one-component, low viscosity, self wetting, Butyl blend mastic used to achieve a compression seal between the EPDM membrane or Elastoflex Flashing and applicable substrates. Available in tubes.
- L. **Pourable Sealer:** A black, two-component, solvent-free, polyurethane based product used for tie-ins and as a sealant around hard-to-flash membrane penetrating objects such as clusters of pipes and for a daily seal when the completion of flashings and terminations cannot be completed by the end of each work day.
- M. **One-Part Pourable Sealer:** Available in black or white, a one-component, moisture curing, elastomeric polyether sealant used for attaching lightning rod bases and ground cable clips to the membrane surface and as a sealant around hard-to-flash penetrations such as clusters of pipes.
- N. **Universal Single-Ply Sealant** A one-part polyether, non-sagging sealant designed for sealing expansion joints, control joints and counterflashings. Available in white only.
- O. **CCW 702 WB:** a high-tack, water-based contact adhesive for promoting adhesion of Carlisle air/vapor barrier membranes and an approved substrate (i.e., concrete, Dens-Deck Prime and Securock). Applied by roller, brush or spray with an application rate of approximately 200 sq. ft. per gallon. Available in 5-gallon containers. CCW 702 WB Primer contains 57g/L VOCs and meets South Coast Air Quality Management District (SCAQMD) and Leadership in Energy and Environmental Design (LEED) Requirements for Volatile Organic Compounds.
- P. **CAV-GRIP III Low-VOC Aerosol Contact Adhesive/Primer:** a low-VOC, methylene chloride-free adhesive that can be used for a variety of applications including: bonding Sure-Weld membrane to various surfaces, enhancing the bond between Carlisle's VapAir Seal 725TR and various substrates, priming unexposed asphalt prior to applying FAST Adhesive and for adhering Sure-Seal FleeceBACK and Sure-Seal EPDM membrane to vertical walls. Coverage rate is approximately 2,000-2,500 sq. ft. per 40 lb cylinder and 4,000-5,000 sq. ft. per 85 lb cylinder as a primer, in a single-sided application and 750 sq. ft. per 40 lb cylinder and 1,500 sq. ft. per 85 lb cylinder as an adhesive for vertical walls, in a double-sided application.

2.06 METAL EDGING AND MEMBRANE TERMINATIONS

- A. **General:** All metal edgings shall be tested and meet ANSI/SPRI ES-1 standards and comply with International Building Code. All metal work is to be supplied and warranted by the manufacturer.
- B. **OMG Supplied**
 - 1. **SecurEdge 3000:** a metal fascia system with a 20 gauge steel retainer bar and .050" thick Floropon finished aluminum fascia. Metal fascia color shall be as designated by the Owner's Representative. ANSI/SPRI ES-1 Certified. 3000 Coping FM Approved 1-465 with .050 aluminum retainer, 1-180 with 20 ga. Steel retainer. 3000 XT Coping FM Approved 1-315.
- C. **Termination Bar:** a 1" wide and .098" thick extruded aluminum bar pre-punched 6" on center; incorporates a sealant ledge to support Lap Sealant and provide increased stability for membrane terminations.
- D. **SecurEdge Term Bar Fascia:** A 1.75" wide formed aluminum termination bar with pre-slotted fastening holes for ease of locating and installing. The decorative cover is available in 0.040" aluminum or 24-gauge galvanized steel. SecurEdge Term Bar Fascia is manufactured in 12' lengths for fewer joints/seams, fewer sections to handle and faster installation.

2.07 WALKWAYS

Protective surfacing for roof traffic shall be Sure-Seal (black) Pressure-Sensitive Walkway Pads (with Factory-Applied Tape on the underside of the walkway) adhered to the membrane surface in conjunction with Sure-Seal Primer.

2.08 OTHER MATERIALS

- A. **Carlisle VapAir Seal 725TR Air & Vapor Barrier / Temporary Roof:** 725TR is a 40-mil composite consisting of 35-mils of self-adhering rubberized asphalt factory laminated to a 5-mil polyethylene film with an adhesion textured surface. 725TR roll dimensions are 39" x 100' and the product is applied after priming an acceptable substrate with CCW 702, 702-LV or Cav-Grip III primer.
- B. **Base sheet:** Carlisle Sure MB 90 base ply using OMG Olylok Locking Impact Nails.
- C. **Metal Counterflashing:** New locked-on zinc/tin coated copper counterflashing at the rising masonry wall.
- D. **Overflow Scuppers:** 8" wide open roof edge scuppers made of 26 ga type 304 stainless steel.
- E. **Roof Drains:** J. R. Smith #1010R or #1020R drain with cast iron body and cast iron strainers and no hub connection.

PART 3 EXECUTION

3.01 GENERAL

- A. Comply with the manufacturer's published instructions for the installation of the membrane roofing system including proper substrate preparation, jobsite considerations and weather restrictions.
- B. Position sheets to accommodate contours of the roof deck and shingle splices to avoid bucking water.

3.02 VAPOR RETARDERS (Not Required)

3.03 INSULATION PLACEMENT

- A. Install insulation or membrane underlayment over the substrate with boards butted tightly together with no joints or gaps greater than 1/4 inch. Stagger joints both horizontally and vertically if multiple layers are provided.
- B. Secure insulation to the substrate with the required mechanical fasteners or insulation adhesive Carlisle FAST Adhesive or Carlisle Flexible FAST Adhesive in accordance with the manufacturer's specifications.

3.04 MEMBRANE PLACEMENT AND BONDING

- A. Unroll and position membrane without stretching. Allow the membrane to relax for approximately 1/2 hour before bonding. Fold the sheet back onto itself so half the underside of the membrane is exposed.
- B. Apply the Bonding Adhesive in accordance with the manufacturer's published instructions and coverage rates, to both the underside of the membrane and the substrate. Allow the adhesive to dry until it is tacky but will not string or stick to a dry finger touch.
 - 1. Roll the coated membrane into the coated substrate while avoiding wrinkles. Brush down the bonded half of the membrane sheet with a soft bristle push broom to achieve maximum contact.
 - 2. Fold back the unbonded half of the membrane sheet and repeat the bonding procedure.
- C. Install adjoining membrane sheets in the same manner, overlapping edges approximately 4 inches. Do not apply bonding adhesive to the splice area.

3.05 MEMBRANE SPLICING

- A. Position membrane sheet to allow for required splice overlap. Mark the bottom sheets with an indelible marker approximately 1/4" to 1/2" from the top sheet edge. The pre-marked line on the membrane edge can also be used as a guide for positioning splice tape.
- B. When the membrane is contaminated with dirt, fold the top sheet back and clean the dry splice area (minimum 3" wide) of both membrane sheets by scrubbing with clean natural fiber rags saturated with Sure-Seal Weathered Membrane Cleaner. When using Sure-Seal (black) PRE-KLEENED membrane, cleaning the splice area is not required unless contaminated with field dirt or other residue.
- C. Apply Low VOC EPDM Primer to splice area and permit to flash off.
- D. When adhering Factory Applied Tape (FAT), pull the poly backing from FAT beneath the top sheet and allow the top sheet to fall freely onto the exposed primed surface. Press top sheet on to the bottom sheet using firm even hand pressure across the splice towards the splice edge.
- E. For end laps, apply 3" or 6" SecurTAPE to the primed membrane surface in accordance with the manufacturer's specifications. Remove the poly backing and roll the top sheet onto the mating surface.
- F. Tape splices must be a minimum of 2-1/2" wide using 3" wide SecurTAPE extending 1/8" minimum to 1/2" maximum beyond the splice edge. Field splices at roof drains must be located outside the drain sump.

Note: For projects where a 90-mil membrane OR 20-year or longer System Warranty is specified, splice enhancements are required. Refer to Carlisle Sure-Seal/Sure-White Roofing System Specification.

- G. Immediately roll the splice using positive pressure when using a 2" wide steel roller. Roll across the splice edge, not parallel to it. When FAT is used, Carlisle's Stand-Up Seam Roller can be used to roll parallel to the splice edge.
- H. At all field splice intersections, apply Lap Sealant along the edge of the membrane splice to cover the exposed SecurTAPE 2" in each direction from the splice intersection. Install Carlisle's Pressure-Sensitive "T" Joint Covers or a 6" wide section (with rounded corners) of Sure-Seal Pressure-Sensitive Elastoform Flashing over the field splice intersection.

BAILEY CAFETERIA ROOF REPLACEMENT

APRIL 25, 2019

RFP 2019-05

Bay Restoration	73,000/90,000
Greenwood Ind	123,000/133,000
Young Devel	70,000/0
offshore Const	104,200/0
Shoreline Rest	193,256/0

WEST HAVEN BOARD OF EDUCATION
SIGN-IN SHEET

SCHOOL Bailey Roof Repair West

DATE 4/8/19

NAME (please print)

E-MAIL

COMPANY NAME

Dean M.

estimating@hydroroofing.com

Young Developers

Francisco Paz

Shirley Restoration & Comcast.net

Shirley Restoration

Charisse Davidson

Bayrestorationcorp@gmail.com

Bay Restoration

Joe Kiss

JOE@OFFSHORESOLARROOFING.COM

OFFSHORE CONST.

Kevin Griffin

Kevin@rooferlocalR.com

Roofers & waterproof

LU 12

**AGREEMENT
BY AND BETWEEN THE
CITY OF WEST HAVEN
AND
YOUNG DEVELOPERS, LLC
FOR CONSTRUCTION SERVICES**

This Agreement, made this ____ day of May, 2019 by and between the City of West Haven, a municipal corporation organized and existing under the laws of the State of Connecticut, with offices located at City Hall, 355 Main Street, West Haven, Connecticut 06516 (hereinafter referred to as the “City”) and Young Developers, LLC, a limited liability company organized and existing under the laws of the State of Connecticut, with an office and place of business located at 42 Crestway, Suite A, Hamden, CT 06514 (hereinafter referred to as the “Contractor”).

ARTICLE 1 DESCRIPTION OF WORK

The Contractor shall provide all labor, materials and equipment necessary or reasonably required to complete the project known as the Bailey School Cafeteria Roof Replacement (hereinafter referred to as the “Project”) in a workmanlike and professional manner in accordance with the Contract Documents (hereinafter referred to as the “Work”).

ARTICLE 2 CONTROL OF WORK

The Project shall be administered on behalf of the City by Kenneth Carney, Special Projects Coordinator, City of West Haven, hereinafter referred to as the “Director.” The Contractor shall follow any and all instructions, reviews, advice, approvals or directives issued by the Director.

ARTICLE 3 CONTRACT DOCUMENTS

The Contract Documents shall consist of this Agreement, the Invitation for Bid, the City’s Request for Proposals – including all documents included in the bid package and any addenda thereto – and the Contractor’s Bid Response. The Contract Documents are intended to supplement and complement each other and shall, where possible, be thus interpreted. If, however, any provision of a contract document irreconcilably conflicts with a provision of another, the Contractor immediately shall bring the conflict to the Director’s attention. The Director will review the purported conflict and issue his determination of the proper interpretation of the Contract Documents, which shall be final and binding upon the Contractor.

The Director also shall make the final determination as to the intent of the Contract Documents should the parties have any disagreements pertaining to same.

ARTICLE 4 SITE INVESTIGATION

The Contractor hereby confirms and acknowledges that it has fully examined the location of the Work and the surrounding area (hereinafter referred to as the “Site”) and is fully aware of all existing conditions that may, in any way, affect the Work. The Contractor acknowledges and

agrees that it shall have no claim for additional compensation arising out of any condition that could have been found during a thorough review of the Site.

ARTICLE 5 INFORMATION NOT GUARANTEED

The City has provided the Contractor with information pertaining to the Project and will provide any and all additional information in the City's possession or control that may be necessary for the proper completion of the Work. In addition, upon the Contractor's request, the City will assist the Contractor in obtaining additional information pertaining to the Site and/or the Work. Notwithstanding the foregoing, the Contractor acknowledges that it has made its own inquiry and investigation into the accuracy of any information provided by the City or obtained with the City's assistance and the Contractor agrees that it will make no claim against the City by reason of the Contractor's alleged reliance on any such information.

ARTICLE 6 COMPLIANCE WITH LAWS, REGULATIONS AND PERMITS

The Contractor shall observe all Federal, State, and local laws and regulations and shall procure all necessary licenses and permits, pay all charges and fees, and give all notices necessary and incident to the due and lawful prosecution of the Work hereunder without any additional compensation. The Contractor also shall be responsible for and shall correct, at its sole cost and expense, any violation thereof resulting from or in connection with the performance or failure to perform the Work.

ARTICLE 7 PERFORMANCE AND PAYMENT BONDS

If the work to be performed hereunder involves the construction, alteration or repair of any public building or public work where the compensation due the Contractor will exceed \$100,000, the Contractor shall furnish the City with a Payment Bond guaranteeing payment to all those providing materials or furnishing labor or both to the Project and the Contractor shall furnish the City with a Performance Bond guaranteeing the satisfactory completion of the Project. Both bonds shall list the Contractor as the principal and the City as the obligee and both bonds shall be in a principal amount equal to 100% of the Contract Amount listed in Article 8 and be from a surety that is satisfactory to the City.

If bonds are required pursuant to this Article, the Contractor's obligation to provide acceptable Performance and Payment Bonds will be a condition precedent to the City's execution of this Agreement.

ARTICLE 8 CONTRACT AMOUNT

The City will pay to the Contractor for the satisfactory completion of the Project and all of the Contractor's duties, obligations and responsibilities under this Agreement, subject to additions and deductions as herein provided, the total sum of **Seventy Thousand Dollars (\$70,000.00)**.

ARTICLE 9 PROGRESS PAYMENTS

During the course of the Work, the Contractor shall be entitled to progress payments based upon the value of the Work completed to date as certified by the Director. If the Contractor's bid was for a lump sum price instead of a unit price contract, then the Contractor shall submit with its first application for payment a detailed schedule of values showing a breakdown of the Contract Amount specified in Article 8. The schedule of values will be reviewed by the Director and will be accepted or returned to the Contractor with requested revisions. Once accepted, however, the Contractor's schedule of values shall provide a basis for reviewing the Contractor's applications for payment.

On or before the last day of the month – but no more often than once per month – the Contractor shall submit to the Director an application for payment in a form acceptable to the City. The application for payment will indicate the total value of the work completed to date, which will be determined by either multiplying the contract unit prices by the item quantities completed to date or by using the approved schedule of values. The amount of the requested payment will then be determined by deducting five percent (5%) retainage and the previous amounts certified for payment from the total value of the completed work.

The Director will review the application for payment within 5 days of receipt. If the Director agrees that the application for payment accurately reflects the value of the work completed to date, then the Director will certify to the City that the requested payment should be issued. If the Director does not agree that the application reflects the actual value of the completed work, then the Director shall make adjustments to the application for payment and certify to the City the amount of the payment that it believes should be issued. The Director shall give the Contractor notice of the amount of the certified payment and, if the Director does not certify the application for payment for the full amount that the Contractor requested, then the notice shall state the reasons why the Contractor's application for payment was adjusted.

The Director may adjust the Contractor's applications for payment in the best interests of the City. The reasons that the Director may adjust the Contractor's application for payment include, but are not limited to, adjustments necessary to reflect the actual value of completed work, adjustments necessary to cover the cost of any defective or incomplete work and/or adjustments necessary to protect the City against any claims or potential claims that may be made against the City arising out of the Project.

Once the application for payment has been certified by the Director, payment shall be made to the Contractor within forty-five (45) days thereafter. No payment made under or in connection with this Agreement shall be construed as an acceptance of defective, faulty or improper work or materials nor shall it release the Contractor from any of its obligations under this Agreement: nor shall entrance and use by the City constitute acceptance of the Work or any part thereof.

The Contractor shall make payment to all of its subcontractors for whose work it has received payment from the City within thirty (30) days of its receipt of payment from the City. The Contractor also shall include in all of its subcontracts a provision requiring its subcontractors to

pay their sub-subcontractors within thirty (30) days of their receipt of payment from the Contractor.

ARTICLE 10 FINAL PAYMENT

Final payment, including the release of retainage, by the City to the Contractor shall become due and payable when: (1) the Work has been fully (100%) completed and accepted by the City; (2) the Contractor provides the City with evidence satisfactory to the City that there are no claims, obligations or liens outstanding or unsatisfied for labor, services, materials, equipment, taxes or other items performed, furnished, or incurred for or in connection with the Work; (3) the Contractor executes and delivers a general release running to and in favor of the City; (4) the Contractor provides all required manufacturers' certifications that all products and materials have been properly installed and/or incorporated into the Project and issuance of all applicable manufacturers' warranties for same; (5) the Contractor provides all required Certified Payrolls acceptable to the State of Connecticut Department of Labor; and (6) the contractor provides the City with a certificate of occupancy for the new roof on the school.

The Contractor shall indemnify, defend and hold harmless the City from any and all claims, if any, arising out of the Project that are brought against the City after final payment is made.

Final payment shall not be considered a waiver of any and all claims arising out of the Project that the City has, had or ever may have against the Contractor.

ARTICLE 11 TIME FOR COMPLETION

Within ten (10) calendar days after its receipt of a Notice to Proceed from the City, the Contractor shall commence the Work and shall diligently and continuously prosecute the Work until completion. The Contractor shall substantially complete the Work by no later than July 15, 2019.

Upon receipt of the Notice to Proceed, the Contractor shall submit a schedule indicating the timely completion of the Work. The schedule shall provide information pertaining to the times and sequence of operations required for the Work. The Contractor shall continuously monitor the project schedule and shall submit periodic updates indicating the actually time that was required for individual operations – if different from the time originally scheduled – and indicating any adjustments to the schedule for the remaining Work necessary to complete the Work by the Project's completion date.

If the prosecution of the Work is delayed, obstructed, hindered or interfered with by any cause including but not limited to any act, omission, neglect, negligence or default of the City or anyone employed by City or by any extraordinary conditions arising out of war or government regulations, or by any other cause beyond the control of and not due to any fault, neglect, act or omission of the Contractor, its officers, agents, employees, subcontractors or suppliers, the Contractor shall be entitled to an extension of time for a period equivalent to the time lost by reason of any and all of the aforesaid causes. Notwithstanding the foregoing, the Contractor shall not be entitled to any such extension of time unless the Contractor (1) notifies the City,

in writing, of the cause or causes of such delay, obstruction, hindrance or interference within seven (7) days of the commencement thereof and (2) demonstrates that it could not have anticipated or avoided such delay, obstruction, hindrance or interference and has used all available means to minimize the consequences thereof. The Contractor acknowledges that the seven (7) day written notice requirement is a condition precedent to the Contractor's right to a time extension and the Contractor expressly waives all claims for a time extension if the aforesaid notice is not given.

ARTICLE 12 LIQUIDATED DAMAGES

Time is of the essence. The Contractor hereby acknowledges and agrees that timely completion of the Project is necessary if the City is to avoid damages, additional costs and inconveniences that would be impossible or extremely difficult to accurately quantify. In light of the foregoing, if the Contractor fails to complete the Work within the time specified in Article 12, then the sum of One hundred Dollars (\$100.00) per calendar day shall be deducted from any monies due or that otherwise may become due the Contractor.

This sum shall not be imposed as a penalty but as liquidated damages due the City because of the damages, inconveniences and additional costs resulting from the Contractor's delay in completing the Work.

ARTICLE 13 NO DAMAGES FOR DELAY

The Contractor agrees that it shall not be entitled to any cost reimbursement, compensation or damages of any kind for any delay, obstruction, suspension, hindrance or interference to the Work and that the only contract adjustment to which it may be entitled for any such delay, obstruction, suspension, hindrance or interference to the Work shall be a time extension, if authorized by the City, pursuant to Article 11.

ARTICLE 14 SHOP DRAWINGS (IF APPLICABLE)

The Contractor shall prepare and submit to the Director such shop drawings as may be necessary to describe completely the details and construction of the Work. Approval of such shop drawings by the Director shall not relieve the Contractor of its obligation to perform the Work in strict accordance with the Contract Documents.

The Contractor's submission of a shop drawing to the Director shall constitute the Contractor's representation that the Contractor has reviewed the submission for accuracy and compliance with all Contract Documents and that all required engineering has been performed by a qualified and licensed engineer. Furthermore, the review of the Shop Drawings by the Director shall not constitute an undertaking by the Director to identify deficiencies in the submission, which is the Contractor's sole responsibility.

ARTICLE 15 INSPECTION AND DEFECTIVE WORK

The Contractor shall at all times provide sufficient, safe and proper facilities for the inspection of the Work by the Director and its authorized representatives. The Contractor shall, within twenty-four (24) hours after receiving written notice of defective work, proceed to take down all portions of the Work and remove from the premises all materials that the Director shall condemn as unsound, defective or improper or as in any way failing to conform to the Contract Documents, and the Contractor, at its own cost and expense, shall replace the same with proper and satisfactory work and materials and make good all work damaged or destroyed by or as a result of such unsound, defective, improper or nonconforming work or materials or by the taking down, removal or replacement thereof.

ARTICLE 16 DAMAGE TO THE WORK

The Contractor shall remain fully liable for the Site and the Work until the Project is accepted by the City. The City shall not be responsible for any damage to the Work prior to final acceptance. In addition, the City shall not be responsible for any loss or damage to materials, tools, equipment, appliances or other personal property owned, rented or used by the Contractor in the performance of the Work.

The Contractor is responsible for protecting the Work from damage that may be caused by weather, Site conditions, traffic, or by other contractors. Protection includes, but is not limited to, barricades and signage, coverage or insulation to protect from rain, dust, wind, snow and freezing temperatures and any other protection customarily required and provided, *e.g.* roofs under construction must be made watertight so that building interiors are properly protected. The Contractor also is responsible to protect areas adjacent to the Work from damage that could be caused by its operations.

ARTICLE 17 CHANGES TO THE WORK

The City reserves the right – without invalidating this Agreement – to make changes to the Work that may involve additions, deletions and/or modifications to the Contract Documents. Upon receipt of a proposed addition, deletion and/or modification to the Contract Documents, the Contractor shall notify the City of its proposed increase or deduction in the Contract Amount requested as a result thereof. If the City accepts the Contractor's proposal, the Director shall issue a written change order incorporating the proposed addition, deletion and/or modification into the Contract Documents.

If the City and the Contractor are unable to agree upon the value of the work to be changed, added or omitted, the Contractor shall proceed with the work promptly under a written order of the City from which order the stated value of the work shall be omitted, and the determination of the value of the work shall be determined by the Director. The Director's decision pertaining to the value of the work shall be final and binding upon the parties hereto.

In the case of omitted work, the City shall have the right to withhold from payments due or to become due to the Contractor an amount which, in the City's opinion, is equal to the value of such work.

All changes, additions or omissions in the Work ordered in writing by the City shall be deemed to be a part of the Work hereunder and shall be performed and furnished in strict accordance with all of the terms and provisions of this Agreement and the other Contract Documents. The obligations of Contractor shall not be reduced, waived or adversely affected by the issuance of such change orders.

ARTICLE 18 SAFETY

The Contractor agrees that the prevention of accidents to workmen and property engaged upon or in the vicinity of the Site is its responsibility. The Contractor agrees to comply with all Federal, State, Municipal and local laws, ordinances, rules, regulations, codes, standards, orders, notices and requirements concerning safety as shall be applicable to the Work, including, among others, the Federal Occupational Safety and Health Act of 1970, as amended, and all standards, rules, regulations and orders which have been or shall be adopted or issued thereunder, and with the safety standards established during the progress of the Work.

When so ordered, the Contractor shall stop any part of the Work that the Director deems unsafe until corrective measures satisfactory to Director have been taken, and the Contractor agrees that it shall not have any claim for damages growing out of such stoppages. Should the Contractor neglect to take such corrective measures, the City may take corrective measures but is not required to do. The cost of any such safety measures implemented by the City will be deducted from monies otherwise due the Contractor. The Contractor's failure to stop unsafe practices shall in no way relieve the Contractor of its responsibility for safety regardless of whether the City takes any action. The Contractor will indemnify, defend and hold harmless the City from any and all claims, liabilities and damages arising from the Contractor's unsafe practices.

ARTICLE 19 DISPUTE RESOLUTION

If the Contractor encounters a situation for which it believes it is due additional compensation, the Contractor shall submit notice of its claim, in writing, to the City within thirty (30) days following the occurrence of an event giving rise to the claim or within thirty (30) days after the Contractor first acquires knowledge or information concerning the claim, whichever occurs later to the extent that such knowledge or information could not have been reasonably obtained earlier. The written notice of claim shall describe the nature of the claim, the events or circumstances that gave rise to the claim with reasonable detail, and the amount thereof to the best of the Contractor's information.

The Claim shall be submitted to the Director for an initial decision. The Director's decision shall not be final and binding upon the parties but shall serve as the basis for discussion if the parties do not agree with the Director's initial decision.

The parties recognize that claims are a part of the construction process and that disagreements may arise. The parties further recognize that it is preferable for them to reach an amicable resolution of same without the need to resort to formal dispute resolution procedures. In light

of the foregoing, the City and the Contractor hereby agree that if they disagree with the Director's initial decision regarding a claim, then they will participate in good faith negotiations in an attempt to reach an agreement.

In the event that such disputes are not resolved by good faith negotiations, the matter may be submitted to non-binding mediation before a third party neutral if both parties agree to same and are willing to share the costs. Any disputes that are not resolved by negotiation and/or mediation shall be resolved in the Connecticut Superior Court for the Judicial District of New Haven at New Haven.

ARTICLE 20 TERMINATION OR SUSPENSION

The City may at any time and for any reason terminate this Contract for convenience by written notice specifying the termination date, which shall be not less than seven (7) days from the date such notice is given. In the event of such termination, services shall be paid for in such amount as shall compensate the Contractor for the portion of the services satisfactorily performed prior to termination but such compensation shall not include unabsorbed home office overhead or lost profits. Such amount shall be fixed by the City after consultation with the Contractor.

In the event the City determines that there has been a material breach by the Contractor of any of the terms of the Contract Documents; the Contractor refuses or has failed to perform the Work or any part thereof in a timely, professional and diligent manner as will ensure its completion in accordance with the requirements hereof; the City determines that the Work hereunder is not being performed according to the Contract Documents; the Contractor at any time refuses or neglects to supply a sufficient number of skilled workers or materials of the proper quality and quantity; the Contractor fails in any respect to prosecute the Work with promptness and diligence; the Contractor causes by any act or omission the stoppage, delay, or damage to the Work of any other contractors or subcontractors on the Project; the Contractor fails in the performance of any of the terms and provisions of the Contract Documents; there is filed by or against the Contractor a petition in bankruptcy or for an arrangement or reorganization; or the Contractor becomes insolvent or is adjudicated bankrupt or goes into liquidation or dissolution, either voluntarily or involuntarily or under a court order, or makes a general assignment for the benefit of creditors, or otherwise acknowledges insolvency, the City has the right, power and authority to terminate this Contract for cause upon providing the Contractor three (3) days written notice. Said notice is provided for the purposes of allowing the Contractor the opportunity to wind down its operations and is not intended to provide the Contractor with the opportunity to cure.

In the event of a termination for cause, the City may proceed with the Project in such manner and by such process as it determines to be in the best interest of the Project and the Contractor shall be obligated to pay the City the cost of completing the Work to the satisfaction of the City and of performing and furnishing all labor, services, materials, equipment, and other items required therefor, but also for all losses, damages, costs and expenses, (including legal fees and disbursements incurred in connection with the re-procurement, in defending claims arising from such default and in seeking recovery of all such costs and expenses from the Contractor and/or its surety), and disbursements sustained, incurred or suffered by reason of or resulting from the

Contractor's default. Upon a termination for cause, the City will have no further obligation to issue payments to the Contractor until the Work is complete.

If the costs and expenses and other charges associated with completing the work exceed the amount otherwise due the Contractor, then such excess amounts shall be charged to and promptly paid by the Contractor to the City. In computing the amounts chargeable to the Contractor, the City shall not be held to a basis of the lowest prices for which the completion of the Project or any part thereof might have been accomplished but the Contractor shall be liable for all sums actually paid or expenses actually incurred in affecting the prompt completion of the Project.

If the Contract is terminated for cause and that termination ultimately is determined to have been wrongful, then the termination will be considered to have been a termination for convenience and the Contractor shall be compensated for its work in accordance with the first paragraph of this Article. The Contractor will not be entitled to any other compensation or damages – other than that specified in the event of a termination for convenience – as a result of the termination initially having been deemed a termination for cause.

The City also shall have the right to suspend the Contractor's performance under this Contract at any time and for any reason that the City deems in its best interest. Should the City reactivate the performance of the Project, in whole or in part, within one (1) year from the time of suspension, any fees paid to the Contractor pursuant to this Agreement shall be applied as payment on the fees as set forth in the Agreement at the time of reactivation, and payment for all remaining work shall be made in accordance with this Contract Documents without adjustment. Should reactivation occur after a period of suspension exceeding one (1) year but not sooner, the Contractor and the City may renegotiate the Contract Amount based upon current conditions or the Contractor or the City may unilaterally elect to terminate this Agreement.

Termination or suspension under this section shall not give rise to any claim against the City for damages or compensation in addition to that provided herein.

ARTICLE 21 INDEMNIFICATION

The Contractor expressly agrees to at all times indemnify, defend and hold harmless the City and its officers, agents and employees, on account of any and all demands; claims; damages; losses; litigation; financial costs and expenses, including counsel's fees; and compensation arising out of personal injuries (including death), any damage to property, real or personal, and any other loss or expense, directly or indirectly, arising out of, related to or connected with the Project and the Work to be performed hereunder by the Contractor, its employees, agents, subcontractors, material suppliers, or anyone directly or indirectly employed by any of them. The Contractor shall and does hereby assume and agree to pay for the defense of all such claims, demands, suits, proceedings and litigation. The provisions of this paragraph shall survive the expiration or early termination of this Agreement; shall be separate and independent of any other provision or requirement of this Agreement; and shall not be limited by reason of any insurance coverage provided hereunder.

The City may withhold from any payment due or to become due to the Contractor an amount sufficient in its judgment to protect and indemnify the City, its officers, agents, servants and employees from and against any and all such claims and liabilities described above.

Nothing in this provision, or elsewhere in this Agreement, shall be deemed to relieve the Contractor of its duty to defend the City, as specified in this Agreement, pending a determination of the respective liabilities of the Contractor and the City, by legal proceeding or agreement.

In furtherance to but not in limitation of the indemnity provisions in this Agreement, the Contractor hereby expressly and specifically agrees that its obligation to indemnify, defend and save harmless as provided in this Agreement shall not in any way be affected or diminished by any statutory or constitutional immunity it enjoys from suits by its own employees or from limitations of liability or recovery under workers' compensation laws.

ARTICLE 22 INSURANCE

The Contractor shall provide and maintain insurance coverage related to its services in connection with the Project in compliance with the following requirements.

Workers' Compensation insurance: With respect to all operations the Contractor performs, it shall carry workers' compensation insurance in accordance with the requirements of the laws of the State of Connecticut, and employer's liability limits of One Hundred Thousand Dollars (\$100,000.00) coverage for each accident, One Hundred Thousand Dollars (\$100,000.00) coverage for each employee by disease and Five Hundred Thousand (\$500,000.00) policy limit coverage for disease.

Commercial General Liability: With respect to all operations the Contractor performs, it shall carry Commercial General Liability insurance providing for a total limit of One Million Dollars (\$1,000,000.00) coverage per occurrence for all damages arising out of bodily injury, personal injury, property damage, products/completed operations, and contractual liability coverage for the indemnification obligations arising under this contract. Each annual aggregate limit shall not be less than Two Million Dollars (\$2,000,000.00).

Automobile Liability: With respect to each owned, non-owned, or hired vehicles the Contractor shall carry Automobile Liability insurance providing One Million Dollars (\$1,000,000.00) coverage per accident for bodily injury and property damage. If the contractor is a Hazardous Waste Hauler (trucker) or responsible for the removal of hazardous materials, then Automobile Liability in the amount of \$5,000,000.00 combined single limit is required.

Environmental Liability: If applicable based on the Contractor's Work, the Contractor is required to provide environmental and remediation insurance in the amount of \$10,000,000.00 per claim limit and \$10,000,000.00 aggregate limit.

Railroad's Protective Public Liability and Property Damage Liability Insurance: If the Project involves work on, over or under the right of way of any railroad company, the Contractor shall carry, with respect to the operations it performs and also those performed for it by subcontractors

for and in behalf of the railroad company, regular Protective Public Liability insurance providing for a limit of not less than One Million Five Hundred Thousand Dollars (\$1,500,000.00) for all damages arising out of bodily injury to or death of one person, and subject to that limit for each person, a total limit of Two Million Dollars (\$2,000,000.00) for all damages arising out of bodily injury to or death of two or more persons in any one accident or occurrence.

Umbrella Excess Liability: If the contract amount is in excess of \$100,000, then umbrella excess liability insurance in the amount of \$5,000,000 each occurrence also is required.

If any of the required liability insurance is on a "claims made" basis, "tail" coverage will be required at the completion of the Project for a duration of twenty-four (24) months, or the maximum time period reasonably available in the marketplace. The Contractor shall furnish certification of "tail" coverage as described or continuous "claims made" liability coverage for twenty-four (24) months following Project completion. Continuous "claims made" coverage will be acceptable in lieu of "tail" coverage provided its retroactive date is on or before the effective date of this contract. If continuous "claims made" coverage is used, the Contractor shall be required to keep the coverage in effect for a duration of not less than twenty-four (24) months from the date of final completion of the Project.

The Contractor shall require that all subcontractors provide the same "minimum scope and limits of insurance" as required herein. All Certificates of Insurance shall be provided to the City.

Any aggregate limits must be declared to and be approved by the City. It is agreed that the Contractor shall notify the City whenever fifty percent (50%) of the aggregate limits are eroded during the required coverage period. If the aggregate limit is eroded for the full limit, the Contractor agrees to reinstate or purchase additional limits to meet the minimum limit requirements stated herein. Any premium for such shall be paid by the Contractor.

Any deductible or self-insured retentions must be declared to and approved by the City. All deductibles or self-insured retentions are the sole responsibility of the Contractor to pay and/or to indemnify.

Each insurance policy required shall be endorsed to state that coverage shall not be suspended, voided, cancelled, or reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the City.

Unless requested otherwise by the City, the Contractor and its insurer shall waive governmental immunity as defense and shall not use the defense of governmental immunity in the adjustment of claims or in the defense of any suit brought against the City.

The liability insurance coverage, except Workers' Compensation required for the performance of this Agreement, shall include the City as an Additional Insured but only with respect to the Contractor's activities to be performed under this Agreement. Coverage shall be primary and non-contributory with any other insurance and self-insurance.

As evidence of the insurance coverage required by this Agreement, the Contractor shall furnish Certificate(s) of Insurance to the City prior to the Contractor's commencement of services under this contract. The Certificate(s) will specify all parties who are endorsed on the policy as Additional Insureds (or Loss Payees). The Certificates and endorsements for each insurance policy are to be signed by a person authorized by the insurer to bind coverage on its behalf. Renewals of expiring Certificates shall be filed thirty (30) days prior to expiration. The City reserves the right to require complete, certified copies of all required policies at any time.

ARTICLE 23 SUBCONTRACTING/ASSIGNMENT

The Contractor shall not subcontract any portion of the Work to be performed hereunder without the prior written consent of the Director. The Director's approval shall be necessary as to both the work to be subcontracted and the subcontractor to perform the same.

The Contractor shall not assign, sell, transfer, delegate or encumber any rights, duties or obligations arising under this Agreement including, but not limited to, any right to receive payments hereunder, without the prior written consent of the City in its sole discretion. The giving of any such consent to a particular assignment shall not dispense with the necessity of such consent to any further or other assignments. In the event Contractor assigns, sells, encumbers or otherwise transfers its rights to any monies due or to become due under this Agreement as security for any loan, financing or other indebtedness (hereinafter the "Assignment"), notification to the City of such Assignment must be sent by certified mail, return receipt requested, and the Assignment shall not be effective as against the City until the City provides its written consent to such Assignment. The Contractor agrees that any such Assignment shall not relieve the Contractor of any of its duties, responsibilities or obligations under this Agreement and the other Contract Documents and shall not create a contractual relationship or a third party beneficiary relationship of any kind between the City and the assignee or transferee.

The Contractor further agrees that all of the City's defenses and claims arising out of this Agreement with respect to any Assignment are reserved unless expressly waived in writing by a duly authorized representative. The Contractor hereby agrees to indemnify, defend and hold harmless the City from and against any and all loss, cost, expense or damages that the City has or may sustain or incur in connection with the Assignment.

ARTICLE 24 WARRANTIES

The Contractor shall expeditiously remove, replace and/or repair at its own expense and at the convenience of the City any faulty, defective or improper Work, materials or equipment existing or discovered within two (2) years from the date of the acceptance of the Project as a whole by the City.

Without limiting the generality of the foregoing, the Contractor warrants to the City that all materials and equipment furnished under this Agreement will be of first class quality and new, unless otherwise required or permitted by the Contract Documents, that the Work performed pursuant to this Agreement will be free from defects and that the Work will strictly conform with

the requirements of the Contract Documents. Work not conforming to such requirements, including substitutions not properly approved and authorized, shall be considered defective. All warranties contained in this Agreement and in the Contract Documents shall be in addition to and not in limitation of all other warranties or remedies required and/or arising pursuant to applicable law. Failure of Contractor to honor and satisfy the foregoing and any other warranties or guarantees required of the Contractor under the Contract Documents, shall constitute a default by Contractor.

ARTICLE 25 WAGE RATES

Pursuant to Connecticut General Statutes, Section 31-53, the following provision shall be incorporated into this Agreement and each subcontract hereunder for work relating to the construction of a public works project where the total cost of all work to be performed in connection with such project is Four Hundred Thousand Dollars (\$400,000.00) or more, and each contract for work relating to the remodeling, refinishing, refurbishing, rehabilitation, alteration or repair of any public works project where the total cost of all work to be performed in connection with such project is One Hundred Thousand Dollars (\$100,000.00) or more:

The wages paid on an hourly basis to any mechanic, laborer or workman employed upon the work herein contracted to be done and the amount of payment or contribution paid or payable on behalf of each such employee to any employee welfare fund described in Section 31-53(h) of the Connecticut General Statutes, shall be at a rate equal to the rate customary or prevailing for the same work in the same trade or occupation in the City of West Haven. Any contractor who is not obligated by agreement to make a payment or contribution on behalf of such employees to any such employee welfare fund shall pay to each employee as part of his wages the amount of payment or contribution for his classification on each pay day.

ARTICLE 26 LOCAL WORKER PREFERENCE

In the employment of mechanics, laborers and workmen for the Work on the Project, the Contractor and all lower-tiered subcontractors shall give employment preference to citizens of West Haven. The Contractor and all lower-tiered subcontractors shall submit such relevant documents and other information as may be requested by the City to determine compliance with this article. In order to monitor compliance with the section, the City may request such relevant documents and documentation from the Contractor or from subcontractors at any time during the term of the Contract. The Contractor shall comply with or arrange for compliance with all such requests promptly.

Prior to the commencement of performance of the Work on the Project, the Contractor and all lower-tiered subcontractors shall forward a written statement indicating the name, address and occupational title of each mechanic, laborer and workman scheduled to perform work on the Project. Amended statements shall be filed before any new mechanic, laborer and workman commences work under the Contract.

If, after review, the City determines that the Contractor or any lower-tiered subcontractor has failed to comply with this Article, in addition to any other remedy available to it, the City may require corrective action to be taken by the Contractor or it may terminate the Contract.

ARTICLE 27 NO DISCRIMINATION

The Contractor and all lower-tiered subcontractors agree and warrant that in the performance of the Work that they shall not discriminate or permit discrimination in employment against any person or group of persons on the grounds of race, color, religious creed, age, marital status, national origin, sex or on the basis of physical or mental disability, including but not limited to blindness, unless it is shown by the Contractor or subcontractor that such disability prevents performance under the Contract. The Contractor and all sub-tier contractors also agree that for purposes of monitoring compliance with the provisions of this section they shall provide the City with such information as may be requested concerning their employment practices and procedures. For purposes hereof, discrimination in employment shall include but not be limited to employment advertising, recruitment, layoff, termination, rates of pay or other forms of compensation, conditions or privileges of employment.

The Contractor and all lower-tiered subcontractors shall post notices in conspicuous places on the project site describing the provisions of this Article. Nothing contained herein is intended or shall be construed to relieve the Contractor or any lower-tiered subcontractor from compliance with applicable federal or state law concerning equal employment opportunity, affirmative action or nondiscrimination.

If, after review, the City determines that the Contractor or any lower-tiered subcontractor has failed to comply with this Article, in addition to any other remedy available to it, the City may require corrective action to be taken by the Contractor or it may terminate the Contract.

ARTICLE 28 APPRENTICE PROGRAMS

If the Work requires utilizing trades or occupations for which state-certified apprenticeship programs exist, the Contractor shall be affiliated with such programs and the Contractor shall require lower-tiered subcontractors to be affiliated with same. The Contractor or any lower-tiered subcontractor may be relieved from compliance with this Article if provisions of its existing labor agreements prevent compliance with the requirements hereof. In that event, prior to the commencement of performance, the Contractor or subcontractor shall submit their reasons for such action in writing, along with supporting documents, to the City.

In order to monitor compliance with this Article, the City may request such relevant documents and documentation from the Contractor or any lower-tiered subcontractor at any time during the term of the Contract. The Contractor shall comply with any or arrange for compliance with all such requests promptly.

An apprentice is defined as a person employed under a written agreement enrolled in a registered program by the State of Connecticut to work at and to learn a specific trade as defined in Connecticut State General Statutes Section 31-51(a).

If, after review, the City determines that the Contractor or any lower-tiered subcontractor has failed to comply with this Article, in addition to any other remedy available to it, the City may require corrective action to be taken by the Contractor or it may terminate the Contract.

ARTICLE 29 SERVERABILITY

In the event that any provision of any part of a provision of this Agreement shall be determined to be superseded, invalid, illegal or otherwise unenforceable pursuant to applicable law by an authority having jurisdiction, such determination shall not impair or otherwise affect the validity, legality, or enforceability of the remaining provisions or parts of provisions of this Agreement, which shall remain in full force and effect as if the unenforceable provision or part were deleted.

ARTICLE 30 ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the parties hereto. No oral representations or other agreements have been made by the City except as stated in the Agreement. This Agreement may not be changed in any way except as herein provided, and no term or provision hereof may be waived by the City except in writing signed by its duly authorized officer or agent.

ARTICLE 31 NOTICES

All notices of any nature referred to in this Agreement shall be in writing and sent by registered or certified mail, postage prepaid, to the respective addresses set forth above or to such other addresses as the respective parties hereto may designate in writing.

ARTICLE 32 PROVISIONS REQUIRED BY LAW

Each and every provision and clause required by law to be inserted in this Agreement shall be deemed to be inserted herein and the Agreement shall be read and enforced as though such provisions and clauses were included herein. If, through mistake or otherwise, any such provision is not inserted or is not correctly inserted, then upon the written consent of the parties, this Agreement shall forthwith be physically amended to make such insertion.

ARTICLE 33 CORPORATE RESOLUTION

The Contractor represents to the City as follows:

That the Contractor is a legally existing business entity under the laws of its respective states of recording and has not previously filed, nor is presently contemplating filing, nor has received notice of a petition of, nor contemplates receiving notice of a petition of, bankruptcy, liquidation, receivership or any other action for the protection of creditors or debtors;

That the Contractor has the financial resources to complete the Project;

That the Contractor has, and has exercised, the required power and authority and has complied with all applicable legal requirements necessary to adopt, execute and deliver this Agreement and to assume the responsibilities and obligations created hereunder; and

That this Agreement is duly executed and delivered by an authorized individual, in accordance with such individual's powers to bind the organization hereunder, and constitutes a valid and binding obligation enforceable in accordance with its terms, conditions and provisions.

IN WITNESS WHEREOF, the City and the Contractor have duly executed this agreement on the day and year first above written.

Signed, Sealed and Delivered
in the Presence of:

CITY OF WEST HAVEN

By: _____
Nancy R. Rossi
Its Mayor
Duly Authorized

YOUNG DEVELOPERS, LLC

By: _____
Robert Rejnin
Its Member
Duly Authorized

(Affix corporate seal of Contractor if a corporation)

APPROVED AS TO AVAILABILITY OF FUNDS:

By: _____ Date: _____
Comptroller

APPROVED AS TO FORM:

By: _____ Date: _____
Corporation Counsel

Rev. 8/42008

AMENDMENT

WEST HAVEN BOARD OF EDUCATION

AND

SODEXO OPERATIONS, LLC.

THIS AMENDMENT, dated May 24, 2019, is between West Haven Board of Education ("SFA") and SODEXO OPERATIONS, LLC. ("FSMC").

W I T N E S S E T H:

WHEREAS, District and entered into a certain Management Agreement, dated May 12, 2016 ("Agreement"), whereby Sodexo manages and operates SFA's Food Services operation in West Haven, Connecticut;

WHEREAS, the parties now desire to amend the aforesaid Agreement;

NOW, THEREFORE, in consideration of the promises herein contained and for other good and valuable consideration, the parties hereto agree as follows:

1. Pursuant to Section 16.1 B, SFA and FSMC have mutually agreed to extend the Agreement for one (1) year commencing on July 1, 2019, and continuing until June 30, 2020 (renewal 3), unless terminated by either party as hereinafter provided. The Agreement is subject to one additional one-year renewal.

2. Any and all references to the "2018-2019" school year shall be changed to "2019-2020."

3. Section 12.11 C and 12.11 D are deleted in their entirety and the following substituted therefor:

"C. The FSMC shall charge a management fee of \$72,299 for the period of July 1, 2019 through June 30, 2020 payable in ten equal installments of \$7,229.90, September through June. The fee adjustment is 3.0% based on the CPI index for all Urban, North East Food Away from Home.

D. The FSMC shall charge a flat administrative fee of \$181,915 for the period of July 1, 2019 through June 30, 2020, payable in ten equal installments of \$18,191.50, September through June. The fee adjustment is 3.0% based on the CPI index for all Urban, North East Food Away from Home

The following functions are the FSMC's responsibility, and will be included in such fees:

- Corporate supervision
- Financial reporting and analysis
- Field auditing
- Marketing assistance
- Purchasing administration"

4. Section 12.11 K. Surplus option (amendment) is deleted in its entirety and the following substituted therefor:

12.11K surplus option:

The SFA and the FSMC shall work together to ensure a financially sound and well-run operation. The FSMC guarantees a surplus of \$100,000 for the period of July 1, 2019 through June 30, 2020. The Surplus shall be defined as all operating revenues of the SFA's food service program in excess of all actual and direct costs of operation of the SFA's food service program, as described above in Section 12.11 (A through D), including the operating expenses for SFA's non-supervisory personnel working in the SFA's food service program. If, as of June 30, 2020, the records for food service operations show that there is not a Surplus of \$100,000 for the prior contract year, the FSMC agrees to provide to SFA, on or before August 15, 2020, all amounts that are less than the \$100,000 of Surplus (including any and all deficit) up to 100% of the Administrative and Management Fees. FSMC and SFA shall mutually agree upon any guarantee for any renewal years.

5. Section 12.11 K.1 is deleted in its entirety and the following substituted therefor:

12.11 K.1 Assumptions. Financial terms of the Agreement are based upon existing conditions and the following assumptions. If there is a change in conditions, including, without limitation, changes to items in the following assumptions, FSMC shall provide the SFA with notice of such changed items, reasonable proof of such changed item (unless such item was changed by the SFA) and the effect on the Guarantee. The SFA may challenge FSMC's conclusions on the changed item or the effect on the Guarantee. If agreed to by the SFA, the Guarantee shall be adjusted to compensate for such change.

- D. Changes in SFA's policies, practices, and service requirements shall result in an appropriate adjustment.

- E: Legislation, regulations and reimbursement rates that create changes in the school lunch program shall remain consistent throughout the year.
- F: The federal reimbursement rates in effect as of July 1, 2020 shall remain consistent throughout the year.
- G: There shall be no competitive sales during the lunch period.
- H: Service hours, service requirements type or number of facilities selling food and/or beverages on SFA's Premises shall remain consistent throughout the year.
- I: West Haven will continue to certify for the CT Healthy Food Bill for the 2019/2020 school year.
- J: Labor costs for food service employees (excluding FSMC employees) shall not exceed \$970,523 for the 2019/2020 school year.

5. Section 3.14 A is deleted in its entirety and the following substituted therefor:
- A. Sodexo shall prepare meals for designated Summer Lunch Program sites operated by District commencing on June 12, 2019 and continuing through August 16, 2019 ("Summer Lunch Program").

WEST HAVEN BOARD OF EDUCATION

By: _____
Name (printed): _____
Title: _____
Date: _____

SODEXO MANAGEMENT, INC.

By: _____
Michael Grey
Regional Vice President
Date: _____

Tamara Mursko

From: Paul, Andrew <Andrew.Paul@ct.gov>
Sent: Wednesday, May 29, 2019 2:02 PM
To: Tamara Mursko
Cc: Matthew Cavallaro
Subject: RE: West Haven 2019-20 Renewal of Contract for Food Service Management Company
Attachments: West Haven BOE Sodexo Amendment19-20 (00000003)CSDE APPROVED.doc

Importance: High

CAUTION: The e-mail below is from an external source. Please do not open attachments or click links from an unknown or suspicious origin.

Good afternoon Tamara,

This email will serve as CSDE's approval for you to move forward with the execution of your 2019-20 FSMC Contract Renewal.

Please note the next step below:

Once your amendment has been executed, to complete your file for the 2019-20 school year, the SFA must submit the following completed/executed documents, via e-mail only prior to July 1, 2019 (no hardcopies to be sent to CSDE), in a PDF document:

- ☐ Executed Amendment;
- ☐ Energy conservation compliance statement; and,
- ☐ The results of the reconciliation ~ ***Must be completed by the SFA and submitted no later than August 1, 2019.*** (Dollar Value of USDA Foods including DoD produce received and amount credited by the FSMC).

Respectfully,

Andy



Andrew Paul, M.S.
Education Service Specialist
Connecticut State Department of Education

Office of Student Supports and Organizational Effectiveness
Bureau of Health/Nutrition, Family Services and Adult Education
Phone: 860-807-2048
Fax: 860-807-2127

The information contained in this transmission is CONFIDENTIAL and PRIVILEGED, and is intended only for the use of the recipient listed above. If you are not the intended recipient, please do not read, distribute or take action in reliance upon this message. If you have received this e-mail in error, please notify us immediately by return e-mail and promptly delete this message and its attachments from your computer system. The text of this e-mail is similar to ordinary telephone or face-to-face conversations and does not reflect the level of factual or legal inquiry or analysis which would be applied in the case of a formal legal opinion. Please note that messages to or from the State of Connecticut domain may be subject to the Freedom of Information Act (Conn. Gen. Stat. sections 1-200 et seq.)

From: Tamara Mursko <Tamara.Mursko@whschools.org>
Sent: Wednesday, May 29, 2019 1:41 PM
To: Paul, Andrew <Andrew.Paul@ct.gov>
Cc: Matthew Cavallaro <Matthew.Cavallaro@whschools.org>
Subject: West Haven 2019-20 Renewal of Contract for Food Service Management Company
Importance: High

Mr. Paul,
Attached is the documents for your approval of the West Haven 2019-20 Renewal of Contract for Food Service Management Company.

Please let me know if you any additional information is needed.

Tamara K. Mursko
Administrative Assistant
Superintendent's Office
West Haven Board of Education
355 Main Street, 2nd Floor
P.O. Box 26010
West Haven, CT 06516
203-937-4313

Please consider the environment before printing this email. Only print this email if necessary.

Confidentiality Notice: This e-mail message, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, use, disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message.

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

				Prior Three Months			Current Year Totals				85%				Estimated Year-End Totals			
				Feb 19	Mar 19	Apr 19	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget				
Ordinary Income/Expense																		
Income																		
5000 - Taxes																		
5000-1 - Current Taxes				72,589	32,499	30,598	5,223,982	5,234,772	(10,790)	100%	5,234,772	5,234,772	-	100%				
5000-2 - Current Interest & Lien Fees				3,864	2,688	3,309	19,963	20,000	(37)	100%	20,000	20,000	-	100%				
5000-3 - Prior Year Tax				5,919	4,875	5,906	81,498	145,000	(63,502)	56%	100,000	145,000	(45,000)	69%				
5000-4 - Prior Year Interest/Lien Fees				1,412	1,882	2,798	24,867	35,000	(10,133)	71%	35,000	35,000	-	100%				
5000-5 - Current Supp MV Tax				8,018	3,284	2,833	70,545	52,000	18,545	136%	70,545	52,000	18,545	136%				
5000-6 - Firefighter Tax Abatement				-	-	-	-	(8,500)	8,500	0%	(8,500)	(8,500)	-	100%				
5000-7 - PILOT Solar Farm				-	-	-	200,000	200,000	-	100%	200,000	200,000	-	100%				
5000-8 - Tax & Applic. Refunds (contra)				-	-	-	(1,618)	-	(1,618)	100%	(1,618)	-	(1,618)	100%				
5000-9 - Tax Overpymnts Ret'd (contra)				-	(170)	(3,274)	(3,444)	-	(3,444)	100%	(3,444)	-	(3,444)	100%				
Total 5000 - Taxes				91,802	45,058	42,170	5,615,793	5,678,272	(62,479)	99%	5,646,755	5,678,272	(31,517)	99%				
5100 - State Grants-School																		
5100-1 - ECS - Assis. to Towns for Educ.				-	-	1,295,281	2,615,689	2,640,814	(25,125)	99%	2,615,689	2,640,814	(25,125)	99%				
Total 5100 - State Grants-School				-	-	1,295,281	2,615,689	2,640,814	(25,125)	99%	2,615,689	2,640,814	(25,125)	99%				
5200 - State Grants-Local																		
5200-1 - Telecomm. Property Tax Grant				-	5,416	-	5,416	8,700	(3,284)	62%	5,416	8,700	(3,284)	62%				
5200-10 - Judicial 10th Circuit Court				215	-	-	920	200	720	460%	1,570	200	1,370	785%				
5200-11 - SLA - Emergency Mgmt. Agency				-	-	-	-	2,800	(2,800)	0%	2,800	2,800	-	100%				
5200-13 - St. Police O/T				1,026	-	-	8,124	15,000	(6,876)	54%	15,000	15,000	-	100%				
5200-14 - Town Aid Roads				-	-	75,532	151,064	151,219	(155)	100%	151,064	151,219	(155)	100%				
5200-16 - Elderly & Disabled Transp Grant				-	-	2,848	5,695	8,800	(3,105)	65%	8,800	8,800	-	100%				
5200-2 - Municipal Rev Sharing-Muni Proj				-	-	-	386,528	386,528	-	100%	386,528	386,528	-	100%				
5200-4 - PILOT - State Property				-	-	-	6,156	6,156	-	100%	6,156	6,156	-	100%				
5200-5 - Mashantucket Pequot Grant				-	5,826	-	11,653	17,479	(5,826)	67%	17,479	17,479	-	100%				
5200-6 - Veterans Tax Relief				-	-	-	2,518	2,394	124	105%	2,518	2,394	124	105%				
5200-7 - Disability Exemption Reimb.				-	-	-	491	665	(174)	74%	491	665	(174)	74%				
5200-8 - Elderly Homeowners Tax Credit				-	-	-	-	9,900	(9,900)	0%	9,900	9,900	-	100%				
Total 5200 - State Grants-Local				1,241	11,243	78,380	578,565	609,841	(31,276)	95%	607,722	609,841	(2,119)	100%				
5300 - Local Revenues																		
5300-1 - Interest Income				1,127	973	1,758	5,807	1,000	4,807	581%	6,500	1,000	5,500	650%				
5300-10 - Permit Fees, P&Z, Inland & Wetl				22	-	-	2,386	4,000	(1,614)	60%	4,000	4,000	-	100%				
5300-13 - Landfill Receipts				1,556	1,568	1,290	17,721	25,000	(7,279)	71%	25,000	25,000	-	100%				
5300-14 - Newsletter Ads				-	-	-	2,251	3,000	(749)	75%	3,000	3,000	-	100%				
5300-15 - Marriage Licenses				-	-	32	160	150	10	107%	160	150	10	107%				
5300-16 - Sportsmans Licenses				7	11	34	97	150	(53)	65%	100	150	(50)	67%				
5300-17 - Farmland Preservation				60	81	102	960	950	10	101%	960	950	10	101%				
5300-2 - Licenses,Burial, Crem, Pis, Liq				-	20	260	535	1,000	(465)	54%	1,000	1,000	-	100%				
5300-3 - Building Inspector Fees				370	150	1,481	10,949	20,000	(9,051)	55%	25,000	20,000	5,000	125%				
5300-4 - Dog License Fees				8	-	-	362	2,750	(2,389)	13%	2,750	2,750	-	100%				
5300-5 - Sundry Receipts, faxes, etc				28	36	26	382	200	182	191%	400	200	200	200%				
5300-6 - Recording Land Rec,maps, trade				864	886	1,242	10,334	10,000	334	103%	10,334	10,000	334	103%				
5300-8 - Conveyance Tax				2,293	408	4,380	15,674	17,000	(1,326)	92%	17,000	17,000	-	100%				
5300-9 - Copies				407	336	594	4,617	5,000	(383)	92%	5,000	5,000	-	100%				
Total 5300 - Local Revenues				6,741	4,468	11,198	72,235	90,200	(17,965)	80%	101,204	90,200	11,004	112%				
5400 - Misc Revenues																		
5400-1 - Trans. Subsidy from SCRRA				-	-	-	-	2,000	(2,000)	0%	2,000	2,000	-	100%				
5400-5 - Other Revenues				100	500	100	265,966	-	265,966	100%	266,000	-	266,000	100%				
5400-6 - Waste Management				-	5,830	4,459	37,496	52,000	(14,504)	72%	52,000	52,000	-	100%				
Total 5400 - Misc Revenues				100	6,330	4,559	303,462	54,000	249,462	562%	320,000	54,000	266,000	593%				
5500-3 - Resv. Dam Proj. - Prinp. S&W				-	-	-	45,000	45,000	-	100%	45,000	45,000	-	100%				
5500-4 - Resv. Dam Proj. - Int. W & S				-	-	-	27,223	29,065	(1,842)	94%	27,223	29,065	(1,842)	94%				
Total Income				99,884	67,098	1,431,588	9,257,967	9,147,192	110,775	101%	9,363,593	9,147,192	216,401	102%				
Gross Profit				99,884	67,098	1,431,588	9,257,967	9,147,192	110,775	101%	9,363,593	9,147,192	216,401	102%				

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

				Prior Three Months			Current Year Totals				Estimated Year-End Totals			
				Feb 19	Mar 19	Apr 19	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
			Expense											
			6000 - Board of Selectmen											
			6000-1 - First Selectman	3,077	3,077	2,646	35,569	40,000	(4,431)	89%	40,000	40,000	-	100%
			6000-2 - Selectman 2	100	100	100	1,000	1,200	(200)	83%	1,200	1,200	-	100%
			6000-3 - Selectman 3	100	100	100	1,000	1,200	(200)	83%	1,200	1,200	-	100%
			6000-4 - Selectman office Sup, Misc.	11	50	192	647	1,360	(713)	48%	1,260	1,360	(100)	93%
			6000-5 - Selectman - Mileage	-	571	571	2,708	3,200	(492)	85%	3,150	3,200	(50)	98%
			6000-6 - Selectman Executive Assistant	3,452	3,452	3,452	37,921	44,878	(6,957)	84%	44,878	44,878	-	100%
			6000-7 - Stipend Add'l Brd Participation	-	150	200	850	1,000	(150)	85%	1,000	1,000	-	100%
			Total 6000 - Board of Selectmen	6,740	7,501	7,262	79,696	92,838	(13,142)	86%	92,688	92,838	(150)	100%
			6005 - Elections											
			6005-1 - Election Salaries	384	315	104	3,806	5,000	(1,194)	76%	4,300	5,000	(700)	86%
			6005-2 - Election Misc.	562	673	453	11,817	10,000	1,817	118%	11,817	10,000	1,817	118%
			Total 6005 - Elections	946	988	557	15,622	15,000	622	104%	16,117	15,000	1,117	107%
			6010 - Board of Finance											
			6010-2 - BOF - Town Rpt, Sup.	-	-	-	13	250	(237)	5%	250	250	-	100%
			Total 6010 - Board of Finance	-	-	-	13	250	(237)	5%	250	250	-	100%
			6011 - Auditing	8,900	-	-	18,900	23,650	(4,750)	80%	18,900	23,650	(4,750)	80%
			6012 - Bookkeeper											
			6012-1 - Bookkeeper - Salary	2,120	2,068	2,178	23,362	28,000	(4,638)	83%	28,000	28,000	-	100%
			6012-2 - Bookkeeper-Support	-	-	-	252	650	(398)	39%	650	650	-	100%
			Total 6012 - Bookkeeper	2,120	2,068	2,178	23,614	28,650	(5,036)	82%	28,650	28,650	-	100%
			6015 - Assessors											
			6015-1 - Assessors, Salary	1,692	1,692	1,692	18,615	22,000	(3,385)	85%	22,000	22,000	-	100%
			6015-4 - Assessors, Travel Expense	-	-	-	-	300	(300)	0%	300	300	-	100%
			6015-5 - Assessors, Sch,Wrkshp, Seminars	-	-	130	130	280	(150)	46%	280	280	-	100%
			6015-6 - Assess. Misc. Supplies, Postage	-	-	550	583	1,600	(1,017)	36%	1,600	1,600	-	100%
			6015-7 - Assess. Map updts, Pric.Manuls	-	-	-	-	1,000	(1,000)	0%	1,000	1,000	-	100%
			Total 6015 - Assessors	1,692	1,692	2,372	19,328	25,180	(5,852)	77%	25,180	25,180	-	100%
			6025 - Tax Collector											
			6025-1 - Tax Collector, Salary	2,047	2,047	2,047	22,516	26,532	(4,016)	85%	26,532	26,532	-	100%
			6025-4 - Tax Collector Misc. Sup. Sch.	183	20	-	356	600	(244)	59%	600	600	-	100%
			6025-5 - Tax Collector, Postage	2,703	-	-	2,785	2,706	79	103%	2,785	2,706	79	103%
			Total 6025 - Tax Collector	4,933	2,067	2,047	25,656	29,838	(4,182)	86%	29,917	29,838	79	100%
			6030 - Town Treasurer	200	200	200	2,000	2,400	(400)	83%	2,400	2,400	-	100%
			6035 - Town Counsel	3,630	932	176	16,667	25,000	(8,333)	67%	25,000	25,000	-	100%
			6040 - Town Clerk											
			6040-1 - Town Clerk, Salary	3,812	3,812	3,812	41,937	49,562	(7,625)	85%	49,562	49,562	-	100%
			6040-2 - Town Clerk, Office Sup, Misc.	-	50	-	1,246	1,463	(217)	85%	1,463	1,463	-	100%
			6040-3 - Town Clerk, Dog Licenses	-	31	-	31	350	(319)	9%	350	350	-	100%
			6040-4 - Town Clerk, School	225	-	-	1,155	900	255	128%	1,155	900	255	128%
			6040-5 - Town Clerk, Microfm(Security)	133	-	-	1,056	400	656	264%	1,056	400	656	264%
			Total 6040 - Town Clerk	4,171	3,893	3,812	45,424	52,675	(7,251)	86%	53,586	52,675	911	102%
			6045 - Telephone Services/DSL/Website	902	1,274	837	9,706	11,500	(1,794)	84%	11,500	11,500	-	100%
			6050 - Pool Secretaries											
			6050-1 - Pool Sec,Salary-Asst Town Clerk	1,510	1,747	1,946	18,696	23,204	(4,508)	81%	23,204	23,204	-	100%
			6050-2 - Pool Sec, Salary-Land Use Clerk	2,725	2,749	2,735	29,791	34,560	(4,769)	86%	34,560	34,560	-	100%
			Total 6050 - Pool Secretaries	4,235	4,496	4,681	48,486	57,764	(9,278)	84%	57,764	57,764	-	100%
			6055 - Town Off. Bldg.											
			6055-1 - Town Off. Bldg,Janitorial Serv	756	756	756	8,312	9,822	(1,510)	85%	9,822	9,822	-	100%
			6055-2 - Town Off. Bldg. Sup. Maint.	42	114	218	1,643	2,000	(357)	82%	2,000	2,000	-	100%
			6055-3 - Town Off/Sen.Ctr.- Bldg.Heat	2,761	1,694	-	10,113	11,500	(1,387)	88%	10,338	11,500	(1,162)	90%
			6055-4 - Town Off Bldg/Sen Ctr - Lights	848	1,823	670	7,815	10,500	(2,685)	74%	9,014	10,500	(1,486)	86%
			6055-5 - Town Off. Bldg. rpr & renov.	1,996	1,365	649	4,962	5,000	(38)	99%	5,000	5,000	-	100%
			Total 6055 - Town Off. Bldg.	6,402	5,752	2,292	32,844	38,822	(5,978)	85%	36,174	38,822	(2,648)	93%

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

		Prior Three Months			Current Year Totals				85%				Estimated Year-End Totals			
		Feb 19	Mar 19	Apr 19	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget					Projected	Budget	\$ Over Budget	% of Budget
	6060 - Grants/Contracts Manager															
	6060-1 - Grants/Cont Mgr-Salary	2,394	2,346	2,370	26,035	31,272	(5,237)	83%					31,272	31,272	-	100%
	6060-2 - Grants/Co Mg-Workshops,Seminars	-	115	49	397	600	(203)	66%					400	600	(200)	67%
	6060-3 - Grants/ConMgr-Supp,Subs,Postage	-	82	-	307	750	(443)	41%					400	750	(350)	53%
	6060-4 - Grants/Contracts Mgr-Mileage	-	-	-	172	800	(628)	22%					400	800	(400)	50%
	Total 6060 - Grants/Contracts Manager	2,394	2,543	2,419	26,912	33,422	(6,510)	81%					32,472	33,422	(950)	97%
	6100 - P & Z Comm.															
	6100-1 - P & Z Comm. Enfc. Off.	552	552	552	6,068	7,171	(1,103)	85%					7,171	7,171	-	100%
	6100-2 - P & Z Comm. Planner	-	-	3,658	9,569	18,000	(8,431)	53%					12,000	18,000	(6,000)	67%
	Total 6100 - P & Z Comm.	552	552	4,209	15,636	25,171	(9,535)	62%					19,171	25,171	(6,000)	76%
	6111 - Land Use Miscellaneous	113	100	-	557	800	(243)	70%					700	800	(100)	88%
	6115 - Ec. Devel.	-	-	-	375	900	(525)	42%					900	900	-	100%
	6120 - Conservation Commission															
	6120-2 - Training workshop	-	-	-	-	100	(100)	0%					100	100	-	100%
	6120-4 - Miscellaneous	-	-	-	-	1,000	(1,000)	0%					1,000	1,000	-	100%
	Total 6120 - Conservation Commission	-	-	-	-	1,100	(1,100)	0%					1,100	1,100	-	100%
	6150 - Conservation Wetlands Enf Off	455	420	385	4,813	8,500	(3,688)	57%					6,000	8,500	(2,500)	71%
	6200 - Highways															
	6200-1 - Highways, General Maintenance	3,084	6,055	1,446	63,317	45,000	18,317	141%					65,000	45,000	20,000	144%
	6200-10 - Drug & Alcohol Testing	-	-	-	500	500	-	100%					500	500	-	100%
	6200-2 - Highways, Public Works Salary	17,914	18,731	19,180	207,386	244,848	(37,462)	85%					244,848	244,848	-	100%
	6200-3 - Highways, Misc. o/t labor.	5,811	3,278	764	15,101	26,200	(11,099)	58%					16,000	26,200	(10,200)	61%
	6200-4 - Boots - Highways	-	-	-	1,109	2,000	(891)	55%					2,000	2,000	-	100%
	6200-5 - Storm Materials	-	-	-	29,211	27,500	1,711	106%					29,210	27,500	1,710	106%
	6200-6 - Highways, Roadway Mgmt.	-	1,503	403	22,032	40,000	(17,968)	55%					40,000	40,000	-	100%
	6200-7 - Highways, Town Garage	1,014	1,660	2,788	10,094	8,000	2,094	126%					11,000	8,000	3,000	138%
	6200-8 - Stormwater Permit Fees(Phasell)	-	928	-	4,928	4,000	928	123%					4,927	4,000	927	123%
	Total 6200 - Highways	27,822	32,156	24,580	353,678	398,048	(44,370)	89%					413,485	398,048	15,437	104%
	6202 - Tree Maintenance															
	6202-1 - Tree Warden	-	-	-	1,100	2,200	(1,100)	50%					2,200	2,200	-	100%
	6202-2 - Tree Warden- Training Seminars	125	25	-	225	300	(75)	75%					300	300	-	100%
	6202-3 - Tree Pruning, Removal, Replacme	257	-	-	8,689	10,000	(1,311)	87%					10,000	10,000	-	100%
	6202-4 - Tree Warden Mileage	-	-	-	278	500	(222)	56%					500	500	-	100%
	Total 6202 - Tree Maintenance	382	25	-	10,292	13,000	(2,708)	79%					13,000	13,000	-	100%
	6205 - Street Lighting	204	356	278	13,166	20,000	(6,834)	66%					16,921	20,000	(3,079)	85%
	6300 - Social Security	4,858	4,765	4,585	51,655	62,361	(10,706)	83%					61,814	62,361	(547)	99%
	6310 - Deferred Compensation	1,233	1,233	1,233	13,559	16,025	(2,466)	85%					15,518	16,025	(507)	97%
	6400 - Regional Agencies															
	6400-1 - Reg. Agency - TVCCA	-	-	-	1,000	1,000	-	100%					1,000	1,000	-	100%
	6400-10 - RegAgency-SSAC of Eastern CT	-	-	-	300	300	-	100%					300	300	-	100%
	6400-11 - RegAg-SE CT Enterpr Reg	-	-	-	1,169	1,540	(371)	76%					1,540	1,540	-	100%
	6400-12 - RegAgcy-Regional Animal Control	-	-	-	9,201	9,795	(594)	94%					9,201	9,795	(594)	94%
	6400-2 - Reg. Agency - Cncl. of Gvnt	-	-	-	1,641	1,641	-	100%					1,641	1,641	-	100%
	6400-3 - Reg. Agency - Soil/Wtr. Con.	-	-	-	300	300	-	100%					300	300	-	100%
	6400-4 - Reg. Agency - Women's Center	-	-	-	250	250	-	100%					250	250	-	100%
	6400-5 - Uncas Health District	-	4,827	-	19,308	19,308	(0)	100%					19,308	19,308	-	100%
	6400-6 - Reg. Agency - CCM	-	-	-	2,032	2,032	-	100%					2,032	2,032	-	100%
	6400-7 - Reg. Agency - Norwich PrbCrt	-	-	525	1,893	2,187	(294)	87%					2,186	2,187	(1)	100%
	6400-8 - Council of Small Towns (COST)	-	-	-	725	725	-	100%					725	725	-	100%
	6400-9 - Quinebaug Walking Weekends	-	-	-	175	175	-	100%					175	175	-	100%
	Total 6400 - Regional Agencies	-	4,827	525	37,994	39,253	(1,259)	97%					38,658	39,253	(595)	98%
	6500 - Insurance															
	6500-1 - Insurance, General Town	-	6,898	-	29,635	28,425	1,210	104%					29,635	28,425	1,210	104%
	6500-2 - Insurance, Fire Department	-	4,095	-	16,381	16,381	0	100%					16,381	16,381	-	100%
	6500-4 - Insurance, Water & Sewer Plants	-	1,892	-	7,567	7,567	0	100%					7,567	7,567	-	100%

Town of Sprague
BOF Budget vs. Actual
Included Projected YE totals
July 2018 through April 2019

				Prior Three Months			Current Year Totals				Estimated Year-End Totals			
				Feb 19	Mar 19	Apr 19	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
			6500-5 - Insurance,CIRMA (Workers Comp)	-	10,454	-	35,582	41,819	(6,237)	85%	35,582	41,819	(6,237)	85%
			6500-6 - Insurance, Empl. Medical Ins.	14,283	7,764	687	77,303	92,123	(14,820)	84%	92,143	92,123	20	100%
			6500-7 - Employee Insurance Waiver	208	329	329	3,292	3,950	(658)	83%	3,950	3,950	-	100%
			Total 6500 - Insurance	14,492	31,432	1,016	169,761	190,265	(20,504)	89%	185,258	190,265	(5,007)	97%
			6600 - Police Department											
			6600-1 - Police Dept. Resident Trooper	-	-	-	-	176,277	(176,277)	0%	176,277	176,277	-	100%
			6600-2 - Police Dept., O/T 50% contra	2,055	-	-	11,053	5,000	6,053	221%	15,000	5,000	10,000	300%
			6600-3 - Police Dept. DARE Program	-	-	-	-	300	(300)	0%	300	300	-	100%
			6600-4 - Police Dept., Supplies, Misc.	-	-	110	148	500	(352)	30%	500	500	-	100%
			6600-5 - Police Dept.- Sch. Crs. Guard	358	379	316	3,030	3,854	(824)	79%	3,854	3,854	-	100%
			Total 6600 - Police Department	2,413	379	426	14,232	185,931	(171,699)	8%	195,931	185,931	10,000	105%
			6605 - Fire Dept.											
			6605-1 - Fire Dept., Vehicle Maint.	-	-	597	10,831	20,904	(10,073)	52%	20,904	20,904	-	100%
			6605-2 - Fire Dept, Fixed Expenses	2,173	2,504	3,241	27,145	36,700	(9,555)	74%	36,700	36,700	-	100%
			6605-3 - Fire Dept. Truck Supplies	-	-	-	-	7,400	(7,400)	0%	7,400	7,400	-	100%
			6605-4 - Fire Dept., Firehouse Maint.	1,566	1,204	811	4,951	9,325	(4,374)	53%	9,325	9,325	-	100%
			6605-5 - Fire Dept., Training	2,112	1,311	481	6,242	10,000	(3,758)	62%	10,000	10,000	-	100%
			6605-6 - Fire Dept., Business Exp.	85	165	21	6,418	13,000	(6,582)	49%	13,000	13,000	-	100%
			6605-7 - Fire Dept., Equip. Maint.	-	1,559	1,801	7,373	10,000	(2,627)	74%	10,000	10,000	-	100%
			Total 6605 - Fire Dept.	5,935	6,742	6,953	62,960	107,329	(44,369)	59%	107,329	107,329	-	100%
			6610 - Emergency											
			6610-1 - Salary Director	-	-	-	-	2,200	(2,200)	0%	2,200	2,200	-	100%
			6610-5 - Training Expense	-	-	-	-	500	(500)	0%	500	500	-	100%
			6610-6 - Equipment Maintenance	-	-	-	275	830	(555)	33%	830	830	-	100%
			6610-8 - Local Emerg. Plan Chair.(LEPC)	-	-	-	-	500	(500)	0%	500	500	-	100%
			Total 6610 - Emergency	-	-	-	275	4,030	(3,755)	7%	4,030	4,030	-	100%
			6615 - Fire Marshal/Burning Official											
			6615-1 - Fire Marshal/Salary	725	725	725	7,251	8,701	(1,450)	83%	8,701	8,701	-	100%
			6615-2 - Fire Marshal/Off.Exp.Ed.Misc	175	-	1,346	1,521	2,050	(530)	74%	2,050	2,050	-	100%
			6615-4 - Burning Official - Salary	-	-	-	313	625	(312)	50%	625	625	-	100%
			Total 6615 - Fire Marshal/Burning Official	900	725	2,071	9,084	11,376	(2,292)	80%	11,376	11,376	-	100%
			6620 - Enf. Off-Bldg.Code											
			6620-1 - Enf.Off-Bldg Code - Salary	1,487	1,487	1,487	16,353	19,326	(2,973)	85%	19,326	19,326	-	100%
			6620-2 - Enf. Off-Bldg.Code - Mileage	-	235	-	289	800	(511)	36%	800	800	-	100%
			6620-3 - Enf.Off-Bldg.Code - Mbrshp.Fee	-	-	-	250	120	130	208%	250	120	130	208%
			6620-6 - Enf.Off-Bldg.Code.- Ed.Training	-	-	-	250	250	-	100%	250	250	-	100%
			6620-7 - Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	500	-	100%	500	500	-	100%
			Total 6620 - Enf. Off-Bldg.Code	1,487	1,722	1,487	17,642	20,996	(3,354)	84%	21,126	20,996	130	101%
			6625 - Blight Enforcement Officer											
			6625-1 - Blight Enforce. Officer-Salary	294	294	294	2,941	3,529	(588)	83%	3,529	3,529	-	100%
			6625-2 - Blight Enforce.Officer-Mileage	-	-	-	-	150	(150)	0%	150	150	-	100%
			6625-3 - Blight Enforce.Officer-Postage	-	-	-	155	150	5	103%	150	150	-	100%
			Total 6625 - Blight Enforcement Officer	294	294	294	3,095	3,829	(734)	81%	3,829	3,829	-	100%
			6700 - Sanit/Wst Rem.											
			6700-2 - Sanit/Wst.Rem,Matls.Misc	1,306	523	126	4,912	5,000	(88)	98%	6,203	5,000	1,203	124%
			6700-3 - Sanit/Wst.Rem., Recycling	4,792	4,030	4,353	50,702	52,300	(1,598)	97%	64,572	52,300	12,272	123%
			Total 6700 - Sanit/Wst Rem.	6,098	4,553	4,479	55,614	57,300	(1,686)	97%	70,775	57,300	13,475	124%
			6702 - Waste Management Exp. (Waste Management)	3,816	4,455	5,426	44,549	50,642	(6,093)	88%	57,942	50,642	7,300	114%
			6810 - Comm. of Aging											
			6810-1 - Comm. on Aging - Salary	1,591	1,492	1,581	17,354	19,000	(1,646)	91%	20,554	19,000	1,554	108%
			6810-2 - Commission on Aging-Munic Agent	-	10	20	80	500	(420)	16%	150	500	(350)	30%
			6810-4 - Comm. on Aging - Off sup/misc.	143	69	110	1,070	1,740	(670)	61%	1,740	1,740	-	100%
			6810-5 - Comm. of Aging - Elevator Contr	200	200	200	1,959	2,366	(407)	83%	2,280	2,366	(86)	96%
			6810-6 - Comm. of Aging - Programs	24	64	250	1,969	3,000	(1,031)	66%	2,500	3,000	(500)	83%
			6810-7 - Comm. of Aging - Van Driver	1,475	1,305	1,682	19,146	24,923	(5,777)	77%	24,388	24,923	(535)	98%

Town of Sprague
BOF Budget vs. Actual
Included Projected YE totals
July 2018 through April 2019

				Prior Three Months			Current Year Totals				Estimated Year-End Totals			
				Feb 19	Mar 19	Apr 19	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
			6810-7a - Comm of Aging-Van Dr	1,387	1,379	1,372	13,644	16,488	(2,844)	83%	16,133	16,488	(355)	98%
			6810-8 - Comm. on Aging -Senior Ctr Aide	1,180	1,173	1,202	13,209	16,104	(2,895)	82%	16,104	16,104	-	100%
			6810-9 - Van Expense, Comm. on Aging	(91)	694	3,596	8,402	7,000	1,402	120%	9,500	7,000	2,500	136%
			Total 6810 - Comm. of Aging	5,908	6,386	10,013	76,831	91,121	(14,290)	84%	93,349	91,121	2,228	102%
			6950 - Capital Project											
			6950-1 - Capital Project,Rpr Centr Plnt	655	-	300	6,000	6,000	(0)	100%	6,000	6,000	-	100%
			6950-2 - Engineering Fees, Cap. Proj.	-	-	-	5,013	5,000	13	100%	5,013	5,000	13	100%
			Total 6950 - Capital Project	655	-	300	11,012	11,000	12	100%	11,013	11,000	13	100%
			7000 - Parks & Playgrounds	90	90	878	1,832	2,000	(168)	92%	2,000	2,000	-	100%
			7002 - Summer Recreation(SPARC)											
			7002-1 - Summer Recreation Salaries	-	-	-	12,919	14,308	(1,389)	90%	13,808	14,308	(500)	97%
			7002-2 - Summer Recreation Supplies	-	-	94	1,094	1,462	(368)	75%	1,462	1,462	-	100%
			Total 7002 - Summer Recreation(SPARC)	-	-	94	14,013	15,770	(1,757)	89%	15,270	15,770	(500)	97%
			7003 - Recreation Facilities (BoS)											
			7003-2 - Electricity	153	304	154	1,556	2,200	(644)	71%	1,865	2,200	(335)	85%
			Total 7003 - Recreation Facilities (BoS)	153	304	154	1,556	2,200	(644)	71%	1,865	2,200	(335)	85%
			7004 - Recreation Events(SPARC)											
			7004-1 - RecEvent-3 Villages Fall Fest	-	-	69	5,912	5,912	-	100%	5,912	5,912	-	100%
			7004-2 - Rec Event-Earth Day	-	-	-	-	400	(400)	0%	400	400	-	100%
			7004-3 - Rec Event-Youth Yr Lng Activity	-	73	110	512	500	12	102%	500	500	-	100%
			7004-4 - Rec Event-Shetucket River Fest	-	-	248	469	521	(52)	90%	1,521	521	1,000	292%
			7004-8 - Rec Event-Other	-	-	220	500	500	-	100%	500	500	-	100%
			Total 7004 - Recreation Events(SPARC)	-	73	646	7,393	7,833	(440)	94%	8,833	7,833	1,000	113%
			7005 - Other Recreation Programs											
			7005-1 - Sprague/Franklin/Canterbury LL	-	1,250	-	1,250	1,250	-	100%	1,250	1,250	-	100%
			Total 7005 - Other Recreation Programs	-	1,250	-	1,250	1,250	-	100%	1,250	1,250	-	100%
			7010 - Grist Mill											
			7010-1 - Grist Mill - Supplies, Maint.	-	-	350	1,282	850	432	151%	1,282	850	432	151%
			7010-2 - Grist Mill-Elevator Maintenance	182	182	182	1,786	2,158	(372)	83%	2,158	2,158	-	100%
			7010-3 - Grist Mill - Heat, Light	1,447	1,401	375	8,551	8,365	186	102%	9,302	8,365	937	111%
			7010-5 - Grist Mill - Janitor- Salaries	540	540	540	4,463	5,749	(1,286)	78%	5,749	5,749	-	100%
			Total 7010 - Grist Mill	2,170	2,123	1,447	16,083	17,122	(1,039)	94%	18,491	17,122	1,369	108%
			7012 - Historical Museum											
			7012-1 - Salary	467	319	301	4,397	7,026	(2,629)	63%	5,197	7,026	(1,829)	74%
			7012-14 - Sprague Historical Society	100	-	-	122	200	(78)	61%	200	200	-	100%
			Total 7012 - Historical Museum	567	319	301	4,519	7,226	(2,707)	63%	5,397	7,226	(1,829)	75%
			7015 - Library											
			7015-1 - Library - Librarian Assistant-1	332	494	939	9,933	12,776	(2,843)	78%	12,776	12,776	-	100%
			7015-10 - Library - Director	1,629	1,967	1,752	18,097	19,780	(1,683)	91%	24,272	19,780	4,492	123%
			7015-11 - Library - Programs	-	336	200	1,075	2,000	(925)	54%	2,000	2,000	-	100%
			7015-12 - Professional Fees	-	-	195	365	500	(135)	73%	500	500	-	100%
			7015-13 - Library-St Lib CT Membership	-	50	-	138	550	(412)	25%	550	550	-	100%
			7015-2 - Library - Books	21	221	156	2,267	5,500	(3,233)	41%	5,500	5,500	-	100%
			7015-3 - Library - Sup./Misc.	-	349	13	716	2,250	(1,534)	32%	2,250	2,250	-	100%
			7015-4 - Library - Library Assistant - 3	467	479	982	10,214	12,776	(2,562)	80%	12,776	12,776	-	100%
			7015-5 - Librarian Assistant - 5	890	1,148	872	3,309	6,000	(2,691)	55%	6,000	6,000	-	100%
			7015-6 - Library - Librarian Assistant-2	1,314	1,222	381	10,011	12,776	(2,765)	78%	12,776	12,776	-	100%
			Total 7015 - Library	4,652	6,266	5,491	56,125	74,908	(18,783)	75%	79,400	74,908	4,492	106%
			7100 - Miscellaneous											
			7100-10 - Newsletter- Salary	247	247	247	2,473	3,033	(560)	82%	3,033	3,033	-	100%
			7100-11 - Bank Fees	371	-	6	404	-	404	100%	404	-	404	100%
			7100-12 - Newsletter - Misc.	261	286	256	3,583	4,500	(917)	80%	3,900	4,500	(600)	87%
			7100-2 - War Mem./Lords Bridge Gazebo	59	101	50	496	800	(304)	62%	597	800	(203)	75%
			7100-3 - Cemeteries, Vets Graves	-	-	-	-	700	(700)	0%	700	700	-	100%
			7100-4 - Contingent Fund	-	-	-	3,000	3,000	-	100%	3,000	3,000	-	100%

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

				Prior Three Months			Current Year Totals				85%		Estimated Year-End Totals			
				Feb 19	Mar 19	Apr 19	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget		
7100-5 - Memorial Day Celebration				-	20	-	120	1,200	(1,080)	10%	1,000	1,200	(200)	83%		
7100-6 - Legal Ads				709	137	1,134	8,819	9,000	(181)	98%	10,000	9,000	1,000	111%		
7100-8 - Unemployment compensation				-	-	-	-	-	-	0%	1,134	-	1,134	100%		
Total 7100 - Miscellaneous				1,648	792	1,693	18,895	22,233	(3,338)	85%	23,768	22,233	1,535	107%		
7150 - Sewer & Water Dept.																
7150-1 - Water & Sewer Public Services				-	1,747	-	6,321	7,500	(1,179)	84%	8,427	7,500	927	112%		
Total 7150 - Sewer & Water Dept.				-	1,747	-	6,321	7,500	(1,179)	84%	8,427	7,500	927	112%		
7200 - Office Machines/Sup/Mnt.																
7200-1 - Office Mach/Sup/Mnt -Town Clerk				-	1,308	1,308	8,372	9,850	(1,478)	85%	9,850	9,850	-	100%		
7200-10 - Fixed Asset Inventory				-	-	-	1,040	1,040	-	100%	1,040	1,040	-	100%		
7200-2 - Office Mach/Sup/Mnt.- Tax Coll.				208	-	-	7,335	7,326	9	100%	7,335	7,326	9	100%		
7200-3 - Office Mach/Sup/Mnt.- Assessor				-	-	-	10,265	11,815	(1,550)	87%	10,265	11,815	(1,550)	87%		
7200-4 - Office Mach/Sup/Mnt-Select/Trea				283	-	110	1,000	1,000	-	100%	1,000	1,000	-	100%		
7200-5 - Office Machines - Equip.Mnt.				-	-	26	3,806	7,000	(3,194)	54%	7,000	7,000	-	100%		
7200-6 - Office MachSupp-ServSupp				-	-	-	5,000	5,000	-	100%	5,000	5,000	-	100%		
7200-7 - Paychex Services				287	283	207	3,456	3,800	(344)	91%	4,115	3,800	315	108%		
7200-8 - Off.Mach/Sup/Mnt-Library Suppor				-	-	-	2,406	3,230	(824)	74%	3,140	3,230	(90)	97%		
7200-9 - Off.Mach/Sup/Mnt.-Mail System				-	177	-	531	708	(177)	75%	708	708	-	100%		
Total 7200 - Office Machines/Sup/Mnt.				778	1,768	1,651	43,211	50,769	(7,558)	85%	49,453	50,769	(1,316)	97%		
7300 - Interest Payments - Bonds																
7300-14 - 2005 Bonds, Land Purchase, Rds				-	14,500	-	29,000	29,000	-	100%	29,000	29,000	-	100%		
7300-15 - 2009 Bond-Roads,Roof,Fire App,A				-	-	13,200	28,744	28,744	(0)	100%	28,744	28,744	-	100%		
7300-16 - 2013 Bonds-Various Purposes				68,338	-	-	143,675	143,675	-	100%	143,675	143,675	-	100%		
Total 7300 - Interest Payments - Bonds				68,338	14,500	13,200	201,419	201,419	(0)	100%	201,419	201,419	-	100%		
7305 - Redemption of Debt-Principal																
7305-14 - 2005 Bonds, Land Purchase, Rds				-	85,000	-	85,000	85,000	-	100%	85,000	85,000	-	100%		
7305-15 - 2009 Bond-Roads,Roof,FireApp,AD				-	-	-	125,000	125,000	-	100%	125,000	125,000	-	100%		
7305-16 - 2013 Bonds Various Purposes				-	-	-	350,000	350,000	-	100%	350,000	350,000	-	100%		
7305-17 - Note Payment				-	-	-	102,860	100,093	2,767	103%	102,860	100,093	2,767	103%		
Total 7305 - Redemption of Debt-Principal				-	85,000	-	662,860	660,093	2,767	100%	662,860	660,093	2,767	100%		
7360 - Operating Transfers CNR Fund				-	-	-	-	9,000	(9,000)	0%	9,000	9,000	-	100%		
7500 - Board of Education				517,204	560,477	429,443	5,180,712	6,328,668	(1,147,956)	82%	6,440,815	6,328,668	112,147	102%		
Total Expense				720,480	809,236	552,090	7,547,836	9,163,957	(1,616,121)	82%	9,308,071	9,163,957	144,114	102%		
Net Ordinary Income				(620,595)	(742,138)	879,498	1,710,131	(16,765)	1,726,896	-10201%	55,522	(16,765)	72,287	-331%		
Net Income				(620,595)	(742,138)	879,498	1,710,131	(16,765)	1,726,896	-10201%	55,522	(16,765)	72,287	-331%		
Summary				Prior Three Months			Current Year Totals				Estimated Year-End Totals					
Board of Selectman Expenditures				\$ 203,276	\$ 248,759	\$ 122,647	\$ 2,367,124	\$ 2,835,289	\$ (468,165)	83%	\$ 2,867,256	\$ 2,835,289	\$ 31,967	101%		
Board of Education Expenditures				\$ 517,204	\$ 560,477 **	\$ 429,443	\$ 5,180,712	\$ 6,328,668	\$ (1,147,956)	82%	\$ 6,440,815	\$ 6,328,668	112,147	102%		
Total Expenditures				\$ 720,480	\$ 809,236	\$ 552,090	\$ 7,547,836	\$ 9,163,957	\$ (1,616,121)	82%	\$ 9,308,071	\$ 9,163,957	\$ 144,114	102%		
				</												

SPRAGUE BOARD OF EDUCATION

BOE Budget v. Actual

For Fiscal Year 2018-2019

Year to Date 6/30/2019

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
1000-Regular Instruction									
1000.51110. Wages Paid to Teachers - Regular Ed	1,099,341.05	0.00	(1,960.00)	1,097,381.05	887,627.37	0.00	887,627.37	209,753.68	80.89
1000.51120. Wages Paid to Instructional Aides - Regular Ed	37,480.30	0.00	0.00	37,480.30	997.40	0.00	997.40	36,482.90	2.66
1000.52100. Group Life Insurance - Regular	780.48	0.00	0.00	780.48	709.14	0.00	709.14	71.34	90.86
1000.52200. FICA/Medicare Employer - Regular Ed	20,588.40	0.00	0.00	20,588.40	13,525.48	0.00	13,525.48	7,062.92	65.69
1000.52500. Tuition Reimbursement	10,000.00	0.00	(1,000.00)	9,000.00	4,321.60	0.00	4,321.60	4,678.40	48.02
1000.52800. Health Insurance - Regular	234,042.20	0.00	(3,000.00)	231,042.20	207,743.60	0.00	207,743.60	23,298.60	89.92
1000.53200. Substitutes - Regular Education	24,000.00	0.00	0.00	24,000.00	10,149.39	0.00	10,149.39	13,850.61	42.29
1000.53230. Purchased Pupil Services	1,000.00	0.00	175.00	1,175.00	675.00	500.00	1,175.00	0.00	100.00
1000.54420. Equipment Leasing	25,507.56	0.00	0.00	25,507.56	22,492.77	1,950.00	24,442.77	1,064.79	95.83
1000.56100. General Supplies - Regular Education	7,976.00	0.00	(1,000.00)	6,976.00	4,274.20	0.00	4,274.20	2,701.80	61.27
1000.56110. Instructional Supplies - Regular Education	2,971.00	0.00	0.00	2,971.00	746.10	0.00	746.10	2,224.90	25.11
1000.56400. Workbooks/Disposables	15,770.43	0.00	(3,000.00)	12,770.43	8,180.17	0.00	8,180.17	4,590.26	64.06
1000.56410. Textbooks	3,000.00	0.00	0.00	3,000.00	2,176.36	0.00	2,176.36	823.64	72.55
1000.56501. Ink and Toner	8,500.00	0.00	0.00	8,500.00	6,662.52	0.00	6,662.52	1,837.48	78.38
1000.58100. Dues & Fees	7,634.00	0.00	150.00	7,784.00	7,964.00	0.00	7,964.00	(180.00)	102.31
Total	1,498,591.42	0.00	(9,635.00)	1,488,956.42	1,178,245.10	2,450.00	1,180,695.10	308,261.32	79.30
1200-Special Education									
1200.51110. Wages Paid to Teachers - SPED	229,562.01	0.00	5,000.00	234,562.01	270,694.42	0.00	270,694.42	(36,132.41)	115.40
1200.51120. Wages Paid to Instructional Aides - SPED	203,079.67	0.00	0.00	203,079.67	174,607.32	0.00	174,607.32	28,472.35	85.98
1200.51901. Wages Paid - Other Non Certified Staff - SPED	77,487.88	0.00	0.00	77,487.88	60,980.34	0.00	60,980.34	16,507.54	78.70
1200.52100. Group Life Insurance - SPED	608.70	0.00	200.00	808.70	761.37	0.00	761.37	47.33	94.15
1200.52200. FICA/Medicare Employer - SPED	26,973.20	0.00	0.00	26,973.20	20,175.92	0.00	20,175.92	6,797.28	74.80
1200.52300. Pension Contributions	1,782.14	0.00	0.00	1,782.14	1,158.22	0.00	1,158.22	623.92	64.99
1200.52800. Health Insurance	155,061.68	0.00	0.00	155,061.68	152,072.50	0.00	152,072.50	2,989.18	98.07
1200.53200. Substitutes - SPED	11,300.10	0.00	0.00	11,300.10	7,568.11	0.00	7,568.11	3,731.99	66.97
1200.53230. Purchased Pupil Services	25,278.00	0.00	8,070.00	33,348.00	28,980.00	3,878.00	32,858.00	490.00	98.53
1200.53300. Other Prof/Tech Services	1,760.00	0.00	240.00	2,000.00	1,685.00	120.00	1,805.00	195.00	90.25
1200.55800. Travel Reimbursement	900.00	0.00	0.00	900.00	605.24	0.00	605.24	294.76	67.25
1200.56100. General Supplies - Special Education	400.00	0.00	0.00	400.00	141.19	0.00	141.19	258.81	35.30
1200.56400. Workbooks/Disposables	1,000.00	0.00	0.00	1,000.00	163.86	0.00	163.86	836.14	16.39
1200.56410. Textbooks	500.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
1200.58100. Dues & Fees	760.00	0.00	0.00	760.00	659.00	0.00	659.00	101.00	86.71
Total	736,453.38	0.00	13,510.00	749,963.38	720,252.49	3,998.00	724,250.49	25,712.89	96.57
1300-Adult Education - Cooperative									
1300.55690. Tuition - Adult Cooperative	16,733.00	0.00	0.00	16,733.00	20,661.00	0.00	20,661.00	(3,928.00)	123.47
Total	16,733.00	0.00	0.00	16,733.00	20,661.00	0.00	20,661.00	(3,928.00)	123.47

SPRAGUE BOARD OF EDUCATION

BOE Budget v. Actual

For Fiscal Year 2018-2019

Year to Date 6/30/2019

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
1500-Stipends - Extra Curricular									
1500.51930. Extra Curricular Stipends Paid	10,152.00	0.00	0.00	10,152.00	3,844.50	0.00	3,844.50	6,307.50	37.87
Total	10,152.00	0.00	0.00	10,152.00	3,844.50	0.00	3,844.50	6,307.50	37.87
1600-Summer School									
1600.51110. Wages Paid to Teachers - Summer School	2,400.00	0.00	0.00	2,400.00	2,400.00	0.00	2,400.00	0.00	100.00
1600.51120. Wages Paid to Inst Aides - Summer School	2,000.00	0.00	0.00	2,000.00	1,096.79	0.00	1,096.79	903.21	54.84
1600.51901. Wages Paid - Other Non-Cert - Summer School	1,200.00	0.00	0.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
1600.52200. FICA/Medicare Employer - Summer School	300.00	0.00	0.00	300.00	118.72	0.00	118.72	181.28	39.57
Total	5,900.00	0.00	0.00	5,900.00	3,615.51	0.00	3,615.51	2,284.49	61.28
1700-Tutoring									
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	6,986.44	0.00	(2,000.00)	4,986.44	975.00	0.00	975.00	4,011.44	19.55
1700.000100.52200. FICA/Medicare Employer - Reg Ed	330.48	0.00	0.00	330.48	0.00	0.00	0.00	330.48	0.00
1700.000200.51110. Wages Paid to Teacher Tutors - Spec Ed	547.50	0.00	2,000.00	2,547.50	547.50	0.00	547.50	2,000.00	21.49
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	8,100.00	0.00	0.00	8,100.00	6,277.50	0.00	6,277.50	1,822.50	77.50
1700.000200.52200. FICA/Medicare Employer - Spec Ed	686.06	0.00	0.00	686.06	488.21	0.00	488.21	197.85	71.16
1700.000200.53230. Purchased Pupil Services - Spec Ed	10,140.00	0.00	0.00	10,140.00	4,530.00	3,165.00	7,695.00	2,445.00	75.89
Total	26,790.48	0.00	0.00	26,790.48	12,818.21	3,165.00	15,983.21	10,807.27	59.66
1800-Stipends - Sports Teams									
2110-Social Work Services									
2110.51900. Wages Paid - Social Worker	61,862.78	0.00	0.00	61,862.78	51,462.08	0.00	51,462.08	10,400.70	83.19
2110.52100. Group Life Insurance - Social Worker	37.80	0.00	0.00	37.80	34.65	0.00	34.65	3.15	91.67
2110.52200. FICA/Medicare Employer - Social Worker	897.01	0.00	0.00	897.01	777.87	0.00	777.87	119.14	86.72
2110.52800. Health Insurance - Social Worker	1,410.00	0.00	0.00	1,410.00	0.00	0.00	0.00	1,410.00	0.00
2110.56100. Supplies	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00
Total	64,307.59	0.00	0.00	64,307.59	52,274.60	0.00	52,274.60	12,032.99	81.29
2130-Health Office									
2130.51901. Wages Paid - School Nurse	90,366.71	0.00	0.00	90,366.71	74,039.36	0.00	74,039.36	16,327.35	81.93
2130.51910. Wages Paid - Nurse Substitutes	4,000.00	0.00	0.00	4,000.00	1,792.50	0.00	1,792.50	2,207.50	44.81
2130.51930. Nursing Stipends Paid	1,834.00	0.00	0.00	1,834.00	1,834.00	0.00	1,834.00	0.00	100.00
2130.52100. Group Life Insurance - Health Office	66.15	0.00	0.00	66.15	63.00	0.00	63.00	3.15	95.24
2130.52200. FICA/Medicare Employer - Health	6,913.05	0.00	0.00	6,913.05	5,865.18	0.00	5,865.18	1,047.87	84.84
2130.52800. Health Insurance - Health Office	9,548.82	0.00	1,000.00	10,548.82	11,035.10	0.00	11,035.10	(486.28)	104.61
2130.53230. Purchased Pupil Services	700.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00	0.00
2130.54300. Repairs & Maint Equipment	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00

SPRAGUE BOARD OF EDUCATION

BOE Budget v. Actual

For Fiscal Year 2018-2019

Year to Date 6/30/2019

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2130.56100. Supplies	1,600.00	0.00	0.00	1,600.00	949.65	0.00	949.65	650.35	59.35
2130.56430. Professional Periodicals	100.00	0.00	0.00	100.00	69.00	0.00	69.00	31.00	69.00
2130.58100. Dues & Fees	400.00	0.00	(150.00)	250.00	100.00	0.00	100.00	150.00	40.00
Total	115,728.73	0.00	850.00	116,578.73	95,747.79	0.00	95,747.79	20,830.94	82.13
2140-Psychological Services									
2140.51900. Wages Paid - School Psychologist	50,711.78	0.00	(5,000.00)	45,711.78	38,515.24	0.00	38,515.24	7,196.54	84.26
2140.52100. Group Life Insurance - Psychologist	37.80	0.00	0.00	37.80	22.05	0.00	22.05	15.75	58.33
2140.52200. FICA/Medicare Employer - Psychologist	735.32	0.00	0.00	735.32	562.08	0.00	562.08	173.24	76.44
2140.52800. Health Insurance	0.00	0.00	3,000.00	3,000.00	2,064.67	0.00	2,064.67	935.33	68.82
2140.53230. Purchased Pupil Services	1,000.00	0.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
2140.56100. Assessment Supplies	4,000.00	0.00	0.00	4,000.00	153.00	0.00	153.00	3,847.00	3.83
2140.56110. Instructional Supplies - Psychologist	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00
Total	56,584.90	0.00	(3,000.00)	53,584.90	41,317.04	0.00	41,317.04	12,267.86	77.11
2150-Speech & Audiology Services									
2150.53230. Purchased Pupil Services	10,292.00	0.00	15,860.00	26,152.00	13,293.18	0.00	13,293.18	12,858.82	50.83
2150.56100. Supplies	775.00	0.00	0.00	775.00	546.30	0.00	546.30	228.70	70.49
Total	11,067.00	0.00	15,860.00	26,927.00	13,839.48	0.00	13,839.48	13,087.52	51.40
2160-PT/OT Services									
2160.53230. Purchased Pupil Services	2,245.00	0.00	14,415.00	16,660.00	8,330.00	0.00	8,330.00	8,330.00	50.00
Total	2,245.00	0.00	14,415.00	16,660.00	8,330.00	0.00	8,330.00	8,330.00	50.00
2210-Improvement of Instruction									
2210.53220. In Service	5,000.00	0.00	0.00	5,000.00	1,805.40	0.00	1,805.40	3,194.60	36.11
2210.55800. Conference/Travel - Professional Development	1,500.00	0.00	0.00	1,500.00	1,470.77	0.00	1,470.77	29.23	98.05
2210.56100. Supplies	700.00	0.00	0.00	700.00	324.05	0.00	324.05	375.95	46.29
Total	7,200.00	0.00	0.00	7,200.00	3,600.22	0.00	3,600.22	3,599.78	50.00
2220-Library/Media Services									
2230-Technology									
2230.51901. Wages Paid - Technology Staff	11,188.17	0.00	0.00	11,188.17	9,452.59	0.00	9,452.59	1,735.58	84.49
2230.52100. Group Life Insurance - Technology	7.56	0.00	0.00	7.56	6.93	0.00	6.93	0.63	91.67
2230.52200. FICA/Medicare Employer - Technology	855.90	0.00	0.00	855.90	707.93	0.00	707.93	147.97	82.71
2230.52800. Health Insurance - Technology	1,896.53	0.00	0.00	1,896.53	1,738.44	0.00	1,738.44	158.09	91.66
2230.53520. Other Technical Services	68,659.48	0.00	0.00	68,659.48	63,459.38	5,199.10	68,658.48	1.00	100.00
2230.56100. Supplies	1,500.00	0.00	0.00	1,500.00	634.63	0.00	634.63	865.37	42.31
2230.56500. Technology Supplies	1,000.00	0.00	0.00	1,000.00	473.21	0.00	473.21	526.79	47.32

SPRAGUE BOARD OF EDUCATION

BOE Budget v. Actual

For Fiscal Year 2018-2019

Year to Date 6/30/2019

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2230.57340. Technology Hardware - Instructional	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
2230.57341. Technology Hardware - Non-Instructional	3,000.00	0.00	0.00	3,000.00	495.00	0.00	495.00	2,505.00	16.50
2230.57350. Software - Instructional	17,024.97	0.00	(2,000.00)	15,024.97	10,348.37	0.00	10,348.37	4,676.60	68.87
2230.57351. Software - Non-Instructional	23,324.16	0.00	0.00	23,324.16	22,826.36	0.00	22,826.36	497.80	97.87
Total	131,456.77	0.00	(2,000.00)	129,456.77	110,142.84	5,199.10	115,341.94	14,114.83	89.10
2310-Board of Education									
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	10,893.65	0.00	0.00	10,893.65	8,855.20	0.00	8,855.20	2,038.45	81.29
2310.52100. Group Life Insurance - BOE Office	7.56	0.00	0.00	7.56	6.93	0.00	6.93	0.63	91.67
2310.52200. FICA/Medicare Employer - BOE Office	833.36	0.00	0.00	833.36	644.96	0.00	644.96	188.40	77.39
2310.52300. Pension Contributions - BOE Office	2,195.62	0.00	0.00	2,195.62	386.05	0.00	386.05	1,809.57	17.58
2310.52600. Unemployment Compensation - BOE Office	3,000.00	0.00	(1,000.00)	2,000.00	11.05	0.00	11.05	1,988.95	0.55
2310.52700. Workers' Compensation - BOE Office	22,885.96	0.00	0.00	22,885.96	22,884.01	0.00	22,884.01	1.95	99.99
2310.52800. Health Insurance - BOE Office	4,046.78	0.00	0.00	4,046.78	3,709.64	0.00	3,709.64	337.14	91.67
2310.53020. Legal Services - BOE Office	35,000.00	0.00	0.00	35,000.00	19,171.00	15,829.00	35,000.00	0.00	100.00
2310.55200. Property/Liability Insurance - BOE Office	18,848.36	0.00	0.00	18,848.36	18,848.36	0.00	18,848.36	0.00	100.00
2310.55400. Advertising - BOE Office	500.00	0.00	0.00	500.00	700.00	0.00	700.00	(200.00)	140.00
2310.55800. Conference/Travel - BOE Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2310.56100. Supplies - BOE Office	1,400.00	0.00	0.00	1,400.00	240.18	0.00	240.18	1,159.82	17.16
2310.58100. Dues & Fees - BOE Office	2,451.00	0.00	0.00	2,451.00	2,401.00	0.00	2,401.00	50.00	97.96
2310.58900. Graduation Costs - BOE Office	500.00	0.00	0.00	500.00	456.25	0.00	456.25	43.75	91.25
Total	102,862.29	0.00	(1,000.00)	101,862.29	78,314.63	15,829.00	94,143.63	7,718.66	92.42
2320-Superintendents Office									
2320.51900. Wages Paid - Superintendent	61,842.00	0.00	(5,000.00)	56,842.00	49,889.63	0.00	49,889.63	6,952.37	87.77
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	10,893.65	0.00	0.00	10,893.65	8,855.20	0.00	8,855.20	2,038.45	81.29
2320.52100. Group Life Insurance - Superintendent Office	307.56	0.00	0.00	307.56	169.95	0.00	169.95	137.61	55.26
2320.52200. FICA/Medicare Employer - Superintendent	1,746.75	0.00	0.00	1,746.75	1,368.37	0.00	1,368.37	378.38	78.34
2320.52300. Pension Contributions - Superintendent's Office	2,195.62	0.00	0.00	2,195.62	386.05	0.00	386.05	1,809.57	17.58
2320.52800. Health Insurance - Superintendent's Office	4,046.78	0.00	0.00	4,046.78	3,709.64	0.00	3,709.64	337.14	91.67
2320.55800. Conference/Travel - Superintendent's Office	1,200.00	0.00	0.00	1,200.00	430.00	0.00	430.00	770.00	35.83
2320.56100. Supplies - Superintendent's Office	300.00	0.00	0.00	300.00	102.81	0.00	102.81	197.19	34.27
2320.58100. Dues & Fees - Superintendent's Office	4,326.00	0.00	0.00	4,326.00	4,326.00	0.00	4,326.00	0.00	100.00
Total	86,858.36	0.00	(5,000.00)	81,858.36	69,237.65	0.00	69,237.65	12,620.71	84.58
2400-School Administration Office									
2400.51900. Wages Paid - Principal	106,159.38	0.00	0.00	106,159.38	86,396.85	0.00	86,396.85	19,762.53	81.38
2400.51901. Wages Paid - Non-Certified - School Administration	46,006.56	0.00	0.00	46,006.56	39,313.99	0.00	39,313.99	6,692.57	85.45

SPRAGUE BOARD OF EDUCATION

BOE Budget v. Actual

For Fiscal Year 2018-2019

Year to Date 6/30/2019

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2400.52100. Group Life Insurance - School Administration Office	223.20	0.00	0.00	223.20	264.15	0.00	264.15	(40.95)	118.35
2400.52200. FICA/Medicare Employer - School Administration	3,507.09	0.00	0.00	3,507.09	4,261.01	0.00	4,261.01	(753.92)	121.50
2400.52300. Pension Contributions - School Admin Office	1,854.53	0.00	0.00	1,854.53	1,711.92	0.00	1,711.92	142.61	92.31
2400.52800. Health Insurance - School Administration Office	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
2400.53300. Other Prof/Tech Services	2,973.60	0.00	(1,000.00)	1,973.60	0.00	0.00	0.00	1,973.60	0.00
2400.55301. Postage	3,500.00	0.00	0.00	3,500.00	2,391.18	0.00	2,391.18	1,108.82	68.32
2400.55800. Conference/Travel - School Administration Office	750.00	0.00	0.00	750.00	298.64	0.00	298.64	451.36	39.82
2400.56100. Supplies	2,500.00	0.00	0.00	2,500.00	1,307.00	0.00	1,307.00	1,193.00	52.28
2400.56430. Professional Periodicals	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2400.58100. Dues & Fees - School Administration	1,014.00	0.00	0.00	1,014.00	1,014.00	0.00	1,014.00	0.00	100.00
Total	171,788.36	0.00	(1,000.00)	170,788.36	136,958.74	0.00	136,958.74	33,829.62	80.19
2510-Business Office									
2510.51901. Wages Paid - Non Certified - Business Office	110,354.12	0.00	0.00	110,354.12	86,528.07	0.00	86,528.07	23,826.05	78.41
2510.52100. Group Life Insurance - Business Office	189.49	0.00	0.00	189.49	123.62	0.00	123.62	65.87	65.24
2510.52200. FICA/Medicare Employer - Business Office	8,442.09	0.00	0.00	8,442.09	6,558.36	0.00	6,558.36	1,883.73	77.69
2510.52300. Pension Contributions - Business Office	5,284.98	0.00	0.00	5,284.98	2,122.40	0.00	2,122.40	3,162.58	40.16
2510.52800. Health Insurance - Business Office	27,820.03	0.00	(17,000.00)	10,820.03	6,953.98	0.00	6,953.98	3,866.05	64.27
2510.53300. Other Prof/Tech Services - Business Office	7,500.00	0.00	(4,000.00)	3,500.00	1,251.42	0.00	1,251.42	2,248.58	35.75
2510.53410. Audit/Accounting Services - Business Office	25,000.00	0.00	0.00	25,000.00	23,763.16	0.00	23,763.16	1,236.84	95.05
2510.55800. Conference/Travel - Business Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2510.56100. Supplies - Business Office	500.00	0.00	0.00	500.00	308.95	0.00	308.95	191.05	61.79
Total	185,390.71	0.00	(21,000.00)	164,390.71	127,609.96	0.00	127,609.96	36,780.75	77.63
2600-Building & Grounds									
2600.51901. Wages Paid - Buiding Maintenance	106,095.00	0.00	0.00	106,095.00	82,701.70	0.00	82,701.70	23,393.30	77.95
2600.52100. Group Life Insurance - Maintenance Department	100.08	0.00	0.00	100.08	75.42	0.00	75.42	24.66	75.36
2600.52200. FICA/Medicare Employer - Maintenance	8,116.27	0.00	0.00	8,116.27	6,174.19	0.00	6,174.19	1,942.08	76.07
2600.52300. Pension Contributions - Maintenance Office	2,774.55	0.00	0.00	2,774.55	1,469.76	0.00	1,469.76	1,304.79	52.97
2600.52800. Health Insurance - Maintenance	18,965.33	0.00	0.00	18,965.33	18,224.90	0.00	18,224.90	740.43	96.10
2600.54010. Purchased Property Services	23,004.72	0.00	0.00	23,004.72	22,957.76	0.00	22,957.76	46.96	99.80
2600.54101. Rubbish Removal	5,600.00	0.00	0.00	5,600.00	5,551.62	0.00	5,551.62	48.38	99.14
2600.54300. Equipment Repairs & Maint	15,000.00	0.00	(2,000.00)	13,000.00	2,671.19	0.00	2,671.19	10,328.81	20.55
2600.54301. Building Repairs & Maint	7,000.00	0.00	0.00	7,000.00	2,676.24	0.00	2,676.24	4,323.76	38.23
2600.54411. Water	2,700.00	0.00	0.00	2,700.00	1,763.69	0.00	1,763.69	936.31	65.32
2600.54412. Sewer	1,900.00	0.00	0.00	1,900.00	1,164.63	0.00	1,164.63	735.37	61.30
2600.55300. Communications - Telephone & Internet	15,749.85	0.00	0.00	15,749.85	12,114.63	426.03	12,540.66	3,209.19	79.62
2600.56100. General Supplies - Maintenance Department	20,000.00	0.00	0.00	20,000.00	13,508.36	0.00	13,508.36	6,491.64	67.54
2600.56220. Electricity	60,552.00	0.00	0.00	60,552.00	50,590.68	5,046.00	55,636.68	4,915.32	91.88

SPRAGUE BOARD OF EDUCATION

BOE Budget v. Actual

For Fiscal Year 2018-2019

Year to Date 6/30/2019

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2600.56230. Liquid Propane	12,000.00	0.00	0.00	12,000.00	9,944.79	0.00	9,944.79	2,055.21	82.87
2600.56240. Heating Oil	24,000.00	0.00	0.00	24,000.00	21,067.97	2,932.03	24,000.00	0.00	100.00
2600.56260. Gasoline	400.00	0.00	0.00	400.00	352.45	0.00	352.45	47.55	88.11
Total	323,957.80	0.00	(2,000.00)	321,957.80	253,009.98	8,404.06	261,414.04	60,543.76	81.20
2700-Student Transportation									
2700.55100. Contracted Pupil Transp Reg	392,746.00	0.00	0.00	392,746.00	386,423.97	11,037.47	397,461.44	(4,715.44)	101.20
2700.55108. Contracted Pupil Transp Spec Ed HS	113,753.63	0.00	0.00	113,753.63	99,488.64	36,010.00	135,498.64	(21,745.01)	119.12
2700.55109. Contracted Pupil Transp Spec Ed Elem	46,788.63	0.00	0.00	46,788.63	55,173.61	11,637.50	66,811.11	(20,022.48)	142.79
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	5,500.00	0.00	0.00	5,500.00	325.50	0.00	325.50	5,174.50	5.92
2700.56260. Gasoline	48,000.00	0.00	0.00	48,000.00	29,722.58	0.00	29,722.58	18,277.42	61.92
Total	606,788.26	0.00	0.00	606,788.26	571,134.30	58,684.97	629,819.27	(23,031.01)	103.80
6000-HS Tuition									
6000.000100.55610. Tuition - HS Regular Ed - public schools	1,460,485.60	0.00	0.00	1,460,485.60	1,336,462.50	95,621.50	1,432,084.00	28,401.60	98.06
6000.000200.55610. Tuition - HS Special Ed - public schools	410,499.06	0.00	0.00	410,499.06	408,138.34	25,583.23	433,721.57	(23,222.51)	105.66
6000.000200.55620. GRANTS - To Be Determined	(205,615.45)	0.00	0.00	(205,615.45)	(10,619.63)	0.00	(10,619.63)	(194,995.82)	5.16
6000.000200.55630. Tuition - HS Special Ed - private schools	256,642.14	0.00	0.00	256,642.14	158,091.01	52,669.03	210,760.04	45,882.10	82.12
Total	1,922,011.35	0.00	0.00	1,922,011.35	1,892,072.22	173,873.76	2,065,945.98	(143,934.63)	107.49
6100-Elementary Tuition									
6100.55631. Tuition - Elem Special Ed - private schools	131,754.00	0.00	0.00	131,754.00	154,958.00	34,564.00	189,522.00	(57,768.00)	143.85
6100.55660. Tuition - Elem Magnet Schools	114,046.60	0.00	0.00	114,046.60	108,266.80	0.00	108,266.80	5,779.80	94.93
Total	245,800.60	0.00	0.00	245,800.60	263,224.80	34,564.00	297,788.80	(51,988.20)	121.15
Total Expenditures	\$ 6,328,668.00	\$ 0.00	\$ 0.00	\$ 6,328,668.00	\$ 5,656,251.06	\$ 306,167.89	\$ 5,962,418.95	\$ 366,249.05	\$ 94.21

Year to Date: May 2019

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered	Total Expenditures	Variance	% Spent (EXP + ENC)	% Spent (EXP only)
1000-Regular Instruction										
1000.51110. Wages Paid to Teachers - Regular Ed	1,099,341.05	0.00	(1,960.00)	1,097,381.05	887,627.37	0.00	887,627.37	209,753.68	80.89	80.89%
1000.51120. Wages Paid to Instructional Aides - Regular Ed	37,480.30	0.00	0.00	37,480.30	997.40	0.00	997.40	36,482.90	2.66	2.66%
1000.52100. Group Life Insurance - Regular	780.48	0.00	0.00	780.48	709.14	0.00	709.14	71.34	90.86	90.86%
1000.52200. FICA/Medicare Employer - Regular Ed	20,588.40	0.00	0.00	20,588.40	13,525.48	0.00	13,525.48	7,062.92	65.69	65.69%
1000.52500. Tuition Reimbursement	10,000.00	0.00	(1,000.00)	9,000.00	4,321.60	0.00	4,321.60	4,678.40	48.02	48.02%
1000.52800. Health Insurance - Regular	234,042.20	0.00	(3,000.00)	231,042.20	207,743.60	0.00	207,743.60	23,298.60	89.92	89.92%
1000.53200. Substitutes - Regular Education	24,000.00	0.00	0.00	24,000.00	10,149.39	0.00	10,149.39	13,850.61	42.29	42.29%
1000.53230. Purchased Pupil Services	1,000.00	0.00	175.00	1,175.00	675.00	500.00	1,175.00	0.00	100.00	57.45%
1000.54420. Equipment Leasing	25,507.56	0.00	0.00	25,507.56	22,492.77	1,950.00	24,442.77	1,064.79	95.83	88.18%
1000.56100. General Supplies - Regular Education	7,976.00	0.00	(1,000.00)	6,976.00	4,274.20	0.00	4,274.20	2,701.80	61.27	61.27%
1000.56110. Instructional Supplies - Regular Education	2,971.00	0.00	0.00	2,971.00	746.10	0.00	746.10	2,224.90	25.11	25.11%
1000.56400. Workbooks/Disposables	15,770.43	0.00	(3,000.00)	12,770.43	8,180.17	0.00	8,180.17	4,590.26	64.06	64.06%
1000.56410. Textbooks	3,000.00	0.00	0.00	3,000.00	2,176.36	0.00	2,176.36	823.64	72.55	72.55%
1000.56501. Ink and Toner	8,500.00	0.00	0.00	8,500.00	6,662.52	0.00	6,662.52	1,837.48	78.38	78.38%
1000.58100. Dues & Fees	7,634.00	0.00	150.00	7,784.00	7,964.00	0.00	7,964.00	(180.00)	102.31	102.31%
Total	1,498,591.42	0.00	(9,635.00)	1,488,956.42	1,178,245.10	2,450.00	1,180,695.10	308,261.32	79.30	79.13%
1200-Special Education										
1200.51110. Wages Paid to Teachers - SPED	229,562.01	0.00	5,000.00	234,562.01	270,694.42	0.00	270,694.42	(36,132.41)	115.40	115.40%
1200.51120. Wages Paid to Instructional Aides - SPED	203,079.67	0.00	0.00	203,079.67	174,607.32	0.00	174,607.32	28,472.35	85.98	85.98%
1200.51901. Wages Paid - Other Non Certified Staff - SPED	77,487.88	0.00	0.00	77,487.88	60,980.34	0.00	60,980.34	16,507.54	78.70	78.70%
1200.52100. Group Life Insurance - SPED	608.70	0.00	200.00	808.70	761.37	0.00	761.37	47.33	94.15	94.15%
1200.52200. FICA/Medicare Employer - SPED	26,973.20	0.00	0.00	26,973.20	20,175.92	0.00	20,175.92	6,797.28	74.80	74.80%
1200.52300. Pension Contributions	1,782.14	0.00	0.00	1,782.14	1,158.22	0.00	1,158.22	623.92	64.99	64.99%
1200.52800. Health Insurance	155,061.68	0.00	0.00	155,061.68	152,072.50	0.00	152,072.50	2,989.18	98.07	98.07%
1200.53200. Substitutes - SPED	11,300.10	0.00	0.00	11,300.10	7,568.11	0.00	7,568.11	3,731.99	66.97	66.97%
1200.53230. Purchased Pupil Services	25,278.00	0.00	8,070.00	33,348.00	28,980.00	3,878.00	32,858.00	490.00	98.53	86.90%
1200.53300. Other Prof/Tech Services	1,760.00	0.00	240.00	2,000.00	1,685.00	120.00	1,805.00	195.00	90.25	84.25%
1200.55800. Travel Reimbursement	900.00	0.00	0.00	900.00	605.24	0.00	605.24	294.76	67.25	67.25%
1200.56100. General Supplies - Special Education	400.00	0.00	0.00	400.00	141.19	0.00	141.19	258.81	35.30	35.30%
1200.56400. Workbooks/Disposables	1,000.00	0.00	0.00	1,000.00	163.86	0.00	163.86	836.14	16.39	16.39%
1200.56410. Textbooks	500.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00	0.00%
1200.58100. Dues & Fees	760.00	0.00	0.00	760.00	659.00	0.00	659.00	101.00	86.71	86.71%
Total	736,453.38	0.00	13,510.00	749,963.38	720,252.49	3,998.00	724,250.49	25,712.89	96.57	96.04%
1300-Adult Education - Cooperative										
1300.55690. Tuition - Adult Cooperative	16,733.00	0.00	0.00	16,733.00	20,661.00	0.00	20,661.00	(3,928.00)	123.47	123.47%
Total	16,733.00	0.00	0.00	16,733.00	20,661.00	0.00	20,661.00	(3,928.00)	123.47	123.47%
1500-Stipends - Extra Curricular										
1500.51930. Extra Curricular Stipends Paid	10,152.00	0.00	0.00	10,152.00	3,844.50	0.00	3,844.50	6,307.50	37.87	37.87%
Total	10,152.00	0.00	0.00	10,152.00	3,844.50	0.00	3,844.50	6,307.50	37.87	37.87%
1600-Summer School										
1600.51110. Wages Paid to Teachers - Summer School	2,400.00	0.00	0.00	2,400.00	2,400.00	0.00	2,400.00	0.00	100.00	100.00%
1600.51120. Wages Paid to Inst Aides - Summer School	2,000.00	0.00	0.00	2,000.00	1,096.79	0.00	1,096.79	903.21	54.84	54.84%
1600.51901. Wages Paid - Other Non-Cert - Summer School	1,200.00	0.00	0.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00	0.00%
1600.52200. FICA/Medicare Employer - Summer School	300.00	0.00	0.00	300.00	118.72	0.00	118.72	181.28	39.57	39.57%
Total	5,900.00	0.00	0.00	5,900.00	3,615.51	0.00	3,615.51	2,284.49	61.28	61.28%
1700-Tutoring										
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	6,986.44	0.00	(2,000.00)	4,986.44	975.00	0.00	975.00	4,011.44	19.55	19.55%
1700.000100.52200. FICA/Medicare Employer - Reg Ed	330.48	0.00	0.00	330.48	0.00	0.00	0.00	330.48	0.00	0.00%
1700.000200.51110. Wages Paid to Teacher Tutors - Spec Ed	547.50	0.00	2,000.00	2,547.50	547.50	0.00	547.50	2,000.00	21.49	21.49%
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	8,100.00	0.00	0.00	8,100.00	6,277.50	0.00	6,277.50	1,822.50	77.50	77.50%
1700.000200.52200. FICA/Medicare Employer - Spec Ed	686.06	0.00	0.00	686.06	488.21	0.00	488.21	197.85	71.16	71.16%
1700.000200.53230. Purchased Pupil Services - Spec Ed	10,140.00	0.00	0.00	10,140.00	4,530.00	3,165.00	7,695.00	2,445.00	75.89	44.67%
Total	26,790.48	0.00	0.00	26,790.48	12,818.21	3,165.00	15,983.21	10,807.27	59.66	47.85%
1800-Stipends - Sports Teams										
2110-Social Work Services										

Year to Date: May 2019

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered	Total Expenditures	Variance	% Spent (EXP + ENC)	% Spent (EXP only)
2110.51900. Wages Paid - Social Worker	61,862.78	0.00	0.00	61,862.78	51,462.08	0.00	51,462.08	10,400.70	83.19	83.19%
2110.52100. Group Life Insurance - Social Worker	37.80	0.00	0.00	37.80	34.65	0.00	34.65	3.15	91.67	91.67%
2110.52200. FICA/Medicare Employer - Social Worker	897.01	0.00	0.00	897.01	777.87	0.00	777.87	119.14	86.72	86.72%
2110.52800. Health Insurance - Social Worker	1,410.00	0.00	0.00	1,410.00	0.00	0.00	0.00	1,410.00	0.00	0.00%
2110.56100. Supplies	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00	0.00%
Total	64,307.59	0.00	0.00	64,307.59	52,274.60	0.00	52,274.60	12,032.99	81.29	81.29%
2130-Health Office										
2130.51901. Wages Paid - School Nurse	90,366.71	0.00	0.00	90,366.71	74,039.36	0.00	74,039.36	16,327.35	81.93	81.93%
2130.51910. Wages Paid - Nurse Substitutes	4,000.00	0.00	0.00	4,000.00	1,792.50	0.00	1,792.50	2,207.50	44.81	44.81%
2130.51930. Nursing Stipends Paid	1,834.00	0.00	0.00	1,834.00	1,834.00	0.00	1,834.00	0.00	100.00	100.00%
2130.52100. Group Life Insurance - Health Office	66.15	0.00	0.00	66.15	63.00	0.00	63.00	3.15	95.24	95.24%
2130.52200. FICA/Medicare Employer - Health	6,913.05	0.00	0.00	6,913.05	5,865.18	0.00	5,865.18	1,047.87	84.84	84.84%
2130.52800. Health Insurance - Health Office	9,548.82	0.00	1,000.00	10,548.82	11,035.10	0.00	11,035.10	(486.28)	104.61	104.61%
2130.53230. Purchased Pupil Services	700.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00	0.00	0.00%
2130.54300. Repairs & Maint Equipment	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00	0.00%
2130.56100. Supplies	1,600.00	0.00	0.00	1,600.00	949.65	0.00	949.65	650.35	59.35	59.35%
2130.56430. Professional Periodicals	100.00	0.00	0.00	100.00	69.00	0.00	69.00	31.00	69.00	69.00%
2130.58100. Dues & Fees	400.00	0.00	(150.00)	250.00	100.00	0.00	100.00	150.00	40.00	40.00%
Total	115,728.73	0.00	850.00	116,578.73	95,747.79	0.00	95,747.79	20,830.94	82.13	82.13%
2140-Psychological Services										
2140.51900. Wages Paid - School Psychologist	50,711.78	0.00	(5,000.00)	45,711.78	38,515.24	0.00	38,515.24	7,196.54	84.26	84.26%
2140.52100. Group Life Insurance - Psychologist	37.80	0.00	0.00	37.80	22.05	0.00	22.05	15.75	58.33	58.33%
2140.52200. FICA/Medicare Employer - Psychologist	735.32	0.00	0.00	735.32	562.08	0.00	562.08	173.24	76.44	76.44%
2140.52800. Health Insurance	0.00	0.00	3,000.00	3,000.00	2,064.67	0.00	2,064.67	935.33	68.82	68.82%
2140.53230. Purchased Pupil Services	1,000.00	0.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2140.56100. Assessment Supplies	4,000.00	0.00	0.00	4,000.00	153.00	0.00	153.00	3,847.00	3.83	3.83%
2140.56110. Instructional Supplies - Psychologist	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00	0.00%
Total	56,584.90	0.00	(3,000.00)	53,584.90	41,317.04	0.00	41,317.04	12,267.86	77.11	77.11%
2150-Speech & Audiology Services										
2150.53230. Purchased Pupil Services	10,292.00	0.00	15,860.00	26,152.00	13,293.18	0.00	13,293.18	12,858.82	50.83	50.83%
2150.56100. Supplies	775.00	0.00	0.00	775.00	546.30	0.00	546.30	228.70	70.49	70.49%
Total	11,067.00	0.00	15,860.00	26,927.00	13,839.48	0.00	13,839.48	13,087.52	51.40	51.40%
2160-PT/OT Services										
2160.53230. Purchased Pupil Services	2,245.00	0.00	14,415.00	16,660.00	8,330.00	0.00	8,330.00	8,330.00	50.00	50.00%
Total	2,245.00	0.00	14,415.00	16,660.00	8,330.00	0.00	8,330.00	8,330.00	50.00	50.00%
2210-Improvement of Instruction										
2210.53220. In Service	5,000.00	0.00	0.00	5,000.00	1,805.40	0.00	1,805.40	3,194.60	36.11	36.11%
2210.55800. Conference/Travel - Professional Development	1,500.00	0.00	0.00	1,500.00	1,470.77	0.00	1,470.77	29.23	98.05	98.05%
2210.56100. Supplies	700.00	0.00	0.00	700.00	324.05	0.00	324.05	375.95	46.29	46.29%
Total	7,200.00	0.00	0.00	7,200.00	3,600.22	0.00	3,600.22	3,599.78	50.00	50.00%
2220-Library/Media Services										
2230-Technology										
2230.51901. Wages Paid - Technology Staff	11,188.17	0.00	0.00	11,188.17	9,452.59	0.00	9,452.59	1,735.58	84.49	84.49%
2230.52100. Group Life Insurance - Technology	7.56	0.00	0.00	7.56	6.93	0.00	6.93	0.63	91.67	91.67%
2230.52200. FICA/Medicare Employer - Technology	855.90	0.00	0.00	855.90	707.93	0.00	707.93	147.97	82.71	82.71%
2230.52800. Health Insurance - Technology	1,896.53	0.00	0.00	1,896.53	1,738.44	0.00	1,738.44	158.09	91.66	91.66%
2230.53520. Other Technical Services	68,659.48	0.00	0.00	68,659.48	63,459.38	5,199.10	68,658.48	1.00	100.00	92.43%
2230.56100. Supplies	1,500.00	0.00	0.00	1,500.00	634.63	0.00	634.63	865.37	42.31	42.31%
2230.56500. Technology Supplies	1,000.00	0.00	0.00	1,000.00	473.21	0.00	473.21	526.79	47.32	47.32%
2230.57340. Technology Hardware - Instructional	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00%
2230.57341. Technology Hardware - Non-Instructional	3,000.00	0.00	0.00	3,000.00	495.00	0.00	495.00	2,505.00	16.50	16.50%
2230.57350. Software - Instructional	17,024.97	0.00	(2,000.00)	15,024.97	10,348.37	0.00	10,348.37	4,676.60	68.87	68.87%
2230.57351. Software - Non-Instructional	23,324.16	0.00	0.00	23,324.16	22,826.36	0.00	22,826.36	497.80	97.87	97.87%
Total	131,456.77	0.00	(2,000.00)	129,456.77	110,142.84	5,199.10	115,341.94	14,114.83	89.10	85.08%
2310-Board of Education										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	10,893.65	0.00	0.00	10,893.65	8,855.20	0.00	8,855.20	2,038.45	81.29	81.29%

Year to Date: May 2019

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered	Total Expenditures	Variance	% Spent (EXP + ENC)	% Spent (EXP only)
2310.52100. Group Life Insurance - BOE Office	7.56	0.00	0.00	7.56	6.93	0.00	6.93	0.63	91.67	91.67%
2310.52200. FICA/Medicare Employer - BOE Office	833.36	0.00	0.00	833.36	644.96	0.00	644.96	188.40	77.39	77.39%
2310.52300. Pension Contributions - BOE Office	2,195.62	0.00	0.00	2,195.62	386.05	0.00	386.05	1,809.57	17.58	17.58%
2310.52600. Unemployment Compensation - BOE Office	3,000.00	0.00	(1,000.00)	2,000.00	11.05	0.00	11.05	1,988.95	0.55	0.55%
2310.52700. Workers' Compensation - BOE Office	22,885.96	0.00	0.00	22,885.96	22,884.01	0.00	22,884.01	1.95	99.99	99.99%
2310.52800. Health Insurance - BOE Office	4,046.78	0.00	0.00	4,046.78	3,709.64	0.00	3,709.64	337.14	91.67	91.67%
2310.53020. Legal Services - BOE Office	35,000.00	0.00	0.00	35,000.00	19,171.00	15,829.00	35,000.00	0.00	100.00	54.77%
2310.55200. Property/Liability Insurance - BOE Office	18,848.36	0.00	0.00	18,848.36	18,848.36	0.00	18,848.36	0.00	100.00	100.00%
2310.55400. Advertising - BOE Office	500.00	0.00	0.00	500.00	700.00	0.00	700.00	(200.00)	140.00	140.00%
2310.55800. Conference/Travel - BOE Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00	0.00%
2310.56100. Supplies - BOE Office	1,400.00	0.00	0.00	1,400.00	240.18	0.00	240.18	1,159.82	17.16	17.16%
2310.58100. Dues & Fees - BOE Office	2,451.00	0.00	0.00	2,451.00	2,401.00	0.00	2,401.00	50.00	97.96	97.96%
2310.58900. Graduation Costs - BOE Office	500.00	0.00	0.00	500.00	456.25	0.00	456.25	43.75	91.25	91.25%
Total	102,862.29	0.00	(1,000.00)	101,862.29	78,314.63	15,829.00	94,143.63	7,718.66	92.42	76.88%
2320-Superintendents Office										
2320.51900. Wages Paid - Superintendent	61,842.00	0.00	(5,000.00)	56,842.00	49,889.63	0.00	49,889.63	6,952.37	87.77	87.77%
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	10,893.65	0.00	0.00	10,893.65	8,855.20	0.00	8,855.20	2,038.45	81.29	81.29%
2320.52100. Group Life Insurance - Superintendent Office	307.56	0.00	0.00	307.56	169.95	0.00	169.95	137.61	55.26	55.26%
2320.52200. FICA/Medicare Employer - Superintendent	1,746.75	0.00	0.00	1,746.75	1,368.37	0.00	1,368.37	378.38	78.34	78.34%
2320.52300. Pension Contributions - Superintendent's Office	2,195.62	0.00	0.00	2,195.62	386.05	0.00	386.05	1,809.57	17.58	17.58%
2320.52800. Health Insurance - Superintendent's Office	4,046.78	0.00	0.00	4,046.78	3,709.64	0.00	3,709.64	337.14	91.67	91.67%
2320.55800. Conference/Travel - Superintendent's Office	1,200.00	0.00	0.00	1,200.00	430.00	0.00	430.00	770.00	35.83	35.83%
2320.56100. Supplies - Superintendent's Office	300.00	0.00	0.00	300.00	102.81	0.00	102.81	197.19	34.27	34.27%
2320.58100. Dues & Fees - Superintendent's Office	4,326.00	0.00	0.00	4,326.00	4,326.00	0.00	4,326.00	0.00	100.00	100.00%
Total	86,858.36	0.00	(5,000.00)	81,858.36	69,237.65	0.00	69,237.65	12,620.71	84.58	84.58%
2400-School Administration Office										
2400.51900. Wages Paid - Principal	106,159.38	0.00	0.00	106,159.38	86,396.85	0.00	86,396.85	19,762.53	81.38	81.38%
2400.51901. Wages Paid - Non-Certified - School Administration	46,006.56	0.00	0.00	46,006.56	39,313.99	0.00	39,313.99	6,692.57	85.45	85.45%
2400.52100. Group Life Insurance - School Administration Office	223.20	0.00	0.00	223.20	264.15	0.00	264.15	(40.95)	118.35	118.35%
2400.52200. FICA/Medicare Employer - School Administration	3,507.09	0.00	0.00	3,507.09	4,261.01	0.00	4,261.01	(753.92)	121.50	121.50%
2400.52300. Pension Contributions - School Admin Office	1,854.53	0.00	0.00	1,854.53	1,711.92	0.00	1,711.92	142.61	92.31	92.31%
2400.52800. Health Insurance - School Administration Office	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00%
2400.53300. Other Prof/Tech Services	2,973.60	0.00	(1,000.00)	1,973.60	0.00	0.00	0.00	1,973.60	0.00	0.00%
2400.55301. Postage	3,500.00	0.00	0.00	3,500.00	2,391.18	0.00	2,391.18	1,108.82	68.32	68.32%
2400.55800. Conference/Travel - School Administration Office	750.00	0.00	0.00	750.00	298.64	0.00	298.64	451.36	39.82	39.82%
2400.56100. Supplies	2,500.00	0.00	0.00	2,500.00	1,307.00	0.00	1,307.00	1,193.00	52.28	52.28%
2400.56430. Professional Periodicals	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00	0.00%
2400.58100. Dues & Fees - School Administration	1,014.00	0.00	0.00	1,014.00	1,014.00	0.00	1,014.00	0.00	100.00	100.00%
Total	171,788.36	0.00	(1,000.00)	170,788.36	136,958.74	0.00	136,958.74	33,829.62	80.19	80.19%
2510-Business Office										
2510.51901. Wages Paid - Non Certified - Business Office	110,354.12	0.00	0.00	110,354.12	86,528.07	0.00	86,528.07	23,826.05	78.41	78.41%
2510.52100. Group Life Insurance - Business Office	189.49	0.00	0.00	189.49	123.62	0.00	123.62	65.87	65.24	65.24%
2510.52200. FICA/Medicare Employer - Business Office	8,442.09	0.00	0.00	8,442.09	6,558.36	0.00	6,558.36	1,883.73	77.69	77.69%
2510.52300. Pension Contributions - Business Office	5,284.98	0.00	0.00	5,284.98	2,122.40	0.00	2,122.40	3,162.58	40.16	40.16%
2510.52800. Health Insurance - Business Office	27,820.03	0.00	(17,000.00)	10,820.03	6,953.98	0.00	6,953.98	3,866.05	64.27	64.27%
2510.53300. Other Prof/Tech Services - Business Office	7,500.00	0.00	(4,000.00)	3,500.00	1,251.42	0.00	1,251.42	2,248.58	35.75	35.75%
2510.53410. Audit/Accounting Services - Business Office	25,000.00	0.00	0.00	25,000.00	23,763.16	0.00	23,763.16	1,236.84	95.05	95.05%
2510.55800. Conference/Travel - Business Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00	0.00%
2510.56100. Supplies - Business Office	500.00	0.00	0.00	500.00	308.95	0.00	308.95	191.05	61.79	61.79%
Total	185,390.71	0.00	(21,000.00)	164,390.71	127,609.96	0.00	127,609.96	36,780.75	77.63	77.63%
2600-Building & Grounds										
2600.51901. Wages Paid - Buiding Maintenance	106,095.00	0.00	0.00	106,095.00	82,701.70	0.00	82,701.70	23,393.30	77.95	77.95%
2600.52100. Group Life Insurance - Maintenance Department	100.08	0.00	0.00	100.08	75.42	0.00	75.42	24.66	75.36	75.36%
2600.52200. FICA/Medicare Employer - Maintenance	8,116.27	0.00	0.00	8,116.27	6,174.19	0.00	6,174.19	1,942.08	76.07	76.07%
2600.52300. Pension Contributions - Maintenance Office	2,774.55	0.00	0.00	2,774.55	1,469.76	0.00	1,469.76	1,304.79	52.97	52.97%
2600.52800. Health Insurance - Maintenance	18,965.33	0.00	0.00	18,965.33	18,224.90	0.00	18,224.90	740.43	96.10	96.10%

Year to Date: May 2019

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered	Total Expenditures	Variance	% Spent (EXP + ENC)	% Spent (EXP only)
2600.54010. Purchased Property Services	23,004.72	0.00	0.00	23,004.72	22,957.76	0.00	22,957.76	46.96	99.80	99.80%
2600.54101. Rubbish Removal	5,600.00	0.00	0.00	5,600.00	5,551.62	0.00	5,551.62	48.38	99.14	99.14%
2600.54300. Equipment Repairs & Maint	15,000.00	0.00	(2,000.00)	13,000.00	2,671.19	0.00	2,671.19	10,328.81	20.55	20.55%
2600.54301. Building Repairs & Maint	7,000.00	0.00	0.00	7,000.00	2,676.24	0.00	2,676.24	4,323.76	38.23	38.23%
2600.54411. Water	2,700.00	0.00	0.00	2,700.00	1,763.69	0.00	1,763.69	936.31	65.32	65.32%
2600.54412. Sewer	1,900.00	0.00	0.00	1,900.00	1,164.63	0.00	1,164.63	735.37	61.30	61.30%
2600.55300. Communications - Telephone & Internet	15,749.85	0.00	0.00	15,749.85	12,114.63	426.03	12,540.66	3,209.19	79.62	76.92%
2600.56100. General Supplies - Maintenance Department	20,000.00	0.00	0.00	20,000.00	13,508.36	0.00	13,508.36	6,491.64	67.54	67.54%
2600.56220. Electricity	60,552.00	0.00	0.00	60,552.00	50,590.68	5,046.00	55,636.68	4,915.32	91.88	83.55%
2600.56230. Liquid Propane	12,000.00	0.00	0.00	12,000.00	9,944.79	0.00	9,944.79	2,055.21	82.87	82.87%
2600.56240. Heating Oil	24,000.00	0.00	0.00	24,000.00	21,067.97	2,932.03	24,000.00	0.00	100.00	87.78%
2600.56260. Gasoline	400.00	0.00	0.00	400.00	352.45	0.00	352.45	47.55	88.11	88.11%
Total	323,957.80	0.00	(2,000.00)	321,957.80	253,009.98	8,404.06	261,414.04	60,543.76	81.20	78.58%
2700-Student Transportation										
2700.55100. Contracted Pupil Transp Reg	392,746.00	0.00	0.00	392,746.00	386,423.97	11,037.47	397,461.44	(4,715.44)	101.20	98.39%
2700.55108. Contracted Pupil Transp Spec Ed HS	113,753.63	0.00	0.00	113,753.63	99,488.64	36,010.00	135,498.64	(21,745.01)	119.12	87.46%
2700.55109. Contracted Pupil Transp Spec Ed Elem	46,788.63	0.00	0.00	46,788.63	55,173.61	11,637.50	66,811.11	(20,022.48)	142.79	117.92%
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	5,500.00	0.00	0.00	5,500.00	325.50	0.00	325.50	5,174.50	5.92	5.92%
2700.56260. Gasoline	48,000.00	0.00	0.00	48,000.00	29,722.58	0.00	29,722.58	18,277.42	61.92	61.92%
Total	606,788.26	0.00	0.00	606,788.26	571,134.30	58,684.97	629,819.27	(23,031.01)	103.80	94.12%
6000-HS Tuition										
6000.000100.55610. Tuition - HS Regular Ed - public schools	1,460,485.60	0.00	0.00	1,460,485.60	1,336,462.50	95,621.50	1,432,084.00	28,401.60	98.06	91.51%
6000.000200.55610. Tuition - HS Special Ed - public schools	410,499.06	0.00	0.00	410,499.06	408,138.34	25,583.23	433,721.57	(23,222.51)	105.66	99.42%
6000.000200.55620. GRANTS - To Be Determined	(205,615.45)	0.00	0.00	(205,615.45)	(10,619.63)	0.00	(10,619.63)	(194,995.82)	5.16	5.16%
6000.000200.55630. Tuition - HS Special Ed - private schools	256,642.14	0.00	0.00	256,642.14	158,091.01	52,669.03	210,760.04	45,882.10	82.12	61.60%
Total	1,922,011.35	0.00	0.00	1,922,011.35	1,892,072.22	173,873.76	2,065,945.98	(143,934.63)	107.49	98.44%
6100-Elementary Tuition										
6100.55631. Tuition - Elem Special Ed - private schools	131,754.00	0.00	0.00	131,754.00	154,958.00	34,564.00	189,522.00	(57,768.00)	143.85	117.61%
6100.55660. Tuition - Elem Magnet Schools	114,046.60	0.00	0.00	114,046.60	108,266.80	0.00	108,266.80	5,779.80	94.93	94.93%
Total	245,800.60	0.00	0.00	245,800.60	263,224.80	34,564.00	297,788.80	(51,988.20)	121.15	107.09%
Total Expenditures	6,328,668.00	0.00	0.00	6,328,668.00	5,656,251.06	306,167.89	5,962,418.95	366,249.05	94.21	89.38%

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD
MEMORANDUM**

To: Members of the Municipal Accountability Review Board
From: Julian Freund
Date: June 7, 2019
Subject: Town of Sprague FY 2020 Budget and 5-Year Plan

Background

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

The Sprague Board of Finance has developed an FY 2020 budget that was presented at public hearing on June 6. A Town referendum on the budget is to be held on June 20.

Tier II municipalities are also required to obtain approval of a multi-year recovery plan. Any municipality seeking Municipal Restructuring Funds is required to submit a five year recovery plan. The Town administration has prepared a proposed 5-Year Plan that uses the budget developed by the Board of Finance for FY 2020 as the first year of the plan.

FY 2020 Budget Items Subject to MARB Approval

Mill Rate and Property Tax Revenues

Current Levy Tax Collections in the proposed FY 2020 budget total \$5,567,323. This is an increase of \$332,551, or 6.4% over the FY 2019 budget and represents both an increase of 2% in the net taxable grand list as well as a proposed mill rate increase.

The proposed budget includes a mill rate of 35.25, an increase of 2 mills, or 6%, over the current mill rate of 33.25. This would be a larger mill rate increase than any other in the previous ten years with the exception of a 3.25 mill increase in FY 2014 that corresponded with a revaluation year in which the total net assessment fell by about 13%.

Last year's mill rate increase of 1.45 mills (for FY 2019) was approved by referendum after an initial vote on a mill increase of 3 mills (9.75%) failed. The table below is taken from data in the attachment providing historical mill rate and grand list data. It shows that between FY 2009 and FY 2018, the voters of Sprague supported mill rate increases of one mill or less on four occasions. During this period a mill rate increase of 1.5 mills (or 5%) was also rejected by voters in FY 2015.

	FY09	FY10	FY11	FY12	FY13	FY14 ¹	FY15 ²	FY16	FY17	FY18	FY19 ³
Approved Mill Rate	25.75	25.75	26.75	26.75	26.75	30.00	31.00	31.00	31.50	32.00	33.45
Change vs. Prior Year		-	1.00	-	-	3.25	1.00	-	0.50	0.50	1.45
% Change vs. Prior Year		0.0%	3.9%	0.0%	0.0%	12.1%	3.3%	0.0%	1.6%	1.6%	4.5%

1. Revaluation year. Total net assessment declined by 12.94%

2. First referendum with 1.5 mill increase failed.

3. First referendum with 3 mill increase failed.

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

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

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

Collections on prior year taxes, interest and lien fees, and supplemental motor vehicle taxes are all budgeted at the same level as the current fiscal year. A modest increase in firefighter tax abatements (treated as a negative revenue item) is included in this category.

State Revenues

State Aid to municipalities comprises approximately 35% of the Town's General Fund revenues. Most sources of State Aid are budgeted in FY 2020 at the same level as in FY 2019. The major exception is Education Cost Sharing which increases by \$49,264, or 1.9%, in the proposed budget. The budgeted amounts for State Aid are consistent with the estimated levels of funding for aid to municipalities in the recently adopted State budget (Note: Town by town funding levels for some major sources of State Aid are available. For ECS, estimates are based on current law funding levels. Bond funded grant estimates, such as MRSA-Special Projects, are not yet available).

Overall Budget Review

Revenues

The changes in property taxes and State Aid described above, in combination with virtually no changes to local and miscellaneous revenue sources results in total General Fund revenues of \$9,531,058, an increase of \$383,866, or 4.2% over the current year budget.

Outside of property taxes and State Aid, the only changes to other revenue categories are an increase in projected interest income (+\$3,000), an increase in building permit fees (\$5,000), an adjustment to Sundry Receipts (\$200), and a scheduled reduction in the transfer from the sewer authority as reimbursement for interest payment on a capital project (-\$3,694).

Expenditures

Overall expenditures increase by \$342,687, or 3.7% in the proposed FY 2020 budget. Expenditures related to Town operations has changed little from the figures previously presented in the Town's proposed 5-Year Plan. Education expenditures, which were previously presented as level funded in the prior version of the 5-Year Plan, have been adjusted upward providing for a \$257,098, or 4.1%, increase over the current budget.

The Education budget has been the subject of considerable discussion at the subcommittee level, where tuition costs, special education, and transportation costs have been identified as significant budget drivers. While the proposed budget provides for an increase of \$257,098 to Education expenditures, the Board of Education has put forth a budget that would require an additional \$385,000. The original proposed budget from the Board of Education requested \$7.196 million. That request was subsequently reduced by about \$225,000 after removing certain budgetary enhancements (such as an additional teacher, other staffing increases, and restoration of a sports program) and making other adjustments. The revised BOE budget request of \$6.971 million exceeds the Education funding level proposed by the Board of Finance by approximately \$385,000. That difference is broken out in the Five Year Plan as a potential gap in FY 2020.

Non-Education spending in the draft FY 2020 budget increases by \$85,589, or 3.0%, over the current year budget. The year over year change in operating costs is driven largely by increases in solid waste collection and disposal, Library services, and stormwater management.

In addition, the Town's Debt Service requirements increase by \$16,813 in FY 2020, and contributions for Capital Non-Recurring items show an increase of \$9,500 (to a total of \$18,500 in FY 2020).

The Town participates in the State Partnership plan for employee health insurance. An increase of \$8,221, or 8.9%, is budgeted in FY 2020. The Town does not have a defined benefit pension plan. Certain employees are eligible to participate in a deferred compensation (sec. 457) plan. Employer contributions are budgeted at \$16,283 in FY 2020.

Five Year Plan

The Town administration has revised the Five Year Plan for FY 2020 – FY 2024 previously distributed earlier in the year. The first year of the plan reflects the proposed FY 2020 budget.

Revenues

Property Taxes: Property Taxes account for 62% of total budgeted General Fund revenues in the current (FY 2019) budget year, increasing slightly to 63% of total revenues in FY 2020 and the remaining years of the plan. The plan reflects the proposed FY 2020 budgeted mill rate increase of 2 mills followed by a half mill increase in FY 2021 which contributes to a 2.2% rise in Property Tax revenues. Subsequent mill rate increases gradually decline to a one tenth mill increase in the final year of the plan.

Fiscal Year	2019	2020	2021	2022	2023	2024
Mill Rate	33.25	35.25	35.75	36.00	36.25	36.35

Grand List Trends: The attachment depicting historical mill rate and grand list data (appendix A) shows year by year changes in the grand list by property type. With the exception of two revaluation years (FY 2014 and FY 2019), year to year changes in the Grand List have ranged from -0.9% to 3.12%. The attached analysis by the Assessor's Office (appendix B) indicates that for FY 2021, net taxable grand list growth of just under 1% is achievable based on current and anticipated development activity. However, based on historical construction activity (primarily single family residential construction shown in appendix C), grand list growth in subsequent years would moderate to about 0.3% per years.

Tax Collection Rate: The Five Year Plan assumes a 97.0% tax collection rate throughout the plan.

State Aid: State Aid accounts for 35.5% of total revenues in the current fiscal year. The plan assumes level funding for all sources of State Aid, except for the ECS grant which increases by \$49,000 each year after FY 2020. The FY 2020 revenues estimated for ECS and other major sources of State Aid are consistent with the State Aid estimates from the recently adopted State budget.

Other Revenues: Other revenues in the plan account for about 2.3% of total budgeted revenues in FY 2019. After an upward adjustment to Building Permit fees and interest income in FY 2020, all of these sources remain flat over the remainder of the plan except for reimbursements from the Sewer Fund for interest payments on sewer related debt. These payments decline slightly each year.

Expenditures

As noted previously, the FY 2020 budget reflects expenditure increases of 3.0% and 4.1% respectively for Town operations and the Board of Education. Overall expenditures fluctuate slightly in years 2 through 5 with projected expenditures in FY 2024 slightly below those budgeted for FY 2020.

While the FY 2020 budget provides a significant increase in the Education budget, projections for Education expenditures in subsequent years are considerably more modest showing increases of 0.7% per year (\$49,000, which corresponds to the projected increases in the ECS grant). The Five Year Plan also outlines various strategies that will be evaluated for managing growth in the Education budget in the out years. The outcome of these efforts will determine what levels of growth in Education spending will be sustainable.

Town operating expenses are driven by projected increases in salaries of 2.0% to 2.2%, adding approximately \$20,000 to \$22,000 in total expenditures annually. The Town has one bargaining unit representing 6 employees in the Public Works department. The current contract which is effective through 6/30/2020 provides for general wage increases of 2.2% per year. Projected increases in the cost of various insurances adds roughly \$9,000 to \$11,000 per year.

Contributions to the Capital Non-Recurring account increase from the current year budget of \$9,000 to \$18,500 in FY 2020. Contributions in subsequent years are programmed at \$22,000 per year.

Debt

Principal and interest payments on the town's existing debt, budgeted at approximately \$761,000 in the current fiscal year, declines over the course of the five year plan to about \$537,000 in the final year. The Town also has BANs of \$3.58 million on other authorized projects maturing in the fall of 2019. The Town's current plan is to permanently finance those notes when they are due in September. The plan currently provides estimates for debt service payments related to this authorized/unissued debt in each year of the plan. These estimates will need to be refined after issuing bonds in September. No new authorizations are contemplated in the plan which will limit any new capital investment during this period to pay-as-you-go contributions. While not reflected in this five year plan, debt service requirements on existing debt declines by more than \$200,000 in FY 2026 compared to FY 2025.

Fund Balance

The Town saw its fund balance decline from roughly 7% of expenditures to just 1.4% of expenditures in a three year span from FY 2014 to FY 2017. During this time, annual budget deficits ranging from about \$40,000 to \$308,000 were driven primarily by shortfalls in property tax collections, and to a lesser extent by lower than budgeted state aid.

General Fund Balance History							
Year ending	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Ending Fund Balance	445,136	438,316	703,796	490,646	181,755	141,037	(1,084,244)

For FY 2018, an operating deficit of about -\$1.225 million was largely the result of Education expenditures exceeding appropriations by approximately \$835,000 and ECS receipts that were \$354,000 lower than budgeted.

The town's projected opening negative fund balance of -\$1.084 million for FY 2019 is roughly 12% of budgeted expenditures. A surplus of about \$189,000 for FY 2019 is projected, based on updated projections from the Town. Although mill rate increases in each year of the plan, coupled with modest expenditure growth, allows for increasingly large surpluses each year, the Town still projects a negative fund balance by the end of the five year period absent any Municipal Restructuring Funds.

Municipal Restructuring Funds in the amount of \$851,000 are presented in the Five Year Plan in FY 2020. This would virtually eliminate the negative fund balance carried forward from the prior year and would result in fund balance climbing to 0.4% of expenditures by the end of FY 2021, and 7.6% by the final year of the plan.

General Fund Balance Projections						
Year Ending	6/30/19	6/30/20	6/30/21	6/30/22	6/30/23	6/30/24
Without MRF	(\$895,186)	(\$870,773)	(\$816,994)	(\$624,081)	(\$375,389)	(\$112,575)
With MRF	(\$895,186)	(\$19,773)	\$34,006	\$226,919	\$475,611	\$738,425

Key Assumptions in Five Year Plan

Grand List Growth	FY20: 0.94% FY21 – FY24: 0.3%
Mill Rates	FY20: 35.25 FY21: 35.75 FY22: 36.00 FY23: 36.25 FY24: 36.35
Tax Collection Rate	97.0%
State Aid	ECS: Increase \$49,000/year Other: Level funding
Salaries	Public Works: 2.2% Year 1 2.0% Years 2 through 5 Other Town: 2.0%
Resident Trooper Program	2% per year
Employee Health	FY20: 8.9% FY21-24: 5.0%
Other Insurances	5% per year
Education Expenditures	\$49,000 increase per year (corresponds to ECS projection)



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

Budget Hearing
June 6th, 2019
7pm
Town Hall*

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	7/1/2019	TOWN OF SPRAGUE	Actual	Budget	Estimate	Budget						18-19 Bud v	18-19 Bud v
3			2017-18	2018-19	2018-19	2019-20						19-20 Bud \$	19-20 Bud %
4		EXPENDITURE TOTALS											
5	6000	BOARD OF SELECTMEN	98,706	92,838	92,688	93,586	748	0.8%					
6	6005	ELECTIONS	10,201	15,000	16,117	20,447	5,447	36.3%					
7	6010	BOARD OF FINANCE	220	250	250	250	-	0.0%					
8	6011	AUDITING	22,921	23,650	18,900	22,650	(1,000)	-4.2%					
9	6012	BOOKKEEPER	26,606	28,650	28,650	29,460	810	2.8%					
10	6015	TAX ASSESSOR	22,703	25,180	25,180	25,700	520	2.1%					
11	6025	TAX COLLECTOR	29,143	29,838	29,917	30,793	955	3.2%					
12	6030	TOWN TREASURER	2,400	2,400	2,400	2,400	-	0.0%					
13	6035	TOWN COUNSEL	33,965	25,000	25,000	25,000	-	0.0%					
14	6040	TOWN CLERK	51,874	52,675	53,586	53,666	991	1.9%					
15	6045	TELEPHONE SERVICES	11,520	11,500	11,500	11,700	200	1.7%					
16	6050	POOL SECRETARIES	56,075	57,764	57,764	58,919	1,155	2.0%					
17	6055	TOWN OFFICE BUILDING	38,961	38,822	36,174	39,019	197	0.5%					
18	6060	GRANTS/CONTRACTS MANAGER	31,567	33,422	32,472	34,447	1,025	3.1%					
19	6100	PLANNING & ZONING COMMISSION	23,570	25,171	19,171	21,314	(3,857)	-15.3%					
20	6111	LAND USE	686	800	700	800	-	0.0%					
21	6115	ECONOMIC DEVELOPMENT	575	900	900	900	-	0.0%					
22	6120	CONSERVATION COMMISSION	383	1,100	1,100	1,100	-	0.0%					
23	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER	8,505	8,500	6,000	6,500	(2,000)	-23.5%					
24	6200	HIGHWAYS	394,310	398,048	413,485	407,935	9,887	2.5%					
25	6202	TREE MAINTENANCE	10,584	13,000	13,000	15,300	2,300	17.7%					
26	6205	STREET LIGHTING	27,281	20,000	16,921	15,000	(5,000)	-25.0%					
27	6300	SOCIAL SECURITY	60,683	62,361	61,814	64,193	1,832	2.9%					
28	6310	DEFERRED COMPENSATION	15,574	16,025	15,518	16,283	258	1.6%					
29	6400	REGIONAL PLANNING AGENCIES	38,739	39,253	38,658	38,528	(725)	-1.8%					
30	6500	INSURANCE	181,078	190,265	185,258	197,566	7,301	3.8%					
31	6600	POLICE DEPARTMENT	173,874	185,931	195,931	189,534	3,603	1.9%					
32	6605	FIRE DEPARTMENT	107,833	107,329	107,329	110,329	3,000	2.8%					
33	6610	EMERGENCY MANAGEMENT	4,006	4,030	4,030	4,030	-	0.0%					
34	6615	FIRE MARSHAL	10,660	11,376	11,376	11,550	174	1.5%					
35	6620	BUILDING OFFICIAL	19,300	20,996	21,126	21,383	387	1.8%					
36	6625	BLIGHT ENFORCEMENT OFFICER	3,678	3,829	3,829	3,900	71	1.9%					
37	6700	SANITATION & WASTE REMOVAL	68,472	57,300	70,775	67,273	9,973	17.4%					
38	6702	WASTE MANAGEMENT	50,554	50,642	57,942	55,916	5,274	10.4%					
39	6810	COMMISSION ON AGING	87,114	91,121	93,349	92,722	1,601	1.8%					
40	6950	CAPITAL PROJECTS	20,199	11,000	11,013	11,000	-	0.0%					
41	7000	PARKS & PLAYGROUND	2,159	2,000	2,000	1,500	(500)	-25.0%					
42	7002	RECREATION COMMISSION	14,722	15,770	15,270	16,094	324	2.1%					
43	7003	RECREATION FACILITIES	1,978	2,200	1,865	1,900	(300)	-13.6%					
44	7004	RECREATION EVENTS	9,124	7,833	8,833	7,833	-	0.0%					
45	7005	OTHER RECREATION PROGRAMS	1,250	1,250	1,250	1,250	-	0.0%					
46	7010	GRIST MILL	17,752	17,122	18,491	19,388	2,266	13.2%					
47	7012	HISTORICAL MUSEUM	5,589	7,226	5,397	5,200	(2,026)	-28.0%					
48	7015	LIBRARY	70,627	74,908	79,400	88,927	14,019	18.7%					
49	7100	MISCELLANEOUS	28,832	22,233	23,364	21,594	(639)	-2.9%					
50	7150	SPRAGUE WTR. & SWR. AUTH.	7,540	7,500	8,427	8,500	1,000	13.3%					
51	7200	COMPUTER SERVICE & SUPPLIES	41,683	50,771	49,453	50,777	7	0.0%					
52	7255	SHARED SERVICES W/SCHOOL	-	-	-	-	-	0.0%					
53		Operating Budget	1,945,776	1,964,778	1,993,573	2,024,055	59,276	3.0%					
54	7300	INTEREST PAYMENT - BONDS	224,122	201,419	201,419	178,325	(23,094)	-11.5%					
55	7305	REDEMPTION OF DEBT - PRINCIPAL	613,888	660,093	662,860	700,000	39,907	6.0%					
56	7360	Operating Transfer CNR Fund	20,500	9,000	9,000	18,500	9,500	105.6%					
57		Debt and Capital & Non-Recurring Items Budget	858,510	870,512	873,279	896,825	26,313	3.0%					
58	7400	Non-Budgetary Expenditures	-	-	-	-	-	0.0%					
59	7600	GAAP Accrued Payroll & CWF	-	-	-	-	-	0.0%					
60		Total General Town Expenditures	2,804,286	2,835,290	2,866,852	2,920,880	85,589	3.0%					
61	7500	Total Board of Education Expenditures	7,008,180	6,328,668	6,328,668	6,585,766	257,098	4.1%					
62		TOTAL SPRAGUE EXPENDITURES	9,812,466	9,163,958	9,195,520	9,506,646	342,687	3.7%					
63													
64		REVENUE TOTALS											
65		TAXES	5,435,310	5,678,272	5,646,755	6,010,573	332,301	5.9%					
66		STATE GRANTS - SCHOOL	2,271,873	2,640,814	2,615,689	2,690,078	49,264	1.9%					
67		STATE GRANTS - LOCAL	678,179	609,841	607,721	607,636	(2,205)	-0.4%					
68		LOCAL REVENUES	71,618	90,200	98,752	98,400	8,200	9.1%					
69		MISC REVENUES	57,210	54,000	54,000	54,000	-	0.0%					
70		INTERGOVERNMENTAL TRANSFERS	74,065	74,065	72,223	70,371	(3,694)	-5.0%					
71		OTHER MISC REVENUES	-	-	-	-	-	0.0%					
72		TOTAL REVENUES	8,588,255	9,147,192	9,095,141	9,531,058	383,866	4.2%					
73													
74		SUMMARY											
75		Total General Town Expenditures	2,804,286	2,835,290	2,866,852	2,920,880	85,589	3.0%					
76		Total Board of Education Expenditures	7,008,180	6,328,668	6,328,668	6,585,766	257,098	4.1%					
77		TOTAL EXPENDITURES	9,812,466	9,163,958	9,195,520	9,506,646	342,687	3.7%					
78													
79		TOTAL REVENUES	8,588,255	9,147,192	9,095,141	9,531,058	383,866	4.2%					
80													
81		SURPLUS / (SHORTFALL)	(1,224,211)	(16,766)	(100,379)	24,412	41,178						
82													
83		Mill Rate	32.00	33.25	33.25	35.25	2.00						



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

**Budget Hearing
June 6th, 2019
7pm
Town Hall***

	A	B	C	D	E	F	G	H	I	J	K	L	M
			2017-18	2018-19	2018-19	2019-20	2019-20 Bud \$	2019-20 Bud %					
3		CAPITAL & NON-RECURRING											
84		CNR REVENUES											
85	Source												
86	Bond10	Bond 10 year	200,000	-	-	150,209	150,209	100.0%					
87	Bond15	Bond 15 year	60,088	-	-	10,000	10,000	100.0%					
88	Bond20	Bond 20 year	624,000	-	-	856,843	856,843	100.0%					
89	CNR	Capital & Non-Recurring Fund	-	-	-	-	-	0.0%					
90	BFD	CNR - Baltic Fire Department Reserve Fund	-	-	-	-	-	0.0%					
91	GF	General Fund	-	-	-	-	-	0.0%					
92	LOCIP	Local CIP	-	-	-	-	-	0.0%					
93	OSF	Openspace Fund	2,000	-	-	-	-	0.0%					
94	TAR	Town Aid for Roads	-	-	-	-	-	0.0%					
95	FAD	Fundraisers and Donations	5,000	-	-	-	-	0.0%					
96	GRANT	Grants	2,261,820	-	-	31,780,173	31,780,173	100.0%					
97	OTH	Other	-	-	-	64,000	64,000	100.0%					
98		TOTAL CNR REVENUES	3,152,908	-	-	32,861,225	32,861,225	100.0%					
99													
100		CNR EXPENDITURES											
101		Town Roadway Management											
102	Bond20	Roadway Management - Reconstruction	-	-	-	375,000							
103	Bond20	Streetlights				190,000							
108													
109		Major Grant Projects											
118	Bond10	Hanover Reservoir Dredging and Dam Repair	-	-	-	20,000							
119	Bond20	Dam Removal	-	-	-	5,000							
120	OTH	Fish Ladder	-	-	-	64,000							
121	GRANT	Shetucket River Walkway	-	-	-	400,000							
122													
123		Town Facilities											
131	Bond10	Grist Mill Boiler			-	12,640							
135	CASH	Town Facilities Technology	-	-	-	3,000							
137	CASH	Library Technology	-	-	-	3,000							
141	CASH	Baltic Fire Department Technology	-	-	-	1,500							
143	CASH	Miscellaneous Tools & Equipment			-	2,000							
144	Bond20	Purchase Frazer Property			-	40,000							
145													
146		Town Reserve Fund Contributions											
147	CASH	Transfer to Plan of C & D Reserve	-	-	-	3,000							
148	CASH	Transfer to Salary 27th Pay Period Reserve	-	-	-	3,000							
149	CASH	Transfer to Town Revaluation Reserve	-	-	-	3,000							
150													
151		Public Works											
154													
155		Public Safety											
163	Bond20	Generators	-	-	-	33,988							
166													
167		Town Parks & Recreation											
201													
202		Town Equipment											
233													
234		Senior Services											
241													
242		Water and Sewer Authority											
243	GRANT	Water Tank	-	-	-	1,675,000							
244	GRANT	Filtration System	-	-	-	5,000,000							
245	GRANT	Upgrade Water Lines	-	-	-	2,640,000							
246	GRANT	Spare Water Pumps	-	-	-	7,500							
247	GRANT	Well Investigation	-	-	-	22,000							
248	GRANT	Norwich Regionalization Sewer	-	-	-	25,000							
249	GRANT	Sewer Treatment Plan	-	-	-	14,500,000							
250	GRANT	Replace Force Main	-	-	-	1,607,000							
251	GRANT	Hanover Sewer Lines	-	-	-	1,600,000							
252	GRANT	Baltic Reservoir East Dam	-	-	-	2,827,000							
259	GRANT	Well Exploration	-	-	-	65,000							
263	Bond10	Water & Sewer Capital Upgrades	-	-	-	25,000							
264	GRANT	SCADA System (Remote Operation)	-	-	-	25,000							
273													
274		Fire Department											
275	Bond15	Baltic Fire Station - Building Improvements	-	-	-	10,000							
276	GRANT	Baltic Fire Station - Retaining Wall & Fence	-	-	-	476,550							
277	GRANT	Baltic Fire Station - Mezzanine	-	-	-	35,000							
285	Bond20	Self-Contained Breathing Apparatus (SCBA)	-	-	-	60,000							
286	GRANT	Self-Contained Breathing Apparatus (SCBA) Packs	-	-	-	250,000							
287	Bond10	Turn Out Gear	-	-	-	12,000							
303													
304		Board of Education											
305	Bond20	Sayles School - Building Improvements	-	-	-	152,855							
306	Grant	Sayles School - Building Improvements 72.86% of project				625,123							
328	Bond10	Replacement Staff Computers	-	-	-	26,200							
329	Bond10	Replacement Staff Projectors & Document Cameras				13,719							
330	Bond10	Replacement Mobil Tablets				10,700							
331	Bond10	Replacement Student Classroom Computers				13,200							
333	Bond10	Replacement Mobile Chromebooks				16,750							
337													
338		Total CNR Expenditures	-	-	-	32,879,725							
339		Less Total CNR Revenues	-	-	-	(32,861,225)							
340		Due from Tax Base (Acct #7360)	26,500	-	-	18,500	18,500	100.0%					



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

Budget Hearing
June 6th, 2019
7pm
Town Hall*

	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2017-18	2018-19	2018-19	2019-20	2019-20		19-20 Bud \$	19-20 Bud %		
341		DETAIL BREAKDOWN OF GENERAL GOVERNMENT											
342	6000	BOARD OF SELECTMEN		98,706	92,838	92,688	93,586			748	0.8%		
343	-1	First Selectman		47,000	40,000	40,000	40,000			-	0.0%		
344	-2	Selectman		1,200	1,200	1,200	1,200			-	0.0%		
345	-3	Selectman		1,200	1,200	1,200	1,200			-	0.0%		
346	-4	Office supplies, meetings, misc.		1,313	1,360	1,260	1,260			(100)	-7.4%		
347	-5	Mileage		3,181	3,200	3,150	3,150			(50)	-1.6%		
348	-6	Executive Assistant		43,912	44,878	44,878	45,776			898	2.0%		
349	-7	Stipends for Additional Board Participation		900	1,000	1,000	1,000			-	0.0%		
350													
351	6005	ELECTIONS		10,201	15,000	16,117	20,447			5,447	36.3%		
352	-1	Elections - Salaries		2,887	5,000	4,300	6,344			1,344	26.9%		
353	-2	Elections - Misc		7,314	10,000	11,817	14,103			4,103	41.0%		
354													
355	6010	BOARD OF FINANCE		220	250	250	250			-	0.0%		
356	-2	Town reports, supplies, brochures		220	250	250	250			-	0.0%		
357													
358	6011	AUDITING		22,921	23,650	18,900	22,650			(1,000)	-4.2%		
359													
360	6012	BOOKKEEPER		26,606	28,650	28,650	29,460			810	2.8%		
361	-1	Salary		25,984	28,000	28,000	28,560			560	2.0%		
362	-2	Support		622	650	650	900			250	38.5%		
363													
364	6015	TAX ASSESSOR		22,703	25,180	25,180	25,700			520	2.1%		
365	-1	Salary		20,815	22,000	22,000	22,440			440	2.0%		
366	-4	Travel expense		46	300	300	300			-	0.0%		
367	-5	Education & Dues		258	280	280	280			-	0.0%		
368	-6	Sup. post., pricing manuals, repair/maint		1,584	1,600	1,600	1,680			80	5.0%		
369	-7	Mapping		-	1,000	1,000	1,000			-	0.0%		
370													
371	6025	TAX COLLECTOR		29,143	29,838	29,917	30,793			955	3.2%		
372	-1	Salary		25,960	26,532	26,532	27,063			531	2.0%		
373	-2	DMV Charge Delinquent MV		-	-	-	-			-	0.0%		
374	-4	Misc. supplies, school		601	600	600	700			100	16.7%		
375	-5	Postage		2,582	2,706	2,785	3,030			324	12.0%		
376													
377	6030	TOWN TREASURER		2,400	2,400	2,400	2,400			-	0.0%		
378													
379	6035	TOWN COUNSEL		33,965	25,000	25,000	25,000			-	0.0%		
380													
381	6040	TOWN CLERK		51,874	52,675	53,586	53,666			991	1.9%		
382	-1	Salary		48,495	49,562	49,562	50,553			991	2.0%		
383	-2	Office supplies, misc.		1,450	1,463	1,463	1,463			-	0.0%		
384	-3	Dog Licenses		136	350	350	350			-	0.0%		
385	-4	School		1,261	900	1,155	900			-	0.0%		
386	-5	Micro filming (security)		532	400	1,056	400			-	0.0%		
387													
388	6045	TELEPHONE SERVICES/DSL/WEBSITE		11,520	11,500	11,500	11,700			200	1.7%		
389													
390	6050	POOL SECRETARIES		56,075	57,764	57,764	58,919			1,155	2.0%		
391	-1	Salary - Assistant Town Clerk		21,488	23,204	23,204	23,668			464	2.0%		
392	-2	Salary - Land Use Clerk		34,587	34,560	34,560	35,251			691	2.0%		
393													
394	6055	TOWN OFFICE BUILDING		38,961	38,822	36,174	39,019			197	0.5%		
395	-1	Janitorial Services		9,611	9,822	9,822	10,019			197	2.0%		
396	-2	Supplies, Maintenance		3,181	2,000	2,000	2,000			-	0.0%		
397	-3	Heat Town Hall Facilities		9,102	11,500	10,338	11,500			-	0.0%		
398	-4	Lights Town Hall Facilities		10,130	10,500	9,014	10,500			-	0.0%		
399	-5	Repair & Renovation		6,937	5,000	5,000	5,000			-	0.0%		
400													
401	6060	GRANTS/CONTRACTS MANAGER		31,567	33,422	32,472	34,447			1,025	3.1%		
402	-1	Salary		29,896	31,272	31,272	31,897			625	2.0%		
403	-2	Workshops, Seminars		528	600	400	700			100	16.7%		
404	-3	Misc. Supplies, Subscription, Postage		377	750	400	1,200			450	60.0%		
405	-4	Mileage		766	800	400	650			(150)	-18.8%		
406													
407	6100	PLANNING & ZONING COMMISSION		23,570	25,171	19,171	21,314			(3,857)	-15.3%		
408	-1	Zoning Enforcement Officer		7,016	7,171	7,171	7,314			143	2.0%		
409	-2	Technical Assistant-Planner		16,554	18,000	12,000	14,000			(4,000)	-22.2%		
410	-5	Secretarial & Other Services		-	-	-	-			-	0.0%		
411													
412	6111	LAND USE		686	800	700	800			-	0.0%		
413													
414	6115	ECONOMIC DEVELOPMENT		575	900	900	900			-	0.0%		
415													



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

Budget Hearing
June 6th, 2019
7pm
Town Hall*

	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2017-18		2018-19		2018-19		2019-20		19-20 Bud \$	19-20 Bud %
416	6120	CONSERVATION COMMISSION		383		1,100		1,100		1,100		-	0.0%
417	-2	Training Workshop		-		100		100		100		-	0.0%
418	-4	Miscellaneous, signage		383		1,000		1,000		1,000		-	0.0%
419													
420	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER		8,505		8,500		6,000		6,500		(2,000)	-23.5%
421													
422	6200	HIGHWAYS		394,310		398,048		413,485		407,935		9,887	2.5%
423	-1	General Maintenance		54,174		45,000		65,000		45,000		-	0.0%
424	-2	Public works salaries		239,172		244,848		244,848		250,235		5,387	2.2%
425	-3	Storm - Misc o/t labor		19,931		26,200		16,000		26,200		-	0.0%
426	-4	Boots & Clothing		1,886		2,000		2,000		2,000		-	0.0%
427	-5	Storm - Materials		33,603		27,500		29,210		27,500		-	0.0%
428	-6	Roadway Pavement Management		38,172		40,000		40,000		40,000		-	0.0%
429	-7	Town Garage		6,622		8,000		11,000		8,000		-	0.0%
430	-8	Stormwater Fees/Testing		250		4,000		4,927		8,500		4,500	112.5%
431	-10	Drug & Alcohol Testing		500		500		500		500		-	0.0%
432													
433	6202	TREE MAINTENANCE		10,584		13,000		13,000		15,300		2,300	17.7%
434	-1	Tree Warden		2,200		2,200		2,200		2,250		50	2.3%
435	-2	Tree Warden - Training Seminars		210		300		300		350		50	16.7%
436	-3	Tree Pruning, Removal, replacement		7,709		10,000		10,000		12,300		2,300	23.0%
437	-4	Mileage		465		500		500		400		(100)	-20.0%
438													
439	6205	STREET LIGHTING		27,281		20,000		16,921		15,000		(5,000)	-25.0%
440													
441	6300	SOCIAL SECURITY		60,683		62,361		61,814		64,193		1,832	2.9%
442													
443	6310	DEFERRED COMPENSATION		15,574		16,025		15,518		16,283		258	1.6%
444													
445	6400	REGIONAL PLANNING AGENCIES		38,739		39,253		38,658		38,528		(725)	-1.8%
446	-1	TVCCA		1,000		1,000		1,000		1,000		-	0.0%
447	-2	Council of Governments		1,641		1,641		1,641		1,641		-	0.0%
448	-3	Soil & Water Conservation		300		300		300		300		-	0.0%
449	-4	Womens Center		250		250		250		250		-	0.0%
450	-5	Uncas Health District		19,300		19,308		19,308		19,262		(46)	-0.2%
451	-6	CT Conference of Municipalities		2,032		2,032		2,032		2,032		-	0.0%
452	-7	Norwich Probate Court		2,006		2,187		2,186		2,124		(63)	-2.9%
453	-8	Council of Small Towns (COST)		725		725		725		725		-	0.0%
454	-9	Quinebaug Walking Weekends		175		175		175		175		-	0.0%
455	-10	SSAC of Eastern CT		300		300		300		300		-	0.0%
456	-11	Southeastern CT Enterprise Region (SECTER)		1,419		1,540		1,540		1,540		-	0.0%
457	-12	Regional Animal Control		9,591		9,795		9,201		9,179		(616)	-6.3%
458													
459	6500	INSURANCE		181,078		190,265		185,258		197,566		7,301	3.8%
460	-1	General Town		31,133		28,425		29,635		29,290		865	3.0%
461	-2	Fire Department		15,914		16,381		16,381		15,890		(491)	-3.0%
462	-4	Water & Sewer Plants		7,126		7,567		7,567		7,532		(35)	-0.5%
463	-5	CIRMA (Workers Comp.)		35,954		41,819		35,582		40,560		(1,259)	-3.0%
464	-6	Employee Medical Insurance		87,001		92,123		92,143		100,344		8,221	8.9%
465	-7	Employee Insurance Waiver		3,950		3,950		3,950		3,950		-	0.0%
466													
467	6600	POLICE DEPARTMENT		173,874		185,931		195,931		189,534		3,603	1.9%
468	-1	Resident Trooper Program		152,354		176,277		176,277		179,803		3,526	2.0%
469	-2	Overtime (See revenue account 5200-13)		17,965		5,000		15,000		5,000		-	0.0%
470	-3	Dare Program		-		300		300		300		-	0.0%
471	-4	Supplies & misc.		142		500		500		500		-	0.0%
472	-5	School Crossing Guards		3,413		3,854		3,854		3,931		77	2.0%
473													
474	6605	FIRE DEPARTMENT		107,833		107,329		107,329		110,329		3,000	2.8%
475	-1	Vehicle Maintenance		20,846		20,904		20,904		20,904		-	0.0%
476	-2	Fixed Expenses		37,100		36,700		36,700		36,700		-	0.0%
477	-3	Truck Supplies		7,444		7,400		7,400		7,400		-	0.0%
478	-4	Station Maintenance		9,460		9,325		9,325		9,325		-	0.0%
479	-5	Training		9,779		10,000		10,000		13,000		3,000	30.0%
480	-6	Business Expenses		13,206		13,000		13,000		13,000		-	0.0%
481	-7	Equipment Maintenance		9,998		10,000		10,000		10,000		-	0.0%
482	-8	Capital Expenses		-		-		-		-		-	0.0%
483													
484	6610	EMERGENCY MANAGEMENT/LEPC		4,006		4,030		4,030		4,030		-	0.0%
485	-1	Salary Director		2,200		2,200		2,200		2,200		-	0.0%
486	-4	Capital Expenses		-		-		-		-		-	0.0%
487	-5	Training Expense		500		500		500		500		-	0.0%
488	-6	Equipment Maintenance		806		830		830		830		-	0.0%
489	-8	Local Emergency Plan Chairperson (LEPC)		500		500		500		500		-	0.0%
490													
491	6615	FIRE MARSHAL/BURNING OFFICIAL		10,660		11,376		11,376		11,550		174	1.5%
492	-1	Salary		8,514		8,701		8,701		8,875		174	2.0%
493	-2	Office expenses, education, misc.		1,521		2,050		2,050		2,050		-	0.0%
494	-4	Burning Official		625		625		625		625		(0)	0.0%
495													



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

Budget Hearing
June 6th, 2019
7pm
Town Hall*

	A	B	C	D	E	F	G	H	I	J	K	L	M
				2017-18		2018-19		2018-19		2019-20		19-20 Bud \$	19-20 Bud %
496	6620	BUILDING OFFICIAL		19,300		20,996		21,126		21,383		387	1.8%
497	-1	Salary		18,911		19,326		19,326		19,713		387	2.0%
498	-2	Mileage		66		800		800		800		-	0.0%
499	-3	Membership fees		135		120		250		120		-	0.0%
500	-6	Education, Training, Misc.		188		250		250		250		-	0.0%
501	-7	Office Supplies, Code volumes		-		500		500		500		-	0.0%
502													
503	6625	BLIGHT ENFORCEMENT OFFICER		3,678		3,829		3,829		3,900		71	1.9%
504	-1	Salary		3,453		3,529		3,529		3,600		71	2.0%
505	-2	Mileage		92		150		150		150		-	0.0%
506	-3	Postage		133		150		150		150		-	0.0%
507													
508	6700	SANITATION & WASTE REMOVAL		68,472		57,300		70,775		67,273		9,973	17.4%
509	-2	Materials & Misc.		3,342		5,000		6,203		5,000		-	0.0%
510	-3	Recycling		65,130		52,300		64,572		62,273		9,973	19.1%
511													
512	6702	WASTE MANAGEMENT		50,554		50,642		57,942		55,916		5,274	10.4%
513													
514	6810	COMMISSION ON AGING		87,114		91,121		93,349		92,722		1,601	1.8%
515	-1	Salary - Coordinator		18,643		19,000		20,554		19,380		380	2.0%
516	-2	Municipal Agent		399		500		150		500		-	0.0%
517	-4	Office, supplies, misc.		2,442		1,740		1,740		1,740		-	0.0%
518	-5	Elevator contract		2,283		2,366		2,280		2,437		71	3.0%
519	-6	Programs		2,554		3,000		2,500		3,000		-	0.0%
520	-7	Van Driver/Bus Driver -1		20,988		24,923		24,388		25,421		498	2.0%
521	-7a	Van Driver/Bus Driver-2		16,674		16,488		16,133		16,818		330	2.0%
522	-8	Senior Center Aide		15,346		16,104		16,104		16,426		322	2.0%
523	-9	Vehicle Expenses		7,785		7,000		9,500		7,000		-	0.0%
524													
525	6950	CAPITAL PROJECTS		20,199		11,000		11,013		11,000		-	0.0%
526	-1	Repairs to Central Plant		14,426		6,000		6,000		6,000		-	0.0%
527	-2	Engineering Fees		5,773		5,000		5,013		5,000		-	0.0%
528													
529	7000	PARKS & PLAYGROUND (BoS)		2,159		2,000		2,000		1,500		(500)	-25.0%
530													
531	7002	RECREATION COMMISSION		14,722		15,770		15,270		16,094		324	2.1%
532	-1	Recreation Salaries		14,109		14,308		13,808		14,594		286	2.0%
533	-2	Recreation Supplies		613		1,462		1,462		1,500		38	2.6%
534													
535	7003	RECREATION FACILITIES		1,978		2,200		1,865		1,900		(300)	-13.6%
536	-2	Electricity		1,978		2,200		1,865		1,900		(300)	-13.6%
537													
538	7004	RECREATION EVENTS		9,124		7,833		8,833		7,833		-	0.0%
539	-1	Three Villages Fall Festival		5,912		5,912		5,912		5,912		-	0.0%
540	-2	Earth Day		400		400		400		400		-	0.0%
541	-3	Youth Year Long Activity		500		500		500		500		-	0.0%
542	-4	Shetucket River Festival		1,459		521		1,521		521		-	0.0%
543	-8	Other/Indoor Soccer		853		500		500		500		-	0.0%
544													
545	7005	OTHER RECREATION PROGRAMS (BoS)		1,250		1,250		1,250		1,250		-	0.0%
546	-1	Sprague/Franklin/Canterbury Little League		1,250		1,250		1,250		1,250		-	0.0%
547													
548	7010	GRIST MILL		17,752		17,122		18,491		19,388		2,266	13.2%
549	-1	Supplies, Maintenance		902		850		1,282		850		-	0.0%
550	-2	Elevator Maintenance		2,082		2,158		2,158		2,218		60	2.8%
551	-3	Heat & Lights		9,455		8,365		9,302		9,300		935	11.2%
552	-4	Grist Mill Cleaner		5,313		5,749		5,749		7,020		1,271	22.1%
553													
554	7012	HISTORICAL MUSEUM		5,589		7,226		5,397		5,200		(2,026)	-28.0%
555	-1	Museum Clerk		5,397		7,026		5,197		5,000		(2,026)	-28.8%
556	-14	Sprague Historical Society		192		200		200		200		-	0.0%
557													
558	7015	LIBRARY		70,627		74,908		79,400		88,927		14,019	18.7%
559	-1	Librarian Assistant - 1		11,314		12,776		12,776		13,032		256	2.0%
560	-10	Library Director		23,941		19,780		24,272		28,509		8,729	44.1%
561	-11	Programs		2,000		2,000		2,000		2,000		-	0.0%
562	-12	Staff Development		484		500		500		500		-	0.0%
563	-13	State Library/iConn Membership		540		550		550		550		-	0.0%
564	-2	Books & DVDs		5,500		5,500		5,500		5,500		-	0.0%
565	-3	Supplies, misc.		2,860		2,250		2,250		2,250		-	0.0%
566	-4	Librarian Assistant - 2		12,290		12,776		12,776		13,032		256	2.0%
567	-5	Librarian Assistant - 4		-		6,000		6,000		10,522		4,522	75.4%
568	-6	Librarian Assistant - 3		11,698		12,776		12,776		13,032		256	2.0%
569													



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

**Budget Hearing
June 6th, 2019
7pm
Town Hall***

	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2017-18		2018-19		2018-19		2019-20		19-20 Bud \$	19-20 Bud %
570	7100	MISCELLANEOUS		28,832		22,233		23,364		21,594		(639)	-2.9%
571	-10	Newsletter - Salaries		2,968		3,033		3,033		3,094		61	2.0%
572	-11	Bank Fees		342		-		-		-		-	0.0%
573	-12	Newsletter- Misc.		3,960		4,500		3,900		4,000		(500)	-11.1%
574	-2	War Memorial/Lords Bridge Gazebo		613		800		597		600		(200)	-25.0%
575	-3	Cemeteries, Vets Graves		463		700		700		700		-	0.0%
576	-4	Contingent Fund		4,000		3,000		3,000		3,000		-	0.0%
577	-5	Memorial Day Celebration		908		1,200		1,000		1,200		-	0.0%
578	-6	Legal Ads		14,429		9,000		10,000		9,000		-	0.0%
579	-8	Unemployment Compensation		1,149		-		1,134		-		-	0.0%
580													
581	7150	SPRAGUE WATER & SEWER AUTHORITY		7,540		7,500		8,427		8,500		1,000	13.3%
582	-1	Water & Sewer Public Services		7,540		7,500		8,427		8,500		1,000	13.3%
583													
584	7200	COMPUTER SERVICE/OFFICE MACHINES		41,683		50,771		49,453		50,777		7	0.0%
585	-1	Town Clerk		8,229		9,850		9,850		9,850		-	0.0%
586	-2	Tax Collector		5,981		7,326		7,335		7,100		(226)	-3.1%
587	-3	Assessor/Building Inspector		7,868		11,815		10,265		12,317		502	4.2%
588	-4	Selectmen/Treasurer		817		1,000		1,000		1,000		-	0.0%
589	-5	Equipment Maintenance		5,305		7,000		7,000		7,000		-	0.0%
590	-6	Supplies - Server Support - Virus Renewal		5,000		5,000		5,000		5,000		-	0.0%
591	-7	Paychex Services		3,536		3,800		4,115		3,500		(300)	-7.9%
592	-8	Library Support		3,082		3,230		3,140		3,262		32	1.0%
593	-9	Mail System		825		710		708		708		(2)	-0.2%
594	-10	Fixed Asset Inventory		1,040		1,040		1,040		1,040		-	0.0%
595													
596	7255	SHARED SERVICES W/SCHOOL		-		-		-		-		-	0.0%
597													
598		OPERATING BUDGET		1,945,776		1,964,778		1,993,573		2,024,055		59,276	3.0%
599													
600	7300	DEBT - INTEREST PAYMENT		224,122		201,419		201,419		178,325		(23,094)	-11.5%
601	-14	2005 Bonds; Land Acquisition and Roads		33,250		29,000		29,000		24,750		(4,250)	-14.7%
602	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump		33,197		28,744		28,744		23,900		(4,844)	-16.9%
603	-16	2013 Bonds-Various Purposes		157,675		143,675		143,675		129,675		(14,000)	-9.7%
604													
605													
606	7305	DEBT - PRINCIPAL PAYMENT		613,888		660,093		662,860		700,000		39,907	6.0%
607	-14	2005 Bonds; Land Acquisition and Roads		85,000		85,000		85,000		85,000		-	0.0%
608	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump		125,000		125,000		125,000		125,000		-	0.0%
609	-16	2013 Bonds-Various Purposes		350,000		350,000		350,000		350,000		-	0.0%
610	-16	Note Payment		53,888		100,093		102,860		140,000		39,907	39.9%
611													
612		MEMO - TOTAL DEBT PAYMENT (INTEREST+ PRINCIPAL)		838,010		861,512		864,279		878,325		16,813	2.0%
613													
614	7360	Operating Transfer CNR Fund		20,500		9,000		9,000		18,500		9,500	105.6%
615	7400	Non-Budgetary Expenditures		-		-		-		-		-	0.0%
616	7600	GAAP Accrued Payroll & CWF		-		-		-		-		-	0.0%
617		Total General Town Expenditures		2,804,286		2,835,290		2,866,852		2,920,880		85,589	3.0%
618	7500	Total Board of Education Expenditures		7,008,180		6,328,668		6,328,668		6,585,766		257,098	4.1%
619		TOTAL SPRAGUE BUDGET		9,812,466		9,163,958		9,195,520		9,531,058		367,099	4.0%
620													



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

Budget Hearing
June 6th, 2019
7pm
Town Hall*

	A	B	C	D	E	F	G	H	I	J	K	L	M
				2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20	2019-20	19-20 Bud \$	19-20 Bud %
3		REVENUES											
621		TAXES		5,435,310	5,678,272	5,646,755	6,010,573	332,301	5.9%				
622	5000-1	Current Taxes		4,980,923	5,234,772	5,234,772	5,567,323	332,551	6.4%				
623	5000-2	Current Year Interest and Lien Fees		24,374	20,000	20,000	20,000	-	0.0%				
624	5000-3	Prior Years Tax		360,530	145,000	100,000	125,000	(20,000)	-13.8%				
625	5000-4	Prior Years Interest & Lien Fees		(206,891)	35,000	35,000	35,000	-	0.0%				
626	5000-5	Current Supplemental Motor Vehicle Tax		76,374	52,000	70,545	72,000	20,000	38.5%				
627	5000-6	Firefighter Tax Abatement (contra)		-	(8,500)	(8,500)	(8,750)	(250)	2.9%				
628	5000-7	PILOT Solar Farm		200,000	200,000	200,000	200,000	-	0.0%				
629	5000-8	Tax & Applic. Refunds (contra)		-	-	(1,618)	-	-	0.0%				
630	5000-9	Tax Overpayments Ret'd (contra)		-	-	(3,444)	-	-	0.0%				
631													
632		STATE GRANTS - SCHOOL		2,271,873	2,640,814	2,615,689	2,690,078	49,264	1.9%				
633	5100-1	Education Block Grant (ECS)		2,271,873	2,640,814	2,615,689	2,690,078	49,264	1.9%				
634	5100-4	Teacher Pension		-	-	-	-	-	0.0%				
635	5100-5	Pupil Transportation (public)		-	-	-	-	-	0.0%				
636	5100-3	Adult Education		-	-	-	-	-	0.0%				
637	5100-6	Special Education		-	-	-	-	-	0.0%				
638	5100-7	Teacher's Retirement		-	-	-	-	-	0.0%				
639													
640		STATE GRANTS - LOCAL		678,179	609,841	607,721	607,636	(2,205)	-0.4%				
641	5200-1	Telecomm. Property Grant Tax		5,543	8,700	5,416	5,416	(3,284)	-37.7%				
642	5200-2	Municipal Revenue Sharing Account (MRSA) Municipal Projects		386,528	386,528	386,528	386,528	-	0.0%				
643	5200-3	Municipal Revenue Sharing (formerly Property Tax Relief Grant)		79,761	-	-	-	-	0.0%				
644	5200-4	PILOT State Property		366	6,156	6,156	6,156	-	0.0%				
645	5200-5	Mashantucket Pequot Grant		25,323	17,479	17,479	17,749	270	1.5%				
646	5200-6	Veterans Tax Relief		3,072	2,394	2,518	2,518	124	5.2%				
647	5200-7	Disability Exemption Reimbursement		416	665	490	705	40	6.0%				
648	5200-8	Elderly Property Exemption/Freeze		-	9,900	9,900	9,900	-	0.0%				
649	5200-10	Judicial 10th Circuit		1,560	200	1,570	1,000	800	400.0%				
650	5200-11	SLA - Emergency Mgmt. Agency		5,177	2,800	2,800	2,800	-	0.0%				
651	5200-13	State Police O/T Reimb (ref. 6600-2)		10,671	15,000	15,000	15,000	-	0.0%				
652	5200-14	Town Aid Roads (TAR)		151,219	151,219	151,064	151,064	(155)	-0.1%				
653	5200-16	Elderly and Disabled Transportation Grant		8,543	8,800	8,800	8,800	-	0.0%				
654													
655		LOCAL REVENUES		71,618	90,200	98,752	98,400	8,200	9.1%				
656	5300-1	Interest Income		3,338	1,000	4,048	4,000	3,000	300.0%				
657	5300-2	License & Permit Fees		1,804	1,000	1,000	1,000	-	0.0%				
658	5300-3	Building Permit Fees		3,053	20,000	25,000	25,000	5,000	25.0%				
659	5300-4	Dog License Fees		1,329	2,750	2,750	2,750	-	0.0%				
660	5300-5	Sundry Receipts		224	200	400	400	200	100.0%				
661	5300-6	Recording Land Records , Maps, etc		10,824	10,000	10,334	10,000	-	0.0%				
662	5300-8	Conveyance Tax		15,104	17,000	17,000	17,000	-	0.0%				
663	5300-9	Copies-Fax Machine		4,380	5,000	5,000	5,000	-	0.0%				
664	5300-10	Permit Fees, P&Z, Inland & Wetlands		3,071	4,000	4,000	4,000	-	0.0%				
665	5300-11	Reimbursement of Legal Fees		-	-	-	-	-	0.0%				
666	5300-12	Versailles Sewer Assessments		-	-	-	-	-	0.0%				
667	5300-13	Landfill Receipts		24,829	25,000	25,000	25,000	-	0.0%				
668	5300-14	Newsletter		2,346	3,000	3,000	3,000	-	0.0%				
669	5300-15	Marriage Licenses		231	150	160	150	-	0.0%				
670	5300-16	Sportsmans Licenses		158	150	100	150	-	0.0%				
671	5300-17	Farmland Preservation		927	950	960	950	-	0.0%				
672													
673		MISC REVENUES		57,210	54,000	54,000	54,000	-	0.0%				
674	5400-1	SCRRRA Subsidy		3,186	2,000	2,000	2,000	-	0.0%				
675	5400-3	Insurance Claims/Rebates		-	-	-	-	-	0.0%				
676	5400-4	Sale of Assets		-	-	-	-	-	0.0%				
677	5400-5	Other Revenues		9,881	-	-	-	-	0.0%				
678	5400-6	Waste Management		44,143	52,000	52,000	52,000	-	0.0%				
679													
680		INTERGOVERNMENTAL TRANSFERS		74,065	74,065	72,223	70,371	(3,694)	-5.0%				
681	5500-1	Water Improvement - Principal S&W Dept.		-	-	-	-	-	0.0%				
682	5500-2	Water Improvement - Interest S&W Dept.		-	-	-	-	-	0.0%				
683	5500-3	Prin.Subsidy from S & W for Resv. Dam Proj.		45,000	45,000	45,000	45,000	-	0.0%				
684	5500-4	Int. Subsidy from S & W for Resv. Dam Proj.		29,065	29,065	27,223	25,371	(3,694)	-12.7%				
685	5500-5	Other		-	-	-	-	-	0.0%				
686													
687		OTHER MISC REVENUES		-	-	-	-	-	0.0%				
688	5600	Non-Budgetary Income		-	-	-	-	-	0.0%				
689	5700	Appro. from Undesig. Fund Balance		-	-	-	-	-	0.0%				
690													
691		TOTAL REVENUE		8,588,255	9,147,192	9,095,141	9,531,058	383,866	4.2%				
692													
693		Total General Town Expenditures		2,804,286	2,835,290	2,866,852	2,920,880	85,589	3.0%				
694	7500	Total Board of Education Expenditures		7,008,180	6,328,668	6,328,668	6,585,766	257,098	4.1%				
695		TOTAL EXPENDITURES		9,812,466	9,163,958	9,195,520	9,506,646	342,687	3.7%				
696													
697		SURPLUS / (SHORTFALL)		(1,224,211)	(16,766)	(100,379)	24,412	41,178					
698													
699													

Town of Sprague Proposed 5-Year Plan: FY 2020-2024

Key Assumptions

Grand List Growth	FY20: 0.94% FY21 – FY24: 0.3%
Mill Rates	FY20: 35.25 FY21: 35.75 FY22: 36.00 FY23: 36.25 FY24: 36.35
Tax Collection Rate	97.0%
State Aid	ECS: Increase \$49,000/year Other: Level funding
Salaries	Public Works: 2.2% Year 1 2.0% Years 2 through 5 Other Town: 2.0%
Resident Trooper Program	2% per year
Employee Health	FY20: 8.9% FY21-24: 5.0%
Other Insurances	5% per year
Education Expenditures	\$49,000 increase per year (corresponds to ECS projection)

Strategies for Controlling Future Costs

High School Choice Options: Currently, approximately 136 Sprague regular education high school age students attend eleven different high schools. Transportation costs, particularly to schools with a small number of Sprague students enrolled, are burdensome. The Board of Education recently took action to remove one high school (Montville) from the list of high school options for Sprague students. The potential to further limit the wide range of options available (other than State-mandated options) is considered to be a significant opportunity for controlling future education costs. Given that there are no existing contracts for sending Sprague students to particular school districts, the Board of Education has ample discretion to make additional changes. The Board of Education should continue the process of controlling costs in this way, and consider eliminating a phase-out approach.

Education Transportation Scheduling: Some additional expense in transportation costs are incurred as a result of local school schedules not aligning with the schedules of out-of-district schools (due to differing professional development dates, for example). While perfect alignment of scheduling among numerous

schools is not feasible, some improvements may provide limited savings. In addition, eliminating sending school options will decrease transportation costs.

Regionalism and Shared Services: The Town participates in a number of regional initiatives that mitigate the costs of providing services exclusively with local staff and resources. Examples include participation in the regional health district, regional solid waste authority, and regional animal control service, as well as sharing certain positions with other municipalities (fire marshal with Town of Lisbon; blight, building and zoning officer enforcement officer with Town of Windham). Opportunities to expand use of regional initiatives, including in Education related programs, will be evaluated. Certain Education programs, such as sports programs, may present viable opportunities for cost effective service enhancement or cost control. Similarly, an evaluation of shared service opportunities between the Town and Board of Education should be undertaken. Services and functions to assess include building and grounds maintenance, Information Technology, and back-office functions.

Addressing Homelessness and Related Services for Homeless Families/Students: The Board of Education should work to mitigate this item by ensuring all students attending Sayles live in the Town, that supports are provided to mitigate homelessness and that once the homeless situation is resolved the aid is ended.

Resolving Audit Findings and Addressing Internal Controls

Audit Findings: Several audit findings were raised in the FY 2018 audit, including some repeat items. Weaknesses in internal controls and monitoring practices played a role in the significant Education cost overrun in FY 2018. The Town and Board of Education have developed a corrective action plan to address findings identified in the FY 2018 audit. The corrective action plan will continue to be implemented in collaboration with the Board of Education as key administration positions are filled. The Audit findings that were repeated are relative to the Board of Education refusing to interact with the Town's staff and the Board of Finance in regards to oversight. MW – 2018 – 01, MW – 2018 – 02, MW – 2015 - 04 are related to the Board of Education and a lack of transparency regarding issues of financial control. The Town has passed an ordinance requiring the Board of Education (and all other boards) to be responsive to the Board of Finance on issues of financial oversight. The communication is better now but there is no ability for the Town to force compliance should there be a return to past behaviors.

The MW – 2018 – 3 is a requirement to develop a list by job position of daily, weekly and monthly fiduciary responsibilities. Staffing considerations have made this task difficult to complete. We have committed to complete this by FY 2020. The Board of Finance has a Policy and Procedure Manual that is updated each year.

The MW – 2013 – 001 is a Water and Sewer segregation of duties issue. The Town has a Town employee reconcile accounts, a Town employee is the person responsive to delinquent accounts questions, there is an outside payroll processing company. The Town believes precautions have been put in place to accommodate the lack of segregation of duties in this one-person office.



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

	A	B	C	J	K	N	P	R	T	V
1										
2	7/1/2018	TOWN OF SPRAGUE		Projected		Year 1	Year 2	Year 3	Year 4	Year 5
3				2018-19		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
4		EXPENDITURE TOTALS								
178		DETAIL BREAKDOWN OF GENERAL GOVERNMENT								
179	6000	BOARD OF SELECTMEN		92,838	93,586	94,501	95,435	96,387	97,359	
180	-1	First Selectman		40,000	40,000	40,000	40,000	40,000	40,000	40,000
181	-2	Selectman		1,200	1,200	1,200	1,200	1,200	1,200	1,200
182	-3	Selectman		1,200	1,200	1,200	1,200	1,200	1,200	1,200
183	-4	Office supplies, meetings, misc.		1,360	1,260	1,260	1,260	1,260	1,260	1,260
184	-5	Mileage		3,200	3,150	3,150	3,150	3,150	3,150	3,150
185	-6	Executive Assistant		44,878	45,776	46,691	47,625	48,577	49,549	
186	-7	Stipends for Additional Board Participation		1,000	1,000	1,000	1,000	1,000	1,000	1,000
187										
188	6005	ELECTIONS		15,000	20,447	20,574	20,703	20,835	20,970	
189	-1	Elections - Salaries		5,000	6,344	6,471	6,600	6,732	6,867	
190	-2	Elections - Misc		10,000	14,103	14,103	14,103	14,103	14,103	14,103
191										
192	6010	BOARD OF FINANCE		250	250	250	250	250	250	250
193	-2	Town reports, supplies, brochures		250	250	250	250	250	250	250
194										
195	6011	AUDITING		23,650	22,650	24,150	24,650	25,150	25,650	
196										
197	6012	BOOKKEEPER		28,650	29,460	30,031	30,614	31,208	31,814	
198	-1	Salary		28,000	28,560	29,131	29,714	30,308	30,914	
199	-2	Support		650	900	900	900	900	900	900
200										
201	6015	TAX ASSESSOR		25,180	25,700	26,149	26,607	27,074	27,550	
202	-1	Salary		22,000	22,440	22,889	23,347	23,814	24,290	
203	-4	Travel expense		300	300	300	300	300	300	300
204	-5	Education & Dues		280	280	280	280	280	280	280
205	-6	Sup. post., pricing manuals, repair/maint		1,600	1,680	1,680	1,680	1,680	1,680	1,680
206	-7	Mapping		1,000	1,000	1,000	1,000	1,000	1,000	1,000
207										
208	6025	TAX COLLECTOR		29,838	30,793	31,334	31,886	32,449	33,023	
209	-1	Salary		26,532	27,063	27,604	28,156	28,719	29,293	
210	-2	DMV Charge Delinquent MV		-	-	-	-	-	-	-
211	-4	Misc. supplies, school		600	700	700	700	700	700	700
212	-5	Postage		2,706	3,030	3,030	3,030	3,030	3,030	3,030
213										
214	6030	TOWN TREASURER		2,400	2,400	2,400	2,400	2,400	2,400	2,400
215										
216	6035	TOWN COUNSEL		25,000	25,000	25,000	25,000	25,000	25,000	25,000
217										
218	6040	TOWN CLERK		52,675	53,666	54,677	55,709	56,761	57,833	
219	-1	Salary		49,562	50,553	51,564	52,596	53,648	54,720	
220	-2	Office supplies, misc.		1,463	1,463	1,463	1,463	1,463	1,463	1,463
221	-3	Dog Licenses		350	350	350	350	350	350	350
222	-4	School		900	900	900	900	900	900	900
223	-5	Micro filming (security)		400	400	400	400	400	400	400
224										
225	6045	TELEPHONE SERVICES/DSL/WEBSITE		11,500	11,700	11,700	11,700	11,700	11,700	11,700
226										
227	6050	POOL SECRETARIES		57,764	58,919	60,098	61,300	62,526	63,776	
228	-1	Salary - Assistant Town Clerk		23,204	23,668	24,141	24,624	25,117	25,619	
229	-2	Salary - Land Use Clerk		34,560	35,251	35,956	36,675	37,409	38,157	
230										
231	6055	TOWN OFFICE BUILDING		38,822	39,019	39,219	39,424	39,632	39,845	
232	-1	Janitorial Services		9,822	10,019	10,219	10,424	10,632	10,845	
233	-2	Supplies, Maintenance		2,000	2,000	2,000	2,000	2,000	2,000	2,000
234	-3	Heat Town Hall Facilities		11,500	11,500	11,500	11,500	11,500	11,500	11,500
235	-4	Lights Town Hall Facilities		10,500	10,500	10,500	10,500	10,500	10,500	10,500
236	-5	Repair & Renovation		5,000	5,000	5,000	5,000	5,000	5,000	5,000
237										
238	6060	GRANTS/CONTRACTS MANAGER		33,422	34,447	34,685	35,336	35,999	36,676	
239	-1	Salary		31,272	31,897	32,535	33,186	33,849	34,526	
240	-2	Workshops, Seminars		600	700	600	600	600	600	600
241	-3	Misc. Supplies, Subscription, Postage		750	1,200	750	750	750	750	750
242	-4	Mileage		800	650	800	800	800	800	800
243										
244	6100	PLANNING & ZONING COMMISSION		25,171	21,314	25,461	25,610	25,762	25,917	
245	-1	Zoning Enforcement Officer		7,171	7,314	7,461	7,610	7,762	7,917	
246	-2	Technical Assistant-Planner		18,000	14,000	18,000	18,000	18,000	18,000	18,000
247	-5	Secretarial & Other Services		-	-	-	-	-	-	-
248										
249	6111	LAND USE		700	800	800	800	800	800	800
250										
251	6115	ECONOMIC DEVELOPMENT		900	900	900	900	900	900	900
252										



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

	A	B	C	J	K	N	P	R	T	V
	7/1/2018	TOWN OF SPRAGUE		Projected		2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries
				2018-19		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
253	6120	CONSERVATION COMMISSION		1,100		1,100	1,100	1,100	1,100	1,100
254	-2	Training Workshop		100		100	100	100	100	100
255	-4	Miscellaneous, signage		1,000		1,000	1,000	1,000	1,000	1,000
256										
257	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER		8,500		6,500	8,500	8,500	8,500	8,500
258										
259	6200	HIGHWAYS		398,048		407,935	412,939	418,044	423,251	428,562
260	-1	General Maintenance		45,000		45,000	45,000	45,000	45,000	45,000
261	-2	Public works salaries		244,848		250,235	255,239	260,344	265,551	270,862
262	-3	Storm - Misc.o/t labor		26,200		26,200	26,200	26,200	26,200	26,200
263	-4	Boots & Clothing		2,000		2,000	2,000	2,000	2,000	2,000
264	-5	Storm - Materials		27,500		27,500	27,500	27,500	27,500	27,500
265	-6	Roadway Pavement Management		40,000		40,000	40,000	40,000	40,000	40,000
266	-7	Town Garage		8,000		8,000	8,000	8,000	8,000	8,000
267	-8	Stormwater Fees/Testing (Phase II)		4,000		8,500	8,500	8,500	8,500	8,500
268	-10	Drug & Alcohol Testing		500		500	500	500	500	500
269										
270	6202	TREE MAINTENANCE		13,000		15,300	15,350	15,350	15,350	15,350
271	-1	Tree Warden		2,200		2,250	2,250	2,250	2,250	2,250
272	-2	Tree Warden - Training Seminars		300		350	300	300	300	300
273	-3	Tree Pruning, Removal, replacement		10,000		12,300	12,300	12,300	12,300	12,300
274	-4	Mileage		500		400	500	500	500	500
275										
276	6205	STREET LIGHTING		20,000		15,000	15,000	15,000	15,000	15,000
277										
278	6300	SOCIAL SECURITY		62,361		64,193	65,477	66,786	68,122	69,485
279										
280	6310	DEFERRED COMPENSATION		16,025		16,283	16,283	16,283	16,283	16,283
281										
282	6400	REGIONAL PLANNING AGENCIES		39,253		38,528	38,528	38,528	38,528	38,528
283	-1	TVCCA		1,000		1,000	1,000	1,000	1,000	1,000
284	-2	Council of Governments		1,641		1,641	1,641	1,641	1,641	1,641
285	-3	Soil & Water Conservation		300		300	300	300	300	300
286	-4	Womens Center		250		250	250	250	250	250
287	-5	Uncas Health District		19,308		19,262	19,262	19,262	19,262	19,262
288	-6	CT Conference of Municipalities		2,032		2,032	2,032	2,032	2,032	2,032
289	-7	Norwich Probate Court		2,187		2,124	2,124	2,124	2,124	2,124
290	-8	Council of Small Towns (COST)		725		725	725	725	725	725
291	-9	Quinebaug Walking Weekends		175		175	175	175	175	175
292	-10	SSAC of Eastern CT		300		300	300	300	300	300
293	-11	Southeastern CT Enterprise Region (SECTER)		1,540		1,540	1,540	1,540	1,540	1,540
294	-12	Regional Animal Control		9,795		9,179	9,179	9,179	9,179	9,179
295										
296	6500	INSURANCE		190,265		197,566	207,247	217,412	228,085	239,291
297	-1	General Town		28,425		29,290	30,755	32,292	33,907	35,602
298	-2	Fire Department		16,381		15,890	16,685	17,519	18,395	19,314
299	-4	Water & Sewer Plants		7,567		7,532	7,909	8,304	8,719	9,155
300	-5	CIRMA (Workers Comp.)		41,819		40,560	42,588	44,717	46,953	49,301
301	-6	Employee Medical Insurance		92,123		100,344	105,361	110,629	116,161	121,969
302	-7	Employee Insurance Waiver		3,950		3,950	3,950	3,950	3,950	3,950
303										
304	6600	POLICE DEPARTMENT		175,556		189,534	193,209	196,957	200,780	204,680
305	-1	Resident Trooper Program		165,902		179,803	183,399	187,067	190,808	194,625
306	-2	Overtime (See revenue account 5200-13)		5,000		5,000	5,000	5,000	5,000	5,000
307	-3	Dare Program		300		300	300	300	300	300
308	-4	Supplies & misc.		500		500	500	500	500	500
309	-5	School Crossing Guards		3,854		3,931	4,010	4,090	4,172	4,255
310										
311	6605	FIRE DEPARTMENT		107,329		110,329	107,329	107,329	107,329	107,329
312	-1	Vehicle Maintenance		20,904		20,904	20,904	20,904	20,904	20,904
313	-2	Fixed Expenses		36,700		36,700	36,700	36,700	36,700	36,700
314	-3	Truck Supplies		7,400		7,400	7,400	7,400	7,400	7,400
315	-4	Station Maintenance		9,325		9,325	9,325	9,325	9,325	9,325
316	-5	Training		10,000		13,000	10,000	10,000	10,000	10,000
317	-6	Business Expenses		13,000		13,000	13,000	13,000	13,000	13,000
318	-7	Equipment Maintenance		10,000		10,000	10,000	10,000	10,000	10,000
319	-8	Capital Expenses		-		-	-	-	-	-
320										
321	6610	EMERGENCY MANAGEMENT/LEPC		4,030		4,030	4,030	4,030	4,030	4,030
322	-1	Salary Director		2,200		2,200	2,200	2,200	2,200	2,200
323	-4	Capital Expenses		-		-	-	-	-	-
324	-5	Training Expense		500		500	500	500	500	500
325	-6	Equipment Maintenance		830		830	830	830	830	830
326	-8	Local Emergency Plan Chairperson (LEPC)		500		500	500	500	500	500
327										
328	6615	FIRE MARSHAL/BURNING OFFICIAL		11,376		11,550	11,728	11,909	12,094	12,282
329	-1	Salary		8,701		8,875	9,053	9,234	9,419	9,607
330	-2	Office expenses, education, misc.		2,050		2,050	2,050	2,050	2,050	2,050
331	-4	Burning Official		625		625	625	625	625	625
332										



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

	A	B	C	J	K	N	P	R	T	V
2	7/1/2018	TOWN OF SPRAGUE		Projected		2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries
3				2018-19		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
333	6620	BUILDING OFFICIAL		20,996		21,383	21,777	22,179	22,589	23,007
334	-1	Salary		19,326		19,713	20,107	20,509	20,919	21,337
335	-2	Mileage		800		800	800	800	800	800
336	-3	Membership fees		120		120	120	120	120	120
337	-6	Education, Training, Misc.		250		250	250	250	250	250
338	-7	Office Supplies, Code volumes		500		500	500	500	500	500
339										
340	6625	BLIGHT ENFORCEMENT OFFICER		3,829		3,900	3,972	4,045	4,120	4,196
341	-1	Salary		3,529		3,600	3,672	3,745	3,820	3,896
342	-2	Mileage		150		150	150	150	150	150
343	-3	Postage		150		150	150	150	150	150
344										
345	6700	SANITATION & WASTE REMOVAL		57,300		67,273	67,773	68,273	68,773	69,273
346	-2	Materials & Misc.		5,000		5,000	5,000	5,000	5,000	5,000
347	-3	Recycling		52,300		62,273	62,773	63,273	63,773	64,273
348										
349	6702	WASTE MANAGEMENT		50,642		55,916	56,416	56,916	57,416	57,916
350										
351	6810	COMMISSION ON AGING		91,121		92,722	94,356	96,024	97,725	99,462
352	-1	Salary - Coordinator		19,000		19,380	19,768	20,163	20,566	20,978
353	-2	Municipal Agent		500		500	500	500	500	500
354	-4	Office, supplies, misc.		1,740		1,740	1,740	1,740	1,740	1,740
355	-5	Elevator contract		2,366		2,437	2,510	2,585	2,663	2,743
356	-6	Programs		3,000		3,000	3,000	3,000	3,000	3,000
357	-7	Van Driver/Bus Driver -1		24,923		25,421	25,930	26,448	26,977	27,517
358	-7a	Van Driver/Bus Driver-2		16,488		16,818	17,154	17,497	17,847	18,204
359	-8	Senior Center Aide		16,104		16,426	16,755	17,090	17,431	17,780
360	-9	Vehicle Expenses		7,000		7,000	7,000	7,000	7,000	7,000
361										
362	6950	CAPITAL PROJECTS		11,000		11,000	11,000	11,000	11,000	11,000
363	-1	Repairs to Central Plant		6,000		6,000	6,000	6,000	6,000	6,000
364	-2	Engineering Fees		5,000		5,000	5,000	5,000	5,000	5,000
365										
366	7000	PARKS & PLAYGROUND (BoS)		2,000		1,500	2,000	2,000	2,000	2,000
367										
368	7002	RECREATION COMMISSION		15,770		16,094	16,348	16,646	16,949	17,259
369	-1	Recreation Salaries		14,308		14,594	14,886	15,184	15,487	15,797
370	-2	Recreation Supplies		1,462		1,500	1,462	1,462	1,462	1,462
371										
372	7003	RECREATION FACILITIES		2,200		1,900	1,900	1,900	1,900	1,900
373	-2	Electricity		2,200		1,900	1,900	1,900	1,900	1,900
374										
375	7004	RECREATION EVENTS		7,833		7,833	7,833	7,833	7,833	7,833
376	-1	Three Villages Fall Festival		5,912		5,912	5,912	5,912	5,912	5,912
377	-2	Earth Day		400		400	400	400	400	400
378	-3	Youth Year Long Activity		500		500	500	500	500	500
379	-4	Shetucket River Festival		521		521	521	521	521	521
380	-8	Other/Indoor Soccer		500		500	500	500	500	500
381										
382	7005	OTHER RECREATION PROGRAMS (BoS)		1,250		1,250	1,250	1,250	1,250	1,250
383	-1	Sprague/Franklin/Canterbury Little League		1,250		1,250	1,250	1,250	1,250	1,250
384										
385	7010	GRIST MILL		17,122		19,388	19,595	19,807	20,023	20,245
386	-1	Supplies, Maintenance		850		850	850	850	850	850
387	-2	Elevator Maintenance		2,158		2,218	2,285	2,353	2,424	2,496
388	-3	Heat & Lights		8,365		9,300	9,300	9,300	9,300	9,300
389	-4	Grist Mill Cleaner		5,749		7,020	7,160	7,304	7,450	7,599
390										
391	7012	HISTORICAL MUSEUM		7,226		5,200	5,300	5,402	5,506	5,612
392	-1	Museum Clerk		7,026		5,000	5,100	5,202	5,306	5,412
393	-14	Sprague Historical Society		200		200	200	200	200	200
394										
395	7015	LIBRARY		74,908		88,926	90,488	92,082	93,707	95,366
396	-1	Librarian Assistant - 1		12,776		13,032	13,292	13,558	13,829	14,106
397	-10	Library Director		19,780		28,509	29,079	29,661	30,254	30,859
398	-5	Librarian Assistant - 4		6,000		10,522	10,732	10,947	11,166	11,389
399	-11	Programs		2,000		2,000	2,000	2,000	2,000	2,000
400	-12	Staff Development		500		500	500	500	500	500
401	-13	State Library/Conn Membership		550		550	550	550	550	550
402	-2	Books & DVDs		5,500		5,500	5,500	5,500	5,500	5,500
403	-3	Supplies, misc.		2,250		2,250	2,250	2,250	2,250	2,250
404	-4	Librarian Assistant - 2		12,776		13,032	13,292	13,558	13,829	14,106
405	-6	Librarian Assistant - 3		12,776		13,032	13,292	13,558	13,829	14,106
406										



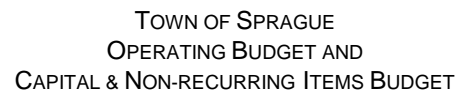
**TOWN OF SPRAGUE
OPERATING BUDGET AND
CAPITAL & NON-RECURRING ITEMS BUDGET**

	A	B	C	J	K	N	P	R	T	V
2	7/1/2018	TOWN OF SPRAGUE		Projected		2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries
3				2018-19		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
407	7100	MISCELLANEOUS		22,233		21,594	22,156	22,219	22,283	22,349
408	-10	Newsletter - Salaries		3,033		3,094	3,156	3,219	3,283	3,349
409	-11	Bank Fees		-		-	-	-	-	-
410	-12	Newsletter- Misc.		4,500		4,000	4,500	4,500	4,500	4,500
411	-2	War Memorial/Lords Bridge Gazebo		800		600	600	600	600	600
412	-3	Cemeteries, Vets Graves		700		700	700	700	700	700
413	-4	Contingent Fund		3,000		3,000	3,000	3,000	3,000	3,000
414	-5	Memorial Day Celebration		1,200		1,200	1,200	1,200	1,200	1,200
415	-6	Legal Ads		9,000		9,000	9,000	9,000	9,000	9,000
416	-8	Unemployment Compensation		-		-	-	-	-	-
417										
418	7150	SPRAGUE WATER & SEWER AUTHORITY		7,500		8,500	8,670	8,843	9,020	9,201
419	-1	Water & Sewer Public Services		7,500		8,500	8,670	8,843	9,020	9,201
420										
421	7200	COMPUTER SERVICE/OFFICE MACHINES		50,769		50,777	51,173	51,572	51,975	52,382
422	-1	Town Clerk		9,850		9,850	9,949	10,048	10,148	10,250
423	-2	Tax Collector		7,326		7,100	7,171	7,243	7,315	7,388
424	-3	Assessor/Building Inspector		11,815		12,317	12,440	12,565	12,690	12,817
425	-4	Selectmen/Treasurer		1,000		1,000	1,000	1,000	1,000	1,000
426	-5	Equipment Maintenance		7,000		7,000	7,070	7,141	7,212	7,284
427	-6	Supplies - Server Support - Virus Renewal		5,000		5,000	5,000	5,000	5,000	5,000
428	-7	Paychex Services		3,800		3,500	3,500	3,500	3,500	3,500
429	-8	Library Support		3,230		3,262	3,295	3,328	3,361	3,395
430	-9	Mail System		708		708	708	708	708	708
431	-10	Fixed Asset Inventory		1,040		1,040	1,040	1,040	1,040	1,040
432										
433	7255	SHARED SERVICES W/SCHOOL		-		-	-	-	-	-
434										
435		OPERATING BUDGET		1,954,303		2,024,054	2,060,654	2,093,540	2,127,355	2,162,135
436										
437	7300	DEBT - INTEREST PAYMENT		201,419		178,325	159,625	143,225	116,175	101,975
438	-14	2005 Bonds; Land Acquisition and Roads		29,000		24,750	24,750	24,750	12,000	12,000
439	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump		28,744		23,900	19,200	14,800	10,500	6,300
440	-16	2013 Bonds-Various Purposes		143,675		129,675	115,675	103,675	93,675	83,675
441										
442										
443	7305	DEBT - PRINCIPAL PAYMENT		662,860		700,000	782,699	682,699	672,699	672,699
444	-14	2005 Bonds; Land Acquisition and Roads		85,000		85,000	85,000	85,000	80,000	80,000
445	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump		125,000		125,000	110,000	110,000	105,000	105,000
446	-16	2013 Bonds-Various Purposes		350,000		350,000	350,000	250,000	250,000	250,000
447	-16	Note Payment		102,860		140,000	237,699	237,699	237,699	237,699
448										
449										
450	7360	Operating Transfer CNR Fund		9,000		18,500	22,000	22,000	25,000	22,000
451	7400	Non-Budgetary Expenditures		-		-	-	-	-	-
452	7600	GAAP Accrued Payroll & CWF		-		-	-	-	-	-
453		Total General Town Expenditures		2,827,582		2,920,879	3,024,978	2,941,464	2,941,229	2,958,809
454	7500	Total Board of Education Expenditures		6,346,953		6,585,766	6,634,766	6,683,766	6,732,766	6,781,766
455		TOTAL SPRAGUE BUDGET		9,174,535		9,506,645	9,659,744	9,625,230	9,673,995	9,740,575



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

	A	B	C	J	K	N	P	R	T	V
2	7/1/2018	TOWN OF SPRAGUE		Projected		2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries
3				2018-19		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
456										
457		REVENUES								
458		TAXES		5,646,755		6,010,573	6,142,617	6,199,690	6,257,055	6,290,582
459	5000-1	Current Taxes		5,234,772		5,567,323	5,699,367	5,756,440	5,813,805	5,847,332
460	5000-2	Current Year Interest and Lien Fees		20,000		20,000	20,000	20,000	20,000	20,000
461	5000-3	Prior Years Tax		100,000		125,000	125,000	125,000	125,000	125,000
462	5000-4	Prior Years Interest & Lien Fees		35,000		35,000	35,000	35,000	35,000	35,000
463	5000-5	Current Supplemental Motor Vehicle Tax		70,545		72,000	72,000	72,000	72,000	72,000
464	5000-6	Firefighter Tax Abatement (contra)		(8,500)		(8,750)	(8,750)	(8,750)	(8,750)	(8,750)
465	5000-7	PILOT Solar Farm		200,000		200,000	200,000	200,000	200,000	200,000
466	5000-8	Tax & Applic. Refunds (contra)		(1,618)						
467	5000-9	Tax Overpayments Ref'd (contra)		(3,444)						
468										
469		STATE GRANTS - SCHOOL		2,615,689		2,690,078	2,739,078	2,788,078	2,837,078	2,886,078
470	5100-1	Education Block Grant (ECS)		2,615,689		2,690,078	2,739,078	2,788,078	2,837,078	2,886,078
471	5100-4	Pupil Transportation (non-public)		-		-	-	-	-	-
472	5100-5	Pupil Transportation (public)		-		-	-	-	-	-
473	5100-3	Adult Education		-		-	-	-	-	-
474	5100-6	Special Education		-		-	-	-	-	-
475	5100-7	Teacher's Retirement		-		-	-	-	-	-
476										
477		STATE GRANTS - LOCAL		607,722		607,636	610,920	610,920	610,920	610,920
478	5200-1	Telecomm. Property Grant Tax		5,416		5,416	8,700	8,700	8,700	8,700
479	5200-2	Municipal Revenue Sharing Account (MRSA) Municipal Projects		386,528		386,528	386,528	386,528	386,528	386,528
480	5200-3	Municipal Revenue Sharing [formerly Property Tax Relief Grant]		-		-	-	-	-	-
481	5200-4	PILOT State Property		6,156		6,156	6,156	6,156	6,156	6,156
482	5200-5	Mashantucket Pequot Grant		17,749		17,749	17,749	17,749	17,749	17,749
483	5200-6	Veterans Tax Relief		2,518		2,518	2,518	2,518	2,518	2,518
484	5200-7	Disability Exemption Reimbursement		491		705	705	705	705	705
485	5200-8	Elderly Property Exemption/Freeze		9,900		9,900	9,900	9,900	9,900	9,900
486	5200-10	Judicial 10th Circuit		1,570		1,000	1,000	1,000	1,000	1,000
487	5200-11	SLA - Emergency Mgmt. Agency		2,800		2,800	2,800	2,800	2,800	2,800
488	5200-13	State Police O/T Reimb (ref. 6600-2)		15,000		15,000	15,000	15,000	15,000	15,000
489	5200-14	Town Aid Roads (TAR)		151,064		151,064	151,064	151,064	151,064	151,064
490	5200-16	Elderly and Disabled Transportation Grant		8,800		8,800	8,800	8,800	8,800	8,800
491										
492		LOCAL REVENUES		101,204		98,400	98,400	98,400	98,400	98,400
493	5300-1	Interest Income		6,500		4,000	4,000	4,000	4,000	4,000
494	5300-2	License & Permit Fees		1,000		1,000	1,000	1,000	1,000	1,000
495	5300-3	Building Permit Fees		25,000		25,000	25,000	25,000	25,000	25,000
496	5300-4	Dog License Fees		2,750		2,750	2,750	2,750	2,750	2,750
497	5300-5	Sundry Receipts		400		400	400	400	400	400
498	5300-6	Recording Land Records, Maps, etc		10,334		10,000	10,000	10,000	10,000	10,000
499	5300-8	Conveyance Tax		17,000		17,000	17,000	17,000	17,000	17,000
500	5300-9	Copies-Fax Machine		5,000		5,000	5,000	5,000	5,000	5,000
501	5300-10	Permit Fees, P&Z, Inland & Wetlands		4,000		4,000	4,000	4,000	4,000	4,000
502	5300-11	Reimbursement of Legal Fees		-		-	-	-	-	-
503	5300-12	Versailles Sewer Assessments		-		-	-	-	-	-
504	5300-13	Landfill Receipts		25,000		25,000	25,000	25,000	25,000	25,000
505	5300-14	Newsletter		3,000		3,000	3,000	3,000	3,000	3,000
506	5300-15	Marriage Licenses		160		150	150	150	150	150
507	5300-16	Sportsmans Licenses		100		150	150	150	150	150
508	5300-17	Farmland Preservation		960		950	950	950	950	950
509										
510		MISC REVENUES		320,000		54,000	54,000	54,000	54,000	54,000
511	5400-1	SCRRRA Subsidy		2,000		2,000	2,000	2,000	2,000	2,000
512	5400-3	Insurance Claims/Rebates		-		-	-	-	-	-
513	5400-4	Sale of Assets		-		-	-	-	-	-
514	5400-5	Other Revenues (one-time revenue-sale of scrap metal)		266,000		-	-	-	-	-
515	5400-6	Waste Management		52,000		52,000	52,000	52,000	52,000	52,000
516										
517		INTERGOVERNMENTAL TRANSFERS		72,223		70,371	68,508	67,055	65,234	63,409
518	5500-1	Water Improvement - Principal S&W Dept.		-		-	-	-	-	-
519	5500-2	Water Improvement - Interest S&W Dept.		-		-	-	-	-	-
520	5500-3	Prin.Subsidy from S & W for Resv. Dam Proj.		45,000		45,000	45,000	45,000	45,000	45,000
521	5500-4	Int. Subsidy from S & W for Resv. Dam Proj.		27,223		25,371	23,508	22,055	20,234	18,409
522	5500-5	Other		-		-	-	-	-	-
523										
524		OTHER MISC REVENUES		-		-	-	-	-	-
525	5600	Non-Budgetary Income		-		-	-	-	-	-
526	5700	Appro. from Undesig. Fund Balance		-		-	-	-	-	-
527										
528		TOTAL REVENUE		9,363,593		9,531,058	9,713,523	9,818,143	9,922,687	10,003,389
529										
530		Total General Town Expenditures		2,827,582		2,920,879	3,024,978	2,941,464	2,941,229	2,958,809
531	7500	Total Board of Education Expenditures		6,346,953		6,585,766	6,634,766	6,683,766	6,732,766	6,781,766
532		TOTAL EXPENDITURES		9,174,535		9,506,645	9,659,744	9,625,230	9,673,995	9,740,575
533										
534		Surplus/(Shortfall): Not including Education Gap		189,058		24,413	53,779	192,914	248,691	262,814
535										
536		Potential Baseline Education Expenditures				6,971,138				
537		Potential Gap: Budgeted Education - Baseline Education				(385,372)				
538										
539		Potential Shortfall with inclusion of potential Educ. gap				(360,959)				
540										
541		Beginning Fund Balance		(1,084,244)		(895,186)	(870,773)	(816,994)	(624,081)	(375,389)
542		Ending Fund Balance		(895,186)		(870,773)	(816,994)	(624,081)	(375,389)	(112,575)
543										
544										
545		Impact of Municipal Restructuring Funds								
546		Municipal Restructuring Funds		-		851,000	-	-	-	-
547		Surplus/(Shortfall) After Municipal Restructuring Funds		189,058		875,413	53,779	192,914	248,691	262,814
548										
549		Beginning Fund Balance (w/ MRF considered)		(1,084,244)		(895,186)	(19,773)	34,006	226,919	475,611
550		Ending Fund Balance (w/ MRF considered)		(895,186)		(19,773)	34,006	226,919	475,611	738,425
551										
552		Fund Balance as % of Total Expenditures		-9.8%		-0.2%	0.4%	2.4%	4.9%	7.6%
553										
554										

Printed 6/10/2019 3:35 PM



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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1														
2	7/1/2018	TOWN OF SPRAGUE	Budget			Year 1		Year 2		Year 3		Year 4		Year 5
3			2018-2019			2019-2020		2020-2021		2021-2022		2022-2023		2023-2024
84		CAPITAL & NON-RECURRING												
85	Source	CNR REVENUES												
86	Bond10	Bond 10 year	-			135,000		310,000		135,000		135,000		135,000
87	Bond15	Bond 15 year	-			50,000		50,000		50,000		10,000		10,000
88	Bond20	Bond 20 year	-			2,806,629		820,000		640,000		775,000		250,000
89	CNR	Capital & Non-Recurring Fund	-			-		-		-		-		-
90	BFD	CNR - Baltic Fire Department Reserve Fund	-			-		-		-		-		-
91	GF	General Fund	9,000			29,000		22,000		22,000		25,000		22,000
92	LOCIP	Local CIP	-			-		-		-		-		-
93	OSF	Openspace Fund	-			-		-		-		-		-
94	TAR	Town Aid for Roads	-			-		-		-		-		-
95	FAD	Fundraisers and Donations	-			3,000		-		-		-		-
96	GRANT	Grants	-			28,550,801		400,000		400,000		-		-
97	OTH	Other	-			47,267		-		-		-		-
98		TOTAL CNR REVENUES	9,000			31,621,697		1,602,000		1,247,000		945,000		417,000
99														
100		CNR EXPENDITURES												
101		Town Roadway Management												
102	Bond20	Roadway Management - Reconstruction	-			500,000		500,000		500,000		500,000		-
103	GRANT	Roadway Management - Reconstruction	-			-		-		-		-		-
104	Bond10	Roadway Management - Chip Seal	-			100,000		100,000		100,000		100,000		100,000
105	Bond10	Roadway Management - Ribbon Rail	-			10,000		10,000		10,000		10,000		10,000
106	Bond20	Roadway Management - Drainage	-			20,000		20,000		20,000		20,000		20,000
107	Bond20	Roadway Management - Pearl St. Drainage	-			66,629		-		-		-		-
108	Bond20	Roadway Management - Parking Softball Fields	-			160,000		-		-		-		-
109	Bond20	Roadway Management - Parking River Park	-			775,000		-		-		-		-
110		Major Grant Projects	-			-		-		-		-		-
111	Bond20	CDBG Streetscapes and Other Projects	-			-		-		-		-		-
112	GRANT	CDBG Streetscapes and Other Projects	-			-		-		-		-		-
113	Bond20	CT Main Street/LOT/CIP/Tap Set Aside	-			-		-		-		-		-
114	GRANT	CT Main Street/LOT/CIP/Tap Set Aside	-			420,000		-		-		-		-
115	Bond20	STEAP - * Roads	-			500,000		-		-		-		-
116	GRANT	STEAP - * Roads	-			-		-		-		-		-
117	GRANT	Shetucket River Walkway	-			400,000		400,000		400,000		-		-
118		Town Facilities	-			-		-		-		-		-
119	CASH	Senior Center Technology	-			-		-		-		3,000		-
120	Bond20	Town Clerk Flooring	-			-		-		40,000		-		-
121	Bond20	Street Lights Conversion to LED	-			300,000		-		-		-		-
122	Bond20	Lighting - Recreational Fields	-			200,000		-		-		-		-
123	FAD	Mill Museum Equipment, Cabinets, & Mannequins	-			3,000		-		-		-		-
124	CASH	Town Facilities Technology	-			3,000		3,000		3,000		3,000		3,000
125	CASH	Library Technology	-			3,000		3,000		3,000		3,000		3,000
126	CASH	Historical Society Technology	-			1,000		1,000		1,000		1,000		1,000
127	CASH	Baltic Fire Department Technology	-			1,000		1,000		1,000		1,000		1,000
128	CASH	Miscellaneous Tools & Equipment	-			2,000		2,000		2,000		2,000		2,000
129		Town Reserve Fund Contributions	-			-		-		-		-		-
130	CASH	Transfer to Plan of C & D Reserve	-			4,000		4,000		4,000		4,000		4,000
131	CASH	Transfer to Salary 27th Pay Period Reserve	-			3,000		3,000		3,000		3,000		3,000
132	CASH	Transfer to Town Revaluation Reserve	-			5,000		5,000		5,000		5,000		5,000
133		Public Safety	-			-		-		-		-		-
134	Bond15	Security Equipment - Cameras at Town Sites	-			10,000		10,000		10,000		10,000		10,000
135	GRANT	Dry Hydrant	-			2,000		-		-		-		-
136	Bond20	Generators	-			35,000		45,000		-		-		-
137	GRANT	Generators	-			18,301		-		-		-		-
138		Town Parks & Recreation	-			-		-		-		-		-
139	OTH	Animal Waste Station - River Park	-			780		-		-		-		-
140	OTH	Ash Urn	-			410		-		-		-		-
141	OTH	Community Gardens - Various Locations	-			6,000		-		-		-		-
142	OTH	Fire Pits - River Park & Ice Skating Pond	-			129		-		-		-		-
143	OTH	Flagpoles - Various Locations	-			6,000		-		-		-		-
144	OTH	Gazebos and Pavilions - Various Locations	-			18,398		-		-		-		-
145	OTH	Kiosks - Various Locations	-			2,000		-		-		-		-
146	OTH	Signage - Various Locations	-			9,750		-		-		-		-
147	OTH	Sprague Footbridge	-			3,800		-		-		-		-
148		Town Equipment	-			-		-		-		-		-
149	CASH	Payloader Sheet Metal	-			7,000		-		-		-		-
150	GRANT	Bobcat with Brush Hog Attachment	-			90,000		-		-		-		-
151	Bond10	Scissor Lift	-			-		25,000		-		-		-
152	Bond20	Public Works Dump Truck	-			-		175,000		-		175,000		-
153	Bond20	Payloader Replacement	-			-		-		-		-		150,000
154		Water and Sewer Authority	-			-		-		-		-		-
155	GRANT	Water Tank	-			1,400,000		-		-		-		-
156	GRANT	Filtration System	-			4,675,000		-		-		-		-
157	GRANT	Upgrade Water Lines	-			2,640,000		-		-		-		-
158	GRANT	Spare Water Pumps	-			7,500		-		-		-		-
159	GRANT	Well Investigation	-			22,000		-		-		-		-
160	GRANT	Norwich Regionalization Sewer	-			25,000		-		-		-		-
161	GRANT	Sewer Treatment Plan	-			13,455,000		-		-		-		-
162	GRANT	Replace Force Main	-			1,512,000		-		-		-		-
163	GRANT	Hanover Sewer Lines	-			1,200,000		-		-		-		-
164	GRANT	Baltic Reservoir East Dam	-			2,659,000		-		-		-		-
165	Bond10	Water & Sewer Capital Upgrades	-			25,000		25,000		25,000		25,000		25,000
166	GRANT	SCADA System (Remote Operation)	-			25,000		-		-		-		-
167		Fire Department	-			-		-		-		-		-
168	Bond15	Baltic Fire Station - Building Improvements	-			40,000		40,000		40,000		-		-
169	Bond20	Self-Contained Breathing Apparatus (SCBA)	-			250,000		-		-		-		-
170	Bond10	Turn Out Gear	-			-		150,000		-		-		-
171		Board of Education	-			-		-		-		-		-
172	Bond20	Facilities Upgrades	-			-		80,000		80,000		80,000		80,000
173		Total CNR Expenditures	-			31,621,697		1,602,000		1,247,000		945,000		417,000
174		Less Total CNR Revenues	-			-		-		-		-		-
175		Due from Tax Base (Acct #7360)	9,000			29,000		22,000		22,000		25,000		22,000

Historical Mill Rate and Grand List Data

Appendix A

	<i>Revaluation</i>						<i>Revaluation</i>					
	FY20	FY19	FY18	FY17	FY16	FY15	FY14	FY13	FY12	FY11	FY10	FY09
Approved Mill Rate:	35.25 <i>PROPOSED</i>	33.25	32.00	31.50	31.00	31.00	30.00	26.75	25.75	25.75	25.75	25.75
Approved Budgeted Expenditures:												
Town Expenditures & Debt Service	\$ 2,024,055	\$ 1,964,779	\$ 1,949,963	\$ 1,888,903	\$ 1,903,412	\$ 1,856,006	\$ 1,950,099	\$ 2,024,424	\$ 2,069,849	\$ 2,085,217	\$ 2,070,175	\$ 2,080,055
BOE Expenditures	6,585,766	6,328,668	6,172,737	6,123,747	6,123,747	6,027,331	5,963,768	5,993,737	5,993,737	5,841,674	5,808,912	5,822,310
Debt Service & CNR Transfer	2,920,880	870,512	862,760	863,513	896,869	920,318	489,427	526,415	559,295	566,949	468,639	509,545
Total Budgeted Expenditures	<u>\$ 11,530,701</u>	<u>\$ 9,163,959</u>	<u>\$ 8,985,460</u>	<u>\$ 8,876,163</u>	<u>\$ 8,924,028</u>	<u>\$ 8,803,655</u>	<u>\$ 8,403,294</u>	<u>\$ 8,544,576</u>	<u>\$ 8,622,881</u>	<u>\$ 8,493,840</u>	<u>\$ 8,347,726</u>	<u>\$ 8,411,910</u>
Rejected Mill Rate:		35.00					31.50					
Rejected Budgeted Expenditures:												
Town Expenditures & Debt Service		\$ 1,972,586					\$ 1,891,506					
BOE Expenditures		6,533,906					6,036,331					
Debt Service & CNR Transfer		897,512					939,318					
Total Rejected Budgeted Expenditures		<u>9,404,004</u>					<u>\$ 8,867,155</u>					
Referendum Votes: (First)												
		6/6/2018	6/12/2017	6/7/2016	5/5/2015	5/20/2014	5/21/2013	6/5/2012	6/14/2011	5/4/2010	5/5/2009	
YES		52	97	137	210	101	192	109	139	143	198	
NO		280	52	84	70	106	176	60	17	22	31	
REJECTED / OTHER		1	1	0	1	3	2	-	1	-	0	
Referendum Votes: (Second)												
		10/10/2018				6/10/2014						
YES		127				266						
NO		94				212						
REJECTED / OTHER		0				0						
Approved Budgeted Expenditures % Increase/Decrease:												
Town Expenditures & Debt Service	3.0%	0.8%	3.2%	-0.8%	2.6%	-4.8%	-3.7%	-2.2%	-0.7%	0.7%		
BOE Expenditures	4.1%	2.5%	0.8%	0.0%	1.6%	1.1%	-0.5%	0.0%	2.6%	0.6%		
Debt Service & CNR Transfer	235.5%	0.9%	-0.1%	-3.7%	-2.5%	88.0%	-7.0%	-5.9%	-1.4%	21.0%		
Total Budgeted Expenditures % Incr/Decr	<u>25.8%</u>	<u>2.0%</u>	<u>1.2%</u>	<u>-0.5%</u>	<u>1.4%</u>	<u>4.8%</u>	<u>-1.7%</u>	<u>-0.9%</u>	<u>1.5%</u>	<u>1.8%</u>		
Net Taxable Grand List:												
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	
Real Estate	132,424,620	132,577,780	135,937,610	136,543,280	136,788,220	136,670,890	135,934,030	156,939,540	156,977,140	156,029,040	155,166,300	
Elderly Home Owners	2,374,610	2,048,130	2,064,290	1,602,430	1,401,110	1,401,110	1,492,030	2,146,100	2,404,200	2,984,500	3,133,900	
Total Real Estate	<u>134,799,230</u>	<u>134,625,910</u>	<u>138,001,900</u>	<u>138,145,710</u>	<u>138,189,330</u>	<u>138,072,000</u>	<u>137,426,060</u>	<u>159,085,640</u>	<u>159,381,340</u>	<u>159,013,540</u>	<u>158,300,200</u>	
Motor Vehicle	19,688,670	19,333,870	19,141,150	18,650,290	18,788,180	18,752,160	18,297,930	18,384,220	17,752,530	16,634,810	16,110,460	
Personal Property	8,335,020	8,346,150	12,442,410	12,427,132	13,781,220	8,762,910	8,162,251	10,781,030	8,339,110	8,258,896	10,071,300	
Total Net Assessment	<u>162,822,920</u>	<u>162,305,930</u>	<u>169,585,460</u>	<u>169,223,132</u>	<u>170,758,730</u>	<u>165,587,070</u>	<u>163,886,241</u>	<u>188,250,890</u>	<u>185,472,980</u>	<u>183,907,246</u>	<u>184,481,960</u>	
Net Taxable Grand List % Increase/Decrease:												
Real Estate	-0.12%	-2.47%	-0.44%	-0.18%	0.09%	0.54%	-13.38%	-0.02%	0.61%			
Elderly Home Owners	15.94%	-0.78%	28.82%	14.37%	0.00%	-6.09%	-30.48%	-10.74%	-19.44%			
Total Real Estate	<u>0.13%</u>	<u>-2.45%</u>	<u>-0.10%</u>	<u>-0.03%</u>	<u>0.08%</u>	<u>0.47%</u>	<u>-13.62%</u>	<u>-0.19%</u>	<u>0.23%</u>			
Motor Vehicle	1.84%	1.01%	2.63%	-0.73%	0.19%	2.48%	-0.47%	3.56%	6.72%			
Personal Property	-0.13%	-32.92%	0.12%	-9.83%	57.27%	7.36%	-24.29%	29.28%	0.97%			
Total Net Assessment % Increase/Decrease	<u>0.32%</u>	<u>-4.29%</u>	<u>0.21%</u>	<u>-0.90%</u>	<u>3.12%</u>	<u>1.04%</u>	<u>-12.94%</u>	<u>1.50%</u>	<u>0.85%</u>			
		<i>Revaluation</i>					<i>Revaluation</i>					

	Additions/ New Construction		Potential 80% EZ abatement	Estimated Assessment	
REAL ESTATE		Orig. Assmnt			
Amgraph	AD	600000	480000	120,000	
50 Bushnell Hollow	NC			98,000	
2A Pinecrest	NC			130,000	
15 Whitehall	NC			95,000	
110 Scotland	AD			35,000	
104 Plain Hill	NC			120,000	
36 Westminster	AD			22,000	
Mission	NC			115,000	no bldg plans yet
Church	NC			115,000	no bldg plans yet
other renovations & outbuildings	Misc			200,000	
Total Est. Real Estate				1,050,000	
MV- 1.83% estimated growth based on average increase of last three years				360,300	
PP - Amgraph increase for equipment in addition, less mfg exemption and 80% EZ abatement. Plus .2% growth				125,000	
Total Estimated GL increase for 2019				<u>1,535,300</u>	

AYB	Bldg Assmnt	Counter
1985 Total	393,190	4
1986 Total	613,060	7
1987 Total	2,558,740	24
1988 Total	1,121,930	11
1989 Total	1,762,270	15
1990 Total	1,343,990	12
1991 Total	393,850	4
1992 Total	883,750	9
1993 Total	611,610	7
1994 Total	457,070	3
1995 Total	569,550	5
1996 Total	203,010	2
1997 Total	966,240	8
1998 Total	340,010	3
1999 Total	653,160	5
2000 Total	412,490	3
2001 Total	393,740	3
2002 Total	1,719,300	15
2003 Total	715,210	6
2004 Total	1,783,760	14
2005 Total	3,213,360	24
2006 Total	649,420	6
2007 Total	698,810	6
2008 Total	1,260,170	12
2009 Total	561,470	5
2010 Total	560,450	5
2011 Total	97,400	1
2012 Total	142,720	1
2013 Total	500,760	4
2014 Total	299,170	3
2016 Total	112,880	1
2018 Total	269,170	2
Grand Total	26,261,710	230

Current (FY 2018/19) Mill Rates in Sprague and Surrounding Municipalities

Municipality	2019 Mill Rate	2015 Population
Bozrah	27.50	2,772
Brooklyn	28.09	8,671
Brooklyn - E. Brooklyn Fire	29.84	
Canterbury	26.20	5,332
Franklin	25.72	1,964
Griswold	27.95	12,584
Hampton	28.50	1,889
Lebanon	29.40	7,476
Lebanon - Amston Lake Dist.	32.20	
Lisbon	22.50	4,435
Norwich (paid Fire)	RE/PP: 48.39 MV: 45.00	
Norwich (vol. Fire)	41.46	
Preston	26.03	4,739
Scotland	RE/PP: 39.43 MV: 32.75	1,783
Sprague	33.25	3,016
Windham	37.51	25,610

**Current (FY 2018/19) Mill Rates in Sprague and Other
Municipalities with Population <5,000**

Municipality	2019 Mill Rate	2015 Population
Andover	33.95	3,354
Ashford	34.77	4,413
Barkhamsted	29.86	3,881
Bethlehem	24.15	3,678
Bolton	39.00	4,953
Bozrah	27.50	2,772
Bridgewater	17.20	1,663
Canaan	23.90	1,233
Chaplin	32.50	2,293
Chester	27.11	3,996
Colebrook	30.90	1,480
Cornwall	16.62	1,384
Deep River	29.42	4,581
Eastford	26.11	1,822
Franklin	25.72	1,964
Goshen	19.60	3,095
Hampton	28.50	1,889
Hartland	26.50	2,104
Kent	18.61	3,008
Lisbon	22.50	4,435
Lyme	18.60	2,556
Middlefield	34.49	4,477
Morris	26.57	2,435
Norfolk	23.57	1,711
North Canaan	27.50	3,330
Pomfret	25.90	4,473
Preston	26.03	4,739
Roxbury	15.85	2,297
Salem	32.20	4,244
Salisbury	11.30	3,619
Scotland	RE/PP: 39.43 MV: 32.75	1,783
Sharon	14.70	2,676
Sherman	20.33	3,431
Sprague	33.25	3,016
Sterling	31.94	4,168
Union	31.10	912
Voluntown	28.92	2,590
Warren	14.25	1,540
Washington	14.25	3,535

**Current (FY 2018/19) Mill Rates in Sprague and Other
Distressed Municipalities**

Municipality	2019 Mill Rate	2015 Population
Ansonia	37.32	19,714
Bridgeport	RE/PP: 54.37 MV: 45	147,710
Bristol	36.88	60,807
Chaplin	32.50	2,293
Derby	39.37	13,239
East Hartford	RE/PP: 47.66 MV: 45	52,305
East Haven	32.45	29,696
Enfield	33.4	43,570
Griswold	27.95	12,584
Hartford	RE/PP: 74.29 MV: 45	125,999
Killingly	27.76	17,738
Meriden	41.04	62,067
Montville	31.73	21,824
Naugatuck	RE/PP: 48.35 MV: 45	32,438
New Britain	RE/PP: 50.5 MV: 45	74,554
New Haven	42.98	135,175
New London	43.62	25,729
Norwich	41.01	42,810
Plymouth	39.69	12,550
Putnam	20.84	9,935
Sprague	33.25	3,016
Torrington	RE/PP: 46.17 MV: 45	36,936
Waterbury	RE/PP: 60.21 MV: 45	112,736
West Haven	RE/PP: 36.26 MV: 37	56,172
Windham	37.51	25,610