

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING NOTICE AND AGENDA
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, February 23, 2020 10:00 AM – 12:00 PM

Meeting Location: This meeting will be telephonic. Meeting materials may be accessed at the following website: <https://portal.ct.gov/OPM/Marb/West-Haven-Committee-Meetings-and-Materials>

Call-In Instructions: Meeting participants may use the following telephone number and access code

Telephone Number: (860) 840-2075

Meeting ID: 974 281 751

Agenda

- I. Call to Order & Opening Remarks
- II. Approval of minutes:
 - a. January 26, 2021
- III. Review and Discussion: FY 2022 Board of Education Recommended Budget
- IV. Update: Corrective Action Plan
- V. Update: ADP Implementation
- VI. Adjourn

DRAFT
STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING MINUTES
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, January 26, 2020 10:00 AM – 12:00 PM

Meeting Location: This was a telephonic meeting. Meeting materials may be accessed at the following website:
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Call-In Instructions:

Telephone Number: (860) 840-2075

Meeting ID: 304 933 526

Members in Attendance: Kimberly Kennison (OPM Secretary designee), Thomas Hamilton, Stephen Falcigno, Robert White, Patrick Eagan

Municipal Officials in Attendance: Mayor Rossi, Frank Cieplinski, Leslie Zoll (Clifton Larson Associates), David Flint (Clifton Larson Associates), Dan Smith (Clifton Larson Associates), Superintendent Cavallaro, Matthew Cavallaro

OPM Staff in Attendance: Michael Milone (OPM Liaison), Julian Freund

I. Call to Order & Opening Remarks

The meeting was called to order at 10:09 AM.

II. Approval of minutes:

a. December 15, 2020

A motion was made by Mr. Hamilton to approve the minutes, with a second by Mr. White. The minutes were approved with Mr. Eagan abstaining.

III. Review and Discussion: FY 2020 Audit and Financial Results

Mayor Rossi noted the work of City staff and the audit firm in getting the audit completed by the December 31 deadline. Ms. Zoll presented the audit and the City's FY 2020 financial results. The City received an unmodified opinion on the financial statements. One material weakness on internal control was identified. The finding was related to a year-end cash disbursement on the high school project. Unmodified opinions were reported for both the Federal and State Single Audits. One significant deficiency regarding the City's procurement policy and compliance with federal guidelines was reported in the Federal Single Audit. One compliance finding was reported in the State Single Audit related to subrecipient monitoring. The City had a negative total net position on a full accrual basis as of June 30, 2020 of (\$131.85) million. The City's General Fund balance increased by \$2.2 million to a total Fund Balance of \$3.576 million. Internal Service funds

ended the year with a combined negative balance of (\$9.17) million. The Police pension fund is 79.75% funded and the Allingtown Fire pension fund is 28.2% funded as of June 30, 2020. The total OPEB liability is \$308 million. Additional recommendations in the Management Letter were also presented by the auditors. Subcommittee members discussed the Management Letter recommendations and the specific findings leading to the recommendations. Matthew Cavallaro noted that the Board of Education implemented procedures to address and close out the prior year findings. The current audit finding regarding the accuracy of the pension census suggests that a complete audit of the pension census should be performed.

IV. Update: Board of Education Health Insurance Analysis

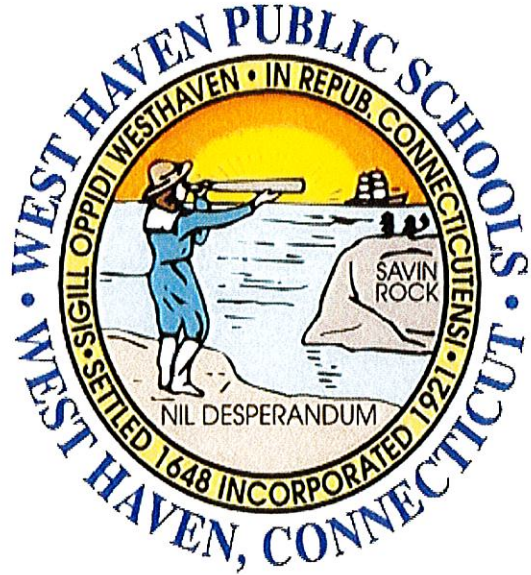
An update to the analysis presented at the prior Subcommittee meeting was discussed. The increase in projected Anthem self-insured rates for retirees was projected to be less than the additional cost related to potentially shifting retirees to the State Partnership health plan. The current plan is to transition Board of Education active employees to the State Partnership health plan effective July 1, 2021. Superintendent Cavallaro explained that the next steps will be involved in working with employees and the unions to implement the transition.

V. Update: ADP Implementation

Mr. Cieplinski reported that ADP system is currently scheduled to go live with the February 19 check cycle for the City and the following week for the Board of Education. Communications are being prepared for employees. Time clocks have been installed for all but two locations.

VI. Adjourn

A motion was made by Mr. Hamilton with a second by Mr. Eagan to adjourn. The meeting adjourned at 11:31 AM.



2021-2022 West Haven Board of Education Recommended Budget

Cebi Waterfield, Chairwoman
Neil C. Cavallaro, Superintendent
Adopted Tuesday, January 19, 2021

Board of Education

Cebi Waterfield, Chairwoman
Rosa Richardson, Vice Chairwoman
Patricia Libero, Secretary/Treasurer

Patrick Egolum
Robert Guthrie
Anne Heffernan
James Morrissey
Rosemary Russo
Andrea Talamelli

Administration

Neil C. Cavallaro, Superintendent
Matthew Cavallaro, School Business Manager



WEST HAVEN DEPARTMENT OF EDUCATION

"Schools Committed to Excellence"
Administrative Offices: 355 Main Street
Mailing address: P.O. Box 26010
West Haven, CT 06516

Telephone: (203) 937-4310

Fax: (203) 937-4315

NEIL C. CAVALLARO
Superintendent of Schools

January 25, 2021

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

Dear Mayor Rossi,

At its regular meeting held on Tuesday, January 19, 2021, the West Haven Board of Education voted to present to you a budget totaling \$91,591,947.00 for fiscal year 2022. This figure represents an increase of \$1,631,526.00 or 1.81% over the current budget. The majority of this request or \$1,368,946.00 will go towards increasing teacher salaries. As you know for the last several years, the Board recognizing the city's financial position, has negotiated salary freezes with several of our bargaining groups, and this has hurt our ability to attract and retain talented teachers to our district.

While the Board understands that the city still struggles financially, we believe that we have done our share to keep costs down, yet still offer the children of West Haven a high quality education. In addition to local funds, we've wisely used grants and other opportunities, to improve our facilities, upgrade classroom technology, and most importantly, implement a plan that allows every child access to a computer. Given the global pandemic that we are currently living through, this is an essential component of our distance learning program.

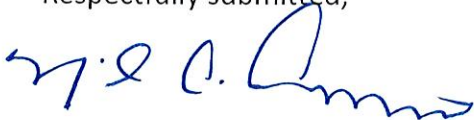
During the last several budget cycles, the Board's status as an Alliance School District has allowed us to receive additional State funding, and therefore reduce the requested amount. It is important for me to point out, however, that as of this budget's adoption, we have not been notified of any increase in the Alliance Grant. We believe, however, that when Governor Lamont introduces his budget to the State Legislature next month that could change. We also understand that this district will receive additional funding through the recently passed Federal Stimulus Law. As soon as we are notified of any change, it is our intention to work with your administration and the City Council and if possible, reduce the requested increase.

Unfortunately, we are bound by the City Charter to present to you a budget for our department no later than the first Thursday in February, and this document was developed using the most current information available to us.

The Board of Education has always appreciated your commitment to its school system, and we look forward to sharing with you the progress we are making in the classrooms and with our buildings and infrastructure. Finally, we realize that in the unprecedented times we are currently living in, much will change between now and the time a final budget document is adopted. Therefore, we know that ongoing communication will be paramount.

I wish you well as you begin your deliberations and thank you in advance for your consideration of this budget.

Respectfully submitted,



Neil C. Cavallaro
Superintendent of Schools

cc: Matthew Cavallaro, Business Manager
Members of the Board of Education
Frank Cieplinski, Finance Director, City of West Haven
Members of the City Council

Enclosure

Enrollment

Enrollment by School**As of October 1, 2020**

	10/1/20 Enrollment
Bailey Middle	929
Carrigan Intermediate	835
Forest Elementary	397
Mackrille Elementary	294
Pagels Elementary	362
Savin Rock Community	443
Seth Haley Elementary	382
Washington Elementary	403
West Haven High School	1,633
Total	5,678

Educational Cost Share Grant

VS.

Local Taxpayer Funding

- Educational Cost Share Grant (ECS) is State aid given to public school districts to help provide a fair and equitable school funding system.

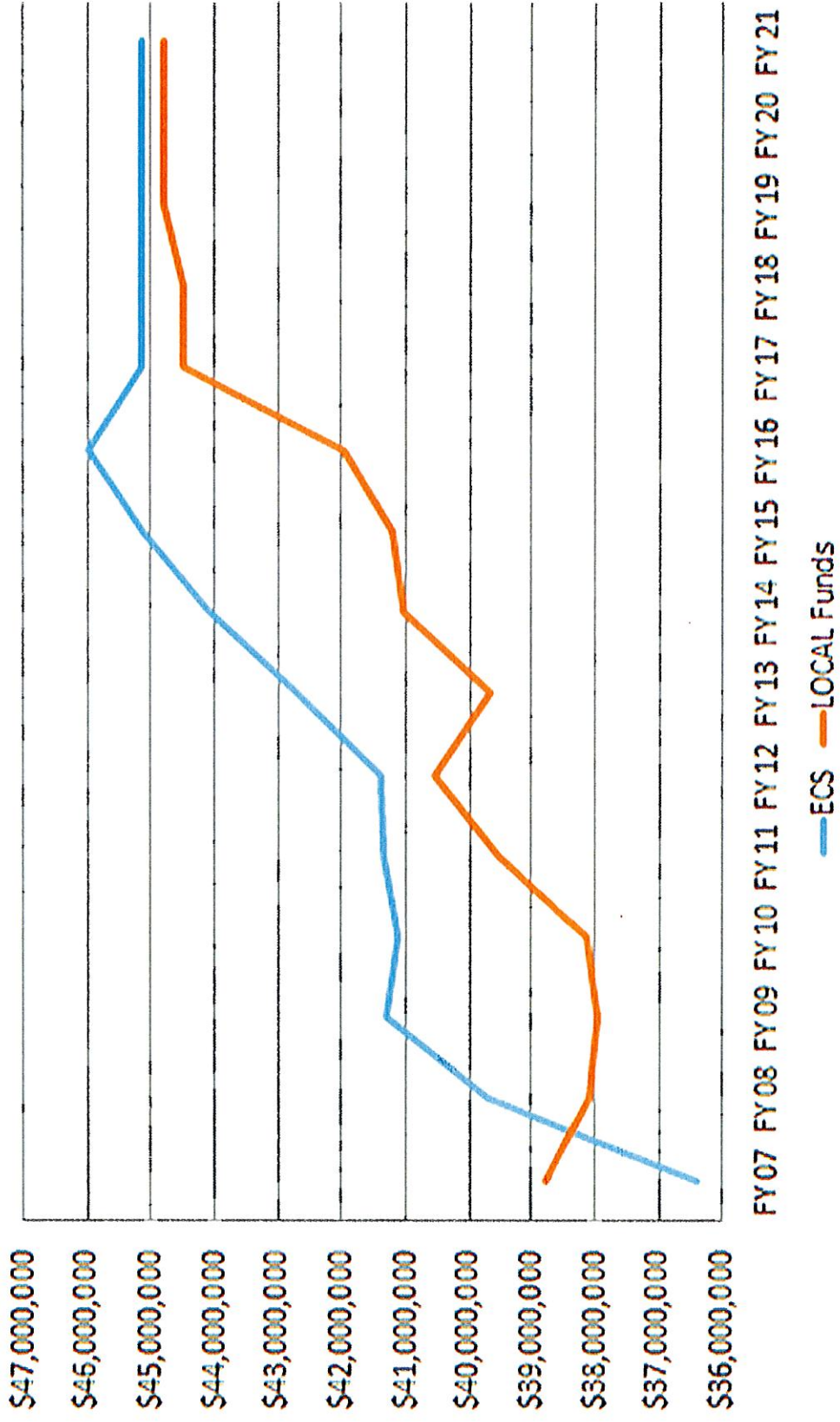
West Haven Board of Education

Operating Budget Request

Fiscal Year	ECS Grant	Local Funding	Total Budget
2006-2007	\$36,414,837	\$38,814,247	\$75,229,084
2007-2008	\$39,712,018	\$38,109,708	\$77,821,726
2008-2009	\$41,319,451	\$37,954,598	\$79,274,049
2009-2010	\$41,152,364	\$38,121,685	\$79,274,049
2010-2011	\$41,363,467	\$39,560,581	\$80,924,048
2011-2012	\$41,380,822	\$40,543,227	\$81,924,049
2012-2013	\$42,743,506	\$39,680,543	\$82,424,049
2013-2014	\$44,094,593	\$41,040,163	\$85,134,756
2014-2015	\$45,135,396	\$41,224,612	\$86,359,981
2015-2016	\$45,972,103	\$41,797,805	\$87,769,908
2016-2017	\$45,140,487	\$44,486,094	\$89,626,581
2017-2018	\$45,140,487	\$44,486,094	\$89,626,581
2018-2019	\$45,140,487	\$44,134,841	\$89,960,421
2019-2020	\$45,140,487	\$44,134,841	\$89,960,421
2020-2021	\$45,140,487	\$44,134,841	\$89,960,421

West Haven Board of Education

Operating Budget Request



West Haven Board of Education Executive Budget Summary

The West Haven Board of Education's Recommended Budget for fiscal year 2022 totals \$91,591,947.00. This represents an increase of \$1,631,526.00 or 1.81% over its current budget. The request allows the Board of Education to maintain its current level of staffing and programming. It does not take into consideration any potential increase in grant funding from either the State or Federal levels. At the time of passage, the information has not been released.

Differences in Budget Line Items

<u>Budget Category</u>	<u>FY2020-2021 Operating Budget</u>	<u>West Haven Board of Education's Recommended Budget</u>	<u>Increase</u>
Tuition	\$ 8,139,686	\$ 8,246,037	\$ 106,351
Transportation	\$ 5,254,423	\$ 5,359,511	\$ 105,088
Salaries	\$ 51,922,019	\$ 53,342,106	\$ 1,420,057
Operation of Plant	\$ 3,847,829	\$ 3,847,829	\$ 0.00
Benefits & Fixed Charges	\$ 18,215,805	\$ 18,215,805	\$ 0.00
Purchased Services	\$ 1,161,159	\$ 1,161,159	\$ 0.00
Instruction	\$ 1,419,500	\$ 1,419,500	\$ 0.00
Total	\$ 89,960,421	\$ 91,591,947	\$ 1,631,526

Explanation of Budget Changes

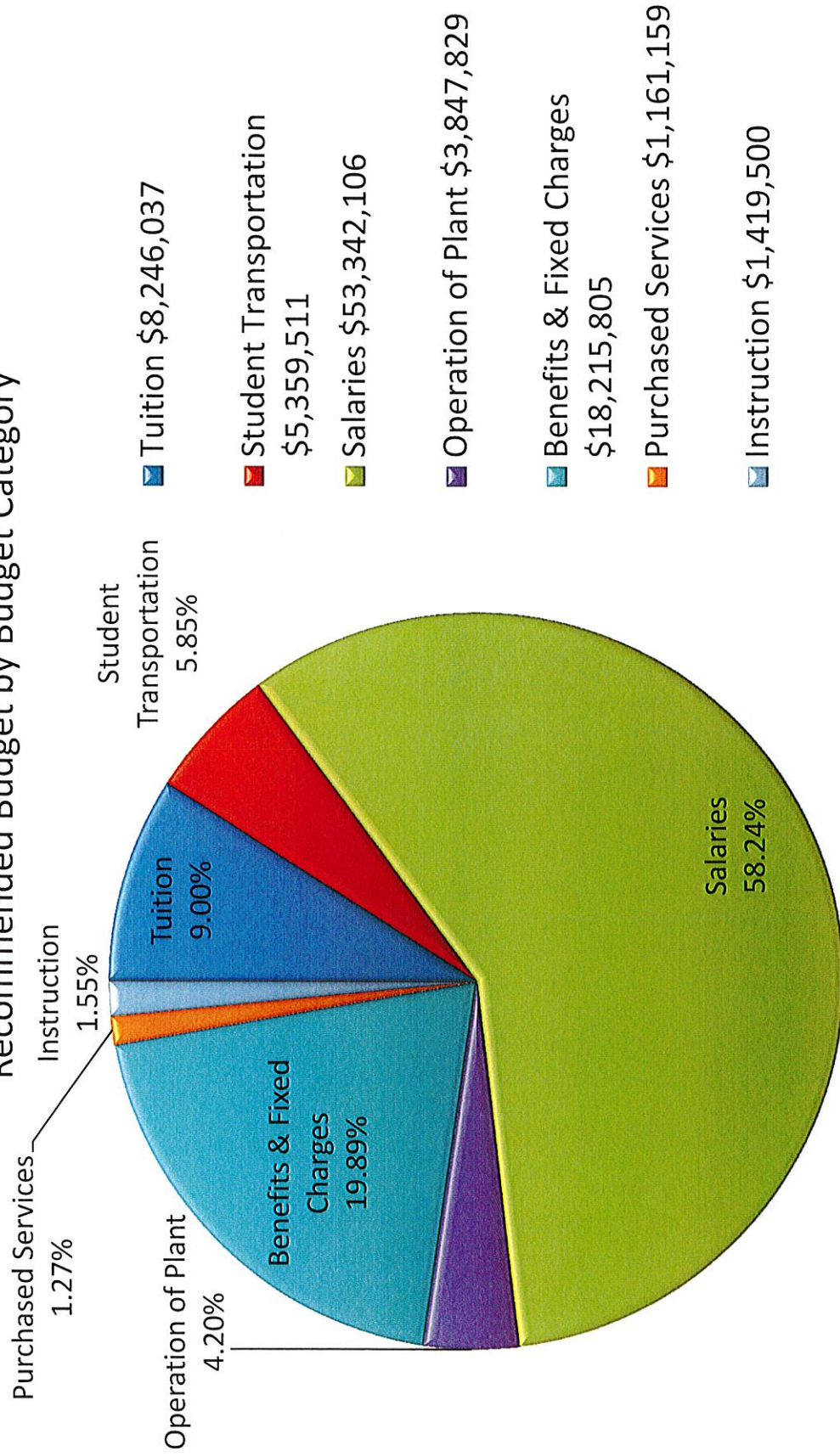
- Tuition – Increase to Special Education tuition line item to keep up with rising costs.
- Transportation – Increase based on a contractual 2% increase for FY2022.
- Salaries – Increase based on contractual increases to the Teacher's, AFSCME, and CWA unions.
- Operation of Plant – No increase for FY2022.
- Benefits and Fixed Charges – No increase for FY22.
- Purchased Services – No increase for FY2022.
- Instruction – No increase for FY2022.

Summary of Accounts

Category	Account Series	2020-2021 Approved Budget	2021-2022 Recommended Budget	\$ Variance 2021-22 Recommended Budget vs 2020-21 Approved Budget
Tuition	A01	\$ 8,139,686	\$ 8,246,037	\$ 106,351
Student Transportation	B04-B16	\$ 5,254,423	\$ 5,359,511	\$ 105,088
Salaries	C04-C72	\$ 51,922,019	\$ 53,342,106	\$ 1,420,087
Operation of Plant	D02-D34	\$ 3,847,829	\$ 3,847,829	\$ -0-
Benefits & Fixed Charges	E02-E30	\$ 18,215,805	\$ 18,215,805	\$ -0-
Purchased Services	F01-F34	\$ 1,161,159	\$ 1,161,159	\$ -0-
Instruction	G02-G38	\$ 1,419,500	\$ 1,419,500	\$ -0-
Grand Total		\$ 89,960,421	\$ 91,591,947	\$ 1,631,526

How the funds are allocated;

Recommended Budget by Budget Category



Special Education

- Special education costs represent 27% of the total operating budget and include costs in tuition for outplaced students, transportation and salaries. Special Education enrollment continues to increase.

Tuition **\$8,246,037**



Moderate Increase:

- \$106,351 more than current year's budget
- 9.00 % of budget

Includes tuition for:

- Outside SPED placements (90% tuition budget)
- Magnet programs
- Students placed by DCF in other districts

Tuition range:

- \$45,000-\$150,000 per student
- Additional costs: transportation, one-on-one para or nurse if required

2020-2021
outplaced
students

136

2019-20: 133

2018-19: 130

2017-18: 139

West Haven Board of Education

Operating Budget Request

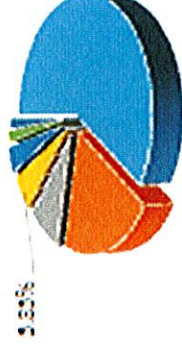
Budget Detail

	2019-2020		2020-2021		2021-2022		Account Description
	Actual	Approved Budget	Approved Budget	Recommended Budget	Recommended Budget	Recommended Budget	
A01	Tuition	\$9,298,258	\$8,139,386	\$8,246,037	\$8,246,037		Tuition payments for students whose needs cannot be met with a district program.

- FY22 Special Education tuition anticipated total cost: \$10,837,226
- FY22 Budgeted amount: \$ 8,246,037
- Difference to be balanced through funds allocated by the State of Connecticut Excess Cost Grant and Medicaid funds

Transportation \$5,359,511

- Contract with Winkle Bus calls for a 2% increase for FY22. (\$105,088)



- The current bus contract expires after the 2022-2023 fiscal year. This is the last increase in the contract.

West Haven Board of Education

Operating Budget Request

Budget Detail

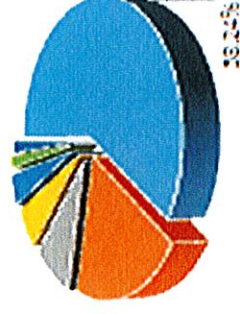
	2019-2020	2020-2021	2021-2022	Account Description
	Actual	Approved Budget	Recommended Budget	
B04	Bus Service: Public \$2,889,054	\$3,049,384	\$3,110,372	Contractual bus service for public elementary, middle, and high schools.
B06	Bus Service: Non-Public \$ 158,213	\$ 273,075	\$ 278,537	Contractual bus service for private schools (St. Lawrence and Notre Dame High School).
B08	Bus Service: Regional Voc-Tech \$ 195,641	\$ 234,167	\$ 238,850	Contractual bus service for West Haven students attending regional vocational technology schools.
B10	Bus Service: Regional Voc-AG \$ 58,535	\$ 73,886	\$ 75,364	Contractual bus services for West Haven students attending Lyman Hall.
B12	Bus Service: Special Education \$1,507,573	\$1,516,345	\$1,546,672	Contractual bus services for Special Education outplaced students.
B16	Bus Service: Student Activities \$ 105,457	\$ 107,566	\$ 109,717	Contractual bus service for all high school interscholastic teams and other non-athletic events

Salaries \$53,342,106

- Increase: \$1,420,087 over the current year's budget
- Increases based on
 - Contractual union raises

AND

- Funds set aside for ongoing negotiations



West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020	2020-2021	2021-2022	Account Description
	Actual	Approved Budget	Recommended Budget	
C04	Salary: \$ 187,337 Superintendent	\$ 187,337	\$ 187,337	Contractual salary for the Superintendent of Schools
C06	Salary: \$ 152,466 Assistant Superintendent	\$ 152,466	\$ 152,466	Contractual salary for the Assistant Superintendent
C07	Salary: \$ 516,604 Clerical-Central Office	\$ 516,604	\$516,604	Contractual salaries for Central Office secretaries and clerks
C10	Salary: \$1,081,083 Principals	\$1,081,083	\$1,081,083	Contractual salaries for elementary schools, middle schools, and high school principals
C12	Salary: \$ 819,988 Assistant Principals	\$ 929,234	\$ 929,234	Contractual salaries for middle school and high school assistant principals
C14	Salary: \$1,062,421 Coordinators	\$1,114,632	\$1,114,632	Contractual salaries for subject area coordinators

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020	2020-2021	2021-2022	Account Description
	Actual	Approved Budget	Recommended Budget	
C16	Salary: Classroom Teachers \$ 27,358,696	\$ 27,163,377	\$ 28,184,637	Contractual salary for classroom teachers at all levels
C18	Salary: Special Education Teachers \$ 5,922,487	\$ 5,786,082	\$ 6,003,621	Contractual salary for special education teachers at all levels
C20	Salary: Adult Education \$ 150,000	\$ 150,000	\$ 150,000	A portion of the contractual salaries for the Adult Ed Director and teaching staff. Program also receives a State grant.
C22	Salary: Homebound \$ 125,000	\$ 125,000	\$ 125,000	Contractual salaries to provide home instruction for students unable to attend classes for reasons of disability or expulsion.
C24	Salary: Special Area Teachers \$ 3,405,682	\$ 3,305,682	\$ 3,429,966	Contractual salaries for itinerant, ESOL, guidance, and educational medial teachers
C26	Salary: Pupil Services \$ 1,565,854	\$ 1,516,201	\$ 1,573,205	Contractual salaries for psychologists, social workers, and speech and hearing therapists

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020	2020-2021	2021-2022	Account Description
	Actual	Approved Budget	Recommended Budget	
C28	Salary: \$ 694,353 Clerical-Secondary Schools	\$ 694,353	\$ 694,353	Contractual salary for Carrigan, Bailey, and West Haven High School secretaries and clerks
C30	Salary: \$ 298,051 Clerical- Elementary Schools	\$ 310,681	\$ 310,681	Contractual salary for all elementary schools secretaries and clerks
C32	Salary: \$ 12,932 Substitute Clerks	\$ 30,000	\$ 30,000	Budget line item to provide coverage when regular employee is out of work
C34	Salary: \$ 307,805 Lunch Aides	\$ 300,000	\$ 300,000	Budget line item to provide supervision for elementary school lunch
C36	Salary: \$2,992,839 Teacher Aides	\$3,044,326	\$3,044,326	Contractual salaries for paraprofessionals
C38	Salary: \$ 105,000 Para Sub- Instructional Aides	\$ 105,000	\$ 105,000	Budget line item to provide services to students when a paraprofessional is out of work

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020	2020-2021	2021-2022	Account Description
	Actual	Approved Budget	Recommended Budget	
C40	Salary: \$ 98,261 Detached Worker	\$ 98,261	\$ 98,261	Contractual salaries for liaison employees who work with all student groups
C42	Salary: \$ 689,416 Substitute Teachers/Interns	\$ 689,815	\$ 689,815	Budget line item to provide quality education when teachers are absent from school
C44	Salary: \$ 405,230 Severance Pay	\$ 300,000	\$ 300,000	Contractual benefit paid for non-certified and certified staff upon retirement or death
C46	Salary: \$ 886,216 School Nurse-Public	\$ 896,366	\$ 896,366	Contractual salaries for school nurses at all public schools.
C48	Salary: \$ 138,855 School Nurse-Non Public	\$ 143,480	\$ 143,480	Contractual salaries for school nurses at the non public schools.
C58	Salary: \$1,918,019 Custodians	\$1,918,019	\$1,918,019	Contractual salaries for custodial staff at all schools

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020 Actual	2020-2021 Approved Budget	2021-2022 Recommended Budget	Account Description
C60	Salary: Substitute Custodians \$ 105,000	\$ 105,000	\$ 105,000	Budget line item to provide substitute coverage when a regular employee is absent from work
C62	Salary: Overtime Custodians \$ 82,257	\$ 79,638	\$ 79,638	Contractual payments for overtime to custodians for snow removal, emergency call ins, etc.
C64	Salary: Maintenance \$ 827,083	\$ 827,083	\$ 827,083	Contractual salaries for maintenance personnel for upkeep of the facilities and grounds.
C66	Salary: Maintenance Overtime \$ 60,799	\$ 60,799	\$ 60,799	Contractual payments for overtime to maintenance personnel for snow removal, emergency call ins, ect.
C68	Salary: Student Activity Advisors \$ 84,186	\$ 100,000	\$ 100,000	Contractual stipends to staff who supervise approved clubs and other activities
C70	Salary: Athletic Coaches \$ 131,958	\$ 175,500	\$ 175,500	Contractual stipends for coaches and assistant coaches of interscholastic competitive sports

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020 Actual	2020-2021 Approved Budget	2021-2022 Recommended Budget	Account Description
C72	\$ 23,070	\$ 16,000	\$ 16,000	Contractual stipends for custodial supervision of community activities in the schools
	Salary: Community Service- Custodial			

Remaining Budget Categories

- **Benefits & Fixed Charges:** Includes Health Insurance, Workmen's Compensation, and Life Insurance
- **Operation of Plant:** Includes Utilities, Custodial Supplies, and Building/Equipment Repairs
- **Purchased Services:** Includes IT Services, Legal Services, and Photocopy Services
- **Instruction:** Includes Teaching Supplies, Textbooks, and Technology
- **No increase is provided for these categories in this budget document**

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020 Actual	2020-2021 Approved Budget	2021-2022 Recommended Budget	Account Description
D04	Electricity \$ 1,058,733	\$ 1,108,733	\$ 1,108,733	To provide electrical energy to all school facilities
D08	Water \$ 134,120	\$ 103,919	\$ 103,919	To provide water to all school facilities including the pools.
D10	Telephones & Communications \$ 322,684	\$ 364,178	\$ 364,178	To provide communications for all school facilities.
D12	Rubbish Removal \$ 196,062	\$ 220,833	\$ 220,833	To provide rubbish removal from all school facilities.
D14	Custodial Supplies \$ 163,049	\$ 163,049	\$ 163,049	To provide all hygienic and cleaning materials used in all school facilities.
D16	Heat for Buildings \$ 490,226	\$ 564,487	\$ 564,487	To provide gas to heat all school facilities.

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020	2020-2021	2021-2022	Account Description
	Actual	Approved Budget	Recommended Budget	
D18	Equipment: \$ 45,000 Operation of Plant	\$ 45,000	\$ 45,000	To provide equipment used to clean all school facilities.
D20	Repair to Buildings \$ 618,648	\$ 625,000	\$ 625,000	To provide necessary materials for maintenance and repairs for BOE employees and outside companies.
D22	Upkeep of Grounds: Supplies \$ 14,050	\$ 14,050	\$ 14,050	To provide grounds maintenance supplies.
D24	Building Security \$ 386,608	\$ 388,740	\$ 388,740	To provide security at all school facilities.
D26	Gas, Oil, and Grease \$ 34,090	\$ 34,090	\$ 34,090	To provide gas and diesel fuel for the operation for all BOE vehicles and equipment.
D28	Repair to Equipment: Maintenance \$ 78,932	\$ 33,250	\$ 33,250	To provide repairs of all maintenance vehicles and equipment.

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020		2020-2021		2021-2022		Account Description
	Actual	Approved Budget	Approved Budget	Recommended Budget	Recommended Budget		
D30	Other Expenses: \$ 50,240	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	To provide parts and supplies used by maintenance personnel.	
	Maintenance						
D32	Equipment: \$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500	To provide equipment to maintain all school facilities and grounds.	
	Maintenance of Plant						
D34	Improvement to \$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	To provide for maintaining or improving all school facilities.	
	Sties						

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020	2020-2021	2021-2022	Account Description
	Actual	Approved Budget	Recommended Budget	
E02	\$ 0	\$ 800	\$ 800	Central Office: Travel Transportation expenses for central office administrators.
E04	\$ 2,180	\$ 7,000	\$ 7,000	Central Office: Dues & Conferences Payments for dues and conferences for Central Office staff.
E06	\$ 113,846	\$ 50,000	\$ 50,000	Travel, Conferences, and Dues: Teachers/Admin Travel, conferences, and dues payments for teachers and administrators.
E08	\$ 33,300	\$ 46,500	\$ 46,500	Professional Certification Reimbursement Reimbursement for graduate credit course completion by certified staff.
E10	\$ 0	\$ 19,400	\$ 19,400	Travel: Maintenance Travel allowance paid to maintenance personnel using their own vehicles.

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020 Actual	2020-2021 Approved Budget	2021-2022 Recommended Budget	Account Description
E14	Health Insurance: Certified \$8,877,310	\$9,487,344	\$9,687,344	To provide contractual health insurance for certified employees.
E16	Life Insurance \$ 213,605	\$ 187,913	\$ 187,913	To provide contractual life insurance benefit for certified and non certified employees.
E18	Social Security \$ 689,392	\$ 764,786	\$764,786	Social Security tax payments for all eligible staff.
E20	Retirement Contributions \$ 324,1066	\$ 477,406	\$ 477,406	Contractual non-certified employees' benefit.
E22	Medicare Only-Taxes \$ 803,313	\$ 881,908	\$ 881,908	1.45% tax for all certified staff hired on or after 4/1/1986.
E24	Unemployment Compensation \$ 35,735	\$ 100,000	\$ 100,000	Payments for unemployment claims

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020	2020-2021	2021-2022	Account Description
	Actual	Approved Budget	Recommended Budget	
E26	Health Insurance: \$4,388,799	\$4,617,748	\$4,717,748	To provide contractual health insurance to non-certified staff.
E30	Worker's Compensation \$ 552,472	\$1,050,000	\$1,050,000	Payments for worker's compensation claims for BOE employees.

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020	2020-2021	2021-2022	Account Description
	Actual	Approved Budget	Recommended Budget	
F02	Postage \$ 31,763	\$ 60,000	\$ 60,000	To provide all services associated with mail delivery.
F04	Printing and Publishing \$ 21,063	\$ 35,000	\$ 35,000	To provide various administrative and school forms.
F06	Photocopy Services \$ 269,809	\$ 269,809	\$ 269,809	To provide photocopy services for all schools.
F08	Board of Education- Misc. Expense \$ 0	\$ 1,350	\$ 1,350	To provide seminars, journals, meetings, travel, and out of pocket expenses for Board Members.
F10	Data Processing Services \$ 76,500	\$ 78,500	\$ 78,500	To provide data processing services for administrative and teacher related functions.
F12	Consultant Services \$ 260,000	\$ 260,000	\$ 260,000	Contracts with outside agency to support the BOE's daily functions.

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020 Actual	2020-2021 Approved Budget	2021-2022 Recommended Budget	Account Description
F14	\$ 248,857	\$ 265,000	\$ 265,000	Service Contracts Contracts with outside agencies to perform duties outside of the BOE's expertise.
F18	\$ 0	\$ 1,800	\$ 1,800	Board of Education- Office Supplies To provide materials necessary to conduct the business of the Board of Education.
F20	\$ 19,884	\$ 22,500	\$ 22,500	Central Office- Supplies To provide all administrative supplies
F22	\$ 359	\$ 3,500	\$ 3,500	Central Office- Misc. Expense To provide for various administrative expenses
F26	\$ 74,950	\$ 75,000	\$ 75,000	Police and Fire To provide SROs and other supervision at all school facilities.
F28	\$ 28,298	\$ 25,200	\$ 25,200	Board of Education- Conferences and Dues To provide dues to CABE, ACES, ect. and various conference fees.

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020	2020-2021	2021-2022	Account Description
	Actual	Approved Budget	Recommended Budget	
F30	Subscriptions \$ 2,009	\$ 3,500	\$ 3,500	To provide various professional publications .
F34	Frank Fitzgerald Sports Complex \$ 60,000	\$ 60,000	\$ 60,000	To provide funding for the anticipated shortfall between revenue and expenses.

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020	2020-2021	2021-2022	Account Description
	Actual	Approved Budget	Recommended Budget	
G02	Answering Service \$ 0	\$ 10,850	\$ 10,850	Cost of substitute procurement software used by the teachers.
G04	Repair to Equipment: Instruction \$ 7,131	\$ 25,000	\$ 25,000	To provide repairs to instructional equipment.
G06	Miscellaneous Expense \$ 23,847	\$ 20,000	\$ 20,000	To provide for various instructional expenses.
G08	Elementary Reading Development \$ 25,541	\$ 12,000	\$ 12,000	To provide for supplies and materials to enhance the elementary reading program.
G10	Teaching Supplies \$ 337,839	\$ 314,400	\$ 314,400	To provide for all consumable materials necessary to conduct instruction.
G12	Textbooks \$ 195,495	\$ 225,000	\$ 225,000	To provide for new and replacement textbooks, workbooks, and periodicals used in the classroom.

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020	2020-2021	2021-2022	Account Description
	Actual	Approved Budget	Recommended Budget	
G14	\$ 32,064	\$ 13,500	\$ 13,500	To provide current magazines and newspapers used in classrooms and libraries.
G16	\$ 109,358	\$ 120,000	\$ 120,000	To provide new and replacement technological supplies used in the classroom.
G18	\$ 55,091	\$ 54,750	\$ 54,750	To provide for expenses related to SBAC and other testing.
G20	\$ 45,000	\$ 45,000	\$ 45,000	Services performed to assist in the enhancement of the teaching process.
G22	\$ 26,564	\$ 37,500	\$ 37,500	To provide for replacements and additions to the library collections in each school.
G24	\$ 0	\$ 5,000	\$ 5,000	To provide materials for the administration of the library program.

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020	2020-2021	2021-22	Account Description
	Actual	Approved Budget	Recommended Budget	
G26	Equipment- Non Instruction \$ 18,913	\$ 20,000	\$ 20,000	To provide for the replacement of non-instructional equipment.
G28	Equipment- Instruction \$ 22,607	\$ 50,000	\$ 50,000	To provide new equipment used directly for instruction.
G29	Technology \$ 246,314	\$ 320,000	\$ 320,000	To provide equipment for the district's technology plan.
G32	Medical Services: Supplies \$ 15,298	\$ 11,500	\$ 11,500	To provide all supplies used by the medical services department.
G34	Medical Services: Misc. Expense \$ 51,272	\$ 25,000	\$ 25,000	To provide for various expenses within the medical services department.
G36	Equipment: Medical Services \$ 10,000	\$ 10,000	\$ 10,000	To provide all necessary equipment for the medical services department.

West Haven Board of Education

Operating Budget Request

Budget Detail

	2019-2020	2020-2021	2021-2022	Account Description
	Actual	Approved Budget	Recommended Budget	
G38	\$ 100,000	\$ 100,000	\$ 100,000	To provide equipment and supplies for all interscholastic sports programs.
Equipment and Supplies: Activities				