

STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD  
**REGULAR MEETING NOTICE AND AGENDA**

**Meeting Date and Time:** Thursday, October 8, 2020 10:00 AM –12:00 PM

**Meeting Location:** This meeting will be telephonic only. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Full-Board-Meetings-and-Materials>

**Telephonic Meeting:** Telephone 1 860-840-2075  
Meeting ID: 534 433 062

**Agenda**

- I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Treasurer Shawn Wooden
  
- II. Public Comment Period – *The Public Comment portion of the agenda will be announced by the Chair. Members of the public attending the telephonic meeting will be provided an opportunity to speak. Before making their comments, members of the public wishing to speak must be recognized by the Chair. Speakers may be asked to limit their comments due to time constraints of this meeting.*
  
- III. Approval of Minutes:
  - a. September 10, 2020 Regular Meeting
  
- IV. City of West Haven Issues and Items
  - a. Subcommittee Update
  - b. Labor Contracts:
    - i. AFSCME Local 681
  - c. Review and Discussion: Monthly Financial Report: August 2020
  - d. Update: Municipal Restructuring Funds
  
- V. City of Hartford Issues and Items
  - a. Subcommittee update
  - b. Review and discussion: Monthly Financial Report: August 2020

- VI. Town of Sprague Issues and Items
  - a. Subcommittee update
  - b. Update: 5-Year Plan status
  - c. Review and discussion: Monthly Financial Report: August 2020

VII. Other Business

VIII. Adjourn

**DRAFT**

STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD  
**REGULAR MEETING MINUTES**

**Meeting Date and Time:** Thursday, September 10, 2020 10:00 AM –12:00 PM

**Meeting Location:** This was a telephonic meeting. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Full-Board-Meetings-and-Materials>

**Telephonic Meeting:** Telephone 1 860-840-2075  
Meeting ID: 261 092 208

**Members in Attendance:** Secretary McCaw, Christine Shaw (State Treasurer designee), Matthew Brokman, Stephen Falcigno (joined at 10:28), Thomas Hamilton (joined at 10:20), Sal Luciano, David Biller, Mark Waxenberg, Robert White

**Municipal Officials in Attendance:** Mayor Bronin, Jolita Lazauskas, Robert Dakers, Leigh Ann Ralls, Liany Elba Arroyo, First Selectman Blanchard, Melissa Sevigny, Michele Demicco, Mayor Rossi, Frank Cieplinski

**OPM Staff:** Kimberly Kennison, Bill Plummer, Julian Freund

I. Call to Order & Opening Remarks

The meeting was called to order at 10:04.

II. Public Comment Period

There was no public comment.

III. Approval of Minutes:

a. August 13, 2020 Special Meeting

A motion was made by Mr. Luciano, with a second by Mr. Waxenberg, to approve the minutes. The motion passed unanimously.

IV. City of Hartford Issues and Items

a. Subcommittee update

Mr. Freund provided an update referring to the written report provided in the meeting materials. In addition to continued review of the City's efficiency and mitigation measures related to the 5-Year Plan, the Subcommittee was updated on the Board of Education's assessment of Special Education services. The Subcommittee was also updated on the City's and Board of Education's corrective action plans for issues raised in the FY 2019 audit.

b. Review, Discussion and Possible Action: 5-Year Plan FY 2021-2025

Secretary McCaw noted that the MARB's approval of the FY 2021 budget was conditioned upon the City Council and the MARB approving an updated 5-Year Plan. The Hartford Subcommittee reviewed and validated a range of efficiency and mitigation measures the City has proposed for closing projected budget gaps in the out-years of the plan. After considerable review, the Subcommittee voted to recommend approval of the plan by the full MARB.

Mayor Bronin noted that the Plan still projects deficits in the out years and does not include potential salary impacts of collective bargaining negotiations. The City will continue to focus on budget mitigation and revenue diversification.

Mr. White made a motion to approve the City's updated 5-Year Plan, with a second by Mr. Hamilton. The motion passed unanimously.

c. Review and discussion: Monthly Financial Reports: June 2020, July 2020

The City is projecting a surplus of \$16 million for FY 2020 largely as a result of lower than projected health expenses as well as attrition. The City's current plan is to utilize a portion of the surplus to begin to pre-fund a civilian crisis response team, to assign \$5 million as an extra contingency, and to allow the remainder to go to Unassigned Fund Balance.

Secretary McCaw asked if the Board of Education expects to close FY 2020 without needing to use \$2.9 million of Committed Fund Balance. Mr. Dakers responded that the City is still working with the Board of Education to finalize projections, and that the use of Committed Fund Balance may not be necessary. Secretary McCaw indicated that this item should be revisited at the next MARB meeting when figures from FY 2020 are closer to being finalized. She recommended that, if the Board of Education ends the year without a deficit, a recommendation should be made by the administration for the City Council to take action committing the funds to FY 2021 instead of FY 2020.

Secretary McCaw also noted that some districts have expressed concern that one-time COVID expenses may impact future Minimum Budget Requirements (MBR) for education spending. OPM and the Governor's Office are working with the legislature to ensure that COVID expenses do not result in higher MBRs for school districts.

Ms. Kennison asked about the impact of COVID on the City's finances. The City indicated that COVID expenses have been recorded in a special revenue fund, and not in the General Fund. Ms. Ralls explained that a total of approximately \$2.3 million has been expended that is expected to be reimbursable by FEMA. Additional expenses are expected to be reimbursed through the Department of Health and a Firefighters Assistance Grant. The City will be seeking CARES Act funding to cover any remaining expenses and would use Contingency funds to cover any residual amounts.

Mr. Dakers reported that property taxes for July (FY 2021) are ahead of collections for the same period last year.

Mayor Bronin alerted the board of a ransomware attack experienced by the City earlier in the week. The City's systems were not encrypted due to recent IT security measures implemented by the City, but it is not known how long it will take to restore systems fully.

d. Non-Labor Contracts:

i. Dial-A-Ride

Ms. Arroyo, Director of Health and Human Services, provided an overview of the Daatco contract for the Dial-a-Ride program, which provides a range of transportation services to senior residents.

- ii. Community Agency Contract Renewals: Hispanic Health Council, Community Renewal Team, Blue Hills Civic Association, Catholic Charities, Salvation Army

Ms. Arroyo provided an overview of each of the contracts.

V. Town of Sprague Issues and Items

a. Subcommittee update

A written update was included in the meeting materials. The Town has been working to refine its 5-Year Plan and preparing for a recent bond issue.

b. Update: 5-Year Plan status

Ms. Blanchard, First Selectman, described the Town's work on the 5-Year Plan. Her office and the Superintendent of Schools have been developing a plan to present to the Board of Finance and Board of Education. Ms. Blanchard indicated that updated debt service figures based on bond issue can now be incorporated into the plan. They will be bringing the plan to the local boards prior to submitting it to the Sprague subcommittee. Their hope is to have a plan for MARB review in October.

c. Update: G.O. Bond issue

The bond issue is financing Bond Anticipation Notes that have been rolled forward for several years. Secretary McCaw noted that the Town retained its bond rating with a stable outlook. The bonds were issued at a premium and \$230,000 in interest was capitalized for future interest payments which will help the Town budgetarily. In response to a question about school projects, Ms. Blanchard explained that the only current school project is a roof project that is partially funded by a state grant. The local share is funded in the new bonds.

d. Review and discussion: Monthly Financial Reports: June 2020, July 2020

The Town is projecting a surplus of about \$770,000 in FY 2020, which is inclusive of the Restructuring Funds received. The surplus will eliminate a large portion of the General Fund deficit which was approximately (\$820,000) as of June 30, 2019. For FY 2021, the Town's July tax collections are behind collections for the same period in prior years. However, preliminary August results are ahead of prior year collections for August. The Town selected the tax deferral program which allows taxpayers until the end of September to make their payments.

VI. City of West Haven Issues and Items

a. Subcommittee update

The board received a written report in the meeting materials. The subcommittee meeting covered several recurring items, including the City's corrective action plan and the human resources action plan. The Subcommittee also received a briefing on the proposed bond issue Subcommittee members reviewed a proposed list of conditions for FY 2021 Restructuring Funds and provided feedback. An overview of the proposed Charter revisions which will be on the November referendum was also provided to the Subcommittee. Mr. Freund also noted that OPM was recently notified of a tentative agreement between the City and AFSCME Local 681 which will be coming before the Subcommittee and the full MARB in upcoming meetings.

b. Review and Discussion: G.O. Bond Issue

Secretary McCaw noted that the MARB does not take action on bond issuance for Tier III municipalities, but does provide comment and feedback. Mr. Cieplinski explained that the closing on the bonds will be October 2 and the meeting with the rating agencies went favorably. The majority of the bond is for the high school project. The remaining amount funds public works equipment, police vehicles and IT infrastructure. Current projections suggest that the debt service impact on FY 2021 will be about \$390,000 less than originally budgeted. The project cost for the high school is \$39 million for the local share, and \$133 million total. The reimbursement rate for school construction is about 67%. Secretary McCaw asked whether the City makes allowances for non-reimbursable expenses in its projections. Mr. Cieplinski explained that the City does take into consideration potential non-reimbursable expenses.

c. Review and discussion: Monthly Financial Reports: June 2020, July 2020

The City is projecting a \$1.6 million surplus for FY 2020 inclusive of the Restructuring Funds. The budget favorability is primarily attributed to reduced health expenses as a result of the transition to the State Partnership Health Plan. Mr. Cieplinski indicated that the City has not yet received IBNR data from Anthem or PMA, so the FY 2020 projections currently include an estimate for IBNR. The projections reflect an estimated end of year balance of about \$320,000 in the Board of Education budget.

The Sewer Fund is projecting a surplus of about \$1.6 million. The Allingtown Fire Fund is projecting a surplus of about \$694,000.

For FY 2021, the City has experienced a tax collection shortfall in July. However, preliminary collection totals for August appear higher than the amounts for August in last fiscal year.

Mr. Cieplinski notified the board that the City's IT Director will be leaving the City to work for another municipality.

Mr. Waxenberg asked about further analysis of Board of Education health insurance costs. Mr. Cieplinski will follow up with the Board of Education regarding the analysis.

Ms. Kennison suggested the City obtain an IT audit from the City's auditor. Secretary McCaw asked if the City carries cybersecurity insurance. Mr. Cieplinski indicated that the City does carry insurance and agreed with the suggestion to obtain an IT audit. Mayor Rossi also said that she concurred with the Finance Director's comments. Ms. Shaw expressed her support for an audit of the City's IT infrastructure.

VII. Other Business

There was no other business.

VIII. Adjourn

A motion was made by Mr. Luciano, with a second by Ms. Shaw, to adjourn. The motion passed unanimously.

**MEMORANDUM  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on West Haven Subcommittee  
**Date:** October 2, 2020

The West Haven Subcommittee last met on September 22, 2020. In addition to routine updates on the status of the City's Corrective Action Plan regarding prior year audit findings and the status of the HR Action Plan, the Subcommittee reviewed a Tentative Agreement and discussed a range of items related to the fire districts.

Tentative Agreement: AFSCME Local 681: A tentative agreement between the City and AFSCME Local 681 was presented to the Subcommittee. The bargaining unit's contract expired June 30, 2017. The proposed contract would be in effect through June 30, 2023. The tentative agreement was approved by the union and by the City Council in September. The Subcommittee voted to recommend approval by the full MARB. This item is on the MARB's 10/8/20 agenda. The agreement and supporting documentation are included in the meeting materials.

Fire Districts: The Subcommittee reviewed benchmarking data prepared by OPM which analyzed Fire operation expenditures in West Haven to expenditures in the Town of East Hartford and Town of Manchester. The data showed a considerably higher cost per capita for Fire services in West Haven and further demonstrated that the disparity in expenditures is primarily attributable to employee and retiree benefits costs. In particular, the legacy costs of defined benefit pension plans and retiree health insurance drive up fire expenditures in West Haven's three fire districts. In each case, the districts have taken steps to bring these costs under more control by closing defined benefit pension plans, and more recently, by increasing mill rates and budgeting for additional contributions to pension and retiree health liabilities in FY 2021.

The independent districts also reported on the status of updating pension and OPEB actuarial valuations. While the West Shore district recently received its updated pension valuation, the West Shore OPEB valuation and both reports for the First Taxation District are not expected until the end of October.

The Mayor reported on a plan to fill the Allingtown Fire Chief position. While the position has been vacant, the Assistant Chief has been serving as the department Chief. Because the Assistant Chief position also entails Fire Marshal responsibilities, the current arrangement is not sustainable over an extended period. The intent is to proceed with a relatively short-term contract in order to preserve some flexibility as the three districts move toward consolidation of some aspects of their respective operations. The districts are continuing work on creating a Tri-District Memorandum of Understanding that will allow for consolidation of certain back-office functions. Subcommittee members asked that a comprehensive plan be developed addressing which functions will be selected for consolidation, the process, and timelines for these initiatives.

Update on Corrective Action Plan: The City presented an update on implementation of the Corrective Action Plan, with an emphasis on items that have changed since the prior update. An RFP for investment advisory services is being prepared that will cover the police and fire pension funds, the OPEB trust, and possibly the defined contribution plan, library and independent fire districts. The finding regarding reconciliation of withholding accounts has been addressed by a newly filled position in the Finance Department. The Finance Department has asked the Allingtown Fire District to submit its inventory of capital assets for the FY 2020 audit by end of month. The Board of Education is working on shifting from manual maintenance of the Student Activities Funds to an automated system and to create Student Activities accounts to the general ledger.

Update on HR Action Plan: The City presented the detailed work plan for the project and reported that the project is on schedule with just one item on the task list that is behind. The system is expected to go live at the end of December.



## MEMORANDUM

### Municipal Accountability Review Board

**To:** Members of the Municipal Accountability Review Board  
**From:** Julian Freund, OPM  
**Subject:** Tentative Agreement Between City of West Haven and AFSCME Local 681  
**Date:** October 2, 2020

#### **Background**

The previous collective bargaining agreement between the City of West Haven and AFSCME Local 681 expired June 30, 2017. A Tentative Agreement for a contract term through June 30, 2023 was ratified by the union members on September 1 and approved by City Council on September 14. According to the statute for Tier III municipalities, the MARB will have until October 15 to approve or reject the agreement if it chooses to take action. At its September 22 meeting, the West Haven Subcommittee voted to recommend approval of the Tentative Agreement by the full MARB.

This bargaining unit covers public works employees and non-managerial employees of Town Hall. There are currently 98 members in this bargaining unit.

#### **Summary of Major Economic Provisions**

##### Wages:

The Tentative Agreement provides for wage adjustments as follows:

- FY 2017/18 through FY 2020/21: 0% general wage increase
- FY 2021/22: 1% general wage increase
- FY 2022/23: 2% general wage increase

The prior contract provided wage increases of 2% per year in fiscal years 2013/14 through 2015/16. These were followed by adjustments of 1% on 1/1/2017 and 1% on 6/30/2017 as a result of a wage re-opener.

In the attached financial analysis provided by the Finance Department, the wage adjustments are projected to add approximately \$162,000 in additional salary expense over the life of the contract. When compared to the projections in the 5-Year Plan, the contract has a negligible impact on salary expenses because the Plan assumed wage increases of 1% in FY 2022 and 2% in FY 2023.

### Health Insurance:

The Tentative Agreement codifies the union's shift to the State Partnership Health Plan. Active members of this bargaining unit have been enrolled in the Partnership Plan since January 2020. Previous analyses projected that this group's shift to the Partnership would yield savings to the City.

Employee contributions toward health insurance premium costs have been at 12% since FY 2016. This Tentative Agreement increases employee contributions as follows:

- FY 2020/21 = 12%
- FY 2021/22 = 13%
- FY 2022/23 = 14%

In the attached financial analysis, the annual savings associated with each percentage increase in employee cost share is approximately \$20,000. The increase in employee cost share was not contemplated in the 5-Year Plan, so the change would also represent a savings against projected health insurance costs in the Plan.

In addition to the premium cost share increase, the agreement eliminates retiree health insurance for new employees hired after ratification of the contract.

### Other Provisions

Other economic provisions in the contract, which are also outlined in the memo from the City's labor attorney, include:

- Elimination of sick leave payout for members hired after ratification of the contract
- Excluding sick time from the calculation of hours worked for overtime purposes
- Paying only for actual hours worked for call-ins that are contiguous to an employees' regular work hours (as opposed to paying for the minimum 3-hour call-in)

### Attachments

- Tentative Agreement (redlined contract)
- Memo from Labor Attorney
- Financial Impact Analysis from Finance Department

September 3, 2020

**To: Julian Freund**

**Re: Tentative Agreement – Local 681, AFSCME**

**From: William A. Ryan- Ryan & Ryan Lawyers**

The City of West Haven (the “City”) reached a tentative agreement with Local 681, AFSCME (the “Union”). Thereafter, a vote was held, and the tentative agreement was not ratified by the Union, primarily due to the agreed upon wages and the implementation of a HDHP. The City then met with the Union, discussed the tentative agreement and communicated that it was unwilling to modify the agreed upon wages or the medical plan. On January 1, 2020, the City and Local 681, as well as the other Unions in the City, agreed to move to the Connecticut Partnership Health Care Plan 2.0. The pandemic then commenced which delayed the Union’s ability to reconvene with their bargaining representative to vote again in light of the change in the medical insurance plan. On September 1, 2020, the Union met and ratified the tentative agreement. Set forth below are highlights of the tentative agreement.

**Wages**

- Fiscal Year 2017-2018 – 0% GWI
- Fiscal Year 2018-2019 – 0% GWI
- Fiscal Year 2019-2020 – 0% GWI
- Fiscal Year 2020-2021 – 0% GWI
- Effective July 1, 2021 – 1.0% GWI
- Effective July 1, 2022 - 2.0% GWI

**Medical Insurance**

- Effective January 1, 2020, the City changed the medical insurance plan offered to bargaining unit employees to the Connecticut Partnership Health Care Plan 2.0.

### **Premium Share**

- For fiscal year 2020 – 2021, the employee's premium cost sharing for the Connecticut Partnership Plan 2.0 shall be 12%.
- Effective on July 1, 2021, the employee's premium cost sharing for the Connecticut Partnership Plan 2.0 shall be 13%.
- Effective on July 1, 2022, the employee's premium cost sharing for the Connecticut Partnership Plan 2.0 shall be 14%.

### **Retiree Medical Insurance**

- Eliminated retiree medical insurance, including the Medicare supplement, for employees hired after ratification and approval of this Agreement that expires on June 30, 2023.

### **Overtime/Increased Pay**

- Removed sick days from the calculation of overtime.
- Added language to clarify that when an employee is scheduled to work contiguous to his/her regularly scheduled workday, he/she will be compensated for actual hours worked, not overtime.
- Clarified language regarding the distribution of overtime
- Removed the following language: If an employee is working in a specified classification at the time of his/her vacation, but through necessity to the City, he/she is requested to change, he/she shall be entitled to vacation pay at the rate of the classification he/she carried when his/her vacation was originally scheduled.

### **Pay Out of Accumulated Sick Leave Upon Retirement**

- Employees hired after ratification and approval of this Agreement that expires on June 30, 2023 shall not be receive payment for accumulated sick leave upon retirement.

### **Non-Discrimination**

- Added the following language to prevent the same issue being filed in multiple forums which can result in conflicting decisions: A grievance alleging a violation of this Article which can be filed with the CHRO and/or the EEOC may be filed up to but not including arbitration.

### **Dues Check Off**

- Added the following indemnification language to protect the City: The Union agrees to indemnify and hold the City harmless against any and all claims, demands, suits or other forms of liability, including attorney's fees that shall, or may, arise out of, or by reason of, action taken by the City for the purpose of complying with the provisions of this Article.
- Revised language to comply with the United States Supreme Court decision in *Janus v. AFSCME*

### **Flex-time**

- Added language that flex-time would be allowed by mutual agreement, in writing, between the Mayor and the Union.

### **Sick Leave**

- Added the following language: An employee suspected of sick leave abuse may be required to bring in a doctor's note supporting his/her absence from work.

### **Grievance Procedure**

- Added the following language addressing a grievant's duty to mitigate damages: In the event there is an award of any back pay, any earnings by the employee during this period of unemployment (including any unemployment insurance) shall be offset and deducted from this award. Employees who have been discharged shall have the duty to seek work so as to mitigate the claims of back wages. The failure to do so shall be considered by the Board.

### **Job Posting**

- Added the following language: ... if an employee has three (3) or more years of employment at the time (s)he is awarded a position of a higher classification, the employee will be placed at the same step (s)he is on at the time of promotion into the higher job classification.

### **Clothing Allowance**

- Added the following language: Beginning in fiscal year 2020--2021, all regularly assigned Public Works employees, except for the office support staff, administration and garage employees shall receive a one hundred and fifty dollar (\$150) credit per fiscal year at a clothing establishment designated by the City to purchase uniforms approved by the City.

The City will be available to answer questions regarding the above-referenced negotiated changes when the MARB meets to discuss the tentative agreement.

**WEST HAVEN CITY EMPLOYEES LOCAL 681,  
COUNCIL 4, AMERICAN FEDERATION OF STATE,  
COUNTY AND MUNICIPAL EMPLOYEES, AFL-CIO**

-and-

**THE CITY OF WEST HAVEN**


**Tentative Agreement**

**Off The Record Until Approved By Mayor Rossi**


\_\_\_\_\_  
For The Union  
Eric Peterson

Date: \_\_\_\_\_

*See 53 No 25  
9/1/2020*

  
\_\_\_\_\_  
For The City  
Beth Sabo

Date: 1/8/2020

  
**Lee Kennedy Tiernan  
Commissioner of Superior Court  
State of Connecticut**

*1/8/2020*

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**Tentative Agreement**

Modify based upon final agreement.

# A G R E E M E N T

CITY OF WEST HAVEN

-and-

WEST HAVEN CITY EMPLOYEES  
LOCAL 681, COUNCIL 4, AMERICAN FEDERATION OF  
STATE, COUNTY AND MUNICIPAL EMPLOYEES, AFL-CIO

## INTRODUCTION

The contract contained herein was mutually agreed upon to affect a harmonious relationship between the Union and Management resulting in practical approaches to efficient City government.

## ARTICLE I RECOGNITION

### Tentative Agreement

1.1 The City recognizes that the Union is the sole and exclusive bargaining agent for all members in the bargaining unit **and all permanent employees of any department represented by the bargaining unit**, excluding Supervisors, temporary or seasonal help or elected officials for the purpose of negotiating rates of pay, hours of employment and all other conditions of employment. Not included in this recognition is the Mayor's Office.

### Tentative Agreement

1.2 ~~All eligible, permanent employees of any department in the bargaining unit that has a majority of Union members shall, as a condition of further employment, become and remain a member in good standing of the Union for the duration of this Agreement or any extension thereof, or pay an agency fee.~~

1.3 Representation by the Union shall not extend to employees who are elected, or employees who have the authority to hire, fire, or effectively recommend same, or are considered supervisory employees, as well as engineers or professional employees except as provided by law.

## ARTICLE II MANAGEMENT RIGHTS

2.1 Except where such rights, powers and authority are specifically relinquished, abridged or otherwise limited by the provisions of this Agreement, the City has and will continue to retain, whether exercised or not, the sole and unquestioned responsibility and prerogative to manage the affairs of the City and direct the work force, including but not limited to the following:

- (a) To determine the care, maintenance and operation of City equipment and property.
- (b) To establish or continue policies, practices and procedures for the conduct of City business and, from time to time, to change or abolish such policies, practices or procedures.
- (c) To discontinue processes or operations or to discontinue their performance by employees.
- (d) To select and to determine the number of employees required to perform the City's operations.
- (e) To lay off, furlough or otherwise relieve employees from duty for lack of work or other legitimate reasons.
- (f) To prescribe and enforce reasonable work rules provided such rules are made known in a reasonable manner to the employees affected by them.
- (g) To create job descriptions and revise existing job descriptions as deemed necessary.
- (h) To establish contracts or subcontracts for the City's operations. The City shall have the right to subcontract any aspect of the City's operations. All work customarily performed by the bargaining unit shall continue to be so performed unless, in the sole judgment of the City, it can be done more economically, effectively or more expeditiously otherwise.
- (i) To transfer or reassign employees wherever the City's needs require, provided that the City shall give employees to be transferred or reassigned at least one (1) weeks notice, except in the case of an emergency. Such transfers or reassignments shall be made in a manner so that the employee(s) transferred or reassigned will not experience a reduction in their current regular hours and base wage.

- (j) To decide the staffing levels in all City operations, including but not limited to the number of employees assigned to City vehicles or work projects.
- (k) Take any action necessary in emergency situations regardless of prior commitments in order to carry out the responsibility of the City to the citizens of West Haven.

**ARTICLE III  
NON-DISCRIMINATION**

**Tentative Agreement**

3.1 The provisions of this Agreement will apply to all employees in the Union without discrimination because of sex, sexual preference, marital status, race, creed, color, national origin, religious affiliation, political affiliation or disability except in the case of a bona fide occupational qualification. **A grievance alleging a violation of this Article which can be filed with the CHRO and/or the EEOC may be filed up to but not including arbitration.**

**ARTICLE IV  
DUES CHECK OFF**

**Tentative Agreement**

4.1 The City agrees to deduct from the paycheck of each employee, provided a signed and authorized payroll deduction card has been submitted, spelling out the sum certified by the Secretary or other authorized official of the Union, Union dues. Deductions will be made from the payroll periodically as specified and total dues shall be electronically transferred to AFSCME Council 4. Deductions shall be made weekly, except where the employee is not on the payroll for that week. The City shall not be held liable for an employee's membership dues deduction if he/she is not on the payroll during the specified deduction week. ~~**This deduction agreement shall be for the duration of this contract and is non-cancelable.**~~

**Tentative Agreement** – Add Section 4.2

**The Union agrees to indemnify and hold the City harmless against any and all claims, demands, suits or other forms of liability, including attorney's fees that shall, or may, arise out of, or by reason of, action taken by the City for the purpose of complying with the provisions of this Article.**

**ARTICLE V  
SENIORITY**

5.1 Seniority shall accrue through a length of continuous service and shall be established from the most recent date of hire.

5.2 A laid-off employee shall be recalled either by telephone or certified mail at the last known address on the City records. The affected employee must notify the proper authority of his/her acceptance or rejection of recall within seventy-two (72) hours after receiving the recall. If the employee being recalled is employed elsewhere and still desires to be recalled he/she shall be allowed to give his/her existing employer proper notice not to exceed two (2) weeks. The employee retains the right to reject recall if it does not fall within his/her classification or shift from which he/she was removed. Recall rights will cease at the expiration of twenty-four (24) months from the date of layoff.

5.3 There shall be in the event of layoffs, phasing out of jobs, abolishment of jobs, bargaining unit wide bumping privileges. All bumps must be to a lateral or lower classification.

5.4 When an employer is contemplating a reduction in work force through layoff, the employee affected shall receive two (2) weeks advance notice of such layoff or appropriate wage in lieu of.

5.5 An employee's seniority shall be broken for the following reasons:

- (a) Whenever the employee severs his/her employment.
- (b) Whenever the employee is discharged or released and the discharge or release is not reversed through the grievance procedure.
- (c) When an employee on layoff does not report back to work after recall within ten (10) working days, after his/her acceptance of recall.

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- (d) Whenever an employee is absent without prior permission for more than three (3) consecutive working days, or fails to notify the City within that period of time, **unless a reason is provided that is acceptable to the Mayor or his/her designee. The decision of the Mayor or his/her designee will not be made in an arbitrary and capricious manner.**
- (e) Whenever an employee fails to report to work within three (3) working days after the expiration date of leave of absence and/or whenever an employee on leave of absence because of non-occupational injury or illness (medical roll), fails to present valid proof when requested by the City. The City will send to the Union a copy of a letter which informs the employee of the date on which his/her seniority is broken.
- (f) Whenever an employee has been retired in conformity with the retirement plan.

- (g) Whenever an employee on leave of absence of non-occupational injury or illness (medical roll), leave of absence because of pregnancy (maternity leave), or personal leave of absence is found to be working elsewhere without permission of the City.

5.6 Effective July 1, 1986 any employee who leaves Local 681 for a position outside the bargaining unit and later returns shall lose all seniority rights for bidding and bumping purposes. This Section also refers to City employees who enter Local 681 for the first time.

## **ARTICLE VI PROBATIONARY EMPLOYEE**

6.1 A new or rehired employee shall be on probation for sixty (60) days from the date of hire or rehire. Any absence of five (5) consecutive working days or more shall not be counted toward completion of the probationary period.

6.2 A probationary employee may be dismissed at the discretion of the city at any time during his/her probationary period.

6.3 Upon completion of his/her probationary period, a probationary employee shall become a permanent employee, and his/her City seniority shall be his/her most recent date of hire or rehire.

6.4 A new or rehired employee, excluding any employee on recall from layoff, shall not be eligible to bid on another position until such employee has twelve (12) months of service with the City.

## **ARTICLE VII BENEFITS**

### **Tentative Agreement**

7.1 ~~Effective July 1, 2013,~~ The City shall provide subject to premium cost sharing with the employee, the health benefit plans (Plan Summary attached as Appendix E) described below for eligible employees and, unless otherwise provided, for their eligible dependents (which shall include an eligible employee's spouse and unmarried dependents up to age 25 or 26 if mandated by governing legislation.).

~~Effective upon final ratification of this Agreement by both parties,~~ The employee's premium cost sharing shall be as follows:

~~Effective July 1, 2013, the employee's premium cost sharing shall be 10%.~~

~~Effective July 1, 2014, the employee's premium cost sharing shall be 11%.~~

~~Effective July 1, 2015, the employee's premium cost sharing shall be 12%.~~

**Effective on July 1, 2020, the employee's premium cost sharing for the Connecticut Partnership Plan 2.0 shall be 12%.**

**Effective on July 1, 2021, the employee's premium cost sharing for the Connecticut Partnership Plan 2.0 shall be 13%.**

**Effective on July 1, 2022, the employee's premium cost sharing for the Connecticut Partnership Plan 2.0 shall be 14%.**

**\* If the City becomes self-insured in the future, the cost sharing percentage will be based upon allocation rates.**

~~The parties agree to reopen the contract to negotiate employee premium share, plan design and/or alternative medical plans, to be effective July 1, 2016.~~

All employee premium cost sharing following the implementation of this Agreement shall be under a Section 125 Premium Only Plan.

**4. Effective January 1, 2020, the City shall provide eligible employees with the Connecticut Partnership Health Care Plan 2.0 (the "Plan"). If an employee (or spouse or dependent(s)) does not comply with the wellness provisions/requirements of the plan, known as the Health Enhancement Program ("HEP"), the employee will be responsible for penalties issued for noncompliance issued in accordance with the Plan.**

~~a Blue Cross Century Preferred Point of Service Plan (Plan Summary attached as Appendix E). The Plan shall provide a network of participating providers and facilities which shall include Yale New Haven and St. Raphael's Hospital, subject to the following:~~

~~a. In-Network Benefit Copayments effective 7/1/13:~~

<del>General Office Visit</del>	<del>\$25</del>
<del>Walk-in/Allergy Testing</del>	<del>\$35</del>
<del>Specialist</del>	<del>\$35</del>
<del>Inpatient per admission</del>	<del>\$500</del>
<del>Emergency Room</del>	<del>\$150</del>

Out Patient \_\_\_\_\_ \$200  
Urgent Care \_\_\_\_\_ \$75

b. ~~Combined In-Network and Out-of-Network Frequency Limits:~~

• ~~Home health/hospice: \_\_\_\_\_ 200 visits~~

e. ~~Out-of-Network Benefits (on a non-emergency basis) shall be subject to the following coinsurance and deductibles and shall be paid up to the limits of reasonable and customary charges (90th percentile):~~

• ~~Annual deductible: \_\_\_\_\_ \$300/\$600/\$900~~  
• ~~Coinsurance rate: \_\_\_\_\_ 80/20%~~  
• ~~Coinsurance maximum: \_\_\_\_\_  
\$600/\$1200/\$1800~~

\_\_\_\_\_ covered  
\_\_\_\_\_ expenses

• ~~Coinsurance cap: \_\_\_\_\_~~  
• ~~Personal out-of-pocket  
maximum for covered  
services: \_\_\_\_\_ \$900/\$1800/\$2700~~

d. ~~The following Managed Care provisions shall be included:~~

~~Case management, pre-admission notification, managed mandatory second surgical opinion. Also, there shall be a \$500 penalty for each occurrence which does not comply with the Managed Care requirements.~~

e. ~~The Plan shall include in-network treatment for eligible employees and eligible dependents residing outside of Connecticut.~~

f. ~~The Plan shall include a Prescription Drug Plan with mandatory generic with a network of participating pharmacies and the following copayments shall be in effect 7/1/13:~~

\_\_\_\_\_  
Retail Generic (30 day supply) \_\_\_\_\_ \$5  
Retail Brand (30 day supply) \_\_\_\_\_ \$20  
Non-Listed Formulary) 30 day supply) \_\_\_\_\_ \$35

Mail Order 2x retail co-pay for 90-day supply

~~There shall be a \$1,500 per person annual maximum with excess services treated as out-of-network expenses~~



2. Dental benefits, comparable to the former Blue Cross Full Service Dental Plan with Riders A, B, C and D.
3. Vision care benefits for the employee only, comparable to those of the former Blue Cross Vision Care Rider.

7.2 A sixty thousand dollar (\$60,000) life insurance policy will cover all bargaining unit employees with the cost of the premiums assumed by the City. Any disqualifications from the insurance plan must be negotiated with the bargaining agent.

7.3 The longevity clause granted to all employees covered by the working agreement (who were employed prior to July 1, 2004) is as follows:

- (a) After the fifth year of employment has been reached and up through the ninth year of employment, each employee covered by this agreement will be granted seven hundred and ten (\$710) dollars per year.
- (b) After the tenth year of employment has been reached and up through the fourteenth year, each employee covered by this agreement will be granted a longevity payment of seven hundred and sixty (\$760) dollars per year.
- (c) After the fifteenth year of employment has been reached and through the nineteenth year, each employee covered by this agreement shall be granted a longevity payment of eight hundred and ten (\$810) dollars per year.
- (d) After twenty years of employment has been reached and through the twenty-fourth year, each employee covered by this agreement shall be granted a longevity payment of eight hundred and sixty (\$860) dollars per year.
- (e) After twenty-five years of employment has been reached and through the twenty-ninth year, each employee covered by this agreement shall be granted a longevity payment of nine hundred and ten (\$910) dollars per year.
- (f) After thirty years of service and all employment thereafter, each employee covered by this agreement shall be granted a longevity payment of nine hundred and sixty (\$960) dollars per year.

Effective July 1, 2006, the longevity clause granted to all employees covered by the working agreement (who were employed prior to July 1, 2004) shall be as follows:

- (a) After the fifth year of employment has been reached and up through the ninth year of employment, each employee covered by this agreement will be granted seven hundred and sixty (\$760) dollars per year.

- (b) After the tenth year of employment has been reached and up through the fourteenth year, each employee covered by this agreement will be granted a longevity payment of eight hundred and ten (\$810) dollars per year.
- (c) After the fifteenth year of employment has been reached and through the nineteenth year, each employee covered by this agreement shall be granted a longevity payment of eight hundred and sixty (\$860) dollars per year.
- (d) After twenty years of employment has been reached and through the twenty-fourth year, each employee covered by this agreement shall be granted a longevity payment of nine hundred and ten (\$910) dollars per year.
- (e) After twenty-five years of employment has been reached and through the twenty-ninth year, each employee covered by this agreement shall be granted a longevity payment of nine hundred and sixty (\$960) dollars per year.
- (f) After thirty years of service and all employment thereafter, each employee covered by this agreement shall be granted a longevity payment of one thousand and ten (\$1010) dollars per year.

All payments for the above longevity agreement clause shall be paid by separate check on the first payroll day during the month of December on all years during which the clause in this agreement remains in effect. In order to be eligible for the longevity payment in any year, an employee's anniversary date must be prior to December 31, of that year.

Only employees who were hired prior to July 1, 2004, shall receive longevity bonuses on an annual basis. Employees hired on or after July 1, 2004 shall not be eligible for longevity.

7.4 The City may change insurance carriers or self-insure for any of the insurance plans listed above or below provided that the replacement coverage and benefits are substantially equal to the current coverage and benefits. The City shall provide sixty (60) days advance notice to the Union and shall consult with the Union prior to implementing any change. While the City retains the right to change carriers in accordance with this section, such consultation may also include, if agreeable to both parties, discussions with any Labor Management Cost Containment Committee in which both parties are participating and are represented.

7.5 The City shall have the right to adopt health care cost containment measures and cost management techniques, including but not limited to:

- (a) mandatory second surgical opinions;
- (b) prior authorization for non-emergency or elective hospitalization, surgical procedure or extended hospital stay;

- (c) notification requirements for emergency treatment;
- (d) pre- and post-admission or treatment utilization review;
- (e) limitations on diagnostic testing;
- (f) limitations on mental and drug treatment;
- (g) reasonable penalties for non-compliance with any cost containment measures adopted.

The Union shall be given the opportunity to review and comment on any cost containment measures at least sixty (60) days prior to implementation. Such ability to review and comment on any cost containment measures may be provided, if both parties agree, to any labor-management health care cost containment committee in which both parties are participating and are represented.

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~~7.6 The Blue Care Plan or similar qualified plan shall only be offered to employees covered by this Agreement currently enrolled in Blue Care as an alternative to the Century Preferred Point of Service Plan. Any additional cost to the City for Blue Care over that payable for the Century Preferred Point of Service Plan shall be the obligation of the employee selecting Blue Care. Such additional cost, if any, shall be deducted from the pay, on a regular, periodic basis, of the employee making the election. Should the cost to the City for the Blue Care Plan increase during the term of this Agreement, the employee's contribution by payroll deduction, shall reflect such change in cost. There shall be a limited time period, based on the City's open enrollment period, during which coverage may be switched.~~

7.7 The City shall provide a payment for employees that waive such coverage, in the amount of \$4,000. Excluding bargaining unit employees who, as of January 1, 2011 receive a payment in lieu of health benefits, employees are not eligible to receive a payment in lieu of health benefits if they receive coverage as a spouse, partner, child, dependent or otherwise under any City or Board of Education health insurance plan.

7.8 Employees in the bargaining unit participating in a Flexible Spending Account ("FSA") provided by the City shall not be responsible for administrative costs associated with the FSA.

## ARTICLE VIII HOURS OF WORK

8.1 Regular hours of employment for non-office employees and clerical employees assigned to the Police Department normally shall be forty hours (40) per week to the best of the City's ability divided equally over a five (5) consecutive working day period consisting of eight (8) hours per day, normally Monday through Friday.

Jobs of a seven-day nature shall be programmed for five (5) consecutive days.

### Tentative Agreement

8.2 The working hours for office employees and allied services shall be normally thirty-five hours (35) per week equally distributed over five (5) working days with the normal workday commencing at 9:00 a.m. and ending at 5:00 p.m. **Flex-time shall be allowed by mutual agreement, in writing, between the Union and the Mayor or his/her designee; however, the flex-time can be revoked by either the Union or the Mayor or his/her designee at any time provided there is prior notice of thirty (30) calendar days.**

8.3 Starting and quitting times will be established by the department head, provided that employees shall receive, except in the case of an emergency, at least thirty (30) days notice of any change in their starting and quitting times.

8.4 The City, at its discretion, may establish summer hours and days of work for Park Maintenance, Public Works and Garage employees during the months of April through October. The City shall notify the Union and the affected employees of the summer schedule and the positions for which summer hours will apply not later than March 1. Within each affected job classification the employees shall have the opportunity to state their preferences as to the schedule they will work. Within each job classification, preference shall be given based on seniority, provided that the senior employee(s) have the qualifications to perform the work.

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8.5 In the event that the City seeks to designate an operation as a "seven-day operation" the City shall negotiate with the Union over the work schedules for such operations.

Within each ~~job classification~~ department/job classification for which a seven-day schedule is newly established, the employees shall have the opportunity to state their preferences as to the schedule they will work. Within each ~~job classification,~~ department/job classification preference shall be given based on seniority, provided that the senior employee(s) have the qualifications to perform the work.

8.6 In the event of an early closing when a skeleton crew must remain in an office, the supervisor shall first seek volunteers to staff the skeleton crew. If there are no volunteers and a skeleton crew is assigned, the supervisor shall assign the least senior employee(s) to staff the skeleton crew.

8.7 The work schedule for maintenance employees in the Police Department shall be Monday through Friday or Tuesday through Saturday (second shift only). Maintenance employees shall have the opportunity to state their preference as to the schedule they will work; however, preference shall be given based on seniority. The department head will determine the number of positions which will be assigned to each work schedule and shift.

8.8 The hours of work for the Administrative Assistant to the City Council Office will be twenty-five (25) hours per week. The employee holding the position as of July 1, 2010 shall also work an additional ten (10) hours per week in the Public Works Department.

## ARTICLE IX OVERTIME

### Tentative Agreement

9.1 All overtime records in each employee classification shall be maintained by a member of Local 681 to assure distribution of overtime to be issued as equally as possible.

The following procedure shall apply to distribution of overtime within a department.

- (a) ~~Within a department, if~~ **If** overtime is required within a **classification department/classification**, employees **qualified to perform the overtime work** within that **classification department/classification** will be offered the overtime first. If there are not sufficient employees in ~~the classification~~, the department/classification, ~~the work will offer the overtime be offered to those on members outside the department/classification at who are qualified and who are on the~~ overtime sign-up list. ~~An employee must be qualified to perform the overtime work available in order to be eligible for an overtime call from this list.~~ Qualified employees shall be called in rotation, starting with the most senior employee on the list. After the initial rotation through the list, then the qualified employee with the least overtime hours shall be called. If an employee is offered overtime and refuses, he/she shall be charged with the hours refused. **If the staffing level in a department increases by 15 percent over the staffing level in effect on July 1, 2018, overtime will again be offered by classification.**
- (b) **For the purposes of this Article, departments shall be recognized as follows:**
- **Highway and Parks**
  - **Building and Maintenance**

- Police Department
- Each individual City Hall Department

This departmental overtime list shall be established as follows: Once a year, bargaining unit employees who wish to volunteer for overtime within the department, in classifications other than their own, shall be given the opportunity to sign up for such overtime for the following fiscal year. An employee who signs up shall remain on the list for the year, except that the employee may remove his/her name from the list. An employee who removes his/her name from the list must remain off the list for a minimum of three (3) months. An employee whose circumstances have changed since the sign-up period may be added to the list upon approval of the Director of Personnel and Labor Relations; however, those who sign up late shall go to the bottom of the list. If an employee on the list refuses overtime on three (3) consecutive occasions, the employee will be removed from the list.

9.2 It must be understood that overtime be employed only on the strictest of emergency conditions and must be totally authorized by the Department Head.

#### Tentative Agreement

9.3 Overtime will be based on time and one half of the employee's personal rate and paid when employees are required to work in excess of forty (40) hours per week. ~~Sick days, Holidays, vacation days and personal days shall be considered hours worked for purposes of calculating overtime. Sick days shall not be considered hours worked for the purpose of calculating overtime. Sick days used before or after a weekend or holiday shall not be considered hours worked for overtime purposes.~~

9.4 When practical, other than emergencies, overtime assignments shall be made known at least four (4) hours in advance by the employee's Supervisor. Employees who are held over to complete a project commenced during their regular shift, contiguous with their regular shift, are not subject to the departmental overtime list.

9.5 Employees refusing overtime assignments shall be charged with hours worked on an overtime basis in computing the overtime records.

### ARTICLE X CALL-IN

10.1 An employee called back to work after completing his/her normal day of work shall be granted a minimum of three (3) hours of work at the wage rates specified in this contract.

10.2 An employee summoned for emergency work who refuses to come in, shall be charged with the hours worked.

10.3 Repetitive refusal to report for general emergency assignments or general emergency overtime assignments without legitimate cause shall be subject to disciplinary action up to and including discharge.

10.4 Employees who are required by Management to be on stand-by call shall receive in addition to normal wages, twenty dollars (\$20.00) per night on weekdays and thirty dollars (\$30.00) per night on weekends and holidays.

10.5 Holders of commercial driver's licenses (CDLs) who drive for the City and are participants in the City's drug and alcohol testing program shall receive twenty-five (\$25.00) per weekday and thirty-five dollars (\$35.00) per weekend day for being on emergency standby when needed.

10.6 The following shall apply to distribution of overtime to bargaining unit employees outside of a department requiring overtime.

- (a) Once a year, bargaining unit employees who wish to volunteer for overtime, in a department(s) other than their own, shall be given the opportunity to sign up for such overtime for the following fiscal year. An employee who signs up shall remain on the list for the year, except that the employee may remove his/her name from the list. An employee who removes his/her name from the list must remain off the list for a minimum of three (3) months. An employee whose circumstances have changed since the sign-up period may be added to the list upon approval of the Director of Personnel and Labor Relations; however, those who sign up late shall go to the bottom of the list. If an employee on the list refuses overtime on three (3) consecutive occasions, the employee will be removed from the list.

When a department needs to go outside the department for overtime, it shall use this list. An employee must be qualified to perform the overtime work available in order to be eligible for an overtime call from this list. Qualified employees shall be called in rotation, beginning with the most senior employee on the list. After the initial rotation through the list, then the employee with the least overtime hours on the list shall be called. After the initial rotation through the list, the qualified employee with the least overtime hours shall be called. If an employee is offered overtime and refuses, he/she shall be charged with the hours refused.

- (b) There shall be a separate list established for employees who are qualified to perform dispatching duties in the Police Department. To be placed on the dispatching overtime list, an employee must become trained on his/her own time. Employees who perform dispatching duties must also pass a background check.

10.7 When four or more trucks are being used on the road in overtime on emergency call-ins only, a dispatcher will also be called in for the duration that the trucks are being used.

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**10.8 An employee who is scheduled to work contiguous to his/her regularly scheduled workday will be compensated for actual time worked.**

**ARTICLE XI  
SHIFT PREMIUMS**

11.1 There shall be a shift differential of fifty-five cents (55¢) per hour for employees working the second shift normally 4:00 p.m. to 12:00 midnight. There shall be a shift differential of sixty cents (60¢) per hour for employees working the third shift, normally 12:00 midnight to 8:00 a.m.

**ARTICLE XII  
CITY OF WEST HAVEN DEFINED CONTRIBUTION PLAN**

12.1 Each bargaining unit employee shall be offered the opportunity of belonging to the City of West Haven Defined Contribution Plan. Said plan shall not be changed or modified without the concurrence of the membership of Local #681. The Union shall have two (2) members on the Pension Committee, with only one member having the right to vote. There shall be bi-annual meetings.

12.2 Employer contributions shall be a minimum of five percent (5%); however, the Employer will match the employee's contribution up to eight percent (8%). Employee contribution shall be a minimum of two percent (2%) to a maximum of twenty-five percent (25%). (See below)

<b>Employee Contributions (2% - 25%)</b>	<b>City Contribution</b>
2 – 5%	5%
6%	6%
7%	7%
8% - 25%*	8%

To the extent permitted by law.

12.3 Employee contributions will be electronically transferred to the plan administrator weekly (every Friday of every week). The City's contribution to the plan administrator shall be weekly.



**ARTICLE XIII  
WAGES**

**Tentative Agreement**

13.1 ~~Effective and retroactive to July 1, 2013, a two percent (2%) increase will be granted to all bargaining unit employees. There will be a wage freeze for fiscal years 2017-2018, 2018-2019, 2019-2020, 2020-2021.~~

**Effective July 1, 2021, a one (1) percent (1.0%) increase will be granted to all bargaining unit employees.**

**Effective July 1, 2022, a two (2) percent (2.0%) increase will be granted to all bargaining unit employees.**

~~13.5 The parties agree to reopen the contract to negotiate wage rates to be effective July 1, 2016.~~

13.2 All starting wage rates will be executed in accordance with the classification of the wages attached to this contract.

13.3 All employees shall progress one step on the anniversary date of their employment by the City. Normal progression through the wage steps will take place in a like manner until such time as the maximum step has been reached.

13.4 All pay changes by reason of an increase in pay steps shall become effective the week following the anniversary date.

13.5 If an employee works in a higher classification, he/she will be paid for all hours worked in said classification at the same step of the classification he/she is presently in.

**ARTICLE XIV  
JOB CLASSIFICATIONS**

14.1 Job classifications and corresponding rates of pay are part of this contract. Any revisions suggested by management that will affect the job classifications or the pay rate for the same shall be made known to the Union, specifying the reason for the change.

**ARTICLE XV  
HOLIDAY PAY**

15.1 Employees shall be paid for the following holidays, provided the employee is in compliance with the remaining sections of this article. The regular holiday pay rate will be the number of his/her normal daily hours worked times their personal rate.

New Year's Day	Labor Day
Martin Luther King's Day	Columbus Day
President's Day	Veterans' Day
Good Friday	Thanksgiving Day
Memorial Day	Day After Thanksgiving
Independence Day	Christmas Day

15.2 An employee laid off shall receive payment only for the holiday that occurs following such date of layoff within the first week provided he/she has worked his/her last scheduled work day during the work week in which the holiday is observed unless failure to do so is for a justifiable cause.

15.3 An employee on leave of absence shall in no event be entitled to a paid holiday that falls within such a period of absence.

15.4 Except as herein provided to be entitled to holiday pay an employee shall work his/her scheduled regular work day prior to and his/her schedule regular work day following each such holiday, unless failure to do so is for a justifiable cause. Justifiable cause, as expressed herein, shall be for absence not within the employee's control such as circumstances arising out of a death in the immediate family, personal illness, serious illness in the immediate family, mandatory court appearances, floods, storms, fire or absence caused by the City. It shall be incumbent upon an absent employee under such circumstances to show reason of proof thereof is so requested by the City.

15.5 If a holiday falls on Sunday the following Monday shall be considered the holiday. If the holiday falls on Saturday, the holiday shall be observed on the preceding Friday.

15.6 If any emergency or regular work scheduled makes it necessary for an employee to work on a holiday, he/she shall be entitled to two and one half (2 ½) times the day's pay on top of his/her regular day's pay.

15.7 An extra holiday will be granted as an additional day of vacation to be taken either the day before or the day after the regular vacation whichever is agreed to by the Department Head.

15.8 If an employee is required to work on Sunday due to an emergency condition, he/she shall be entitled to a rate of double time.

## ARTICLE XVI VACATIONS

16.1 An employee who completed six (6) months of service but less than one (1) year shall be entitled to a vacation, with pay, of one (1) week. Eligible employees shall be entitled to a vacation upon completion of service specified, but at the discretion of their immediate supervisor, based on seniority. In the event however, that an employee received one (1) week of vacation after his/her first six (6) months of service, he/she shall be entitled to only one (1) additional week of vacation on his/her first anniversary date.

16.2 Employees who have completed one (1) year of service shall be entitled to paid vacation of two (2) weeks annually.

16.3 Each employee upon completion of five (5) years of continuous service shall be eligible for three (3) weeks paid vacation.

16.4 Each employee upon completion of ten (10) years of continuous service shall be eligible for four (4) weeks paid vacation.

16.5 Effective July 1, 2000 employees who have completed fifteen (15) years of continuous service shall receive five (5) weeks paid vacation annually.

16.6 Employees shall not be called back to work while on vacation except for emergency conditions. If called back, the employee shall receive his/her regular vacation pay plus time and one-half for the hours worked.

16.7 There will be no City mass shutdown for a vacation period.

16.8 Vacation pay earned by the articles of this contract shall be paid in the event the employee's services are terminated.

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~~16.9 If an employee is working in a specified classification at the time of his/her vacation, but through necessity to the City, he/she is requested to change, he/she shall be entitled to vacation pay at the rate of the classification he/she carried when his/her vacation was originally scheduled.~~

16.10 Vacation must be taken during the year following the year in which they are earned.

16.11 An employee who does not use his/her annual vacation entitlement by his/her anniversary date may elect to receive one hundred (100%) percent payment for up to ten (10)

unused vacation days. An employee wishing to buy back vacation time must submit an application prior to his/her anniversary date to the Director of Personnel and Labor Relations.

## **ARTICLE XVII SICK PAY**

17.1 Earned sick leave with pay shall be accumulated at the rate of one day per month.

Sick leave may be accumulated up to a maximum of one hundred twenty (120) days. Current employees having, as of July 1, 1993, sick leave accumulation in excess of ninety (90) days will also have a maximum accumulation of ninety (90) days; however, any employee having accumulated sick leave above the ninety (90) days as of such date shall have such excess sick leave, up to a maximum of sixty (60) days, placed, on a one-time basis, in a "sick leave reserve" in his/her name. The employee shall have access to any days in his/her sick leave reserve in the event that he/she has exhausted his/her accumulated sick time.

17.2 The City shall establish, provide and pay for a group long-term disability income program for employees from a company of the City's choosing, which policy shall commence benefits after ninety (90) days of illness or disability. The employee's request for a medical leave must be approved by the Director of Personnel. Such medical leave will run concurrently with the employee's FMLA leave. It shall contain the following provisions:

- Replacement wage of 66 2/3% of wages based on wage rate at onset of sickness or injury with a Social Security Disability offset.

- Benefit shall continue through age 65 if employee continues to meet the plan's eligibility criteria.

- New hires shall be eligible after fulfilling the waiting period required for enrollment in the City's medical program.

While an employee is receiving benefits under the long-term disability income program, the following shall apply:

- a. Medical and dental benefits shall continue on the same basis as in effect prior to the start of the leave, for a maximum of eighteen (18) months. The employee shall pay any contributions toward such benefits as required by this Agreement.

- b. The employee will not be eligible for holiday pay, vacation accrual, sick leave accrual or use of sick leave.

c. An employee who earned a longevity payment on his/her anniversary date but is on leave when the December longevity payments are issued shall receive the previously earned longevity payment upon return.

17.3 A medical certificate, acceptable to the department supervisor, shall be required for an employee on sick leave for five (5) or more consecutive workdays. Prior to returning to work, the employee shall also be required to submit a doctor's certificate, in a mutually acceptable format, verifying the employee's ability to return to work. Any employee on an extended sick leave will be required to submit periodic medical updates regarding his/her medical status. The employee will provide one week's advance notice prior to returning from short or long-term disability leave and present a physician's note releasing the employee to return.

As provided by the 1993 Federal Family & Medical Leave Act (FMLA) and pursuant to the City's FMLA policy, all eligible employees shall be entitled to take up to twelve (12) weeks of unpaid, job-protected leave during any twelve (12) month period for specified family and medical reasons.

#### **Tentative Agreement**

17.4 Supervisors have the right to and are encouraged to investigate employee absence to avoid abuse of the sick leave provision and to further prove authenticity of valid sick leave taken. **An employee suspected of sick leave abuse may be required to bring in a doctor's note supporting his/her absence from work.**

17.5 An employee that punches out sick at any time during his/her regular workday shall be charged for sick time for the balance of the day. The hours worked shall be paid from regular wages and shall not be charged against his/her sick leave.

17.6 Any employee covered by this Agreement who has a term of employment of seven (7) or more years with the City and leaves the employment of the City of West Haven as a result of layoff shall be reimbursed for one hundred percent (100%) of his/her unused sick leave, following the expiration of the recall period of twenty-four (24) months. In the event that the employee is recalled and is re-employed by the City or rejects a recall if it falls within his/her classification or shift from which he/she was removed, he/she will not be eligible for any reimbursement of his/her unused sick leave.

17.7 In order to be eligible for sick pay, an employee must call reporting his/her sickness prior to the start of his/her shift, except in the case of a medical emergency.

17.8 Sick leave can be used to care for a sick spouse or child, for a maximum of thirty (30) workdays in a contract year.

17.9 Any employee shall have the right to transfer a maximum of forty-five (45) days from his/her accumulated sick leave or vacation time to another employee, if the recipient employee is out due to a prolonged sickness or injury and has exhausted his/her accumulated sick leave and vacation time. "Prolonged sickness or injury" shall include cases of intermittent absence due to serious illness (e.g., cancer, AIDS, heart disease, pregnancy) provided the absence is authorized in writing by the attending physician. This article does not apply to employees who are terminating their employment with the City.

## **ARTICLE XVIII SPECIAL LEAVE AND DEATH**

18.1 A five (5) day special leave with pay shall be granted for death in the immediate family (Father/ Stepfather/, Mother/Stepmother, Spouse, Children/Stepchildren, Brother and Sister). A three (3) day consecutive special (without a break for a weekend) leave with pay shall be granted for deaths of the following relatives: mother-in-law, father-in-law, brother-in-law, sister-in-law, Grandparents, Grandchildren, the employee's Aunts, Uncles, Nieces and Nephews, Grandparents-in-law and Aunts and Uncles-in-law.(example of 3 consecutive days off: Wednesday, Thursday and Friday or Monday, Tuesday and Wednesday. No splitting of consecutive days).

18.2 In the event of the death of a permanent employee, his/her dependent survivors or estate shall receive his/her normal weekly wage for one month following his/her last earned pay for four (4) consecutive weeks. If the employee has an accumulated sick leave totaling more than four (4) weeks pay the survivor or estate shall receive the balance of his/her accumulated sick leave and sick leave reserve in a lump sum. His/her survivors shall, in addition to the above, receive a lump sum payment for any earned vacation accumulated.

## **ARTICLE XIX RETIREMENT**

19.1 Retired employees shall be compensated for vacation pay earned. The City however, retains the right to keep the employee on the payroll until said vacation time has been expended.

### **Tentative Agreement**

19.2 Employees who retire, with a minimum of twenty (20) years of service shall receive one hundred (100%) percent of all accumulated sick leave, not including any days in his/her sick leave reserve, up to a maximum sick leave payment of ninety (90) days. In addition to this amount, such employees, retiring with a minimum of twenty (20) years of service, shall receive fifty (50%) percent of any days remaining in his/her sick leave reserve created in accordance with Section ~~18.1~~ 17.1 of this contract. All new hires after July 1, 2010 shall be paid 50% of accumulated sick time upon retirement only. **Employees hired after**

**ratification and approval of this Agreement that expires on June 30, 2023, shall not receive payment for accumulated sick leave.**

19.3 An employee retiring on or after the signing of the 2004 contract shall have the option of retiring:

- (a) after twenty (20) years of continuous service with the City at any age; or
- (b) after fifteen (15) years of continuous service with the City at age 55 or later; or
- (c) at age 65 with at least five (5) years of continuous service with the City.

**Tentative Agreement**

19.4 For any employee retiring under Section 19.3, the City shall provide and pay for the cost of medical benefits for the retired employee and his/her eligible dependents up to the time the retiree is eligible for Medicare benefits, subject to the retiree's premium contribution for single and/or spousal/dependent coverage. If the retired employee's spouse is under the eligible age for Medicare benefits when the retiree becomes eligible for Medicare benefits, the City will continue to provide medical benefits for the spouse until he/she is Medicare benefits eligible (but in no event for more than ten years after the retiree turns Medicare eligible) provided the retiree was married to that spouse at the time of retirement. In the event of death of the retired employee prior to Medicare eligible age, the City will continue to provide medical benefits for the retired employee's spouse until he/she reaches the eligible age for Medicare benefits and for the retired employee's dependents so long as they remain eligible. **Employees hired after ratification and approval of this Agreement that expires on June 30, 2023, will not be eligible to receive retiree medical benefits.**

19.5 A twenty-five thousand dollar (\$25,000) life insurance policy will be granted to those retiring after July 1, 2000.

**Tentative Agreement**

19.6 For employees who retire under Section 19.3 on or after signing of the 2004 contract, the City will pay for the Medicare B, after the retiree attains the age eligible for Medicare benefits, provided the retiree is eligible for Medicare. Medicare Part B effective January 1, 2012 shall be reimbursed for the retired employee at the standard Medicare premium rate without any income related adjustments. **This section shall not apply to employees hired after ratification and approval of this Agreement that expires on June 30, 2023.**

**Tentative Agreement**

19.7 An employee who retires under Section 19.3 shall receive the Blue Cross/Blue Shield 65 supplement policy (Plan F) or equivalent for the retiree and his/her spouse providing the retiree was married to that spouse at the time of retirement. Medicare shall be

the primary coverage for the retiree when the retiree becomes eligible for Medicare benefits. Employees who retire on or after January 1, 2012, shall pay the same percentage of the premium contribution toward the Medicare Supplement policy as active employees contribute for their medical plan, as same may be modified in the future for active employees through collective bargaining, but not to exceed \$1,000 per year for the retiree's coverage only or \$2,000 per year for the retiree plus spouse if both are covered. **This section shall not apply to employees hired after ratification and approval of this Agreement that expires on June 30, 2023.**

### **Tentative Agreement**

19.8 Any employee who retires under Section 19.3 shall receive the same medical plan as active employees as same may be modified in the future for active employees through collective bargaining, until the employee becomes eligible for Medicare benefits. Any employee who retires on or after January 1, 2012, shall upon retirement pay the same percentage of premium contribution toward health and prescription insurance which is required of active employees as same may be modified in the future for active employees through collective bargaining, except employees who retire under Section 19.3 who are age 60 or above shall, until the employee becomes eligible for Medicare benefits, pay the same percentage of premium contribution which was in effect on the employee's date of retirement. Retirees may receive spousal or eligible dependent coverage provided the employee was married to the spouse at time of retirement. **If the City becomes self-insured in the future the percentage contribution toward health and prescription insurance, referenced above, will be based upon allocation rates. This section shall not apply to employees hired after ratification and approval of this Agreement that expires on June 30, 2023.**

## **ARTICLE XX LEAVE OF ABSENCE**

20.1 A personal leave of absence of up to one (1) year duration may be granted by the Department Head if in the judgment of the Department Head the leave is meaningful and of legitimate purpose.

20.2 Personal leave of absence granted shall not be counted as accumulative service for seniority purposes.

20.3 The employee, upon return from Leave of Absence, shall regain the same status he/she maintained at the effective date of said leave of absence providing seniority rights remain the same.

20.4 All personal leave of absence when granted is done so without pay or benefits.



20.5 The maximum duration of any leave of absence, including but not limited to a personal leave of absence, sick leave and workers' compensation leaves, is one (1) year. An additional six (6) month extension may be granted upon the employee's request. Any request for a leave extension shall be submitted to the Director of Personnel. Failure to return at the expiration of a leave, without good cause, will be considered a resignation of employment.

20.6 Each employee in the bargaining unit shall receive three (3) days in hourly increments off per year with pay to conduct personal business. Such hours shall be credited to employees on July 1<sup>st</sup> of each year.

20.7 When taking a personal hours, the employee must give the City at least twenty-four (24) advance notice to his/her Supervisor when possible.

20.8 Maternity, family and medical leaves shall be granted as provided by the City's FMLA Policy, state and federal law.

## **ARTICLE XXI JURY DUTY**

21.1 Employees will be paid for hours spent on jury duty less the amount earned while serving. It is the responsibility of the employee to document proof of jury duty tour. Any pay received for this duty will be deducted from the employee's City granted pay. The language in this section will also hold true for those employees that are subpoenaed witnesses and, in turn, will not cover those that become witnesses on a voluntary basis.

## **ARTICLE XXII PAY FOR MILITARY TRAINING**

22.1 Pay will be granted for military training that encompasses the normal workweek or weeks of the employee. Any pay received for this duty will be deducted from the employee's City granted pay. Military training is defined as that covering any military reserve unit that has not been called to active duty.

## **ARTICLE XXIII GRIEVANCE PROCEDURES**

23.1 In the event that any differences arise between the City and the Union or any employee concerning the interpretation, application or compliance with the provisions of this Agreement, such difference shall be deemed to be a grievance and shall be settled only in accordance with the grievance procedure as set forth herein. Written warnings shall be issued by the Supervisor to the affected employee on ordinary infraction of rules before suspensions or discharges are issued against an employee. A written warning shall be removed from the employees file after 18 months, if there are no further infractions, by

written notification to remove from the Union. Time extensions beyond those stipulated below may be arrived by mutual agreement of the parties concerned. An earnest effort will be made to settle such differences immediately through the following procedures:

Step 1 - Any employee(s) with a grievance shall present it in the first instance to their steward. The steward, with or without the employee(s) shall discuss the grievance with their supervisor. The supervisor shall, within two (2) days, give an answer to the verbal grievance. If the answer rendered by the supervisor is unsatisfactory, the grievance shall be reduced to writing. The written grievance shall state the nature of the grievance, the sections of the contract believed to have been violated and the relief sought. The supervisor shall answer the same in writing within five (5) working days.

Step 2 - If a satisfactory settlement is not reached at the first step, within ten (10) working days of the Step 1 answer, the Union President shall present the grievance for the second step hearing to the Labor Relations Director. Within a five (5) day period, a formal meeting covering the subject grievance will be scheduled. It will be the responsibility of the Labor Relations Director to submit an answer in written form within five (5) working days from the date of the meeting to the Union President.

### **Tentative Agreement**

Step 3 - If a settlement of the grievance is not arrived at Step 2, the Union only, and not any individual employee, may, within fifteen (15) calendar days of receipt of the answer at Step 2, submit the matter to the Connecticut State Board of Mediation and Arbitration. The foregoing shall not stop the party desiring arbitration from stating a change in his/her position before the arbitration hearing, provided that a minimum of thirty (30) days written notice is given to the other party of such changes. The arbitration award shall be final and binding on both parties. **In the event there is an award of any back pay, any earnings by the employee during this period of unemployment (including any unemployment insurance) shall be offset and deducted from this award. Employees who have been discharged shall have the duty to seek work so as to mitigate the claims of back wages. The failure to do so shall be considered by the Board.**

23.2 It is to the mutual advantage of both the City and the Union that an amiable approach to the problem solving be in existence. The grievance procedures are intended to gain resolution to contract misinterpretation or remedial action for misunderstanding.

23.3 All grievances must be submitted to the City within ten (10) calendar days of the day they occur or notice of occurrence.

23.4 The City will pay for no more than four (4) Union members when used as a Grievance Committee during working hours.

**ARTICLE XXIV  
SAFETY AND HEALTH**

24.1 The City will provide reasonable protection devices and other equipment deemed necessary to protect the employee from occupational injury and/or disease. An employee will use such devices and equipment.

24.2 Safety rules and regulations shall be established and administered by the City. Failure to follow these safety rules and regulations in compliance with the use of provided safety equipment may result in discharge of an employee.

24.3 All claims of unsafe and unhealthy situations that appear to be in violation of accepted safety practices as brought to light by City employees will be thoroughly investigated and documented.

24.4 It is the mutual responsibility of the City and the Union to give surveillance to our safety procedures that will permit maximum protection from injury and disease.

24.5 Continual violations of City rules and regulations that includes wearing apparel, etc., can lead to disciplinary action up to and including discharge.

24.6 (a) Employees who regularly drive City vehicles shall be subject to random testing for illegal drugs, controlled substances and alcohol. The procedures and training provisions of the City's "DOT Drug and Alcohol Testing Policy" shall apply to the testing of employees under this provision. The City has a zero tolerance policy as to abuse of drugs and alcohol.

(b) An employee who has completed his or her initial probationary period with the Town and has engaged in abuse and voluntarily requests treatment and rehabilitative assistance shall be given assistance under the Town's Employee Assistance Program. Access to this program shall be limited to one occasion without discipline, provided the employee does not volunteer for treatment once the employee is notified of a drug/alcohol test. Failure to comply with the terms of this program shall subject the employee to discipline.

(c) The employee shall use accumulated sick or vacation leave for the period of absence for the purpose of obtaining treatment. All treatment will be at the sole expense of the employee, to the extent not covered by the employee's health benefits plan.

**ARTICLE XXV  
REST PERIODS**

25.1 Two (2) fifteen (15) minute rest periods will be permitted during each full shift. The rest period shall be scheduled when feasible and at the discretion of the Department Head.

The middle half of the morning shift and the middle half of the afternoon shift are considered normal rest break periods.

25.2 When a Driver, Mechanic, Laborer (or any derivative of a laborer) , Heavy Equipment Operator or Dispatcher is required to work, during snow and ice operations, or declared emergency, sixteen (16) continuous hours he/she shall be given eight (8) hours off with pay to be taken within sixty (60) calendar days at the discretion of the Superintendent or his/her designee with at least twenty-four (24) hours advance notice to and permission of his/her supervisor.

## **ARTICLE XXVI PRIOR PRACTICES**

26.1 This Agreement is the entire Agreement between the parties. All matters subject to collective bargaining between the parties have been covered in this Agreement. All benefits which bargaining unit employees enjoy are expressly contained in this Agreement and any benefit or right not contained herein does not exist.

26.2 All side letters, memoranda of agreement, amendments and other written or oral agreements or assurances not expressly contained in this Agreement shall be invalid as of the effective date of this Agreement, except the Memorandum of Agreement set forth in Appendix A.

## **ARTICLE XXVII UNION ACTIVITIES**

27.1 Union officers shall be permitted to attend official union conferences without loss of pay provided a minimum of forty-eight (48) hours' notice is given on official correspondence from the American Federation of State, County and Municipal Employees, Local 681, AFL-CIO, to the Office of the Director of Personnel and Labor Relations and the Department Head specifying the necessity for such officer's attendance at Official Union Conferences. A maximum of four (4) Union officers may be absent for this purpose on any day. A maximum of eighty (80) person days shall be allowed for the term of the contract. This account shall expire on the expiration date of the contract.

## **ARTICLE XXVIII NO STRIKE OR LOCKOUT**

28.1 There shall be no strike, slow-down, suspension or stoppage of work in any department of the City's operation by either a single employee, a group of employees, or the entire collective bargaining unit which is sanctioned by the Union. Neither shall there be any lockout by the City in any part of its operations.

**ARTICLE XXIX  
SUPERSENIORITY**

29.1 Officers and Stewards of the Union shall have super-seniority within their classifications in the event of layoff in any section or group or departments which they represent. Super-seniority will not prevail when circumstances beyond the control of the City affect individual departments causing work shut-downs of short duration.

29.2 The Union shall notify the City of the officers and stewards who are designated as having super seniority. In order to exercise super seniority in the event of a layoff, the officer or steward designated must have served in that capacity for a minimum of six (6) months. No change in the designation of those with super seniority may be made in response to a City notice of layoff or position elimination within the budget.

**ARTICLE XXX  
JOB POSTING**

**Tentative Agreement**

30.1 When a job vacancy exists through normal circumstances or by a new job classification, said job must be posted for a five (5) day period. A listing of the bidders will be submitted to the Department Head for evaluation. Said evaluation will be in accordance with job descriptions. If two applicants are equally qualified to perform the duties of the job, preference shall be granted to the senior bargaining unit employee.

When an employee bids and is awarded a position of a higher classification, the employee shall be placed at the rate of pay, of his new classification, which is closest to the employee's rate of pay and which results in an increase. **However, if an employee has three (3) or more years of employment at the time (s)he is awarded a position of a higher classification, the employee will be placed at the same step (s)he is on at the time of promotion into the higher job classification.**

When an employee bids and is awarded a position of a lower classification, the employee shall be placed at the step closest to his/her rate of pay which, if possible, does not result in a decrease.

30.2 A probationary break-in period for a vacancy to be filled by promotion shall be fifteen (15) working days. During said probationary period, the employer can require or the employee can elect to return to his/her former position at his/her former rate of pay. The probationary break-in period may be extended by mutual agreement of the Union and the Director of Personnel and Labor Relations. The parties shall not unreasonably deny such extension.

30.3 Any employee that bids and is awarded a job will not be eligible to bid another job for four (4) months.

30.4 An employee who is out sick or on workers' compensation and bids a job must be able to return to work within five (5) working days from the date the job is awarded to him/her.

### **ARTICLE XXXI RINGING IN AND OUT**

31.1 This Article is to purposely spell out the practices for ringing in and out. It is expected that each employee will ring in and out at designated times. Any pattern of deviation on the part of any individual can be subject to disciplinary action up to dismissal on severe occasions.

### **ARTICLE XXXII COMPENSATION PAYMENT**

32.1 The City agrees to pay the employees on workers' compensation their base weekly salary for a period of four (4) weeks after the date of occupational injury. It must be understood by the Union that the employees benefiting by this clause shall turn over to the City any money received for this period of compensation benefits. The purpose of this clause is not intended to nor shall it inflate the employee's earnings during said compensation period.

32.2 Any employee injured or disabled as provided in this Article must use a health care provider in the City of West Haven workers' compensation preferred provider network, as such may be modified from time to time by the Plan Administrator.

32.3 Return to work program. See Appendix B.

### **ARTICLE XXXIII TOOL/CLOTHING ALLOWANCES**

33.1 All mechanics assigned to the City garage will be granted four hundred dollars (\$400.00) tool allowance per year in a separate check and be accountable for expenditure of same to the Superintendent.

#### **Tentative Agreement**

33.2 All regularly assigned Public Works employees, except for the office support staff, administration and garage employees shall receive a one hundred and fifty dollar (\$150) per

**fiscal year clothing allowance in a separate check and be accountable for the expenditure of same to the Superintendent. Beginning in fiscal year 2020--2021, all regularly assigned Public Works employees, except for the office support staff, administration and garage employees shall receive a one hundred and fifty dollar (\$150) credit per fiscal year at a clothing establishment designated by the City to purchase uniforms approved by the City.**

33.3 All regularly assigned mechanics shall be outfitted with work uniforms, maintained and paid for by the City.

#### **ARTICLE XXXIV EDUCATION ASSISTANCE**

34.1 Eligibility. Applicants for educational assistance must have at least one (1) year of continuous service at the time of application.

- (a) All applications for educational assistance must be made to and approved by the Personnel Director prior to the time of registration; such approval shall not be unreasonably withheld. Applications not made in advance will be rejected.
- (b) Course work for which assistance is being requested must be job related, or it must be of such a nature as to improve the employee's promotional opportunities, or it must be a requirement of a college or university degree program which is related to the employee's development as a City employee.
- (c) Course work must be taken at an appropriately recognized and certified educational institution, Technical School or training center. No reimbursement is available under this policy for association meetings, conventions, institutional programs, or other similar forms of extracurricular programs.

34.2 Reimbursement. The City will reimburse employees for actual allowable expense incurred to a maximum of three thousand (\$3,000) dollars per fiscal year.

- (a) Allowable expenses include tuition, books, lab fees, registration and fees.
- (b) In order to be reimbursed, the employee must provide satisfactory evidence of completion of the course with a grade of "C" or higher for undergraduate school course or "B" or higher for graduate course or a marking equivalent, and proof of prior payment.

#### **ARTICLE XXXV SAVINGS CLAUSE**

35.1 It is the intention of the parties that this Agreement is in concert with all applicable law. Therefore, if any portion of this Agreement is found to be illegal, the remaining portions shall not be affected but shall remain in full force and effect.

**ARTICLE XXXVI  
DURATION**

**Tentative Agreement**

36.1 This working Agreement **is effective upon execution and expires on June 30, 2023 covers a three (3) year period through June 30, 2017.**

36.2 This contract may be re-opened for purposes of implementing changes to the health benefits, including medical, dental and prescription, which may result in a cost savings/containment to the City and which do not change the current coverage, benefits and cost to the Employees. Before the contract may be re-opened, the parties agree to negotiate the issue of a re-opener to the point of impasse. Should the parties reach impasse, the City may claim the matter for arbitration.

**ARTICLE XXXVII  
MISCELLANEOUS**

37.1 The parties agree to the implementation of a Dress Code Policy (Attached Appendix C); Family and Medical Leave Policy; and Computer, Internet & E-Mail Policy.

IN WITNESS WHEREOF, the parties have caused their names to be signed on this \_\_\_\_\_ day of November, 2014.

CITY OF WEST HAVEN

LOCAL 681, COUNCIL 4,  
AFSCME, AFL-CIO

By \_\_\_\_\_

By \_\_\_\_\_

Mayor

Its President

By \_\_\_\_\_  
Beth Sabo

By \_\_\_\_\_  
Troy Raccuia



Director of Personnel and Labor Relations    Staff Representative

By \_\_\_\_\_

By \_\_\_\_\_

By \_\_\_\_\_

By \_\_\_\_\_

By \_\_\_\_\_

By \_\_\_\_\_

By \_\_\_\_\_

APPENDIX A

AGREEMENT

The parties to this agreement dated July 1, 2004 are the City of West Haven (hereinafter "City") and AFSCME, Local 681 (hereinafter "Union"). Whereas the parties agree as follows:

**Tentative Agreement**

1. The City may use and employ seasonal employees to do Highway/Park Maintenance work, including the maintenance of all fields and parks, annually during the period between Easter Sunday and September 30. **If the City employs seasonal, temporary or part-time employees, their hours shall be the same as members working in the departments in which the seasonal, temporary or part-time employees are assigned. The City may use and employ seasonal employees at the beach bathhouse until October 31.**

2. The City may use and employ seasonal office support staff annually during the period between June and Labor Day.

**Tentative Agreement**

3. In the event that there are Union members on lay off with recall rights, the City agrees that it will not use temporary, part-time or seasonal employees to perform bargaining unit work unless the laid-off employees are recalled first in accordance with Article 5 of the contract. The laid off employee may reject recall as provided for in Section 5.2 of the contract.

**~~Dates for seasonal employees shall be May 15<sup>th</sup>-September 1<sup>st</sup>, provided those dates shall not apply to limit the use of seasonal employees at the bathhouse.~~**

4. If the City must use seasonal employees to do the work referenced above at any other time other than the period of time listed above, it shall negotiate said use with the Union.

5. Seasonal employees are to be used on seasonal basis only and not as part-time employees in the off season.

CITY OF WEST HAVEN

AFSCME, LOCAL 681

APPENDIX B  
RETURN TO WORK PROGRAM

**Back to Work Program**

**POLICY**

Employees of the City of West Haven who are, or could be, on leave of absence from their duties as a result of a work-related illness or injury, may be eligible for the Return-to-Work Program upon written certification from a medical care provider. The medical care provider must certify that the employee may return to work with restrictions on physical requirements of the job in question, and that those restrictions are expected to last for more than 15 days.

A restriction identifies a physical condition which prevents an employee from performing the full scope of his/her job duties as outlined in their job description. There are two types of restrictions: temporary and permanent. Temporary restrictions are defined as those limitations placed on an injured employee by a physician which are of relatively short duration (i.e. the employee is expected to fully recover and to return to normal working conditions).

Permanent restrictions are defined as those limitations placed on an employee by a physician which are expected to be long term (more than 180 days) or from which recovery is not expected. Those employees who fall into this category are not eligible for participation in the Return-to-Work Program. They may elect to seek alternative employment, or file for a "reasonable accommodation" under the Americans with Disabilities Act.

When an employee is approved for participation in the Return-to-Work Program, primary consideration will be given to job placement within the employee's department and normal job duties. A secondary consideration will be alternative placement into another department or another assignment which is within the same bargaining unit. A critical consideration is to place the injured employee in a position to perform productive work that is useful to the City of West Haven and achievable within the restrictions placed on the employee. Alternative placement will not be used to avoid the filling of vacancies within the department in question.

An employee participating in the Return-to-Work Program is subject to all rules, regulations, contractual memoranda of understanding, standards, policies and procedures of the City of West Haven.

Each situation will stand on its own merits. An Employee Return-to-Work Form, completed by a physician, noting an employee's restrictions, will be evaluated by the Personnel Department in order to determine whether or not an employee is able to return to his/her assigned position. Personnel Department will then forward its recommendation with

appropriate documentation to the injured employee's department head for final determination.

If an employee is approved for the Return-to-Work Program, he/she shall be provided tasks which fall within the physical restrictions identified by the treating physician. In no case will an employee authorized to participate in the Return-to-Work Program be placed in an area that will pose a health or safety risk to the City of West Haven's other staff, or the injured employee.

Modified assignments for the following classes of workers shall include, but not be limited to any assignment that falls within the guidelines of the restriction set by the treating physician.

### **Return to Work Procedure**

The City of West Haven has instituted a Return-to-Work Program applicable to full-time employees. Employees injured at work are brought to a medical care provider for initial treatment. If, after treatment, the employee is unable to return to work, the employee is referred for further treatment. The employee should receive a statement of any restrictions on duties and an expected return to work date from the medical care provider. The employee is required to provide this information to the City of West Haven as soon as possible.

If the expected absence from work is longer than three (3) days, the employee will be given a MODIFIED DUTY PACKAGE to bring to the medical care provider. If the employee is unable to visit his/her medical care provider, the City of West Haven will mail the MODIFIED DUTY PACKAGE to the medical care provider for the employee. The medical care provider will be requested to complete the evaluation contained in the MODIFIED DUTY PACKAGE, and return it to the City of West Haven within five (5) business days of receipt. The MODIFIED DUTY PACKAGE includes:

1. Doctor's Form - Modified Duty Evaluation
2. Current Job Description of Employees
3. List of Modified Duty Assignments that are available

The purpose of the MODIFIED DUTY PACKAGE is to furnish the medical care provider with information regarding the present duties of the employee and available modified duty tasks. The response of the medical care provider will be evaluated. If the care provider indicates that the employee is not able to return to his/her regular duties but is physically able to perform a modified duty assignment, then the employee will be required to report for modified duty. Modified duty assignments will, to the extent practical, be within the same department and be related to the type of work normally performed by the employee.

Upon receipt of notification from the medical care provider of the employee's ability to return to modified duty work, the Director of the Personnel Department will review the documentation and job availability within the organization. Personnel will then contact the

employee to inform him/her that he/she has been accepted into the Return-to-Work Program. Personnel will discuss a work schedule with the employee's supervisor.

The Director of Personnel and the supervisor will review the physical restrictions documented by the medical care provider and determine what job duties the employee can perform, as well as establish a work schedule and return to work date.

Modified duty status will be continually monitored by Nurse Case Managers. Employees will be assigned to the Return-to-Work Program until a physician provides a written release for the employee to return to work at his/her regular position. A maximum of 90 days in the Program is suggested, but duration may be increased to 180 days if physical restrictions dictate and a satisfactory job performance has been demonstrated. Under no circumstances should an employee's stay in the Return-to-Work Program exceed 180 days, since Return-to-Work programs are a temporary commendation and not a long-term solution to employee disability.

If the employee refuses to bring the MODIFIED DUTY PACKAGE to the medical care provider, or refuses to authorize the employer to mail it to the medical care provider, or refuses to report for a modified duty assignment, then the employee's workers' compensation records will be forwarded to the Workers' Compensation insurance provider for purpose of requesting an immediate hearing to review the situation.

Employees do not waive any rights to Workers' Compensation benefits by participating in the Return-to-Work Program.

Employees participating in the Return-to-Work Program will continue to be covered by the Workers' Compensation Act for all reasonable and necessary medical expenses and disability benefits related to the injury or illness.

## **PARK MAINTENANCE MODIFIED ASSIGNMENTS**

1. Inventory tools, equipment, and parts.
2. Clean and polish vehicles.
3. Answer telephones.
4. Perform simple clerical tasks.
5. Perform miscellaneous painting.
6. Perform light carpentry work.
7. Perform litter collections in parks.
8. Trim brush at playgrounds.
9. Inspect playground equipment's for repairs.
10. Perform miscellaneous sweeping or hand raking.
11. Attend videotape safety or other training programs.
12. Drive pickup truck to pick up equipment, parts and supplies.
13. Cut grass using self-propelled walk behind or riding mower.
14. Perform light plumbing in parks buildings such as changing washers on sinks or replacing
15. Perform light electrical work such as changing light bulbs.

## **CUSTODIANS/MAINTENANCE WORKERS MODIFIED ASSIGNMENTS**

1. Sweep floors.
2. Wash floors.
3. Vacuum rugs.
4. Empty wastebaskets.
5. Dust and clean furniture.
6. Clean bathrooms.
7. Pick up papers around buildings and dumpsters.
8. Wash and clean windows.
9. Paint walls using a roller or paint brush.
10. Perform minor plumbing such as, install faucet washers on sinks, install faucet stems, or install toilet flapper valves.
11. Perform light electrical work such as changing light bulbs, change switch plates and switches, change wall outlets, install smoke detectors, and batteries.
12. Drive pickup truck to get parts and supplies for other workers.
13. Cut grass using self-propelled walk behind or riding mower.
14. Inventory tools, equipment, parts and supplies.
15. Attend videotape safety training programs.

## **PUBLIC WORKS EMPLOYEES MODIFIED ASSIGNMENTS**

1. Inventory tools, equipment, and parts.
2. Perform custodial duties at the town garage.
3. Clean and polish vehicles.
4. Inventory street and traffic control signs.
5. Answer telephones and dispatch radio messages.
6. Drive pick-ups trucks for parts runs.
7. Perform simple clerical tasks.
8. Survey City and list locations of potholes that require repair.
9. Survey City and inspect street signs, parking signs, etc. and make list for repair or replacement.
10. Perform miscellaneous painting
11. Perform light carpentry work.
12. Perform litter collections in parks, on streets and school grounds.
13. Trim brush at intersections.
14. Inspect catch basins.
15. Perform miscellaneous sweeping or hand raking.
16. Make signs.
17. Attend videotape safety or other training programs.




# City of West Haven

APPENDIX C

Subject:

Dress Code Policy

Approval:

  
Nancy R. Rossi, Mayor

Effective:

August 1, 2005

Reaffirmed: 3/2/18

## PURPOSE

To establish consistent and appropriate guidelines related to personal appearance and attire for City employees. This policy shall apply to all City employees.

## POLICY

It shall be the responsibility of all employees to represent the City to the public in a manner suitable to a quality public service environment. Employees should always be well groomed and appropriately attired.

Dress attire should be conducive to a professional environment, maintain office decorum and enable the employee to interact with citizens, visitors and fellow employees in a professional manner. Dress attire should not be distracting or disrespectful of other employees, and should be consistent with the duties and assignments of each employee.

The following items are examples of the types of dress that do not meet our objective of presenting a professional image to the public:

- \* Shorts of any kind, T-shirts (without collars), tights, sweat pants, jogging or warm up suits and other clothing more suitable for a gym, unless the type of dress is directly related to the employee's job assignment or a special event.
- \* Torn, frayed, cut-off or ripped clothing or any description.
- \* Denim jeans of any color (unless approved by the Department Head for a special event or assignment).
- \* Boat shoes without socks, sneakers (unless medically required).
- \* Articles with any writing which is derogatory, insulting, or otherwise disrespectful to members of our diverse work force.
- \* Tank tops, tight, immodest or otherwise revealing clothing.

The employee's supervisor will discuss the subject of personal appearance with the employee if it is felt that correction is required. Anyone wearing the above clothing may be asked to return home and change. Repeated offenses will be subject to disciplinary actions.

BENEFIT FEATURE	IN-NETWORK	OUT-OF-NETWORK
Preventive Care (including adult and well-child exams and immunizations, routine gynecologist visits, mammograms, colonoscopy)	\$0	20% of allowable UCR* charges
Annual Deductible (amount you pay before the Plan starts paying benefits)	Individual: \$350 Family: \$350 per member (\$1,400 maximum) <i>Waived for HEP-compliant members</i>	Individual: \$300 Family: \$900
Coinsurance (the percentage of a covered expense you pay <i>after</i> you meet the Plan's annual deductible)	Not applicable	20% of allowable UCR* charges
Annual Out-of-Pocket Maximum (amount you pay before the Plan pays 100% of allowable/UCR* charges)	Individual: \$2,000 Family: 4,000	Individual: \$2,300 (includes deductible) Family: \$4,900 (includes deductible)
Primary Care Office Visits	\$15 copay (\$0 copay for Preferred Providers)	20% of allowable UCR* charges
Specialist Office Visits	\$15 copay (\$0 copay for Preferred Providers)	20% of allowable UCR* charges
Urgent Care & Walk-In Center Visits	\$15 copay	20% of allowable UCR* charges
Acupuncture (20 visits per year)	\$15 copay	20% of allowable UCR* charges
Chiropractic Care	\$0 copay	20% of allowable UCR* charges
Diagnostic Labs and X-Rays <sup>1</sup> ** High Cost Testing (MRI, CAT, etc.)	\$0 copay (your doctor will need to get prior authorization for high-cost testing)	20% of allowable UCR* charges (you will need to get prior authorization for high-cost testing)
Durable Medical Equipment	\$0 (your doctor may need to get prior authorization)	20% of allowable UCR* charges (you may need to get prior authorization)

<sup>1</sup> IN NETWORK: Within your carrier's immediate service area, no co-pay for preferred facility. 20% cost share at non-preferred facility. Outside your carrier's immediate service area: no co-pay.

<sup>1</sup> OUT OF NETWORK: Within your carrier's immediate service area, deductible plus 40% coinsurance. Outside of carrier's immediate service area: deductible plus 20% coinsurance.

**APPENDIX E**

<b>BENEFIT FEATURE</b>	<b>IN-NETWORK</b>	<b>OUT-OF-NETWORK</b>
Emergency Room Care	\$250 copay (waived if admitted)	\$250 copay (waived if admitted)
Eye Exam (one per year)	\$15 copay	50% of allowable UCR* charges
**Infertility (based on medical necessity)		
Office Visit	\$15 copay	20% of allowable UCR* charges
Outpatient or Inpatient Hospital Care	\$0	20% of allowable UCR* charges
**Inpatient Hospital Stay	\$0	20% of allowable UCR* charges
Mental Healthcare/Substance Abuse Treatment		
**Inpatient	\$0	20% of allowable UCR* charges (you may need to get prior authorization)
Outpatient	\$15 copay	20% of allowable UCR* charges
Nutritional Counseling (Maximum of 3 visits per Covered Person per Calendar Year)	\$0	20% of allowable UCR* charges
**Outpatient Surgery	\$0	20% of allowable UCR* charges
**Physical/Occupational Therapy	\$0	20% of allowable UCR* charges, up to 60 inpatient days and 30 outpatient days per condition per year
Foot Orthotics	\$0 (your doctor may need to get prior authorization)	20% of allowable UCR* charges (you may need to get prior authorization)
Speech therapy: Covered for treatment resulting from autism, stroke, tumor removal, injury or congenital anomalies of the oropharynx	\$0	Deductible plus Coinsurance (30 visits per Calendar Year)
Medically necessary treatment resulting from other causes is subject to Prior Authorization	\$0 (30 visits per Covered Person per Calendar Year)	Deductible plus Coinsurance (30 visits per Calendar Year)

\*Usual, Customary and Reasonable. You pay 20% coinsurance based on UCR, plus you pay 100% of amount provider bills you over UCR.

\*\* Prior authorization required: If you use in-network providers, your provider is responsible for obtaining prior authorization from UnitedHealthcare/Oxford. If you use out-of-network providers, you are responsible for obtaining prior authorization from UnitedHealthcare/Oxford.

<b>PRESCRIPTION DRUGS</b>	<b>Maintenance* (31-to-90-day supply)</b>	<b>Non-Maintenance (up to 30-day supply)</b>	<b>HEP Chronic Conditions</b>
Generic (preferred/non-preferred)**	\$5/\$10	\$5/\$10	\$0
Preferred/Listed Brand Name Drugs	\$25	\$25	\$5
Non-Preferred/Non-Listed Brand Name Drugs	\$40	\$40	\$12.50
Annual Out-of-Pocket Maximum	\$4,600 Individual/\$9,200 Family		

+ Initial 30-day supply at retail pharmacy is permitted. Thereafter, 90-day supply is required—through mail-order or at a retail pharmacy participating in the State of Connecticut Maintenance Drug Network.

\*\* Prescriptions are filled automatically with a generic drug if one is available, unless the prescribing physician submits a Coverage Exception Request attesting that the brand name drug is medically necessary.

*Preferred and Non-Preferred Brand-Name Drugs*

A drug’s tier placement is determined by Caremark’s Pharmacy and Therapeutics Committee, which reviews tier placement each quarter. If new generics have become available, new clinical studies have been released, new brand-name drugs have become available, etc., the Pharmacy and Therapeutics Committee may change the tier placement of a drug.

If your doctor believes a non-preferred brand-name drug is medically necessary for you, they will need to complete the Coverage Exception Request form (available at [www.ose.ct.gov](http://www.ose.ct.gov)) and fax it to Caremark. If approved, you will pay the preferred brand co-pay amount.

*If You Choose a Brand Name When a Generic Is Available*

Prescriptions will be automatically filled with a generic drug if one is available, unless your doctor completes Caremark’s Coverage Exception Request form and it is approved. (It is not enough for your doctor to note “dispense as written” on your prescription; a separate

form is required.) If you request a brand-name drug over a generic alternative without obtaining a coverage exception, you will pay the generic drug co-pay PLUS the difference in cost between the brand and generic drug.

*Mandatory 90-day Supply for Maintenance Medications*

If you or your family member takes a maintenance medication, you are required to get your maintenance prescriptions as 90-day fills. You will be able to get your first 30-day fill of that medication at any participating pharmacy. After that your two choices are:

- Receive your medication through the Caremark mail-order pharmacy, or
- Fill your medication at a pharmacy that participates in the State’s Maintenance Drug Network (see the list of participating pharmacies on the Comptroller’s website at [www.ose.ct.gov](http://www.ose.ct.gov)).

The Health Enhancement Program (HEP) is a component of the medical plan and has several important benefits. First, it helps you and your family work with your medical providers to get and stay healthy. Second, it saves you money on your healthcare. Third, it will save money for the Partnership Plan long term by focusing healthcare dollars on prevention.

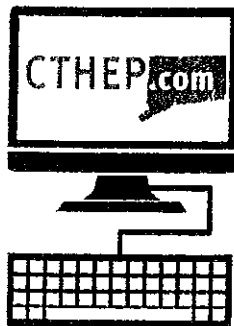
*Health Enhancement Program Requirements*

You and your enrolled family members must get age-appropriate wellness exams, early diagnosis screenings (such as colorectal cancer screenings, Pap tests, mammograms, and vision exams). Here are the 2019 HEP Requirements:

PREVENTIVE SCREENINGS	AGE						
	0 - 5	6-17	18-24	25-29	30-39	40-49	50+
Preventive Visit	1 per year	1 Every other year	Every 3 years	Every 3 years	Every 3 years	Every 2 years	Every year
Vision Exam	N/A	N/A	Every 7 years	Every 7 years	Every 7 years	Every 4 years	50-64: Every 3 years 65+: Every 2 years
Dental Cleanings*	N/A	At least 1 per year	At least 1 per year	At least 1 per year	At least 1 per year	At least 1 per year	At least 1 per year
Cholesterol Screening	N/A	N/A	Every 5 years (20+)	Every 5 years	Every 5 years	Every 5 years	Every 2 years
Breast Cancer Screening (Mammogram)	N/A	N/A	N/A	N/A	1 screening between age 35-39**	As recommended by physician	As recommended by physician
Cervical Cancer Screening (Pap Smear)	N/A	N/A	Every 3 years (21+)	Every 3 years	Every 3 years	Every 3 years	Every 3 years to age 65
Colorectal Cancer Screening	N/A	N/A	N/A	N/A	N/A	N/A	Colonoscopy every 10 years or Annual FIT/FOBT to age 75

\*Dental cleanings are required for all members who are participating in the Partnership Plan

\*\*Or as recommended by your physician



*The Health Enhancement Program features an easy-to-use website to keep you up to date on your requirements.*

### *Additional Requirements for Those With Certain Conditions*

If you or any enrolled family member has 1) Diabetes (Type 1 or 2), 2) asthma or COPD, 3) heart disease/heart failure, 4) hyperlipidemia (high cholesterol), or 5) hypertension (high blood pressure), you and/or that family member will be required to participate in a disease education and counseling program for that particular condition. You will receive free office visits and reduced pharmacy copays for treatments related to your condition.

These particular conditions are targeted because they account for a large part of our total healthcare costs and have been shown to respond particularly well to education and counseling programs. By participating in these programs, affected employees and family members will be given additional resources to improve their health.

### *If You Do Not Comply with the requirements of HEP*

If you or any enrolled dependent becomes non-compliant in HEP, your premiums will be \$100 per month higher and you will have an annual \$350 per individual (\$1,400 per family) in-network medical deductible.

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WellSpark Health, formerly known as Care Management Solutions, is the administrator for the Health Enhancement Program (HEP). The HEP participant portal features tips and tools to help you manage your health and your HEP requirements. You can visit [www.cthep.com](http://www.cthep.com) to:

- View HEP preventive and chronic requirements and download HEP forms
- Check your HEP preventive and chronic compliance status
- Complete your chronic condition education and counseling compliance requirement
- Access a library of health information and articles
- Set and track personal health goals
- Exchange messages with HEP Nurse Case Managers and professionals

You can also call WellSpark Health to speak with a representative.

WellSpark Health

(877) 687-1448 Monday – Thursday, 8:00 a.m. – 6:00 p.m. Friday, 8:00 a.m. – 5:00 p.m.

## 681 CONTRACT IMPACT ANALYSIS

<b>RERATE FACTOR</b>			<b>1%</b>	<b>2%</b>	<b>0%</b>	<b>0%</b>	
<b>RERATE IMPACT</b>	<b># EE's</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Total</b>
Central Government	8	\$ -	\$ 3,930.29	\$ 9,316.36	\$ -	\$ -	\$ 13,246.65
Finance	18	\$ -	\$ 9,829.85	\$ 20,956.29	\$ -	\$ -	\$ 30,786.13
Public Safety	9	\$ -	\$ 5,081.23	\$ 10,264.09	\$ -	\$ -	\$ 15,345.32
Public Works	59	\$ -	\$ 32,530.11	\$ 65,710.82	\$ -	\$ -	\$ 98,240.93
Health & Human Services	4	\$ -	\$ 2,096.82	\$ 4,235.58	\$ -	\$ -	\$ 6,332.40
<b>Total Wage Impact</b>	<b>98</b>	<b>\$ -</b>	<b>\$ 53,468.30</b>	<b>\$ 110,483.14</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 163,951.44</b>
<b>5Yr Plan Assumptions</b>		<b>\$ -</b>	<b>\$ 53,205.00</b>	<b>\$ 108,589.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 161,794.00</b>
<b>Impact vs 5yr Plan</b>		<b>\$ -</b>	<b>\$ 263.30</b>	<b>\$ 1,894.14</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,157.44</b>

<b>EE CONTRIBUTION %</b>			<b>12%</b>	<b>13%</b>	<b>14%</b>	<b>14%</b>	<b>14%</b>	
<b>EE COST SHARE</b>	<b># EE's</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Total</b>	
Single	35	\$ -	\$ (4,460.40)	\$ (9,545.55)	\$ (10,213.70)	\$ (10,928.75)	\$ (35,148.40)	
Couple	27	\$ -	\$ (7,395.57)	\$ (15,826.86)	\$ (16,934.94)	\$ (18,120.24)	\$ (58,277.61)	
Family	25	\$ -	\$ (8,373.50)	\$ (17,919.50)	\$ (19,174.00)	\$ (20,516.25)	\$ (65,983.25)	
None	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Impact</b>	<b>98</b>	<b>\$ -</b>	<b>\$ (20,229.47)</b>	<b>\$ (43,291.91)</b>	<b>\$ (46,322.64)</b>	<b>\$ (49,565.24)</b>	<b>\$ (159,409.26)</b>	
<b>5Yr Plan Assumptions</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Impact vs 5yr Plan</b>		<b>\$ -</b>	<b>\$ (20,229.47)</b>	<b>\$ (43,291.91)</b>	<b>\$ (46,322.64)</b>	<b>\$ (49,565.24)</b>	<b>\$ (159,409.26)</b>	

Note: Premium Assumption is a 7% increase per year

<b>Total Impact</b>	<b>\$ -</b>	<b>\$ 33,238.83</b>	<b>\$ 67,191.23</b>	<b>\$ (46,322.64)</b>	<b>\$ (49,565.24)</b>	<b>\$ 4,542.18</b>
<b>Impact vs 5yr Plan</b>	<b>\$ -</b>	<b>\$ (19,966.17)</b>	<b>\$ (41,397.77)</b>	<b>\$ (46,322.64)</b>	<b>\$ (49,565.24)</b>	<b>\$ (157,251.82)</b>

<b>Distribution of Coverage:</b>	<b>Single</b>	<b>Couple</b>	<b>Family</b>	<b>None</b>	<b>Total</b>
Central Government	3	1	2	2	8
Finance	5	5	3	5	18
Public Safety	3	3	3	-	9
Public Works	22	18	15	4	59
Health & Human Services	2	-	2	-	4
	<b>35</b>	<b>27</b>	<b>25</b>	<b>11</b>	<b>98</b>

## WAGE IMPACT

Job Description	FY21	FY22	FY23	FY22 Impact	FY23 Impact
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
ARREST RECORD CLERK	\$ 50,460.80	\$ 50,965.41	\$ 51,984.72	\$ 504.61	\$ 1,019.31
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
UTILITY PERSON -- P.D.	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
TRAFFIC DIV. RECORDS CLERK	\$ 50,460.80	\$ 50,965.41	\$ 51,984.72	\$ 504.61	\$ 1,019.31
ADM.SEC. ELDERLY SEVICES	\$ 45,973.20	\$ 46,432.93	\$ 47,361.59	\$ 459.73	\$ 928.66
SECRETARY-PUBLIC WORKS	\$ 45,973.20	\$ 46,432.93	\$ 47,361.59	\$ 459.73	\$ 928.66
LABORER -- HIGHWAY	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
ACCT. PAYABLE CLERK	\$ 64,937.60	\$ 65,586.98	\$ 66,898.72	\$ 649.38	\$ 1,311.74
POWER MOWER OPERATOR	\$ 53,913.60	\$ 54,452.74	\$ 55,541.79	\$ 539.14	\$ 1,089.05
SENIOR REVENUE COLL.TAX	\$ 47,174.40	\$ 47,646.14	\$ 48,599.07	\$ 471.74	\$ 952.92
DRIVER -- HIGHWAY	\$ 51,355.20	\$ 51,868.75	\$ 52,906.13	\$ 513.55	\$ 1,037.38
RECORD CLERK III -- P.D.	\$ 48,734.40	\$ 49,221.74	\$ 50,206.18	\$ 487.34	\$ 984.43
LABORER -- HIGHWAY	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
ASSESSMENT DATA ENTRY SPEC	\$ 56,820.40	\$ 57,388.60	\$ 58,536.38	\$ 568.20	\$ 1,147.77
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
POWER MOWER OPERATOR	\$ 53,913.60	\$ 54,452.74	\$ 55,541.79	\$ 539.14	\$ 1,089.05
ADMIN. ASSIST. PLANNING/ZONIN	\$ 56,820.40	\$ 57,388.60	\$ 58,536.38	\$ 568.20	\$ 1,147.77
CHIEF ACCT/INT AUDITOR	\$ 79,807.00	\$ 80,605.07	\$ 82,217.17	\$ 798.07	\$ 1,612.10
PAYROLL ASSISTANT - FINANCE	\$ 63,315.20	\$ 63,948.35	\$ 65,227.32	\$ 633.15	\$ 1,278.97
POWER MOWER OPERATOR	\$ 53,913.60	\$ 54,452.74	\$ 55,541.79	\$ 539.14	\$ 1,089.05
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
BUDGET COORD./ACCOUNTANT	\$ 79,807.00	\$ 80,605.07	\$ 82,217.17	\$ 798.07	\$ 1,612.10
LABORER-PARK MAINT.	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
HEAVY EQUIP. OPERATO - HIGHW	\$ 60,486.40	\$ 61,091.26	\$ 62,313.09	\$ 604.86	\$ 1,221.83
BLDG.MAINT.WKR.--P.W.	\$ 53,060.80	\$ 53,591.41	\$ 54,663.24	\$ 530.61	\$ 1,071.83
CITY COUNCIL OFF. ADM.	\$ 56,820.40	\$ 57,388.60	\$ 58,536.38	\$ 568.20	\$ 1,147.77
POWER MOWER OPERATOR	\$ 53,913.60	\$ 54,452.74	\$ 55,541.79	\$ 539.14	\$ 1,089.05
WELDER/MECHANIC	\$ 60,320.00	\$ 60,923.20	\$ 62,141.66	\$ 603.20	\$ 1,218.46
HEAVY EQUIP. OPERATOR	\$ 60,486.40	\$ 61,091.26	\$ 62,313.09	\$ 604.86	\$ 1,221.83
UTILITY WORKER - MAINT. P.W.	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
LABORER -- HIGHWAY	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
COMPUTER OPERATOR I -- P.D.	\$ 57,200.00	\$ 57,772.00	\$ 58,927.44	\$ 572.00	\$ 1,155.44
ADMINISTRATIVE ASSISANT II	\$ 47,174.40	\$ 47,646.14	\$ 48,599.07	\$ 471.74	\$ 952.92
DRIVER LABORER PARK MAINT	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
ASSESSMENT DATA ENTRY SPEC	\$ 53,162.20	\$ 53,693.82	\$ 54,767.70	\$ 531.62	\$ 1,073.88
PRINTER	\$ 56,820.40	\$ 57,388.60	\$ 58,536.38	\$ 568.20	\$ 1,147.77
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
ADMIN ASSIST. POLIE DEPT	\$ 64,937.60	\$ 65,586.98	\$ 66,898.72	\$ 649.38	\$ 1,311.74
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
MECHANIC	\$ 59,300.80	\$ 59,893.81	\$ 61,091.68	\$ 593.01	\$ 1,197.88
HEAVY EQUIP. OPERATO - HIGHW	\$ 60,486.40	\$ 61,091.26	\$ 62,313.09	\$ 604.86	\$ 1,221.83
CRIME ANALYST	\$ 53,913.60	\$ 54,452.74	\$ 55,541.79	\$ 539.14	\$ 1,089.05
REV COLLECTION ANALYST 2	\$ 35,750.00	\$ 36,107.50	\$ 36,829.65	\$ 357.50	\$ 722.15
SECRETARY/TAX COLLECTOR	\$ 47,174.40	\$ 47,646.14	\$ 48,599.07	\$ 471.74	\$ 952.92
ADMIN ASSIST. POLIE DEPT	\$ 64,937.60	\$ 65,586.98	\$ 66,898.72	\$ 649.38	\$ 1,311.74
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
ACCOUNTS CLERK FINANCE BENE	\$ 50,905.40	\$ 51,414.45	\$ 52,442.74	\$ 509.05	\$ 1,028.29
ADM. SEC./PLANNING	\$ 45,973.20	\$ 46,432.93	\$ 47,361.59	\$ 459.73	\$ 928.66
HEAVY EQUIP. OPERATO - HIGHW	\$ 60,486.40	\$ 61,091.26	\$ 62,313.09	\$ 604.86	\$ 1,221.83
REC COLLECTION ANALYST 1	\$ 56,820.40	\$ 57,388.60	\$ 58,536.38	\$ 568.20	\$ 1,147.77
BLDG.MAINT.WKR.--P.W.	\$ 53,060.80	\$ 53,591.41	\$ 54,663.24	\$ 530.61	\$ 1,071.83



## WAGE IMPACT

Job Description	FY21	FY22	FY23	FY22 Impact	FY23 Impact
HEAVY EQUIP. OPERATO - HIGHW	\$ 60,486.40	\$ 61,091.26	\$ 62,313.09	\$ 604.86	\$ 1,221.83
LANDFILL ATTENDANT	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
LEAD CRIME ANALYST	\$ 64,937.60	\$ 65,586.98	\$ 66,898.72	\$ 649.38	\$ 1,311.74
LEGAL SECT. CITY CLERK	\$ 53,162.20	\$ 53,693.82	\$ 54,767.70	\$ 531.62	\$ 1,073.88
ADMIN.AST/PAYROLL PW	\$ 56,820.40	\$ 57,388.60	\$ 58,536.38	\$ 568.20	\$ 1,147.77
SENIOR REVENUE COLL.TAX	\$ 47,174.40	\$ 47,646.14	\$ 48,599.07	\$ 471.74	\$ 952.92
DRIVER -- HIGHWAY	\$ 51,355.20	\$ 51,868.75	\$ 52,906.13	\$ 513.55	\$ 1,037.38
ELECTRIC INSTRUMENT SPEC	\$ 76,148.80	\$ 76,910.29	\$ 78,448.49	\$ 761.49	\$ 1,538.21
SENIOR REVENUE COLL.TAX	\$ 47,174.40	\$ 47,646.14	\$ 48,599.07	\$ 471.74	\$ 952.92
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
MECHANIC	\$ 59,300.80	\$ 59,893.81	\$ 61,091.68	\$ 593.01	\$ 1,197.88
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
STAFF ACCOUNTANT	\$ 71,489.60	\$ 72,204.50	\$ 73,648.59	\$ 714.90	\$ 1,444.09
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
ASSISTANT TO THE ASSESSOR	\$ 59,714.20	\$ 60,311.34	\$ 61,517.57	\$ 597.14	\$ 1,206.23
LABORER -- HIGHWAY	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
LABORER -- HIGHWAY	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
UTILITY PERSON	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
LEADPERSON/MECH.	\$ 60,486.40	\$ 61,091.26	\$ 62,313.09	\$ 604.86	\$ 1,221.83
UTILITY PERSON -- P.D.	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
DRIVER -- HIGHWAY	\$ 51,355.20	\$ 51,868.75	\$ 52,906.13	\$ 513.55	\$ 1,037.38
MECHANIC	\$ 59,300.80	\$ 59,893.81	\$ 61,091.68	\$ 593.01	\$ 1,197.88
LEGAL SECRETARY	\$ 56,820.40	\$ 57,388.60	\$ 58,536.38	\$ 568.20	\$ 1,147.77
ADM. SEC. / P.D.	\$ 52,540.80	\$ 53,066.21	\$ 54,127.53	\$ 525.41	\$ 1,061.32
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
LABORER-PARK MAINT.	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
IT LEAD OPERATOER	\$ 64,937.60	\$ 65,586.98	\$ 66,898.72	\$ 649.38	\$ 1,311.74
ADMIN.AST/PAYROLL PW	\$ 55,400.80	\$ 55,954.81	\$ 57,073.90	\$ 554.01	\$ 1,119.10
DRIVER -- HIGHWAY	\$ 55,806.40	\$ 56,364.46	\$ 57,491.75	\$ 558.06	\$ 1,127.29
LABORER -- HIGHWAY	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
LABORER -- HIGHWAY	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
PARALEGAL	\$ 58,494.80	\$ 59,079.75	\$ 60,261.34	\$ 584.95	\$ 1,181.59
UTILITY PERSON -- P.D.	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
PUBLIC RELATION INFOR COORD.	\$ 59,714.20	\$ 60,311.34	\$ 61,517.57	\$ 597.14	\$ 1,206.23
VEH. MAINT. COORDINATOR	\$ 59,300.80	\$ 59,893.81	\$ 61,091.68	\$ 593.01	\$ 1,197.88
LABORER -- HIGHWAY	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
LABORER-PARK MAINT.	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
PERSONNEL OFFICE ASSISTANT	\$ 64,937.60	\$ 65,586.98	\$ 66,898.72	\$ 649.38	\$ 1,311.74
HEAVY EQUIP. OPERATO - HIGHW	\$ 60,486.40	\$ 61,091.26	\$ 62,313.09	\$ 604.86	\$ 1,221.83
HR / PAYROLL COORDINATOR	\$ -	\$ 68,858.77	\$ 70,235.95	\$ -	\$ 1,377.18
NETWORK TECH.	\$ -	\$ 55,000.00	\$ 56,100.00	\$ -	\$ 1,100.00
LABORER -- HIGHWAY	\$ 51,667.20	\$ 52,183.87	\$ 53,227.55	\$ 516.67	\$ 1,043.68
	<b>\$ 5,346,829.80</b>	<b>\$ 5,524,156.87</b>	<b>\$ 5,634,640.01</b>	<b>\$ 53,468.30</b>	<b>\$ 110,483.14</b>

# HEALTHCARE ANALYSIS

Job Description	Coverage	FY21	CONTR		
		PREMIUMS	%	EE SHARE	CITY SHARE
DRIVER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
ARREST RECORD CLERK	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
DRIVER -- HIGHWAY	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
UTILITY PERSON -- P.D.	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
TRAFFIC DIV. RECORDS CLERK	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
ADM.SEC. ELDERLY SEVICES	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
SECRETARY-PUBLIC WORKS	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
LABORER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
ACCT. PAYABLE CLERK	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
POWER MOWER OPERATOR	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
SENIOR REVENUE COLL.TAX	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
DRIVER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
RECORD CLERK III -- P.D.	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
LABORER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
ASSESSMENT DATA ENTRY SPECIA	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
DRIVER -- HIGHWAY	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
POWER MOWER OPERATOR	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
ADMIN. ASSIST. PLANNING/ZONING	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
CHIEF ACCT/INT AUDITOR	None	\$ -	12%	\$ -	\$ -
PAYROLL ASSISTANT - FINANCE	None	\$ -	12%	\$ -	\$ -
POWER MOWER OPERATOR	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
DRIVER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
BUDGET COORD./ACCOUNTANT	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
LABORER-PARK MAINT.	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
HEAVY EQUIP. OPERATO - HIGHWA	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
BLDG.MAINT.WKR.--P.W.	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
CITY COUNCIL OFF. ADM.	None	\$ -	12%	\$ -	\$ -
POWER MOWER OPERATOR	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
WELDER/MECHANIC	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
HEAVY EQUIP. OPERATOR	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
UTILITY WORKER - MAINT. P.W.	None	\$ -	12%	\$ -	\$ -
DRIVER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
LABORER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
COMPUTER OPERATOR I -- P.D.	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
ADMINISTRATIVE ASSISANT II	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
DRIVER LABORER PARK MAINT	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
ASSESSMENT DATA ENTRY SPECIA	None	\$ -	12%	\$ -	\$ -
PRINTER	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
DRIVER -- HIGHWAY	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
DRIVER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
ADMIN ASSIST. POLIE DEPT	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
DRIVER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
MECHANIC	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
CRIME ANALYST	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
REV COLLECTION ANALYST 2	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
SECRETARY/TAX COLLECTOR	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
ADMIN ASSIST. POLIE DEPT	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
DRIVER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
ACCOUNTS CLERK FINANCE BENEF	None	\$ -	12%	\$ -	\$ -
ADM. SEC./PLANNING	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33

# HEALTHCARE ANALYSIS

Job Description	Coverage	FY21	CONTR		
		PREMIUMS	%	EE SHARE	CITY SHARE
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
REC COLLECTION ANALYST 1	None	\$ -	12%	\$ -	\$ -
BLDG.MAINT.WKR.--P.W.	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
LANDFILL ATTENDANT	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
LEAD CRIME ANALYST	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
LEGAL SECT. CITY CLERK	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
ADMIN.AST/PAYROLL PW	None	\$ -	12%	\$ -	\$ -
SENIOR REVENUE COLL.TAX	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
DRIVER -- HIGHWAY	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
ELECTRIC INSTRUMENT SPEC	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
SENIOR REVENUE COLL.TAX	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
DRIVER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
MECHANIC	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
DRIVER -- HIGHWAY	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
STAFF ACCOUNTANT	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
DRIVER -- HIGHWAY	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
ASSISTANT TO THE ASSESSOR	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
LABORER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
LABORER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
UTILITY PERSON	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
DRIVER -- HIGHWAY	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
LEADPERSON/MECH.	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
UTILITY PERSON -- P.D.	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
DRIVER -- HIGHWAY	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
MECHANIC	None	\$ -	12%	\$ -	\$ -
LEGAL SECRETARY	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
ADM. SEC. / P.D.	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
DRIVER -- HIGHWAY	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
LABORER-PARK MAINT.	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
DRIVER -- HIGHWAY	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
IT LEAD OPERATOER	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
ADMIN.AST/PAYROLL PW	None	\$ -	12%	\$ -	\$ -
DRIVER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
LABORER -- HIGHWAY	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
LABORER -- HIGHWAY	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
PARALEGAL	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
UTILITY PERSON -- P.D.	None	\$ -	12%	\$ -	\$ -
PUBLIC RELATION INFOR COORD.	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
VEH. MAINT. COORDINATOR	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
LABORER -- HIGHWAY	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
LABORER-PARK MAINT.	Single	\$ 11,910.60	12%	\$ 1,429.27	\$ 10,481.33
PERSONNEL OFFICE ASSISTANT	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 25,599.60	12%	\$ 3,071.95	\$ 22,527.65
HR / PAYROLL COORDINATOR	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
NETWORK TECH.	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
LABORER -- HIGHWAY	Family	\$ 31,303.32	12%	\$ 3,756.40	\$ 27,546.92
		<u>\$ 1,890,643.20</u>		<u>\$ 226,877.10</u>	<u>\$ 1,663,766.10</u>

# HEALTHCARE ANALYSIS

Job Description	Coverage	FY22	CONTR	FY22 Impact		
		PREMIUMS	%	EE SHARE	CITY SHARE	13% vs 12%
DRIVER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
ARREST RECORD CLERK	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
DRIVER -- HIGHWAY	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
UTILITY PERSON -- P.D.	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
TRAFFIC DIV. RECORDS CLERK	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
ADM.SEC. ELDERLY SEVICES	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
SECRETARY-PUBLIC WORKS	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
LABORER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
ACCT. PAYABLE CLERK	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
POWER MOWER OPERATOR	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
SENIOR REVENUE COLL.TAX	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
DRIVER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
RECORD CLERK III -- P.D.	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
LABORER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
ASSESSMENT DATA ENTRY SPECIA	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
DRIVER -- HIGHWAY	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
POWER MOWER OPERATOR	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
ADMIN. ASSIST. PLANNING/ZONING	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
CHIEF ACCT/INT AUDITOR	None	\$ -	13%	\$ -	\$ -	\$ -
PAYROLL ASSISTANT - FINANCE	None	\$ -	13%	\$ -	\$ -	\$ -
POWER MOWER OPERATOR	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
DRIVER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
BUDGET COORD./ACCOUNTANT	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
LABORER-PARK MAINT.	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
HEAVY EQUIP. OPERATO - HIGHWA	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
BLDG.MAINT.WKR.--P.W.	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
CITY COUNCIL OFF. ADM.	None	\$ -	13%	\$ -	\$ -	\$ -
POWER MOWER OPERATOR	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
WELDER/MECHANIC	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
HEAVY EQUIP. OPERATOR	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
UTILITY WORKER - MAINT. P.W.	None	\$ -	13%	\$ -	\$ -	\$ -
DRIVER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
LABORER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
COMPUTER OPERATOR I -- P.D.	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
ADMINISTRATIVE ASSISANT II	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
DRIVER LABORER PARK MAINT	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
ASSESSMENT DATA ENTRY SPECIA	None	\$ -	13%	\$ -	\$ -	\$ -
PRINTER	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
DRIVER -- HIGHWAY	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
DRIVER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
ADMIN ASSIST. POLIE DEPT	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
DRIVER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
MECHANIC	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
CRIME ANALYST	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
REV COLLECTION ANALYST 2	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
SECRETARY/TAX COLLECTOR	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
ADMIN ASSIST. POLIE DEPT	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
DRIVER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
ACCOUNTS CLERK FINANCE BENEF	None	\$ -	13%	\$ -	\$ -	\$ -
ADM. SEC./PLANNING	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)

# HEALTHCARE ANALYSIS

Job Description	Coverage	FY22	CONTR		FY22 Impact	
		PREMIUMS	%	EE SHARE	CITY SHARE	13% vs 12%
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
REC COLLECTION ANALYST 1	None	\$ -	13%	\$ -	\$ -	\$ -
BLDG.MAINT.WKR.--P.W.	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
LANDFILL ATTENDANT	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
LEAD CRIME ANALYST	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
LEGAL SECT. CITY CLERK	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
ADMIN.AST/PAYROLL PW	None	\$ -	13%	\$ -	\$ -	\$ -
SENIOR REVENUE COLL.TAX	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
DRIVER -- HIGHWAY	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
ELECTRIC INSTRUMENT SPEC	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
SENIOR REVENUE COLL.TAX	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
DRIVER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
MECHANIC	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
DRIVER -- HIGHWAY	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
STAFF ACCOUNTANT	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
DRIVER -- HIGHWAY	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
ASSISTANT TO THE ASSESSOR	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
LABORER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
LABORER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
UTILITY PERSON	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
DRIVER -- HIGHWAY	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
LEADPERSON/MECH.	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
UTILITY PERSON -- P.D.	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
DRIVER -- HIGHWAY	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
MECHANIC	None	\$ -	13%	\$ -	\$ -	\$ -
LEGAL SECRETARY	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
ADM. SEC. / P.D.	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
DRIVER -- HIGHWAY	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
LABORER-PARK MAINT.	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
DRIVER -- HIGHWAY	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
IT LEAD OPERATOER	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
ADMIN.AST/PAYROLL PW	None	\$ -	13%	\$ -	\$ -	\$ -
DRIVER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
LABORER -- HIGHWAY	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
LABORER -- HIGHWAY	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
PARALEGAL	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
UTILITY PERSON -- P.D.	None	\$ -	13%	\$ -	\$ -	\$ -
PUBLIC RELATION INFOR COORD.	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
VEH. MAINT. COORDINATOR	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
LABORER -- HIGHWAY	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
LABORER-PARK MAINT.	Single	\$ 12,744.34	13%	\$ 1,656.76	\$ 11,087.58	\$ (127.44)
PERSONNEL OFFICE ASSISTANT	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 27,391.57	13%	\$ 3,560.90	\$ 23,830.67	\$ (273.91)
HR / PAYROLL COORDINATOR	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
NETWORK TECH.	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
LABORER -- HIGHWAY	Family	\$ 33,494.55	13%	\$ 4,354.29	\$ 29,140.26	\$ (334.94)
		<u>\$ 2,022,988.04</u>		<u>\$ 262,988.15</u>	<u>\$ 1,759,999.89</u>	<u>\$ (20,229.47)</u>

7%

# HEALTHCARE ANALYSIS

Job Description	Coverage	FY23	CONTR	EE SHARE	CITY SHARE	FY23 Impact
		PREMIUMS	%			14% vs 12%
DRIVER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
ARREST RECORD CLERK	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
DRIVER -- HIGHWAY	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
UTILITY PERSON -- P.D.	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
TRAFFIC DIV. RECORDS CLERK	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
ADM.SEC. ELDERLY SEVICES	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
SECRETARY-PUBLIC WORKS	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
LABORER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
ACCT. PAYABLE CLERK	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
POWER MOWER OPERATOR	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
SENIOR REVENUE COLL.TAX	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
DRIVER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
RECORD CLERK III -- P.D.	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
LABORER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
ASSESSMENT DATA ENTRY SPECIA	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
DRIVER -- HIGHWAY	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
POWER MOWER OPERATOR	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
ADMIN. ASSIST. PLANNING/ZONING	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
CHIEF ACCT/INT AUDITOR	None	\$ -	14%	\$ -	\$ -	\$ -
PAYROLL ASSISTANT - FINANCE	None	\$ -	14%	\$ -	\$ -	\$ -
POWER MOWER OPERATOR	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
DRIVER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
BUDGET COORD./ACCOUNTANT	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
LABORER-PARK MAINT.	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
HEAVY EQUIP. OPERATO - HIGHWA	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
BLDG.MAINT.WKR.--P.W.	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
CITY COUNCIL OFF. ADM.	None	\$ -	14%	\$ -	\$ -	\$ -
POWER MOWER OPERATOR	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
WELDER/MECHANIC	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
HEAVY EQUIP. OPERATOR	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
UTILITY WORKER - MAINT. P.W.	None	\$ -	14%	\$ -	\$ -	\$ -
DRIVER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
LABORER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
COMPUTER OPERATOR I -- P.D.	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
ADMINISTRATIVE ASSISANT II	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
DRIVER LABORER PARK MAINT	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
ASSESSMENT DATA ENTRY SPECIA	None	\$ -	14%	\$ -	\$ -	\$ -
PRINTER	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
DRIVER -- HIGHWAY	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
DRIVER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
ADMIN ASSIST. POLIE DEPT	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
DRIVER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
MECHANIC	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
CRIME ANALYST	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
REV COLLECTION ANALYST 2	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
SECRETARY/TAX COLLECTOR	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
ADMIN ASSIST. POLIE DEPT	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
DRIVER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
ACCOUNTS CLERK FINANCE BENEF	None	\$ -	14%	\$ -	\$ -	\$ -
ADM. SEC./PLANNING	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)

# HEALTHCARE ANALYSIS

Job Description	Coverage	FY23	CONTR		FY23 Impact	
		PREMIUMS	%	EE SHARE	CITY SHARE	14% vs 12%
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
REC COLLECTION ANALYST 1	None	\$ -	14%	\$ -	\$ -	\$ -
BLDG.MAINT.WKR.--P.W.	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
LANDFILL ATTENDANT	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
LEAD CRIME ANALYST	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
LEGAL SECT. CITY CLERK	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
ADMIN.AST/PAYROLL PW	None	\$ -	14%	\$ -	\$ -	\$ -
SENIOR REVENUE COLL.TAX	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
DRIVER -- HIGHWAY	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
ELECTRIC INSTRUMENT SPEC	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
SENIOR REVENUE COLL.TAX	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
DRIVER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
MECHANIC	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
DRIVER -- HIGHWAY	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
STAFF ACCOUNTANT	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
DRIVER -- HIGHWAY	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
ASSISTANT TO THE ASSESSOR	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
LABORER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
LABORER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
UTILITY PERSON	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
DRIVER -- HIGHWAY	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
LEADPERSON/MECH.	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
UTILITY PERSON -- P.D.	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
DRIVER -- HIGHWAY	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
MECHANIC	None	\$ -	14%	\$ -	\$ -	\$ -
LEGAL SECRETARY	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
ADM. SEC. / P.D.	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
DRIVER -- HIGHWAY	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
LABORER-PARK MAINT.	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
DRIVER -- HIGHWAY	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
IT LEAD OPERATOER	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
ADMIN.AST/PAYROLL PW	None	\$ -	14%	\$ -	\$ -	\$ -
DRIVER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
LABORER -- HIGHWAY	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
LABORER -- HIGHWAY	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
PARALEGAL	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
UTILITY PERSON -- P.D.	None	\$ -	14%	\$ -	\$ -	\$ -
PUBLIC RELATION INFOR COORD.	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
VEH. MAINT. COORDINATOR	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
LABORER -- HIGHWAY	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
LABORER-PARK MAINT.	Single	\$ 13,636.44	14%	\$ 1,909.10	\$ 11,727.34	\$ (272.73)
PERSONNEL OFFICE ASSISTANT	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 29,308.98	14%	\$ 4,103.26	\$ 25,205.72	\$ (586.18)
HR / PAYROLL COORDINATOR	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
NETWORK TECH.	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
LABORER -- HIGHWAY	Family	\$ 35,839.17	14%	\$ 5,017.48	\$ 30,821.69	\$ (716.78)
		<u>\$ 2,164,597.11</u>		<u>\$ 303,043.52</u>	<u>\$ 1,861,553.59</u>	<u>\$ (43,291.91)</u>

7%

# HEALTHCARE ANALYSIS

Job Description	Coverage	FY24 CONTR		FY24 Impact		
		PREMIUMS	%	EE SHARE	CITY SHARE	14% vs 12%
DRIVER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
ARREST RECORD CLERK	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
DRIVER -- HIGHWAY	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
UTILITY PERSON -- P.D.	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
TRAFFIC DIV. RECORDS CLERK	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
ADM.SEC. ELDERLY SEVICES	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
SECRETARY-PUBLIC WORKS	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
LABORER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
ACCT. PAYABLE CLERK	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
POWER MOWER OPERATOR	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
SENIOR REVENUE COLL.TAX	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
DRIVER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
RECORD CLERK III -- P.D.	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
LABORER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
ASSESSMENT DATA ENTRY SPECIA	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
DRIVER -- HIGHWAY	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
POWER MOWER OPERATOR	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
ADMIN. ASSIST. PLANNING/ZONING	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
CHIEF ACCT/INT AUDITOR	None	\$ -	14%	\$ -	\$ -	\$ -
PAYROLL ASSISTANT - FINANCE	None	\$ -	14%	\$ -	\$ -	\$ -
POWER MOWER OPERATOR	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
DRIVER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
BUDGET COORD./ACCOUNTANT	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
LABORER-PARK MAINT.	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
HEAVY EQUIP. OPERATO - HIGHWA	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
BLDG.MAINT.WKR.--P.W.	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
CITY COUNCIL OFF. ADM.	None	\$ -	14%	\$ -	\$ -	\$ -
POWER MOWER OPERATOR	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
WELDER/MECHANIC	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
HEAVY EQUIP. OPERATOR	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
UTILITY WORKER - MAINT. P.W.	None	\$ -	14%	\$ -	\$ -	\$ -
DRIVER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
LABORER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
COMPUTER OPERATOR I -- P.D.	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
ADMINISTRATIVE ASSISANT II	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
DRIVER LABORER PARK MAINT	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
ASSESSMENT DATA ENTRY SPECIA	None	\$ -	14%	\$ -	\$ -	\$ -
PRINTER	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
DRIVER -- HIGHWAY	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
DRIVER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
ADMIN ASSIST. POLIE DEPT	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
DRIVER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
MECHANIC	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
CRIME ANALYST	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
REV COLLECTION ANALYST 2	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
SECRETARY/TAX COLLECTOR	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
ADMIN ASSIST. POLIE DEPT	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
DRIVER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
ACCOUNTS CLERK FINANCE BENEF	None	\$ -	14%	\$ -	\$ -	\$ -
ADM. SEC./PLANNING	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)



# HEALTHCARE ANALYSIS

Job Description	Coverage	FY24	CONTR		FY24 Impact	
		PREMIUMS	%	EE SHARE	CITY SHARE	14% vs 12%
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
REC COLLECTION ANALYST 1	None	\$ -	14%	\$ -	\$ -	\$ -
BLDG.MAINT.WKR.--P.W.	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
LANDFILL ATTENDANT	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
LEAD CRIME ANALYST	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
LEGAL SECT. CITY CLERK	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
ADMIN.AST/PAYROLL PW	None	\$ -	14%	\$ -	\$ -	\$ -
SENIOR REVENUE COLL.TAX	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
DRIVER -- HIGHWAY	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
ELECTRIC INSTRUMENT SPEC	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
SENIOR REVENUE COLL.TAX	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
DRIVER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
MECHANIC	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
DRIVER -- HIGHWAY	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
STAFF ACCOUNTANT	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
DRIVER -- HIGHWAY	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
ASSISTANT TO THE ASSESSOR	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
LABORER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
LABORER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
UTILITY PERSON	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
DRIVER -- HIGHWAY	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
LEADPERSON/MECH.	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
UTILITY PERSON -- P.D.	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
DRIVER -- HIGHWAY	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
MECHANIC	None	\$ -	14%	\$ -	\$ -	\$ -
LEGAL SECRETARY	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
ADM. SEC. / P.D.	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
DRIVER -- HIGHWAY	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
LABORER-PARK MAINT.	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
DRIVER -- HIGHWAY	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
IT LEAD OPERATOER	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
ADMIN.AST/PAYROLL PW	None	\$ -	14%	\$ -	\$ -	\$ -
DRIVER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
LABORER -- HIGHWAY	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
LABORER -- HIGHWAY	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
PARALEGAL	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
UTILITY PERSON -- P.D.	None	\$ -	14%	\$ -	\$ -	\$ -
PUBLIC RELATION INFOR COORD.	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
VEH. MAINT. COORDINATOR	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
LABORER -- HIGHWAY	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
LABORER-PARK MAINT.	Single	\$ 14,590.99	14%	\$ 2,042.74	\$ 12,548.25	\$ (291.82)
PERSONNEL OFFICE ASSISTANT	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 31,360.61	14%	\$ 4,390.49	\$ 26,970.12	\$ (627.22)
HR / PAYROLL COORDINATOR	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
NETWORK TECH.	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
LABORER -- HIGHWAY	Family	\$ 38,347.91	14%	\$ 5,368.71	\$ 32,979.20	\$ (766.96)
		<u>\$ 2,316,118.87</u>		<u>\$ 324,256.88</u>	<u>\$ 1,991,861.99</u>	<u>\$ (46,322.64)</u>

7%

# HEALTHCARE ANALYSIS

Job Description	Coverage	FY25	CONTR	EE SHARE	CITY SHARE	FY25 Impact
		PREMIUMS	%			14% vs 12%
DRIVER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
ARREST RECORD CLERK	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
DRIVER -- HIGHWAY	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
UTILITY PERSON -- P.D.	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
TRAFFIC DIV. RECORDS CLERK	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
ADM.SEC. ELDERLY SEVICES	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
SECRETARY-PUBLIC WORKS	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
LABORER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
ACCT. PAYABLE CLERK	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
POWER MOWER OPERATOR	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
SENIOR REVENUE COLL.TAX	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
DRIVER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
RECORD CLERK III -- P.D.	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
LABORER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
ASSESSMENT DATA ENTRY SPECIA	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
DRIVER -- HIGHWAY	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
POWER MOWER OPERATOR	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
ADMIN. ASSIST. PLANNING/ZONING	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
CHIEF ACCT/INT AUDITOR	None	\$ -	14%	\$ -	\$ -	\$ -
PAYROLL ASSISTANT - FINANCE	None	\$ -	14%	\$ -	\$ -	\$ -
POWER MOWER OPERATOR	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
DRIVER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
BUDGET COORD./ACCOUNTANT	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
LABORER-PARK MAINT.	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
HEAVY EQUIP. OPERATO - HIGHWA	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
BLDG.MAINT.WKR.--P.W.	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
CITY COUNCIL OFF. ADM.	None	\$ -	14%	\$ -	\$ -	\$ -
POWER MOWER OPERATOR	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
WELDER/MECHANIC	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
HEAVY EQUIP. OPERATOR	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
UTILITY WORKER - MAINT. P.W.	None	\$ -	14%	\$ -	\$ -	\$ -
DRIVER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
LABORER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
COMPUTER OPERATOR I -- P.D.	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
ADMINISTRATIVE ASSISANT II	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
DRIVER LABORER PARK MAINT	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
ASSESSMENT DATA ENTRY SPECIA	None	\$ -	14%	\$ -	\$ -	\$ -
PRINTER	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
DRIVER -- HIGHWAY	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
DRIVER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
ADMIN ASSIST. POLIE DEPT	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
DRIVER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
MECHANIC	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
CRIME ANALYST	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
REV COLLECTION ANALYST 2	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
SECRETARY/TAX COLLECTOR	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
ADMIN ASSIST. POLIE DEPT	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
DRIVER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
ACCOUNTS CLERK FINANCE BENEF	None	\$ -	14%	\$ -	\$ -	\$ -
ADM. SEC./PLANNING	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)

# HEALTHCARE ANALYSIS

Job Description	Coverage	FY25	CONTR		FY25 Impact	
		PREMIUMS	%	EE SHARE	CITY SHARE	14% vs 12%
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
REC COLLECTION ANALYST 1	None	\$ -	14%	\$ -	\$ -	\$ -
BLDG.MAINT.WKR.--P.W.	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
LANDFILL ATTENDANT	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
LEAD CRIME ANALYST	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
LEGAL SECT. CITY CLERK	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
ADMIN.AST/PAYROLL PW	None	\$ -	14%	\$ -	\$ -	\$ -
SENIOR REVENUE COLL.TAX	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
DRIVER -- HIGHWAY	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
ELECTRIC INSTRUMENT SPEC	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
SENIOR REVENUE COLL.TAX	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
DRIVER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
MECHANIC	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
DRIVER -- HIGHWAY	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
STAFF ACCOUNTANT	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
DRIVER -- HIGHWAY	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
ASSISTANT TO THE ASSESSOR	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
LABORER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
LABORER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
UTILITY PERSON	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
DRIVER -- HIGHWAY	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
LEADPERSON/MECH.	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
UTILITY PERSON -- P.D.	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
DRIVER -- HIGHWAY	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
MECHANIC	None	\$ -	14%	\$ -	\$ -	\$ -
LEGAL SECRETARY	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
ADM. SEC. / P.D.	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
DRIVER -- HIGHWAY	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
LABORER-PARK MAINT.	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
DRIVER -- HIGHWAY	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
IT LEAD OPERATOER	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
ADMIN.AST/PAYROLL PW	None	\$ -	14%	\$ -	\$ -	\$ -
DRIVER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
LABORER -- HIGHWAY	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
LABORER -- HIGHWAY	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
PARALEGAL	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
UTILITY PERSON -- P.D.	None	\$ -	14%	\$ -	\$ -	\$ -
PUBLIC RELATION INFOR COORD.	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
VEH. MAINT. COORDINATOR	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
LABORER -- HIGHWAY	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
LABORER-PARK MAINT.	Single	\$ 15,612.36	14%	\$ 2,185.73	\$ 13,426.63	\$ (312.25)
PERSONNEL OFFICE ASSISTANT	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
HEAVY EQUIP. OPERATO - HIGHWA	Couple	\$ 33,555.85	14%	\$ 4,697.82	\$ 28,858.03	\$ (671.12)
HR / PAYROLL COORDINATOR	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
NETWORK TECH.	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
LABORER -- HIGHWAY	Family	\$ 41,032.26	14%	\$ 5,744.52	\$ 35,287.74	\$ (820.65)
		<u>\$ 2,478,247.05</u>		<u>\$ 346,954.69</u>	<u>\$ 2,131,292.36</u>	<u>\$ (49,565.24)</u>

7%

**Population Grouping - Local 681**

Municipality	Population *	Wage increases	Medical Insurance	Premium Share	Retiree Health	Payout of Accumulated Sick Leave
WEST HAVEN	54,879	2017-2018 - 0% 2018-2019 - 0% 2019-2020 - 0% 2020-2021 - 0% 2021-2022 - 1% 2022-2023 - 2%	CT Partnership Plan	July 1, 2020 - 12% July 1, 2021 - 13% July 1, 2022 - 14%	Employees hired after ratification and approval will not be eligible	Employees hired after ratification and approval will not be eligible
BRISTOL	60,032	2018 - 2019 - 1.5% 2019 - 2020 - 2.25% 2020 - 2021 - 0% 2021 - 2022 - 2.5%	pre-ratification of July 1, 2018 CBA - Cigna PPO post-ratification of July 1, 2018 CBA - HDHP	PPO - July 1, 2019 - 14.25% PPO - July 1, 2020 - 16.25% PPO - July 1, 2021 - 18%  HDHP - July 1, 2020 - 13.25% HDHP - July 1, 2021 - 14.25%  wellness incentive - (1%)	covers all bargaining unit members	Upon retirement or death - 45% of accrued sick leave pay out
EAST HARTFORD	49,998	2017 - 2018 - 2% 2018 - 2019 - 2% 2019 - 2020 - 1%	PPO and HDHP	for both plans: July 1, 2018 - 12% July 1, 2019 - 11% July 1, 2020 - 10%	covers all bargaining unit members	Upon retirement, all employees receive up to a max of 130 days
HAMDEN	60,940	2017 - 2018 - 2.25% 2018 - 2019 - 2% 2019 - 2020 - 2.5% 2020 - 2021 - 2.25% 2021 - 2022 - 2.25% 2022 - 2023 - 2.5%	PPO and HDHP	July 1, 2018 - 11.5% (cap - \$3,200) July 1, 2019 - 12% (cap - \$3,400) July 1, 2020 - 12.5% (cap - \$3,600) July 1, 2021 - 13% (cap - \$3,800) July 1, 2022 - 13.5% (cap - \$4,000)	covers all bargaining unit members	All employees receive: 50% up to 90 days; 75% from 91 to 120 days; 100% over 120 days
MILFORD	54,661	2017 - 2018 - 2.5% 2018 - 2019 - 2.5%	PPO and HDHP	PPO July 1, 2017 - 8% July 1, 2018 - 10%  HDHP (option and all employees on or after July 1, 2016) July 1, 2017 - 10% July 1, 2018 - 12%	covers all bargaining unit members	All employees receive up to max of 130 days
MANCHESTER	57,699	2019 - 2020 - 2% 2020 - 2021 - 2.25% 2021 - 2022 - 2.25%	HDHP	July 1, 2019 - 13% July 1, 2020 - 13% July 1, 2021 - 14%	covers all bargaining unit members	Employees hired on or after July 1, 2007 are not eligible for a payout of accrued sick days
NORWALK	89,047	July 1, 2017 - 1.25% January 1, 2018 - 1.10% July 1, 2018 - 1.25% January 1, 2019 - 1.10% July 1, 2019 - 1.25% January 1, 2020 - 1.10%	CT Partnership Plan	July 1, 2016 - 14% July 1, 2017 - 14% July 1, 2018 - 14% July 1, 2019 - 14%	Employees hired on or after March 1, 2013 are not eligible for retiree medical - however, they are reimbursed \$600 per month	All employees receive up to a max of 60 days
STRATFORD	51,967	2017 - 2018 - 2.75% 2018 - 2019 - 2.5% 2019 - 2020 - 2.5% 2020 - 2021 - 2.5%	HDHP	July 1, 2017 - 13% July 1, 2018 - 13% July 1, 2019 - 14% July 1, 2019 - 15%	covers all bargaining unit members	All employees receive up to a max of 40 days

\* July 1, 2018 - Municipal Fiscal Indicators

# City of West Haven

FY2021 2Mos Monthly Financial Report to  
the Municipal Accountability Review Board



**October 8, 2020**



To: Municipal Accountability Review Board  
 From: Frank M. Cieplinski  
 Date: 10/1/2020  
 Subject: City of West Haven Monthly Financial Report YTD August FY21

I) West Haven General Fund

A. Revenues

YTD operational revenues of \$53.190M are \$2.0M higher than the same period last year driven by tax collections. As reported last month, the July shortfall in tax collections were expected to recover in August. August tax revenues were \$10.5M higher than last year recovering from the \$8.2M shortfall in July. To date tax collections are at 50.12% of the year compared to 50.05% in FY20.

Property taxes comprised 96.5% of total operating revenues compared to 96.3% in FY20 and 94.9% in FY19. Year-end revenue projections have not been lowered from budget.

**GENERAL FUND : Revenue Comparisons FY18-FY21**

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	46.064	48.47%	48.395	49.95%	49.326	50.05%	51.335	50.12%
Licenses & Permits	0.220	11.03%	0.617	31.46%	0.215	15.62%	0.296	18.59%
Fines And Penalties	0.071	22.23%	0.073	25.41%	0.040	17.04%	0.085	33.72%
Revenue From Use Of Money	0.004	2.12%	0.045	11.08%	0.059	15.71%	0.010	8.31%
Fed/State Grants - Non MARB	0.188	0.36%	0.489	0.92%	0.181	0.34%	0.512	0.96%
Charges For Services	0.166	14.50%	0.180	14.97%	0.151	15.85%	0.143	12.59%
Other Revenues	0.131	6.83%	0.108	5.09%	0.130	7.16%	0.095	5.21%
Other Financing Sources	1.171	87.19%	1.064	69.74%	1.110	100.00%	0.714	74.06%
	<b>48.015</b>	<b>31.00%</b>	<b>50.970</b>	<b>32.33%</b>	<b>51.211</b>	<b>32.52%</b>	<b>53.190</b>	<b>32.95%</b>

\*Note : Does not reflect any MARB restructuring funds.

**CITY OF WEST HAVEN  
REVENUE DETAIL REPORT  
August 2020**

Variations favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY21	Aug YTD	Aug YTD	Aug YTD %	FY20 YTD %	Projected	Aug YTD %	Δ to Budget
	Budget	Actual	FY20	Budget	Actual	FY21	Fcst	
Tax Levy - Current Year	99,826,283	50,990,031	49,122,920	51.1%	51.4%	99,826,283	51.1%	-
Motor Vehicle Supplement	1,261,000	37,882	31,711	3.0%	2.1%	1,261,000	3.0%	-
Tax Levy - Prior Years	412,000	167,984	32,920	40.8%	8.6%	412,000	40.8%	-
Tax Levy - Suspense	100,000	31,395	36,218	31.4%	23.1%	100,000	31.4%	-
Tax Interest - Current Year	476,100	32,938	45,436	6.9%	8.8%	476,100	6.9%	-
Tax Interest - Prior Years	220,500	43,715	15,659	19.8%	7.1%	220,500	19.8%	-
Tax Interest - Suspense	125,000	31,307	40,860	25.0%	24.3%	125,000	25.0%	-
Non Current Per. Prop. Tax	-	-	-	n/a	n/a	-	n/a	-
<b>41 Property Taxes</b>	<b>102,420,883</b>	<b>51,335,251</b>	<b>49,325,723</b>	<b>50.1%</b>	<b>50.0%</b>	<b>102,420,883</b>	<b>50.1%</b>	<b>-</b>
Building Permits	1,075,000	256,012	97,068	23.8%	10.4%	1,075,000	23.8%	-
Electrical Permits	177,000	11,636	37,621	6.6%	24.2%	177,000	6.6%	-
Zoning Permits	100,000	9,850	17,000	9.9%	16.4%	100,000	9.9%	-
Health Licenses	80,300	4,930	20,130	6.1%	48.9%	80,300	6.1%	-
Plumbing & Heating Permits	105,300	6,830	32,420	6.5%	33.5%	105,300	6.5%	-
Police & Protection Licenses	22,900	1,030	4,890	4.5%	20.9%	22,900	4.5%	-
Animal Licenses	15,400	2,693	1,746	17.5%	48.3%	15,400	17.5%	-
Excavation Permits	7,100	300	1,170	4.2%	11.9%	7,100	4.2%	-
City Clerk Fees	6,200	735	806	11.9%	14.8%	6,200	11.9%	-
Dog Pound Releases	300	-	-	0.0%	0.0%	300	0.0%	-
Marriage Licenses	3,800	2,000	2,100	52.6%	96.1%	3,800	52.6%	-
Sporting Licenses	250	175	105	70.0%	954.5%	250	70.0%	-
Alcoholic Beverage License	600	100	260	16.7%	22.9%	600	16.7%	-
<b>42 Licenses &amp; Permits</b>	<b>1,594,150</b>	<b>296,291</b>	<b>215,316</b>	<b>18.6%</b>	<b>15.6%</b>	<b>1,594,150</b>	<b>18.6%</b>	<b>-</b>
Bldg Code Violations	-	191	-	n/a	0.0%	191	100.0%	191
Fines And Penalties	32,500	9,198	3,541	28.3%	7.5%	32,310	28.5%	(191)
Parking Tags	219,600	75,612	36,589	34.4%	19.9%	219,600	34.4%	-
<b>43 Fines And Penalties</b>	<b>252,100</b>	<b>85,001</b>	<b>40,129</b>	<b>33.7%</b>	<b>17.0%</b>	<b>252,100</b>	<b>33.7%</b>	<b>-</b>
Investment Income	100,000	6,193	54,348	6.2%	15.6%	100,000	6.2%	-
Rent from City Facilities	17,700	3,590	4,180	20.3%	17.2%	17,700	20.3%	-
<b>44 Revenue From Use Of Money</b>	<b>117,700</b>	<b>9,783</b>	<b>58,528</b>	<b>8.3%</b>	<b>15.7%</b>	<b>117,700</b>	<b>8.3%</b>	<b>-</b>
Educational Cost Sharing	45,140,487	-	-	0.0%	0.0%	45,140,487	0.0%	-
Federal Miscellaneous Grants	-	-	-	n/a	n/a	-	n/a	-
Health Services	60,000	-	-	0.0%	0.0%	60,000	0.0%	-
Pilot-Colleges & Hospitals	5,527,988	-	-	0.0%	0.0%	5,527,988	0.0%	-
Muni Revenue Sharing	147,516	-	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	-	-	n/a	0.0%	-	n/a	-
Prop Tax Relief - Total Disab	5,000	-	-	0.0%	0.0%	5,000	0.0%	-
Prop Tax Relief - Veterans	127,400	-	-	0.0%	0.0%	127,400	0.0%	-
Pilot-State Owned Property	181,198	-	-	0.0%	0.0%	181,198	0.0%	-
Mashentucket Pequot Grant	807,097	-	-	0.0%	0.0%	807,097	0.0%	-
Town Aid Road	617,268	309,787	-	50.2%	0.0%	617,268	50.2%	-
Fed/State Miscellaneous Grants	122,000	45,949	30,314	37.7%	14.1%	122,000	37.7%	-
Telephone Access Grant	95,000	-	-	0.0%	0.0%	95,000	0.0%	-
SCCRWA-Pilot Grant	301,100	156,117	151,031	51.8%	50.0%	301,100	51.8%	-
<b>45 Fed/State Grants</b>	<b>53,132,054</b>	<b>511,853</b>	<b>181,345</b>	<b>1.0%</b>	<b>0.3%</b>	<b>53,132,054</b>	<b>1.0%</b>	<b>-</b>
Record Legal Instrument Fees	656,250	135,376	98,570	20.6%	14.5%	656,250	20.6%	-
Miscellaneous - Parks & Recreation	340,000	5,539	45,633	1.6%	27.0%	340,000	1.6%	-
Miscellaneous - General Gov't	84,800	652	5,245	0.8%	10.3%	84,800	0.8%	-
Miscellaneous - Public Works	37,900	5	100	0.0%	0.3%	37,900	0.0%	-
Police Charges	13,500	560	1,353	4.1%	7.7%	13,500	4.1%	-
All Other Public Works	3,000	779	-	26.0%	0.0%	3,000	26.0%	-
Health Fees	-	-	-	n/a	n/a	-	n/a	-
Sundry - Other	-	-	-	n/a	n/a	-	n/a	-
<b>46 Charges For Services</b>	<b>1,135,450</b>	<b>142,910</b>	<b>150,900</b>	<b>12.6%</b>	<b>15.9%</b>	<b>1,135,450</b>	<b>12.6%</b>	<b>-</b>
Fire Dept Share of ERS	864,558	-	-	0.0%	0.0%	864,558	0.0%	-
Yale Contribution	422,651	-	-	0.0%	0.0%	422,651	0.0%	-
Sale of Property	-	-	-	n/a	0.0%	-	n/a	-
Miscellaneous Revenue	195,300	1,649	5,238	0.8%	2.4%	195,300	0.8%	-
Pilot - Housing Authority	146,600	-	-	0.0%	0.0%	146,600	0.0%	-
Parking Meter Revenue	62,000	17,593	38,431	28.4%	52.2%	62,000	28.4%	-
Sewer Fee Collection Expenses	55,200	55,166	55,166	99.9%	100.0%	55,200	99.9%	-
Quigley/Yale Parking	43,603	7,267	7,267	16.7%	16.7%	43,603	16.7%	-
Insurance Reimbursement	26,400	12,884	23,808	48.8%	73.8%	26,400	48.8%	-
Organic Recycling Compost	10,600	700	-	6.6%	0.0%	10,600	6.6%	-
<b>47 Other Revenues</b>	<b>1,826,912</b>	<b>95,259</b>	<b>129,910</b>	<b>5.2%</b>	<b>7.2%</b>	<b>1,826,912</b>	<b>5.2%</b>	<b>-</b>
Residual Equity Transfers In	250,000	-	-	0.0%	n/a	250,000	0.0%	-
Transfer From Sewer Oper Fund	713,643	713,643	1,109,575	100.0%	100.0%	713,643	100.0%	-
<b>48 Other Financing Sources</b>	<b>963,643</b>	<b>713,643</b>	<b>1,109,575</b>	<b>74.1%</b>	<b>100.0%</b>	<b>963,643</b>	<b>74.1%</b>	<b>-</b>
<b>Total Operational Revenue</b>	<b>161,442,892</b>	<b>53,189,992</b>	<b>51,211,428</b>	<b>32.9%</b>	<b>32.5%</b>	<b>161,442,892</b>	<b>32.9%</b>	<b>-</b>
Bond Proceeds	-	-	-	n/a	n/a	-	n/a	-
MARB	4,000,000	-	-	0.0%	0.0%	4,000,000	0.0%	-
<b>Total General Fund Revenues</b>	<b>165,442,892</b>	<b>53,189,992</b>	<b>51,211,428</b>	<b>32.2%</b>	<b>31.7%</b>	<b>165,442,892</b>	<b>32.2%</b>	<b>-</b>

**CITY OF WEST HAVEN**  
**PROPERTY TAX COLLECTIONS REPORT**  
**August 2020**

Month	Tax Levy - Current Year		Tax Levy - Prior Years		Interest		Total Collections	
	FY20	FY21	FY20	FY21	FY20	FY21	FY20	FY21
July	41,337,588	32,810,815	16,296	32,997	56,022	75,989	41,409,906	32,919,802
August	7,817,042	18,217,098	16,624	134,986	82,152	63,365	7,915,818	18,415,449
September	904,547	-	1,194	-	71,617	-	977,358	-
October	532,280	-	(15,983)	-	52,076	-	568,373	-
November	875,040	-	7,690	-	118,831	-	1,001,560	-
December	9,221,956	-	664	-	45,895	-	9,268,515	-
January	26,502,343	-	13,956	-	58,154	-	26,574,453	-
February	6,558,742	-	243,636	-	166,304	-	6,968,682	-
March	1,143,833	-	15,171	-	92,915	-	1,251,919	-
April	306,974	-	26,294	-	54,748	-	388,016	-
May	846,388	-	23,333	-	105,987	-	975,708	-
June	1,068,209	-	34,820	-	154,759	-	1,257,789	-
Total Collections	97,114,943	51,027,913	383,695	167,984	1,059,460	139,354	98,558,098	51,335,251
<b>Aug YTD</b>	<b>49,154,630</b>	<b>51,027,913</b>	<b>32,920</b>	<b>167,984</b>	<b>138,173</b>	<b>139,354</b>	<b>49,325,723</b>	<b>51,335,251</b>
<b>Projected</b>	<b>97,114,943</b>	<b>101,087,283</b>	<b>383,695</b>	<b>412,000</b>	<b>1,059,460</b>	<b>921,600</b>	<b>98,558,098</b>	<b>102,420,883</b>
<b>% Total</b>	<b>50.61%</b>	<b>50.48%</b>	<b>8.58%</b>	<b>40.77%</b>	<b>13.04%</b>	<b>15.12%</b>	<b>50.05%</b>	<b>50.12%</b>



## B. Expenditures

YTD city expenses of \$16.767M are below last year driven by the lower debt service offset by healthcare costs (timing issue) and Police payroll costs.

Education spending is difficult to compare to prior year as last year reflects the reversal of the audit corrections entries.

### GENERAL FUND : Cost Comparisons FY18-FY21

\$ Millions Expense Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	4.395	17.02%	4.233	17.49%	4.335	17.84%	4.590	18.01%
Debt Service	8.510	49.73%	8.761	46.29%	7.706	41.66%	6.463	34.67%
Health Ins. & Pension	2.539	17.88%	2.618	19.15%	2.490	18.13%	3.278	20.76%
Other Fixed Charges	0.673	20.43%	0.563	19.59%	0.583	17.75%	0.575	18.08%
Solid Waste & Recycling	0.357	11.97%	0.395	12.42%	0.412	11.88%	0.171	5.15%
Other Contractual Svcs	0.488	17.06%	0.336	10.94%	0.410	13.19%	0.346	10.16%
Electricity/Gas	0.023	1.48%	0.279	15.97%	0.106	8.17%	0.112	7.37%
Supplies & Materials	0.063	11.23%	0.036	6.40%	0.101	15.02%	0.061	9.98%
Capital Outlay	0.004	4.51%	0.007	14.07%	0.017	19.76%	0.013	14.46%
Other/Contingency	0.078	13.27%	0.084	17.83%	0.065	5.04%	0.121	4.84%
Fuel	0.012	3.30%	0.022	6.90%	0.031	10.65%	0.022	5.37%
Telephone	0.035	4.77%	0.026	6.37%	0.018	3.54%	0.014	2.63%
<b>Total City Expend.</b>	<b>17.177</b>	<b>24.49%</b>	<b>17.360</b>	<b>24.98%</b>	<b>16.275</b>	<b>23.07%</b>	<b>15.767</b>	<b>20.89%</b>
Salaries	3.147	6.08%	3.073	5.96%	3.524	6.75%	2.880	5.45%
Tuition	1.595	18.89%	0.484	5.21%	(1.341)	-14.47%	0.640	7.48%
Student Transportation	0.712	12.30%	0.729	12.33%	(0.462)	-9.39%	0.009	0.16%
Operation of Plant	0.835	21.65%	0.595	16.22%	(0.171)	-4.62%	0.144	4.53%
Health Insurance	3.270	24.43%	2.301	17.72%	2.019	14.93%	2.575	18.42%
Other Fixed Costs	0.628	18.32%	0.788	21.24%	0.706	19.67%	0.805	23.86%
Purchased Services	0.291	18.80%	0.322	21.81%	(0.015)	-1.39%	0.136	12.91%
Instruction	0.380	27.36%	0.312	23.84%	0.385	28.05%	0.232	18.24%
<b>Total Board of Ed.</b>	<b>10.858</b>	<b>12.12%</b>	<b>8.604</b>	<b>9.57%</b>	<b>4.644</b>	<b>5.18%</b>	<b>7.422</b>	<b>8.25%</b>

\*Note : FY20% reflects current YTD as a % of projected FY20

## C. Summary

Unless there is a major breakdown in revenues or runaway expenses I do not anticipate to even consider coming off the budget until after the Q1 results are final.

**CITY OF WEST HAVEN**  
**DEPARTMENT EXPENDITURES**  
**August 2020**

Variances favorable/(unfavorable)

Department	ACTUAL					FORECAST		
	FY21 Budget	Aug YTD Actual	Aug YTD FY20	Aug YTD % Budget	FY20 YTD % Actual	FY21 Projected	Aug YTD % Fcst	Δ to Budget
100 City Council	199,686	16,433	15,412	8.2%	8.4%	199,686	8.2%	-
105 Mayor	322,211	41,533	98,378	12.9%	31.8%	322,211	12.9%	-
110 Corporation Counsel	681,602	50,203	50,072	7.4%	11.1%	681,602	7.4%	-
115 Personnel Department	239,362	29,345	27,351	12.3%	16.0%	239,362	12.3%	-
120 Telephone Administration	336,336	400	7,126	0.1%	2.3%	336,336	0.1%	-
125 City Clerk	298,538	43,048	37,191	14.4%	11.7%	298,538	14.4%	-
130 Registrar Of Voters	145,502	17,445	20,052	12.0%	16.6%	145,502	12.0%	-
165 Probate Court	8,520	150	729	1.8%	8.7%	8,520	1.8%	-
190 Planning & Development	1,054,544	112,519	123,082	10.7%	15.0%	1,054,544	10.7%	-
<b>Central Government Total</b>	<b>3,286,301</b>	<b>311,075</b>	<b>379,393</b>	<b>9.5%</b>	<b>14.1%</b>	<b>3,286,301</b>	<b>9.5%</b>	<b>-</b>
200 Treasurer	7,600	1,267	1,267	16.7%	16.7%	7,600	16.7%	-
210 Comptroller	975,956	120,731	130,246	10.6%	12.4%	975,956	12.4%	-
220 Central Services	741,492	107,357	238,381	14.3%	35.1%	741,492	14.5%	-
230 Assessment	452,500	76,463	65,378	17.1%	15.1%	452,500	16.9%	-
240 Tax Collector	437,704	62,055	59,677	14.5%	14.6%	437,704	14.2%	-
<b>Finance Total</b>	<b>2,615,252</b>	<b>367,872</b>	<b>494,949</b>	<b>13.3%</b>	<b>19.2%</b>	<b>2,615,252</b>	<b>14.1%</b>	<b>-</b>
300 Emergency Report System I	2,043,241	269,538	259,928	14.1%	14.1%	2,043,241	13.2%	-
310 Police Department	13,542,122	2,546,426	2,374,352	18.9%	17.8%	13,542,122	18.8%	-
320 Animal Control	281,666	37,421	40,813	13.2%	18.0%	281,666	13.3%	-
330 Civil Preparedness	14,198	1,991	3,000	14.0%	20.0%	14,198	14.0%	-
<b>Public Service Total</b>	<b>15,881,227</b>	<b>2,855,377</b>	<b>2,678,092</b>	<b>18.2%</b>	<b>17.4%</b>	<b>15,881,227</b>	<b>18.0%</b>	<b>-</b>
400 Public Works Administration	550,209	63,877	59,665	10.6%	12.9%	550,209	11.6%	-
410 Engineering	439,311	19,993	17,772	5.9%	5.8%	439,311	4.6%	-
440 Central Garage	1,182,281	144,298	159,813	10.9%	13.9%	1,182,281	12.2%	-
450 Solid Waste	3,336,684	173,829	417,417	5.4%	11.9%	3,336,684	5.2%	-
460 Building & Ground Maintena	1,253,237	146,396	(1,606)	11.8%	-0.1%	1,253,237	11.7%	-
470 Highways & Parks	4,092,636	586,360	596,916	14.5%	15.5%	4,092,636	14.3%	-
<b>Public Works Total</b>	<b>10,854,358</b>	<b>1,134,753</b>	<b>1,249,977</b>	<b>10.5%</b>	<b>11.9%</b>	<b>10,854,358</b>	<b>10.5%</b>	<b>-</b>
500 Human Resources	308,637	27,776	48,595	9.9%	16.6%	308,637	9.0%	-
510 Elderly Services	458,493	42,304	26,113	9.6%	6.0%	458,493	9.2%	-
520 Parks & Recreation	906,786	298,162	273,197	33.9%	36.4%	906,786	32.9%	-
530 Health Department	352,445	64,878	44,799	18.8%	13.6%	352,445	18.4%	-
<b>Health &amp; Human Services Total</b>	<b>2,026,361</b>	<b>433,121</b>	<b>392,704</b>	<b>22.3%</b>	<b>21.7%</b>	<b>2,026,361</b>	<b>21.4%</b>	<b>-</b>
600 Library	1,221,000	203,500	253,500	14.3%	17.8%	1,221,000	16.7%	-
800 City Insurance	800,977	411,818	439,698	51.4%	60.2%	800,977	51.4%	-
810 Employee Benefits	17,930,685	3,466,885	2,619,204	19.3%	16.5%	17,930,685	19.3%	-
820 Debt Service	18,643,292	6,463,069	7,706,037	34.2%	41.7%	18,643,292	34.7%	-
830 C-Med	42,179	-	-	0.0%	0.0%	42,179	0.0%	-
900 Unallocated Expenses	2,180,839	119,157	61,359	-70.7%	6.4%	2,180,839	5.5%	-
<b>Other Total</b>	<b>40,818,972</b>	<b>10,664,429</b>	<b>11,079,798</b>	<b>27.4%</b>	<b>29.5%</b>	<b>40,818,972</b>	<b>26.1%</b>	<b>-</b>
<b>Total City Departments</b>	<b>75,482,471</b>	<b>15,766,627</b>	<b>16,274,912</b>	<b>21.5%</b>	<b>23.1%</b>	<b>75,482,471</b>	<b>20.9%</b>	<b>-</b>
Board of Education	89,960,421	7,421,694	4,644,461	8.2%	5.2%	89,960,421	8.2%	-
<b>Total General Fund Expenses</b>	<b>165,442,892</b>	<b>23,188,321</b>	<b>20,919,373</b>	<b>14.2%</b>	<b>13.1%</b>	<b>165,442,892</b>	<b>14.0%</b>	<b>-</b>

Note : YTD actuals exclude encumbrances

**CITY OF WEST HAVEN**  
**SUB CATEGORY EXPENDITURE REPORT**  
**August 2020**

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Aug YTD	Aug YTD	Aug YTD	FY20 YTD	FY21	Aug YTD	
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Regular Wages	20,463,385	3,367,042	3,158,186	16.5%	16.1%	20,463,385	16.5%	-
Part Time	971,057	316,889	252,272	32.6%	33.8%	971,057	32.6%	-
Overtime	1,840,212	523,854	472,168	28.5%	23.0%	1,840,212	28.5%	-
Longevity	653,400	99,487	120,369	15.2%	16.5%	653,400	15.2%	-
Fringe Reimbursements	1,239,400	229,695	241,396	18.5%	25.5%	1,239,400	18.5%	-
Other Personnel Services	311,281	52,611	90,297	16.9%	48.9%	311,281	16.9%	-
<b>51 Personnel Services</b>	<b>25,478,735</b>	<b>4,589,578</b>	<b>4,334,687</b>	<b>18.0%</b>	<b>17.8%</b>	<b>25,478,735</b>	<b>18.0%</b>	<b>-</b>
Advertising	54,848	3,946	4,097	7.2%	7.9%	54,848	7.2%	-
Building Maintenance	58,294	8,481	1,382	14.5%	1.1%	58,294	14.5%	-
Copier Machine & Rental	46,000	8,503	3,782	18.5%	9.1%	46,000	18.5%	-
Electricity	1,349,136	103,733	(87,874)	7.7%	-7.8%	1,349,136	7.7%	-
Equipment Repair and Maintenance	84,800	4,227	23,525	5.0%	21.5%	84,800	5.0%	-
Financial Services	217,500	-	7,980	0.0%	3.6%	217,500	0.0%	-
Legal Services	200,000	-	425	0.0%	0.3%	200,000	0.0%	-
Maintenance Services	801,097	45,480	208,626	5.7%	35.7%	801,097	5.7%	-
Town Aid Road & Tree Manintenance	433,000	17,672	35,016	4.1%	8.9%	433,000	4.1%	-
Training	37,930	2,030	10,402	5.4%	18.1%	37,930	5.4%	-
Trash Pickup, Tip Fees & Recycling	3,315,284	170,750	412,405	5.2%	11.9%	3,315,284	5.2%	-
Water	48,200	-	-	0.0%	0.0%	48,200	0.0%	-
Uniforms	184,432	139,797	139,754	75.8%	66.6%	184,432	75.8%	-
Other Contractual Services	1,287,061	115,818	116,245	9.0%	9.9%	1,287,061	9.0%	-
<b>52 Contractual Services</b>	<b>8,117,582</b>	<b>620,437</b>	<b>875,766</b>	<b>7.6%</b>	<b>11.3%</b>	<b>8,117,582</b>	<b>7.6%</b>	<b>-</b>
Motor Vehicle Parts	230,700	28,855	34,177	12.5%	12.3%	230,700	12.5%	-
Construction Supplies	68,593	996	18,092	1.5%	23.0%	68,593	1.5%	-
Office Supplies	71,500	7,385	8,801	10.3%	13.1%	71,500	10.3%	-
Other Supplies & Materials	236,788	23,418	40,315	9.9%	16.0%	236,788	9.9%	-
<b>53 Supplies &amp; Materials</b>	<b>607,581</b>	<b>60,654</b>	<b>101,386</b>	<b>10.0%</b>	<b>15.0%</b>	<b>607,581</b>	<b>10.0%</b>	<b>-</b>
Health & General Liability Insurance	12,198,966	2,456,055	1,732,812	20.1%	16.7%	12,198,966	20.1%	-
FICA	1,432,900	280,760	267,390	19.6%	19.3%	1,432,900	19.6%	-
Pension	3,593,278	822,267	757,092	22.9%	22.5%	3,593,278	22.9%	-
Workers Compensation	1,500,000	282,628	311,190	18.8%	18.1%	1,500,000	18.8%	-
Debt Service	18,282,165	6,360,118	7,586,687	34.8%	42.5%	18,282,165	34.8%	-
Debt Service (Water Purification)	361,127	102,951	119,350	28.5%	18.1%	361,127	28.5%	-
Other Fixed Charges	248,929	12,011	4,777	4.8%	2.6%	248,929	4.8%	-
<b>54 Fixed Charges</b>	<b>37,617,365</b>	<b>10,316,789</b>	<b>10,779,297</b>	<b>27.4%</b>	<b>30.3%</b>	<b>37,617,365</b>	<b>27.4%</b>	<b>-</b>
Capital Outlay	93,075	13,458	17,280	14.5%	19.8%	93,075	14.5%	-
<b>55 Capital Outlay</b>	<b>93,075</b>	<b>13,458</b>	<b>17,280</b>	<b>14.5%</b>	<b>19.8%</b>	<b>93,075</b>	<b>14.5%</b>	<b>-</b>
Contingency Services	150,000	-	-	0.0%	0.0%	150,000	0.0%	-
Other Contingency	2,357,647	121,278	65,306	5.1%	5.7%	2,357,647	5.1%	-
<b>56 Other/Contingency</b>	<b>2,507,647</b>	<b>121,278</b>	<b>65,306</b>	<b>4.8%</b>	<b>5.0%</b>	<b>2,507,647</b>	<b>4.8%</b>	<b>-</b>
Fuel	415,000	22,296	31,195	5.4%	10.6%	415,000	5.4%	-
Telephone	520,486	13,709	17,650	2.6%	3.5%	520,486	2.6%	-
Gas Heat	125,000	8,428	52,344	6.7%	37.0%	125,000	6.7%	-
<b>Total City Departments</b>	<b>75,482,471</b>	<b>15,766,627</b>	<b>16,274,912</b>	<b>20.9%</b>	<b>23.1%</b>	<b>75,482,471</b>	<b>20.9%</b>	<b>-</b>
Salaries	52,888,187	2,880,342	3,524,100	5.4%	6.8%	52,888,187	5.4%	-
Health Insurance	13,980,252	2,574,915	2,018,747	18.4%	14.9%	13,980,252	18.4%	-
Benefits & Fixed Charges	3,375,000	805,111	705,655	23.9%	19.7%	3,375,000	23.9%	-
Tuition	8,560,500	640,014	(1,340,638)	7.5%	-14.5%	8,560,500	7.5%	-
Student Transportation	5,653,600	9,095	(462,173)	0.2%	-9.4%	5,653,600	0.2%	-
Operation of Plant	3,175,773	144,000	(170,725)	4.5%	-4.6%	3,175,773	4.5%	-
Purchased Services	1,054,709	136,146	(15,222)	12.9%	-1.4%	1,054,709	12.9%	-
Instruction	1,272,400	232,072	384,717	18.2%	28.0%	1,272,400	18.2%	-
Board of Education	89,960,421	7,421,694	4,644,461	8.2%	5.2%	89,960,421	8.2%	-
<b>Total General Fund Expenses</b>	<b>165,442,892</b>	<b>23,188,321</b>	<b>20,919,373</b>	<b>14.0%</b>	<b>13.1%</b>	<b>165,442,892</b>	<b>14.0%</b>	<b>-</b>

Note : YTD actuals exclude encumbrances

**CITY OF WEST HAVEN**  
**BOARD OF EDUCATION EXPENDITURE REPORT**  
**August 2020**

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Aug YTD	Aug YTD	Aug YTD	FY20 YTD	FY21	Aug YTD	
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Superintendent / Principals / Asst.	2,350,120	161,259	158,648	6.9%	7.1%	2,350,120	6.9%	-
Teachers - Classroom	27,641,017	1,256,026	1,470,603	4.5%	5.4%	27,641,017	4.5%	-
Teachers - Special Education	6,003,419	276,177	271,700	4.6%	4.6%	6,003,419	4.6%	-
Teachers - Special Area	3,461,446	173,470	139,143	5.0%	4.1%	3,461,446	5.0%	-
Teachers - Substitutes/Interns	689,815	1,080	14,242	0.2%	2.1%	689,815	0.2%	-
Teacher Aides	2,992,839	108,896	199,353	3.6%	6.7%	2,992,839	3.6%	-
Pupil Services	1,603,220	73,736	73,659	4.6%	4.7%	1,603,220	4.6%	-
Clerical	1,551,638	237,599	226,514	15.3%	14.9%	1,551,638	15.3%	-
School Nurses	1,039,846	46,689	36,625	4.5%	3.6%	1,039,846	4.5%	-
Coordinators/Directors	1,114,632	78,109	76,456	7.0%	7.2%	1,114,632	7.0%	-
Custodial / Maintenance	3,006,539	460,217	433,985	15.3%	14.4%	3,006,539	15.3%	-
Lunch Aides	300,000	-	6,184	0.0%	2.1%	300,000	0.0%	-
Para Subs-Instructional Aides	105,000	-	4,939	0.0%	4.7%	105,000	0.0%	-
Homebound	125,000	-	1,538	0.0%	1.2%	125,000	0.0%	-
Detached Worker	98,261	3,008	3,934	3.1%	4.0%	98,261	3.1%	-
Athletic Coaches	200,417	4,038	1,346	2.0%	1.0%	200,417	2.0%	-
Adult Education	150,000	38	-	0.0%	0.0%	150,000	0.0%	-
Severance Pay	300,000	-	405,230	0.0%	100.0%	300,000	0.0%	-
Student Activity Advisors	154,978	-	-	0.0%	0.0%	154,978	0.0%	-
<b>Salaries</b>	<b>52,888,187</b>	<b>2,880,342</b>	<b>3,524,100</b>	<b>5.4%</b>	<b>6.8%</b>	<b>52,888,187</b>	<b>5.4%</b>	<b>-</b>
Health Insurance	13,980,252	2,574,915	2,018,747	18.4%	14.9%	13,980,252	18.4%	-
Medicare Only - Taxes	825,000	42,626	53,531	5.2%	6.7%	825,000	5.2%	-
Social Security	697,300	54,612	67,086	7.8%	10.0%	697,300	7.8%	-
Property & Liability Insurance	525,000	431,615	403,688	82.2%	80.4%	525,000	82.2%	-
Worker's Compensation	662,100	154,934	58,206	23.4%	6.8%	662,100	23.4%	-
Retirement Contributions	384,100	41,606	40,389	10.8%	12.5%	384,100	10.8%	-
Life Insurance	172,200	-	16,049	0.0%	6.5%	172,200	0.0%	-
Travel / Convention / Dues	56,700	76,417	62,050	134.8%	82.5%	56,700	134.8%	-
Other Benefits & Fixed Charges	52,600	3,300	4,656	6.3%	4.2%	52,600	6.3%	-
<b>Benefits &amp; Fixed Charges</b>	<b>17,355,252</b>	<b>3,380,025</b>	<b>2,724,402</b>	<b>19.5%</b>	<b>15.9%</b>	<b>17,355,252</b>	<b>19.5%</b>	<b>-</b>
<b>Tuition</b>	<b>8,560,500</b>	<b>640,014</b>	<b>(1,340,638)</b>	<b>7.5%</b>	<b>-14.5%</b>	<b>8,560,500</b>	<b>7.5%</b>	<b>-</b>
Bus Service	3,434,400	6,173	(398,145)	0.2%	-13.0%	3,434,400	0.2%	-
Transportation - Phys. Handicapped	1,823,200	2,922	(112,543)	0.2%	-7.5%	1,823,200	0.2%	-
Transportation - Regional VOC	283,900	-	28,840	0.0%	11.3%	283,900	0.0%	-
Transportation - Student Activities	112,100	-	19,675	0.0%	18.0%	112,100	0.0%	-
<b>Student Transportation</b>	<b>5,653,600</b>	<b>9,095</b>	<b>(462,173)</b>	<b>0.2%</b>	<b>-9.4%</b>	<b>5,653,600</b>	<b>0.2%</b>	<b>-</b>
Site Repairs & Improvements	627,800	36,380	(335,100)	5.8%	-48.2%	627,800	5.8%	-
Electricity	1,058,733	78,946	939	7.5%	0.1%	1,058,733	7.5%	-
Heating	431,000	-	35,395	0.0%	7.2%	431,000	0.0%	-
Water	84,800	6,429	16,883	7.6%	12.6%	84,800	7.6%	-
Telephone & Communications	246,300	11,903	25,751	4.8%	8.2%	246,300	4.8%	-
Building Security	388,740	2,343	2,979	0.6%	0.8%	388,740	0.6%	-
Solid Waste / Recycling	215,600	6,986	1,160	3.2%	0.6%	215,600	3.2%	-
Supplies & Equipment	107,100	-	81,269	0.0%	22.1%	107,100	0.0%	-
Other Expenses	15,700	1,012	-	6.4%	0.0%	15,700	6.4%	-
<b>Operation of Plant</b>	<b>3,175,773</b>	<b>144,000</b>	<b>(170,725)</b>	<b>4.5%</b>	<b>-4.6%</b>	<b>3,175,773</b>	<b>4.5%</b>	<b>-</b>
Photocopy Services	269,809	25,051	(48,007)	9.3%	-17.8%	269,809	9.3%	-
Consultant Services	260,000	62,500	(2,800)	24.0%	-1.1%	260,000	24.0%	-
Police And Fire	361,000	-	277	0.0%	0.4%	361,000	0.0%	-
Printing / Postage / Supplies	68,400	27,678	6,642	40.5%	9.1%	68,400	40.5%	-
Other Services	95,500	20,917	28,666	21.9%	6.9%	95,500	21.9%	-
<b>Purchased Services</b>	<b>1,054,709</b>	<b>136,146</b>	<b>(15,222)</b>	<b>12.9%</b>	<b>-1.4%</b>	<b>1,054,709</b>	<b>12.9%</b>	<b>-</b>
<b>Instruction</b>	<b>1,272,400</b>	<b>232,072</b>	<b>384,717</b>	<b>18.2%</b>	<b>28.0%</b>	<b>1,272,400</b>	<b>18.2%</b>	<b>-</b>
<b>Board of Education</b>	<b>89,960,421</b>	<b>7,421,694</b>	<b>4,644,461</b>	<b>8.2%</b>	<b>5.2%</b>	<b>89,960,421</b>	<b>8.2%</b>	<b>-</b>

Note : YTD actuals exclude encumbrances

**CITY OF WEST HAVEN**  
**Summary of Revenues and Expenditures**  
**August 2020**

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY21	Budget	Aug YTD Actual	FY20 Projected	Aug YTD FY20	Aug YTD % Budget	FY20 YTD % Actual	Projected FY21	Aug YTD % Fcst	Δ to Budget
<b>REVENUE</b>										
41 Property Taxes	102,420,883		51,335,251	98,558,098	49,325,723	50.1%	50.0%	102,420,883	50.1%	-
42 Licenses & Permits	1,594,150		296,291	1,378,083	215,316	18.6%	15.6%	1,594,150	18.6%	-
43 Fines And Penalties	252,100		85,001	235,552	40,129	33.7%	17.0%	252,100	33.7%	-
44 Revenue From Use Of Money	117,700		9,783	372,520	58,528	8.3%	15.7%	117,700	8.3%	-
45 Fed/State Grants - Non MARB	53,132,054		511,853	53,070,294	181,345	1.0%	0.3%	53,132,054	1.0%	-
46 Charges For Services	1,135,450		142,910	951,993	150,900	12.6%	15.9%	1,135,450	12.6%	-
47 Other Revenues	1,826,912		95,259	1,813,338	129,910	5.2%	7.2%	1,826,912	5.2%	-
48 Other Financing Sources	963,643		713,643	1,109,575	1,109,575	74.1%	100.0%	963,643	74.1%	-
<b>Total Operational Revenues</b>	<b>161,442,892</b>		<b>53,189,992</b>	<b>157,489,454</b>	<b>51,211,428</b>	<b>32.9%</b>	<b>32.5%</b>	<b>161,442,892</b>	<b>32.9%</b>	<b>-</b>
48 Bond Proceeds	-		-	-	-			-		-
45 Fed/State Grants - MARB	4,000,000		-	4,100,000	-	0.0%	0.0%	4,000,000	0.0%	-
<b>Total Revenue</b>	<b>165,442,892</b>		<b>53,189,992</b>	<b>161,589,454</b>	<b>51,211,428</b>	<b>32.2%</b>	<b>31.7%</b>	<b>165,442,892</b>	<b>32.2%</b>	<b>-</b>
<b>EXPENDITURES</b>										
Central Government	3,286,301		311,075	2,690,200	379,393	9.5%	14.1%	3,286,301	9.5%	-
Finance	2,615,252		367,872	2,576,335	494,949	14.1%	19.2%	2,615,252	14.1%	-
Public Service	15,881,227		2,855,377	15,405,604	2,678,092	18.0%	17.4%	15,881,227	18.0%	-
Public Works	10,854,358		1,134,753	10,488,919	1,249,977	10.5%	11.9%	10,854,358	10.5%	-
Health & Human Services	2,026,361		433,121	1,812,892	392,704	21.4%	21.7%	2,026,361	21.4%	-
City Insurance	800,977		411,818	730,952	439,698	51.4%	60.2%	800,977	51.4%	-
Employee Benefits	17,930,685		3,466,885	15,917,987	2,619,204	19.3%	16.5%	17,930,685	19.3%	-
Debt Service	18,643,292		6,463,069	18,498,827	7,706,037	34.7%	41.7%	18,643,292	34.7%	-
Library / Other	1,263,179		203,500	1,460,088	253,500	16.1%	17.4%	1,263,179	16.1%	-
Contingency Services	150,000		-	158,587	-	0.0%	0.0%	150,000	0.0%	-
Other Contingency	2,030,839		119,157	796,643	61,359	5.9%	7.7%	2,030,839	5.9%	-
Deficit Reduction	-		-	-	-			-		-
<b>Total City Departments</b>	<b>75,482,471</b>		<b>15,766,627</b>	<b>70,537,035</b>	<b>16,274,912</b>	<b>20.9%</b>	<b>23.1%</b>	<b>75,482,471</b>	<b>20.9%</b>	<b>-</b>
Board of Education	89,960,421		7,421,694	89,636,071	4,644,461	8.2%	5.2%	89,960,421	8.2%	-
<b>Total Expenditures</b>	<b>165,442,892</b>		<b>23,188,321</b>	<b>160,173,106</b>	<b>20,919,373</b>	<b>14.0%</b>	<b>13.1%</b>	<b>165,442,892</b>	<b>14.0%</b>	<b>-</b>
<b>Surplus / (Deficit)</b>	<b>-</b>		<b>30,001,671</b>	<b>1,416,348</b>	<b>30,292,055</b>			<b>-</b>		<b>-</b>

## II) West Haven Sewer Fund

### SEWER FUND : Revenue Comparisons FY18-FY21

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Charges For Services	5.735	47.82%	5.755	49.36%	5.682	48.56%	5.604	48.43%
Fed/State Grants - Non MARB	-	0.00%	-	0.00%	-		-	
Other Revenues	0.131	52.72%	0.070	31.01%	0.230	59.53%	-	0.00%
	<b>5.865</b>	<b>47.37%</b>	<b>5.825</b>	<b>48.98%</b>	<b>5.912</b>	<b>48.91%</b>	<b>5.604</b>	<b>47.50%</b>

### SEWER FUND : Cost Comparisons FY18-FY21

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	0.312	14.30%	0.327	14.84%	0.353	15.07%	0.403	15.77%
Capital Outlay	0.473	19.54%	0.450	19.11%	0.540	21.64%	0.515	17.52%
Electricity/Gas/Water	0.103	7.67%	0.109	8.19%	0.081	5.92%	0.183	12.60%
Debt Service	0.815	100.00%	0.717	100.00%	0.659	399.23%	0.361	99.97%
Contractual Services	0.170	14.52%	0.074	8.50%	0.082	8.09%	0.087	8.30%
Other Fixed Charges	0.125	12.63%	0.099	9.22%	0.108	14.02%	0.125	13.77%
Supplies & Materials	0.087	9.27%	0.053	5.40%	0.038	3.56%	0.105	8.08%
Health Ins. & Pension	0.016	14.12%	0.055	26.48%	0.001	0.11%	-	0.00%
Other/Contingency	0.377	67.57%	0.365	51.17%	0.452	85.19%	0.358	35.84%
Fuel	-	0.00%	0.004	18.99%	-	0.00%	-	0.00%
Telephone	0.001	14.86%	0.000	8.57%	0.000	8.74%	0.000	3.26%
	<b>2.479</b>	<b>23.50%</b>	<b>2.252</b>	<b>21.52%</b>	<b>2.314</b>	<b>22.14%</b>	<b>2.138</b>	<b>18.12%</b>

Tax collections for the sewer fund are back in line with prior year. Overall Revenues are \$.3M below prior year due to a Nitrogen Credit received in August last year. Expenses are below last year due the drop in CWF debt transfers for debt service being paid for by the general fund.

Unless there is a major breakdown in revenues or runaway expenses I do not anticipate to even consider coming off the budget until after the Q1 results are final.

**WEST HAVEN SEWER  
SUB CATEGORY EXPENDITURE REPORT  
August 2020**

	Aug YTD			Aug YTD		
	FY21 Budget	Actual	% Budget	FY20 Actual	Actual	% Actual
Regular Wages	1,957,086	290,893	14.9%	1,710,360	264,818	15.5%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	547,431	112,141	20.5%	633,600	88,524	14.0%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	50,000	-	0.0%	-	-	0.0%
Other Personnel Services	1,530	-	0.0%	1,050	-	0.0%
<b>51 Personnel Services</b>	<b>2,556,047</b>	<b>403,034</b>	<b>15.8%</b>	<b>2,345,011</b>	<b>353,342</b>	<b>15.1%</b>
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	163,953	13.7%	1,220,505	74,561	6.1%
Equipment Repair and Maintenance	220,000	16,106	7.3%	293,597	15,970	5.4%
Financial Services	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	960	1.2%	46,795	2,926	6.3%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	1,843	12.3%	12,998	-	0.0%
Water	190,000	19,179	10.1%	114,693	5,145	4.5%
Uniforms	-	-	0.0%	-	-	0.0%
Other Contractual Services	674,000	12,582	1.9%	600,398	7,544	1.3%
<b>52 Contractual Services</b>	<b>2,434,166</b>	<b>269,790</b>	<b>11.1%</b>	<b>2,344,153</b>	<b>161,312</b>	<b>6.9%</b>
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,298,000	104,908	8.1%	1,081,779	38,465	3.6%
<b>53 Supplies &amp; Materials</b>	<b>1,298,000</b>	<b>104,908</b>	<b>8.1%</b>	<b>1,081,779</b>	<b>38,465</b>	<b>3.6%</b>
Health & General Liability Insurance	200,000	-	0.0%	67,429	726	1.1%
FICA	178,880	28,782	16.1%	165,035	28,302	17.1%
Pension	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	5,609	11.2%	26,005	2,144	8.2%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	361,228	361,128	100.0%	658,875	658,875	100.0%
Other Fixed Charges	678,624	90,565	13.3%	675,993	77,438	11.5%
<b>54 Fixed Charges</b>	<b>1,468,732</b>	<b>486,084</b>	<b>33.1%</b>	<b>1,593,337</b>	<b>767,486</b>	<b>48.2%</b>
Capital Outlay	2,937,987	514,617	17.5%	2,496,491	540,152	21.6%
<b>55 Capital Outlay</b>	<b>2,937,987</b>	<b>514,617</b>	<b>17.5%</b>	<b>2,496,491</b>	<b>540,152</b>	<b>21.6%</b>
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	1,000,000	358,405	35.8%	530,709	452,106	85.2%
<b>56 Other/Contingency</b>	<b>1,000,000</b>	<b>358,405</b>	<b>35.8%</b>	<b>530,709</b>	<b>452,106</b>	<b>85.2%</b>
Fuel	25,000	-	0.0%	28,710	-	0.0%
Telephone	12,000	391	3.3%	2,282	199	8.7%
Gas Heat	66,000	339	0.5%	30,469	1,157	3.8%
Deficit Reduction	-	-	0.0%	-	-	0.0%
<b>Total City Departments</b>	<b>11,797,932</b>	<b>2,137,567</b>	<b>18.1%</b>	<b>10,452,942</b>	<b>2,314,219</b>	<b>22.1%</b>

*Note : YTD actuals exclude encumbrances*

**WEST HAVEN SEWER**  
**Summary of Revenues and Expenditures**  
**August 2020**

Variances favorable/(unfavorable)

	<b>ACTUAL</b>					<b>FORECAST</b>				
	FY21	Budget	Aug YTD Actual	FY20 Actual	Aug YTD FY20	Aug YTD % Budget	FY20 YTD % Actual	Projected FY21	Aug YTD % Fcst	Δ to Budget
<b>REVENUE</b>										
41 Property Taxes		-	-	-	-			-		-
42 Licenses & Permits		-	-	-	-			-		-
44 Revenue From Use Of Money		-	-	-	-			-		-
45 Fed/State Grants - Non MARB		-	-	-	-			-		-
46 Charges For Services	11,571,507		5,604,445	11,700,602	5,682,427	48.4%	48.6%	11,571,507	48.4%	-
47 Other Revenues	226,425		-	386,484	230,059	0.0%	59.5%	226,425	0.0%	-
<b>Total Revenue</b>	<b>11,797,932</b>		<b>5,604,445</b>	<b>12,087,086</b>	<b>5,912,486</b>	<b>47.5%</b>	<b>48.9%</b>	<b>11,797,932</b>	<b>47.5%</b>	<b>-</b>
<b>EXPENDITURES</b>										
Personnel Services	2,556,047		403,034	2,345,011	353,342	15.8%	15.1%	2,556,047	15.8%	-
Electricity/Gas/Water	1,456,000		183,471	1,365,668	80,862	12.6%	5.9%	1,456,000	12.6%	-
Other Contractual Services	1,044,166		86,658	1,008,954	81,606	8.3%	8.1%	1,044,166	8.3%	-
Supplies & Materials	1,298,000		104,908	1,081,779	38,465	8.1%	3.6%	1,298,000	8.1%	-
Health & General Liability Insurance	200,000		-	67,429	726	0.0%	1.1%	200,000	0.0%	-
Debt Service	361,228		361,128	658,875	658,875	100.0%	100.0%	361,228	100.0%	-
Other Fixed Charges	907,504		124,956	867,033	107,884	13.8%	12.4%	907,504	13.8%	-
Capital Outlay	2,937,987		514,617	2,496,491	540,152	17.5%	21.6%	2,937,987	17.5%	-
Other Contingency	1,000,000		358,405	530,709	452,106	35.8%	85.2%	1,000,000	35.8%	-
Fuel	25,000		-	28,710	-	0.0%	0.0%	25,000		
Telephone	12,000		391	2,282	199	3.3%	8.7%	12,000	3.3%	-
Deficit Reduction	-		-	-	-			-		-
<b>Total Expenditures</b>	<b>11,797,932</b>		<b>2,137,567</b>	<b>10,452,942</b>	<b>2,314,219</b>	<b>18.1%</b>	<b>22.1%</b>	<b>11,797,932</b>	<b>18.1%</b>	<b>-</b>
<b>Surplus / (Deficit)</b>	<b>-</b>		<b>3,466,878</b>	<b>1,634,144</b>	<b>3,598,267</b>		<b>220.2%</b>	<b>-</b>		



### III) Allingtown Fire Department

#### **AFD : Revenue Comparisons FY18-FY21**

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	2.955	49.37%	3.345	47.20%	3.621	50.06%	3.645	49.02%
Licenses & Permits	0.003	1.29%	0.002	1.82%	0.001	0.47%	0.004	5.11%
Revenue From Use Of Money	-	0.00%	-	0.00%	-		-	
Fed/State Grants - Non MARB	-	0.00%	0.170	85.81%	0.030	12.39%	0.990	103.58%
Charges For Services	(0.001)	-10.18%	0.001	11.64%	0.005	51.40%	-	0.00%
Other Revenues	0.000	0.03%	0.007	2.03%	0.001	0.69%	0.006	4.26%
	<b>2.956</b>	<b>43.58%</b>	<b>3.525</b>	<b>45.46%</b>	<b>3.658</b>	<b>47.13%</b>	<b>4.645</b>	<b>53.98%</b>

#### **AFD : Cost Comparisons FY18-FY21**

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	0.350	15.49%	0.335	16.69%	0.348	17.14%	0.418	19.66%
Health Ins. & Pension	0.422	13.59%	0.759	21.47%	0.691	17.82%	1.422	28.82%
Telephone	0.002	0.62%	0.001	0.41%	0.001	0.33%	0.001	0.36%
Other Fixed Charges	0.055	41.78%	0.052	33.04%	0.034	9.42%	0.013	7.33%
Electricity/Gas/Water	0.084	44.41%	0.085	43.77%	0.002	0.99%	0.003	1.59%
Other/Contingency	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Other Contractual Svcs	0.012	12.02%	0.011	10.32%	0.033	23.03%	0.013	9.61%
Capital Outlay	-	0.00%	0.001	1.14%	0.001	1.16%	0.009	2.90%
Supplies & Materials	0.007	18.26%	0.001	3.71%	0.003	6.15%	0.043	44.81%
Fuel	0.000	0.13%	-	0.00%	-	0.00%	-	0.00%
	<b>0.931</b>	<b>14.91%</b>	<b>1.246</b>	<b>19.26%</b>	<b>1.113</b>	<b>15.75%</b>	<b>1.923</b>	<b>22.35%</b>

Tax collections for Allingtown are in line with prior year and overall revenues are well above prior year resulting from the State pilot funds secured this year (\$960k).

The YOY increase in expenses relates to the additional pension contribution made (and planned for in the budget) using the monies secured from the aforementioned pilot funds.

Unless there is a major breakdown in revenues or runaway expenses I do not anticipate to even consider coming off the budget until after the Q1 results are final.

**ALLINGTOWN FIRE DEPARTMENT**  
**SUB CATEGORY EXPENDITURE REPORT**  
**August 2020**

	Aug YTD			Aug YTD		
	FY21 Budget	Actual	% Budget	FY20 Actual	Actual	% Actual
Regular Wages	1,742,989	302,816	17.4%	1,597,039	265,312	16.6%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	360,000	114,954	31.9%	418,256	82,408	19.7%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	25,000	660	2.6%	17,604	739	4.2%
Other Personnel Services	-	-	0.0%	-	-	0.0%
<b>51 Personnel Services</b>	<b>2,127,989</b>	<b>418,430</b>	<b>19.7%</b>	<b>2,032,898</b>	<b>348,459</b>	<b>17.1%</b>
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	19,600	57	0.3%	45,738	22,303	48.8%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	16,300	3,182	19.5%	16,300	2,031	12.5%
Equipment Repair and Maintenance	34,200	1,785	5.2%	54,415	2,640	4.9%
Financial Services	13,000	-	0.0%	9,000	-	0.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	-	-	0.0%	-	-	0.0%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	32,000	2,308	7.2%	9,770	-	0.0%
Trash Pickup, Tip Fees & Recycling	-	-	0.0%	-	-	0.0%
Water	188,025	-	0.0%	172,544	-	0.0%
Uniforms	16,000	6,800	42.5%	10,690	7,600	71.1%
Other Contractual Services	19,000	1,908	10.0%	13,207	355	2.7%
<b>52 Contractual Services</b>	<b>338,125</b>	<b>16,040</b>	<b>4.7%</b>	<b>331,664</b>	<b>34,928</b>	<b>10.5%</b>
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	329	5.5%	3,719	-	0.0%
Other Supplies & Materials	90,000	42,686	47.4%	36,950	2,502	6.8%
<b>53 Supplies &amp; Materials</b>	<b>96,000</b>	<b>43,016</b>	<b>44.8%</b>	<b>40,669</b>	<b>2,502</b>	<b>6.2%</b>
Health & General Liability Insurance	1,713,467	149,050	8.7%	1,623,696	170,668	10.5%
FICA	57,768	11,508	19.9%	57,660	9,336	16.2%
Pension	3,220,196	1,272,686	39.5%	2,255,235	520,417	23.1%
Workers Compensation	125,000	1,882	1.5%	304,030	24,724	8.1%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	0.0%	-	-	0.0%
<b>54 Fixed Charges</b>	<b>5,116,431</b>	<b>1,435,125</b>	<b>28.0%</b>	<b>4,240,620</b>	<b>725,145</b>	<b>17.1%</b>
Capital Outlay	309,000	8,957	2.9%	97,340	1,125	1.2%
<b>55 Capital Outlay</b>	<b>309,000</b>	<b>8,957</b>	<b>2.9%</b>	<b>97,340</b>	<b>1,125</b>	<b>1.2%</b>
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	305,125	-	0.0%	13,269	-	0.0%
<b>56 Other/Contingency</b>	<b>305,125</b>	<b>-</b>	<b>0.0%</b>	<b>13,269</b>	<b>-</b>	<b>0.0%</b>
Fuel	14,000	-	0.0%	11,920	-	0.0%
Telephone	287,438	1,042	0.4%	284,872	941	0.3%
Gas Heat	11,000	250	2.3%	8,626	(74)	-0.9%
Deficit Reduction	-	-	0.0%	5,436	-	0.0%
<b>Total City Departments</b>	<b>8,605,108</b>	<b>1,922,860</b>	<b>22.3%</b>	<b>7,067,314</b>	<b>1,113,026</b>	<b>15.7%</b>

*Note : YTD actuals exclude encumbrances*

**ALLINGTOWN FIRE DEPARTMENT**  
**Summary of Revenues and Expenditures**  
**August 2020**

Variances favorable/(unfavorable)

	ACTUAL						FORECAST			
	FY21	Budget	Aug YTD Actual	FY20 Actual	Aug YTD FY20	Aug YTD % Budget	FY20 YTD % Actual	Projected FY21	Aug YTD % Fcst	Δ to Budget
<b>REVENUE</b>										
41 Property Taxes	7,436,508		3,645,018	7,233,501	3,620,872	49.0%	50.1%	7,436,508	49.0%	-
42 Licenses & Permits	75,000		3,835	118,095	550	5.1%	0.5%	75,000	5.1%	-
44 Revenue From Use Of Money	-		-	-	-			-		-
45 Fed/State Grants - Non MARB	956,000		990,227	241,514	29,915	103.6%	12.4%	956,000	103.6%	-
46 Charges For Services	6,000		-	10,555	5,425	0.0%	51.4%	6,000	0.0%	-
47 Other Revenues	131,600		5,605	158,002	1,095	4.3%	0.7%	131,600	4.3%	-
<b>Total Revenue</b>	<b>8,605,108</b>		<b>4,644,685</b>	<b>7,761,667</b>	<b>3,657,857</b>	<b>54.0%</b>	<b>47.1%</b>	<b>8,605,108</b>	<b>54.0%</b>	<b>-</b>
<b>EXPENDITURES</b>										
Personnel Services	2,127,989		418,430	2,032,898	348,459	19.7%	17.1%	2,127,989	19.7%	-
Electricity/Gas/Water	215,325		3,432	197,470	1,956	1.6%	1.0%	215,325	1.6%	-
Other Contractual Services	133,800		12,858	142,820	32,898	9.6%	23.0%	133,800	9.6%	-
Supplies & Materials	96,000		43,016	40,669	2,502	44.8%	6.2%	96,000	44.8%	-
Health & General Liability Insurance	1,713,467		149,050	1,623,696	170,668	8.7%	10.5%	1,713,467	8.7%	-
Pension	3,220,196		1,272,686	2,255,235	520,417	39.5%	23.1%	3,220,196	39.5%	-
Other Fixed Charges	182,768		13,390	361,689	34,060	7.3%	9.4%	182,768	7.3%	-
Capital Outlay	309,000		8,957	97,340	1,125	2.9%	1.2%	309,000	2.9%	-
Other Contingency	305,125		-	13,269	-	0.0%	0.0%	305,125	0.0%	-
Fuel	14,000		-	11,920	-	0.0%	0.0%	14,000		-
Telephone	287,438		1,042	284,872	941	0.4%	0.3%	287,438	0.4%	-
Deficit Reduction	-		-	5,436	-		0.0%	-		-
<b>Total Expenditures</b>	<b>8,605,108</b>		<b>1,922,860</b>	<b>7,067,314</b>	<b>1,113,026</b>	<b>22.3%</b>	<b>15.7%</b>	<b>8,605,108</b>	<b>22.3%</b>	<b>-</b>
<b>Surplus / (Deficit)</b>	<b>-</b>		<b>2,721,825</b>	<b>694,352</b>	<b>2,544,831</b>		<b>366.5%</b>	<b>-</b>		

## Town of Sprague Budget Status as of August 31, 2020

### Summary

As of the end of August 2020, total revenues collected are 30% of the FY 2020/21 budgeted amount. This is 5% lower than total revenues collected for the same period in FY 2019/20 which were 35% of the total budgeted amount. The main variance relates to lower property tax collections (9% lower than the prior year) due to the COVID-19 deferralment payment option the Town has in place.

Total expenditures as of 8/31/20 are at 12% of budget. This is comparable to expenditures for the same period in FY 2019/20 which were 15% of the budget.

<i>Budget Category</i>	FY 2020/2021			Same Period Prior Year
	Budget	Year to Date	Year to Date %	
Property Taxes	6,110,523	2,800,656	46%	55%
State Education Grants	2,668,094	-	0%	0%
Other State Grants	597,933	76,174	13%	0%
Other Revenue	215,158	18,372	9%	6%
<b>Total General Fund Revenues</b>	<b>9,591,708</b>	<b>2,895,202</b>	<b>30%</b>	<b>35%</b>
Town/Municipal Expenditures	2,862,267	727,426	25%	5%
Board of Education Expenditures	6,688,595	415,847	6%	10%
<b>Total General Fund Expenditures</b>	<b>9,550,862</b>	<b>1,143,273</b>	<b>12%</b>	<b>15%</b>

The attached Budget vs. Actual report provides a detailed report of all revenues and expenditures as of the end of January. At this time, no significant variances are projected for either revenues or expenditures.

### Revenues

Property Taxes are the largest revenue source to the Town, representing 63.7% of total revenues. Collections on Property Taxes for the period to August 31, 2020 of the current fiscal year are at 46% of the budgeted amount. This is 9% lower than property tax collections for the same period in last fiscal year which were 55% of budget. The variance is due to the tax deferralment payment option which was selected by the Town due the COVID-19 pandemic and the Governor's Executive Order.

State Grants make up 34.1% of total budgeted revenues. The Town has received its first half of the Town Aid Road grant in the amount of \$76,174 as of August 31, 2020 which represents 2.3% of its budgeted State grants revenue. For the same period last fiscal year, the Town had not received any of its State grants.

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise approximately 2.2% of total budgeted revenues. Current year collections on these sources total \$18,372. Collections on these sources are at 9% of the total budgeted amount, which is 3% higher than the prior year.

## **Expenditures**

Departmental and other operating expenditures as of August 31, 2020 tend to range between 6% and 18% with a few exceptions where year-to-date expenditures don't fall into that range. In most cases, Town current year expenditures are comparable to last fiscal year's expenditures for the same period.

Payments for memberships on regional agencies (43% year-to-date), insurance premiums (22% year-to-date) and maintenance contracts (63% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (48% year-to-date) and interest (38% year-to-date) are scheduled payments that do not necessarily occur evenly throughout the fiscal year.

Year to date expenditures by the Board of Education total \$415,847 or 6% of total budget. For the same period last fiscal year, Board of Education expenditures were 10% of budget.

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July through August 2020

			Current Year Totals				Comparison		Estimated Year-End Totals			
	July 2020	August 2020	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget	
<b>Ordinary Income/Expense</b>												
<b>Income</b>												
5000 - Taxes												
5000-1 - Current Taxes	2,334,868	233,294	5,669,773	2,568,162	(3,101,611)	45%	56%	5,669,773	5,669,773	-	100%	
5000-2 - Current Interest & Lien Fees	-	-	20,000	-	(20,000)	0%	12%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	12,267	11,182	125,000	23,449	(101,551)	19%	16%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	3,477	2,534	35,000	6,011	(28,989)	17%	14%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	2,220	894	72,000	3,114	(68,886)	4%	3%	72,000	72,000	-	100%	
5000-6 - Firefighter Tax Abatement	-	-	(11,250)	-	11,250	0%	0%	(11,250)	(11,250)	-	100%	
5000-7 - PILOT Solar Farm	200,000	-	200,000	200,000	-	100%	100%	200,000	200,000	-	100%	
5000-8 - Tax & Applic. Refunds (contra)	-	(80)	-	(80)	(80)	100%	0%	-	-	-	0%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	-	0%	100%	-	-	-	0%	
<b>Total 5000 - Taxes</b>	<b>2,552,832</b>	<b>247,824</b>	<b>6,110,523</b>	<b>2,800,656</b>	<b>(3,309,867)</b>	<b>46%</b>	<b>55%</b>	<b>6,110,523</b>	<b>6,110,523</b>	<b>-</b>	<b>100%</b>	
5100 - State Grants-School												
5100-1 - ECS - Assis. to Towns for Educ.	-	-	2,668,094	-	(2,668,094)	0%	0%	2,668,094	2,668,094	-	100%	
<b>Total 5100 - State Grants-School</b>	<b>-</b>	<b>-</b>	<b>2,668,094</b>	<b>-</b>	<b>(2,668,094)</b>	<b>0%</b>	<b>0%</b>	<b>2,668,094</b>	<b>2,668,094</b>	<b>-</b>	<b>100%</b>	
5200 - State Grants-Local												
5200-1 - Telecomm. Property Tax Grant	-	-	5,221	-	(5,221)	0%	0%	5,221	5,221	-	100%	
5200-10 - Judicial 10th Circuit Court	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	2,800	-	(2,800)	0%	0%	2,800	2,800	-	100%	
5200-13 - St. Police O/T	-	-	15,000	-	(15,000)	0%	0%	15,000	15,000	-	100%	
5200-14 - Town Aid Roads	-	76,174	151,738	76,174	(75,564)	50%	0%	151,738	151,738	-	100%	
5200-16 - Elderly & Disabled Transp Grant	-	-	8,543	-	(8,543)	0%	0%	8,543	8,543	-	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	-	386,528	-	(386,528)	0%	0%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	-	-	6,156	-	(6,156)	0%	0%	6,156	6,156	-	100%	
5200-5 - Mashantucket Pequot Grant	-	-	17,479	-	(17,479)	0%	0%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	-	-	2,574	-	(2,574)	0%	0%	2,574	2,574	-	100%	
5200-7 - Disability Exemption Reimb.	-	-	894	-	(894)	0%	0%	894	894	-	100%	
<b>Total 5200 - State Grants-Local</b>	<b>-</b>	<b>76,174</b>	<b>597,933</b>	<b>76,174</b>	<b>(521,759)</b>	<b>13%</b>	<b>0%</b>	<b>597,933</b>	<b>597,933</b>	<b>-</b>	<b>100%</b>	
5300 - Local Revenues												
5300-1 - Interest Income	105	232	3,000	337	(2,663)	11%	6%	3,000	3,000	-	100%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	-	114	3,500	114	(3,386)	3%	4%	3,500	3,500	-	100%	
5300-13 - Landfill Receipts	1,428	1,396	23,000	2,824	(20,176)	12%	16%	23,000	23,000	-	100%	
5300-14 - Newsletter Ads	-	61	2,000	61	(1,939)	3%	3%	2,000	2,000	-	100%	
5300-15 - Marriage Licenses	48	-	150	48	(102)	32%	32%	150	150	-	100%	
5300-16 - Sportsmans Licenses	2	2	150	4	(146)	3%	2%	150	150	-	100%	
5300-17 - Farmland Preservation	105	87	950	192	(758)	20%	24%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	110	270	1,000	380	(620)	38%	7%	1,000	1,000	-	100%	
5300-3 - Building Inspector Fees	-	1,565	25,000	1,565	(23,435)	6%	0%	25,000	25,000	-	100%	
5300-4 - Dog License Fees	254	127	1,500	381	(1,119)	25%	10%	1,500	1,500	-	100%	
5300-5 - Sundry Receipts, faxes, etc	4	10	400	14	(386)	4%	8%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,879	1,202	10,000	3,081	(6,919)	31%	33%	10,000	10,000	-	100%	
5300-8 - Conveyance Tax	3,645	2,694	17,000	6,339	(10,661)	37%	39%	17,000	17,000	-	100%	
5300-9 - Copies	488	515	5,000	1,003	(3,997)	20%	24%	5,000	5,000	-	100%	
<b>Total 5300 - Local Revenues</b>	<b>8,068</b>	<b>8,275</b>	<b>92,650</b>	<b>16,343</b>	<b>(76,307)</b>	<b>18%</b>	<b>16%</b>	<b>92,650</b>	<b>92,650</b>	<b>-</b>	<b>100%</b>	
5400 - Misc Revenues												
5400-1 - Trans. Subsidy from SCRRA	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	750	1,279	-	2,029	2,029	100%	100%	2,029	-	2,029	100%	
5400-6 - Waste Management	-	-	52,000	-	(52,000)	0%	9%	52,000	52,000	-	100%	
<b>Total 5400 - Misc Revenues</b>	<b>750</b>	<b>1,279</b>	<b>54,000</b>	<b>2,029</b>	<b>(51,971)</b>	<b>4%</b>	<b>9%</b>	<b>56,029</b>	<b>54,000</b>	<b>2,029</b>	<b>104%</b>	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	45,000	-	(45,000)	0%	0%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	23,508	-	(23,508)	0%	0%	23,508	23,508	-	100%	
<b>Total Income</b>	<b>2,561,650</b>	<b>333,552</b>	<b>9,591,708</b>	<b>2,895,202</b>	<b>(6,696,506)</b>	<b>30%</b>	<b>35%</b>	<b>9,593,737</b>	<b>9,591,708</b>	<b>2,029</b>	<b>100%</b>	
<b>Gross Profit</b>	<b>2,561,650</b>	<b>333,552</b>	<b>9,591,708</b>	<b>2,895,202</b>	<b>(6,696,506)</b>	<b>30%</b>		<b>9,593,737</b>	<b>9,591,708</b>	<b>2,029</b>	<b>100%</b>	
<b>Expense</b>												
6000 - Board of Selectmen												
6000-1 - First Selectman	4,662	3,108	40,400	7,770	(32,630)	19%	19%	40,400	40,400	-	100%	
6000-2 - Selectman 2	100	100	1,200	200	(1,000)	17%	17%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	1,200	200	(1,000)	17%	17%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	717	172	1,260	889	(371)	71%	30%	1,260	1,260	-	100%	
6000-5 - Selectman - Mileage	-	-	1,500	-	(1,500)	0%	9%	1,500	1,500	-	100%	

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July through August 2020

			Current Year Totals				Comparison	Estimated Year-End Totals				
	July 2020	August 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
	6000-6 · Selectman Executive Assistant	5,269	3,513	45,667	8,782	(36,885)	19%	19%	45,667	45,667	-	100%
	6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	0%	15%	-	-	-	0%
	<b>Total 6000 · Board of Selectmen</b>	<b>10,848</b>	<b>6,993</b>	<b>91,227</b>	<b>17,841</b>	<b>(73,386)</b>	<b>20%</b>	<b>19%</b>	<b>91,227</b>	<b>91,227</b>	<b>-</b>	<b>100%</b>
	<b>6005 · Elections</b>											
	6005-1 · Election Salaries	385	835	6,100	1,220	(4,880)	20%	17%	6,100	6,100	-	100%
	6005-2 · Election Misc.	1,462	2,675	16,907	4,137	(12,770)	24%	14%	16,907	16,907	-	100%
	<b>Total 6005 · Elections</b>	<b>1,847</b>	<b>3,510</b>	<b>23,007</b>	<b>5,357</b>	<b>(17,650)</b>	<b>23%</b>	<b>15%</b>	<b>23,007</b>	<b>23,007</b>	<b>-</b>	<b>100%</b>
	<b>6010 · Board of Finance</b>											
	6010-2 · BOF - Town Rpt, Sup.	-	-	188	-	(188)	0%	0%	188	188	-	100%
	<b>Total 6010 · Board of Finance</b>	<b>-</b>	<b>-</b>	<b>188</b>	<b>-</b>	<b>(188)</b>	<b>0%</b>	<b>0%</b>	<b>188</b>	<b>188</b>	<b>-</b>	<b>100%</b>
	6011 · Auditing	-	-	23,200	-	(23,200)	0%	0%	23,200	23,200	-	100%
	<b>6012 · Bookkeeper</b>											
	6012-1 · Bookkeeper - Salary	3,491	2,387	28,492	5,878	(22,614)	21%	20%	28,492	28,492	-	100%
	6012-2 · Bookkeeper-Support	-	-	900	-	(900)	0%	0%	900	900	-	100%
	<b>Total 6012 · Bookkeeper</b>	<b>3,491</b>	<b>2,387</b>	<b>29,392</b>	<b>5,878</b>	<b>(23,514)</b>	<b>20%</b>	<b>19%</b>	<b>29,392</b>	<b>29,392</b>	<b>-</b>	<b>100%</b>
	<b>6015 · Assessors</b>											
	6015-1 · Assessors, Salary	2,558	1,705	22,165	4,263	(17,902)	19%	19%	22,165	22,165	-	100%
	6015-4 · Assessors, Travel Expense	-	-	300	-	(300)	0%	0%	300	300	-	100%
	6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	280	-	(280)	0%	0%	280	280	-	100%
	6015-6 · Assess. Misc. Supplies, Postage	250	63	1,680	313	(1,367)	19%	0%	1,680	1,680	-	100%
	6015-7 · Assess. Map updts, Pric.Manuls	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
	<b>Total 6015 · Assessors</b>	<b>2,808</b>	<b>1,768</b>	<b>25,425</b>	<b>4,576</b>	<b>(20,849)</b>	<b>18%</b>	<b>17%</b>	<b>25,425</b>	<b>25,425</b>	<b>-</b>	<b>100%</b>
	<b>6025 · Tax Collector</b>											
	6025-1 · Tax Collector, Salary	3,092	2,061	26,797	5,153	(21,644)	19%	19%	26,797	26,797	-	100%
	6025-4 · Tax Collector Misc. Sup. Sch.	20	-	700	20	(680)	3%	0%	700	700	-	100%
	6025-5 · Tax Collector, Postage	-	106	1,410	106	(1,304)	8%	0%	1,410	1,410	-	100%
	<b>Total 6025 · Tax Collector</b>	<b>3,112</b>	<b>2,167</b>	<b>28,907</b>	<b>5,279</b>	<b>(23,628)</b>	<b>18%</b>	<b>17%</b>	<b>28,907</b>	<b>28,907</b>	<b>-</b>	<b>100%</b>
	<b>6030 · Town Treasurer</b>	<b>200</b>	<b>200</b>	<b>2,400</b>	<b>400</b>	<b>(2,000)</b>	<b>17%</b>	<b>17%</b>	<b>2,400</b>	<b>2,400</b>	<b>-</b>	<b>100%</b>
	<b>6035 · Town Counsel &amp; Financial Advisr</b>											
	6035-1 · Town Counsel	-	500	20,000	500	(19,500)	3%	7%	20,000	20,000	-	100%
	6035-2 · Financial Advisor	-	-	7,000	-	(7,000)	0%	0%	7,000	7,000	-	100%
	<b>Total 6035 · Town Counsel &amp; Financial Advisr</b>	<b>-</b>	<b>500</b>	<b>27,000</b>	<b>500</b>	<b>(26,500)</b>	<b>2%</b>	<b>5%</b>	<b>27,000</b>	<b>27,000</b>	<b>-</b>	<b>100%</b>
	<b>6040 · Town Clerk</b>											
	6040-1 · Town Clerk, Salary	5,776	3,851	50,057	9,627	(40,430)	19%	19%	50,057	50,057	-	100%
	6040-2 · Town Clerk, Office Sup, Misc.	94	-	1,463	94	(1,369)	6%	5%	1,463	1,463	-	100%
	6040-3 · Town Clerk, Dog Licenses	-	-	350	-	(350)	0%	0%	350	350	-	100%
	6040-4 · Town Clerk, School	-	-	900	-	(900)	0%	61%	900	900	-	100%
	6040-5 · Town Clerk, Microfm(Security)	-	-	400	-	(400)	0%	0%	400	400	-	100%
	<b>Total 6040 · Town Clerk</b>	<b>5,870</b>	<b>3,851</b>	<b>53,170</b>	<b>9,721</b>	<b>(43,449)</b>	<b>18%</b>	<b>19%</b>	<b>53,170</b>	<b>53,170</b>	<b>-</b>	<b>100%</b>
	<b>6045 · Telephone Services/DSL/Website</b>	<b>915</b>	<b>469</b>	<b>11,500</b>	<b>1,384</b>	<b>(10,116)</b>	<b>12%</b>	<b>17%</b>	<b>11,500</b>	<b>11,500</b>	<b>-</b>	<b>100%</b>
	<b>6050 · Pool Secretaries</b>											
	6050-1 · Pool Sec,Salary-Asst Town Clerk	1,391	1,642	23,614	3,033	(20,581)	13%	16%	23,614	23,614	-	100%
	6050-2 · Pool Sec, Salary-Land Use Clerk	4,361	2,777	35,167	7,138	(28,029)	20%	19%	35,167	35,167	-	100%
	<b>Total 6050 · Pool Secretaries</b>	<b>5,752</b>	<b>4,419</b>	<b>58,781</b>	<b>10,171</b>	<b>(48,610)</b>	<b>17%</b>	<b>18%</b>	<b>58,781</b>	<b>58,781</b>	<b>-</b>	<b>100%</b>
	<b>6055 · Town Off. Bldg.</b>											
	6055-1 · Town Off. Bldg.Janitorial Serv	760	-	9,822	760	(9,062)	8%	19%	9,822	9,822	-	100%
	6055-2 · Town Off. Bldg. Sup. Maint.	152	57	2,000	209	(1,791)	10%	20%	2,000	2,000	-	100%
	6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	-	-	11,500	-	(11,500)	0%	0%	11,500	11,500	-	100%
	6055-4 · Town Off Bldg/Sen Ctr - Lights	567	705	9,000	1,272	(7,728)	14%	17%	9,000	9,000	-	100%
	6055-5 · Town Off. Bldg. rpr & renov.	2,738	720	5,000	3,458	(1,542)	69%	21%	5,000	5,000	-	100%
	<b>Total 6055 · Town Off. Bldg.</b>	<b>4,217</b>	<b>1,482</b>	<b>37,322</b>	<b>5,699</b>	<b>(31,623)</b>	<b>15%</b>	<b>13%</b>	<b>37,322</b>	<b>37,322</b>	<b>-</b>	<b>100%</b>
	<b>6060 · Grants/Contracts Manager</b>											
	6060-1 · Grants/Cont Mgr-Salary	-	-	-	-	-	0%	19%	-	-	-	0%
	6060-2 · Grants/Co Mg-Workshops,Seminars	-	-	-	-	-	0%	21%	-	-	-	0%
	6060-3 · Grants/ConMgr-Supp,Subs,Postage	-	-	-	-	-	0%	3%	-	-	-	0%
	6060-4 · Grants/Contracts Mgr-Mileage	-	-	-	-	-	0%	17%	-	-	-	0%
	<b>Total 6060 · Grants/Contracts Manager</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>18%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>6100 · P &amp; Z Comm.</b>											
	6100-1 · P & Z Comm. Enfc. Off.	842	561	7,297	1,403	(5,894)	19%	19%	7,297	7,297	-	100%
	6100-2 · P & Z Comm. Planner	1,641	-	13,500	1,641	(11,859)	12%	0%	13,500	13,500	-	100%
	<b>Total 6100 · P &amp; Z Comm.</b>	<b>2,483</b>	<b>561</b>	<b>20,797</b>	<b>3,044</b>	<b>(17,753)</b>	<b>15%</b>	<b>7%</b>	<b>20,797</b>	<b>20,797</b>	<b>-</b>	<b>100%</b>

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
**July through August 2020**

	Current Year Actuals		Current Year Totals				Comparison	Estimated Year-End Totals			
	July 2020	August 2020	Budget	Year to Date	\$ Remaining	% of Budget		Year-End Est.	Budget	\$ Remaining	% of Budget
6111 · Land Use Miscellaneous	-	7	800	7	(793)	1%	8%	800	800	-	100%
6115 · Ec. Devel.	225	-	900	225	(675)	25%	0%	900	900	-	100%
<b>6120 · Conservation Commission</b>											
6120-2 · Training workshop	-	-	100	-	(100)	0%	0%	100	100	-	100%
6120-4 · Miscellaneous	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
<b>Total 6120 · Conservation Commission</b>	-	-	1,100	-	(1,100)	0%	0%	1,100	1,100	-	100%
6150 · Conservation Wetlands Enf Off	-	490	6,500	490	(6,010)	8%	9%	6,500	6,500	-	100%
<b>6200 · Highways</b>											
6200-1 · Highways, General Maintenance	2,722	1,127	45,000	3,849	(41,151)	9%	17%	45,000	45,000	-	100%
6200-10 · Drug & Alcohol Testing	250	-	500	250	(250)	50%	50%	500	500	-	100%
6200-2 · Highways, Public Works Salary	25,063	15,577	203,035	40,640	(162,395)	20%	19%	203,035	203,035	-	100%
6200-3 · Highways, Misc. o/t labor.	848	1,195	26,200	2,043	(24,157)	8%	2%	26,200	26,200	-	100%
6200-4 · Boots - Highways	-	129	1,600	129	(1,471)	8%	18%	1,600	1,600	-	100%
6200-5 · Storm Materials	-	-	27,500	-	(27,500)	0%	0%	27,500	27,500	-	100%
6200-6 · Highways, Roadway Mgmt.	-	9,784	40,000	9,784	(30,216)	24%	25%	40,000	40,000	-	100%
6200-7 · Highways, Town Garage	63	139	8,000	202	(7,798)	3%	9%	8,000	8,000	-	100%
6200-8 · Stormwater Permit Fees(Phasell)	-	-	8,500	-	(8,500)	0%	10%	8,500	8,500	-	100%
<b>Total 6200 · Highways</b>	28,946	27,951	360,335	56,897	(303,438)	16%	17%	360,335	360,335	-	100%
<b>6202 · Tree Maintenance</b>											
6202-1 · Tree Warden	-	-	2,250	-	(2,250)	0%	0%	2,250	2,250	-	100%
6202-2 · Tree Warden- Training Seminars	-	-	350	-	(350)	0%	0%	350	350	-	100%
6202-3 · Tree Pruning, Removal, Replacme	-	2	15,300	2	(15,298)	0%	26%	15,300	15,300	-	100%
6202-4 · Tree Warden Mileage	-	-	400	-	(400)	0%	0%	400	400	-	100%
<b>Total 6202 · Tree Maintenance</b>	-	2	18,300	2	(18,298)	0%	21%	18,300	18,300	-	100%
6205 · Street Lighting	1,046	1,141	17,000	2,187	(14,813)	13%	13%	17,000	17,000	-	100%
6300 · Social Security	5,473	3,750	56,110	9,223	(46,887)	16%	19%	56,110	56,110	-	100%
6310 · Deferred Compensation	1,890	1,255	16,471	3,145	(13,326)	19%	19%	16,471	16,471	-	100%
<b>6400 · Regional Agencies</b>											
6400-1 · Reg. Agency - TVCCA	1,000	-	1,000	1,000	-	100%	100%	1,000	1,000	-	100%
6400-10 · RegAgency-SSAC of Eastern CT	-	-	300	-	(300)	0%	0%	300	300	-	100%
6400-11 · RegAg-SE CT Enterpr Reg	375	-	1,540	375	(1,165)	24%	92%	1,540	1,540	-	100%
6400-12 · RegAgcy-Regional Animal Control	9,100	-	9,100	9,100	-	100%	100%	9,100	9,100	-	100%
6400-2 · Reg. Agency - Cncl. of Gvnt	-	-	1,641	-	(1,641)	0%	100%	1,641	1,641	-	100%
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	-	300	-	(300)	0%	0%	300	300	-	100%
6400-4 · Reg. Agency - Women's Center	-	-	250	-	(250)	0%	0%	250	250	-	100%
6400-5 · Uncas Health District	4,919	-	19,674	4,919	(14,755)	25%	25%	19,674	19,674	-	100%
6400-6 · Reg. Agency - CCM	1,016	-	2,032	1,016	(1,016)	50%	100%	2,032	2,032	-	100%
6400-7 · Reg. Agency - Norwich PrbCrt	404	-	2,124	404	(1,720)	19%	25%	2,124	2,124	-	100%
6400-8 · Council of Small Towns (COST)	-	-	725	-	(725)	0%	100%	725	725	-	100%
6400-9 · Quinebaug Walking Weekends	-	-	175	-	(175)	0%	0%	175	175	-	100%
<b>Total 6400 · Regional Agencies</b>	16,814	-	38,861	16,814	(22,047)	43%	55%	38,861	38,861	-	100%
<b>6500 · Insurance</b>											
6500-1 · Insurance, General Town	833	7,075	29,133	7,908	(21,225)	27%	23%	29,133	29,133	-	100%
6500-2 · Insurance, Fire Department	4,173	-	16,690	4,173	(12,517)	25%	26%	16,690	16,690	-	100%
6500-4 · Insurance, Water & Sewer Plants	1,996	-	7,982	1,996	(5,986)	25%	25%	7,982	7,982	-	100%
6500-5 · Insurance,CIRMA (Workers Comp)	6,742	-	39,343	6,742	(32,601)	17%	7%	39,343	39,343	-	100%
6500-6 · Insurance, Empl. Medical Ins.	20,036	10,343	139,347	30,379	(108,968)	22%	18%	139,347	139,347	-	100%
6500-7 · Employee Insurance Waiver	329	329	3,950	658	(3,292)	17%	17%	3,950	3,950	-	100%
<b>Total 6500 · Insurance</b>	34,109	17,747	236,445	51,856	(184,589)	22%	17%	236,445	236,445	-	100%
<b>6600 · Police Department</b>											
6600-1 · Police Dept. Resident Trooper	-	-	167,982	-	(167,982)	0%	0%	167,982	167,982	-	100%
6600-2 · Police Dept., O/T 50% contra	-	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%
6600-3 · Police Dept. DARE Program	-	-	300	-	(300)	0%	72%	300	300	-	100%
6600-4 · Police Dept., Supplies, Misc.	-	299	500	299	(201)	60%	0%	500	500	-	100%
6600-5 · Police Dept. - Sch. Crs. Guard	-	-	3,883	-	(3,883)	0%	0%	3,883	3,883	-	100%
<b>Total 6600 · Police Department</b>	-	299	177,665	299	(177,366)	0%	0%	177,665	177,665	-	100%
<b>6605 · Fire Dept.</b>											
6605-1 · Fire Dept., Vehicle Maint.	10,904	(7,075)	24,000	3,829	(20,171)	16%	9%	24,000	24,000	-	100%
6605-2 · Fire Dept, Fixed Expenses	6,524	2,016	36,300	8,540	(27,760)	24%	23%	36,300	36,300	-	100%
6605-3 · Fire Dept. Truck Supplies	-	-	7,550	-	(7,550)	0%	0%	7,550	7,550	-	100%
6605-4 · Fire Dept., Firehouse Maint.	108	250	11,200	358	(10,842)	3%	22%	11,200	11,200	-	100%
6605-5 · Fire Dept., Training	4,328	-	14,500	4,328	(10,172)	30%	16%	14,500	14,500	-	100%



**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July through August 2020

			Current Year Totals				Comparison		Estimated Year-End Totals			
	July 2020	August 2020	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget	
6605-6 · Fire Dept., Business Exp.	80	169	14,140	249	(13,891)	2%	11%	14,140	14,140	-	100%	
6605-7 · Fire Dept., Equip. Maint.	838	390	12,600	1,228	(11,372)	10%	9%	12,600	12,600	-	100%	
<b>Total 6605 · Fire Dept.</b>	<b>22,782</b>	<b>(4,250)</b>	<b>120,290</b>	<b>18,532</b>	<b>(101,758)</b>	<b>15%</b>	<b>15%</b>	<b>120,290</b>	<b>120,290</b>	<b>-</b>	<b>100%</b>	
6610 · Emergency												
6610-1 · Salary Director	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%	
6610-5 · Training Expense	-	-	500	-	(500)	0%	0%	500	500	-	100%	
6610-6 · Equipment Maintenance	-	-	830	-	(830)	0%	0%	830	830	-	100%	
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	500	-	(500)	0%	0%	500	500	-	100%	
<b>Total 6610 · Emergency</b>	<b>-</b>	<b>-</b>	<b>4,030</b>	<b>-</b>	<b>(4,030)</b>	<b>0%</b>	<b>0%</b>	<b>4,030</b>	<b>4,030</b>	<b>-</b>	<b>100%</b>	
6615 · Fire Marshal/Burning Official												
6615-1 · Fire Marshal/Salary	738	738	8,854	1,476	(7,378)	17%	17%	8,854	8,854	-	100%	
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	-	2,250	-	(2,250)	0%	0%	2,250	2,250	-	100%	
6615-4 · Burning Official - Salary	-	-	625	-	(625)	0%	0%	625	625	-	100%	
<b>Total 6615 · Fire Marshal/Burning Official</b>	<b>738</b>	<b>738</b>	<b>11,729</b>	<b>1,476</b>	<b>(10,253)</b>	<b>13%</b>	<b>13%</b>	<b>11,729</b>	<b>11,729</b>	<b>-</b>	<b>100%</b>	
6620 · Enf. Off-Bldg.Code												
6620-1 · Enf.Off-Bldg Code - Salary	2,269	1,513	19,666	3,782	(15,884)	19%	19%	19,666	19,666	-	100%	
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	800	-	(800)	0%	1%	800	800	-	100%	
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	-	250	-	(250)	0%	0%	250	250	-	100%	
6620-6 · Enf.Off-Bldg.Code.- Ed.Training	-	-	250	-	(250)	0%	3%	250	250	-	100%	
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	500	-	(500)	0%	0%	500	500	-	100%	
<b>Total 6620 · Enf. Off-Bldg.Code</b>	<b>2,269</b>	<b>1,513</b>	<b>21,466</b>	<b>3,782</b>	<b>(17,684)</b>	<b>18%</b>	<b>18%</b>	<b>21,466</b>	<b>21,466</b>	<b>-</b>	<b>100%</b>	
6625 · Blight Enforcement Officer												
6625-1 · Blight Enforce. Officer-Salary	299	299	3,591	598	(2,993)	17%	17%	3,591	3,591	-	100%	
6625-2 · Blight Enforce.Officer-Mileage	-	-	150	-	(150)	0%	0%	150	150	-	100%	
6625-3 · Blight Enforce.Officer-Postage	-	-	150	-	(150)	0%	0%	150	150	-	100%	
<b>Total 6625 · Blight Enforcement Officer</b>	<b>299</b>	<b>299</b>	<b>3,891</b>	<b>598</b>	<b>(3,293)</b>	<b>15%</b>	<b>15%</b>	<b>3,891</b>	<b>3,891</b>	<b>-</b>	<b>100%</b>	
6700 · Sanit/Wst Rem.												
6700-2 · Sanit/Wst.Rem,Mats.Misc	374	318	5,000	692	(4,308)	14%	32%	5,000	5,000	-	100%	
6700-3 · Sanit/Wst.Rem., Recycling	4,019	5,441	65,000	9,460	(55,540)	15%	16%	65,000	65,000	-	100%	
<b>Total 6700 · Sanit/Wst Rem.</b>	<b>4,393</b>	<b>5,759</b>	<b>70,000</b>	<b>10,152</b>	<b>(59,848)</b>	<b>15%</b>	<b>17%</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>100%</b>	
6702 · Waste Management Exp. (Waste Management)	-	6,233	63,000	6,233	(56,767)	10%	8%	63,000	63,000	-	100%	
6810 · Comm. of Aging												
6810-1 · Comm. on Aging - Salary	3,582	2,368	31,574	5,950	(25,624)	19%	21%	31,574	31,574	-	100%	
6810-2 · Commission on Aging-Munic Agent	30	-	200	30	(170)	15%	4%	200	200	-	100%	
6810-4 · Comm. on Aging - Off sup/misc.	240	43	1,740	283	(1,457)	16%	10%	1,740	1,740	-	100%	
6810-5 · Comm. of Aging - Elevator Contr	206	206	2,515	412	(2,103)	16%	16%	2,515	2,515	-	100%	
6810-6 · Comm. of Aging - Programs	-	21	3,000	21	(2,979)	1%	11%	3,000	3,000	-	100%	
6810-7 · Comm. of Aging - Van Driver	-	-	14,000	-	(14,000)	0%	16%	14,000	14,000	-	100%	
6810-7a · Comm of Aging-Van Dr	2,299	1,561	19,452	3,860	(15,592)	20%	18%	19,452	19,452	-	100%	
6810-8 · Comm. on Aging -Senior Ctr Aide	-	-	-	-	-	0%	18%	-	-	-	0%	
6810-9 · Van Expense, Comm. on Aging	121	146	7,000	267	(6,733)	4%	8%	7,000	7,000	-	100%	
<b>Total 6810 · Comm. of Aging</b>	<b>6,478</b>	<b>4,345</b>	<b>79,481</b>	<b>10,823</b>	<b>(68,658)</b>	<b>14%</b>	<b>17%</b>	<b>79,481</b>	<b>79,481</b>	<b>-</b>	<b>100%</b>	
6950 · Capital Project												
6950-1 · Capital Project,Rpr Centrl Plnt	240	943	6,000	1,183	(4,817)	20%	11%	6,000	6,000	-	100%	
6950-2 · Engineering Fees, Cap. Proj.	-	7,360	8,700	7,360	(1,340)	85%	0%	8,700	8,700	-	100%	
<b>Total 6950 · Capital Project</b>	<b>240</b>	<b>8,303</b>	<b>14,700</b>	<b>8,543</b>	<b>(6,157)</b>	<b>58%</b>	<b>6%</b>	<b>14,700</b>	<b>14,700</b>	<b>-</b>	<b>100%</b>	
7000 · Parks & Playgrounds	-	66	750	66	(684)	9%	18%	750	750	-	100%	
7002 · Summer Recreation(SPARC)												
7002-1 · Summer Recreation Salaries	-	-	-	-	-	0%	93%	-	-	-	0%	
7002-2 · Summer Recreation Supplies	-	-	-	-	-	0%	0%	-	-	-	0%	
<b>Total 7002 · Summer Recreation(SPARC)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>84%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
7003 · Recreation Facilities (BoS)												
7003-2 · Electricity	135	30	1,825	165	(1,660)	9%	18%	1,825	1,825	-	100%	
<b>Total 7003 · Recreation Facilities (BoS)</b>	<b>135</b>	<b>30</b>	<b>1,825</b>	<b>165</b>	<b>(1,660)</b>	<b>9%</b>	<b>18%</b>	<b>1,825</b>	<b>1,825</b>	<b>-</b>	<b>100%</b>	
7004 · Recreation Events(SPARC)												
7004-1 · RecEvent-3 Villages Fall Fest	-	-	3,500	-	(3,500)	0%	0%	3,500	3,500	-	100%	
7004-2 · Rec Event-Earth Day	-	-	400	-	(400)	0%	0%	400	400	-	100%	
7004-3 · Rec Event-Youth Yr Lng Activity	-	-	500	-	(500)	0%	0%	500	500	-	100%	
7004-4 · Rec Event-Shetucket River Fest	-	-	250	-	(250)	0%	34%	250	250	-	100%	
7004-8 · Rec Event-Other	-	-	500	-	(500)	0%	0%	500	500	-	100%	
<b>Total 7004 · Recreation Events(SPARC)</b>	<b>-</b>	<b>-</b>	<b>5,150</b>	<b>-</b>	<b>(5,150)</b>	<b>0%</b>	<b>2%</b>	<b>5,150</b>	<b>5,150</b>	<b>-</b>	<b>100%</b>	

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July through August 2020

			Current Year Totals				Comparison	Estimated Year-End Totals				
	July 2020	August 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
<b>7005 - Other Recreation Programs</b>												
7005-1 - Sprague/Franklin/Canterbury LL	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
<b>Total 7005 - Other Recreation Programs</b>	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
<b>7010 - Grist Mill</b>												
7010-1 - Grist Mill - Supplies, Maint.	-	-	850	-	(850)	0%	3%	850	850	-	100%	
7010-2 - Grist Mill-Elevator Maintenance	188	188	7,443	376	(7,067)	5%	16%	7,443	7,443	-	100%	
7010-3 - Grist Mill - Heat, Light	471	509	7,850	980	(6,870)	12%	12%	7,850	7,850	-	100%	
7010-5 - Grist Mill - Janitor- Salaries	-	-	7,020	-	(7,020)	0%	19%	7,020	7,020	-	100%	
<b>Total 7010 - Grist Mill</b>	659	697	23,163	1,356	(21,807)	6%	15%	23,163	23,163	-	100%	
<b>7012 - Historical Museum</b>												
7012-1 - Salary	-	-	1,930	-	(1,930)	0%	12%	1,930	1,930	-	100%	
7012-14 - Sprague Historical Society	-	-	200	-	(200)	0%	0%	200	200	-	100%	
<b>Total 7012 - Historical Museum</b>	-	-	2,130	-	(2,130)	0%	11%	2,130	2,130	-	100%	
<b>7015 - Library</b>												
7015-1 - Library - Librarian Assistant-1	-	-	12,996	-	(12,996)	0%	20%	12,996	12,996	-	100%	
7015-10 - Library - Director	3,326	1,969	28,160	5,295	(22,865)	19%	17%	28,160	28,160	-	100%	
7015-11 - Library - Programs	-	-	2,500	-	(2,500)	0%	10%	2,500	2,500	-	100%	
7015-12 - Professional Fees	-	-	500	-	(500)	0%	0%	500	500	-	100%	
7015-13 - Library-St Lib CT Membership	-	-	550	-	(550)	0%	64%	550	550	-	100%	
7015-2 - Library - Books	-	55	4,500	55	(4,445)	1%	1%	4,500	4,500	-	100%	
7015-3 - Library - Sup./Misc.	-	-	2,054	-	(2,054)	0%	2%	2,054	2,054	-	100%	
7015-4 - Library - Library Assistant - 3	-	188	12,996	188	(12,808)	1%	19%	12,996	12,996	-	100%	
7015-5 - Librarian Assistant - 5	-	-	5,500	-	(5,500)	0%	0%	5,500	5,500	-	100%	
7015-6 - Library - Librarian Assistant-2	434	381	12,320	815	(11,505)	7%	16%	12,320	12,320	-	100%	
<b>Total 7015 - Library</b>	3,760	2,593	82,076	6,353	(75,723)	8%	14%	82,076	82,076	-	100%	
<b>7100 - Miscellaneous</b>												
7100-10 - Newsletter- Salary	50	-	600	50	(550)	8%	17%	600	600	-	100%	
7100-11 - Bank Fees	43	-	-	43	43	100%	100%	43	-	43	100%	
7100-12 - Newsletter - Misc.	-	-	2,000	-	(2,000)	0%	13%	2,000	2,000	-	100%	
7100-2 - War Mem./Lords Bridge Gazebo	48	47	675	95	(580)	14%	17%	675	675	-	100%	
7100-3 - Cemeteries, Vets Graves	-	-	700	-	(700)	0%	0%	700	700	-	100%	
7100-4 - Contingent Fund	53	-	3,000	53	(2,947)	2%	31%	3,000	3,000	-	100%	
7100-5 - Memorial Day Celebration	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%	
7100-6 - Legal Ads	-	512	13,000	512	(12,488)	4%	22%	13,000	13,000	-	100%	
7100-8 - Unemployment Compensation	2,386	-	-	2,386	2,386	100%	0%	2,386	-	2,386	100%	
<b>Total 7100 - Miscellaneous</b>	2,580	559	20,975	3,139	(17,836)	15%	19%	23,404	20,975	2,429	112%	
<b>7150 - Sewer &amp; Water Dept.</b>												
7150-1 - Water & Sewer Public Services	-	-	8,500	-	(8,500)	0%	0%	8,500	8,500	-	100%	
<b>Total 7150 - Sewer &amp; Water Dept.</b>	-	-	8,500	-	(8,500)	0%	0%	8,500	8,500	-	100%	
<b>7200 - Office Machines/Sup/Mnt.</b>												
7200-1 - Office Mach/Sup/Mnt -Town Clerk	1,434	1,573	9,850	3,007	(6,843)	31%	35%	9,850	9,850	-	100%	
7200-10 - Fixed Asset Inventory	-	1,323	1,203	1,323	120	110%	116%	1,323	1,203	120	110%	
7200-2 - Office Mach/Sup/Mnt.- Tax Coll.	5,105	2,392	9,031	7,497	(1,534)	83%	96%	9,031	9,031	-	100%	
7200-3 - Office Mach/Sup/Mnt.- Assessor	12,730	-	12,317	12,730	413	103%	100%	12,730	12,317	413	103%	
7200-4 - Office Mach/Sup/Mnt-Select/Trea	75	-	1,000	75	(925)	8%	23%	1,000	1,000	-	100%	
7200-5 - Office Machines - Equip.Mnt.	138	1,344	7,000	1,482	(5,518)	21%	44%	7,000	7,000	-	100%	
7200-6 - Office MachSupp-ServSupp	-	5,000	5,000	5,000	-	100%	100%	5,000	5,000	-	100%	
7200-7 - Paychex Services	286	199	3,200	485	(2,715)	15%	16%	3,200	3,200	-	100%	
7200-8 - Off.Mach/Sup/Mnt-Library Suppor	1,926	350	4,124	2,276	(1,848)	55%	57%	4,124	4,124	-	100%	
7200-9 - Off.Mach/Sup/Mnt.-Mail System	-	-	708	-	(708)	0%	0%	708	708	-	100%	
<b>Total 7200 - Office Machines/Sup/Mnt.</b>	21,694	12,181	53,433	33,875	(19,558)	63%	68%	53,966	53,433	533	101%	
<b>7300 - Interest Payments - Bonds</b>												
7300-14 - 2005 Bonds, Land Purchase, Rds	-	-	24,750	-	(24,750)	0%	0%	24,750	24,750	-	100%	
7300-15 - 2009 Bond-Roads, Roof, Fire App,A	-	-	19,200	-	(19,200)	0%	0%	19,200	19,200	-	100%	
7300-16 - 2013 Bonds-Varioues Purposes	-	61,338	115,675	61,338	(54,337)	53%	53%	115,675	115,675	-	100%	
<b>Total 7300 - Interest Payments - Bonds</b>	-	61,338	159,625	61,338	(98,287)	38%	38%	159,625	159,625	-	100%	
<b>7305 - Redemption of Debt-Principal</b>												
7305-14 - 2005 Bonds, Land Purchase, Rds	-	-	85,000	-	(85,000)	0%	0%	85,000	85,000	-	100%	
7305-15 - 2009 Bond-Roads, Roof, FireApp,AD	-	-	110,000	-	(110,000)	0%	0%	110,000	110,000	-	100%	
7305-16 - 2013 Bonds Various Purposes	-	350,000	350,000	350,000	-	100%	100%	350,000	350,000	-	100%	
7305-17 - Note Payment	-	-	185,000	-	(185,000)	0%	0%	185,000	185,000	-	100%	



# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2020-2021

Year to Date 6/30/2021

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
<b>1000-Regular Instruction</b>									
1000.51110. Wages Paid to Teachers - Regular Ed	1,099,543.00	0.00	0.00	1,099,543.00	3,215.00	0.00	3,215.00	1,096,328.00	0.29
1000.51120. Wages Paid to Instructional Aides - Regular Ed	44,531.00	0.00	0.00	44,531.00	1,938.88	0.00	1,938.88	42,592.12	4.35
1000.52100. Group Life Insurance - Regular	705.00	0.00	0.00	705.00	110.26	0.00	110.26	594.74	15.64
1000.52200. FICA/Medicare Employer - Regular Ed	20,749.00	0.00	0.00	20,749.00	194.95	0.00	194.95	20,554.05	0.94
1000.52500. Tuition Reimbursement	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
1000.52800. Health Insurance - Regular	269,065.00	0.00	0.00	269,065.00	38,221.89	0.00	38,221.89	230,843.11	14.21
1000.53200. Substitutes - Regular Education	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00	0.00
1000.53230. Purchased Pupil Services	1,250.00	0.00	0.00	1,250.00	0.00	0.00	0.00	1,250.00	0.00
1000.54420. Equipment Leasing	21,064.00	0.00	0.00	21,064.00	3,410.21	17,514.69	20,924.90	139.10	99.34
1000.56100. General Supplies - Regular Education	7,000.00	0.00	0.00	7,000.00	0.00	0.00	0.00	7,000.00	0.00
1000.56110. Instructional Supplies - Regular Education	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
1000.56400. Workbooks/Disposables	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
1000.56410. Textbooks	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
1000.56501. Ink and Toner	8,000.00	0.00	0.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00
1000.58100. Dues & Fees	9,553.00	0.00	0.00	9,553.00	0.00	0.00	0.00	9,553.00	0.00
<b>Total</b>	<b>1,519,460.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,519,460.00</b>	<b>47,091.19</b>	<b>17,514.69</b>	<b>64,605.88</b>	<b>1,454,854.12</b>	<b>4.25</b>
<b>1200-Special Education</b>									
1200.51110. Wages Paid to Teachers - SPED	316,899.00	0.00	0.00	316,899.00	18,187.76	0.00	18,187.76	298,711.24	5.74
1200.51120. Wages Paid to Instructional Aides - SPED	229,662.00	0.00	0.00	229,662.00	0.00	0.00	0.00	229,662.00	0.00
1200.51901. Wages Paid - Other Non Certified Staff - SPED	84,549.00	0.00	0.00	84,549.00	7,471.80	0.00	7,471.80	77,077.20	8.84
1200.52100. Group Life Insurance - SPED	891.00	0.00	0.00	891.00	129.66	0.00	129.66	761.34	14.55
1200.52200. FICA/Medicare Employer - SPED	31,891.00	0.00	0.00	31,891.00	878.86	0.00	878.86	31,012.14	2.76
1200.52300. Pension Contributions	3,382.00	0.00	0.00	3,382.00	390.23	0.00	390.23	2,991.77	11.54
1200.52800. Health Insurance	228,432.00	0.00	0.00	228,432.00	27,949.73	0.00	27,949.73	200,482.27	12.24
1200.53200. Substitutes - SPED	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
1200.53230. Purchased Pupil Services	29,000.00	0.00	0.00	29,000.00	0.00	510.00	510.00	28,490.00	1.76
1200.53300. Other Prof/Tech Services	2,500.00	0.00	0.00	2,500.00	0.00	660.00	660.00	1,840.00	26.40
1200.55800. Travel Reimbursement	1,200.00	0.00	0.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
1200.56100. General Supplies - Special Education	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
1200.56110. Instructional Supplies - SPED	1,000.00	0.00	0.00	1,000.00	0.00	219.55	219.55	780.45	21.96
1200.56400. Workbooks/Disposables	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	0.00	0.00	0.00	760.00	0.00
<b>Total</b>	<b>941,666.00</b>	<b>0.00</b>	<b>0.00</b>	<b>941,666.00</b>	<b>55,008.04</b>	<b>1,389.55</b>	<b>56,397.59</b>	<b>885,268.41</b>	<b>5.99</b>
<b>1300-Adult Education - Cooperative</b>									
1300.55690. Tuition - Adult Cooperative	16,050.00	0.00	0.00	16,050.00	0.00	0.00	0.00	16,050.00	0.00
<b>Total</b>	<b>16,050.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,050.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,050.00</b>	<b>0.00</b>

# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2020-2021

Year to Date 6/30/2021

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
<b>1500-Stipends - Extra Curricular</b>									
1500.51930. Extra Curricular Stipends Paid	11,809.00	0.00	0.00	11,809.00	0.00	0.00	0.00	11,809.00	0.00
<b>Total</b>	<b>11,809.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,809.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,809.00</b>	<b>0.00</b>
<b>1600-Summer School</b>									
1600.51110. Wages Paid to Teachers - Summer School	1,310.00	0.00	0.00	1,310.00	0.00	0.00	0.00	1,310.00	0.00
1600.51120. Wages Paid to Inst Aides - Summer School	950.00	0.00	0.00	950.00	0.00	0.00	0.00	950.00	0.00
1600.51901. Wages Paid - Other Non-Cert - Summer School	1,430.00	0.00	0.00	1,430.00	0.00	0.00	0.00	1,430.00	0.00
1600.52200. FICA/Medicare Employer - Summer School	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00
<b>Total</b>	<b>3,890.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,890.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,890.00</b>	<b>0.00</b>
<b>1700-Tutoring</b>									
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	700.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00	0.00
1700.000100.53230. Purchased Pupil Services - Reg Ed	6,000.00	0.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00	0.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	8,000.00	0.00	0.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00
1700.000200.53230. Purchased Pupil Services - Spec Ed	0.00	0.00	0.00	0.00	0.00	806.00	806.00	(806.00)	0.00
<b>Total</b>	<b>18,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,700.00</b>	<b>0.00</b>	<b>806.00</b>	<b>806.00</b>	<b>17,894.00</b>	<b>4.31</b>
<b>1800-Stipends - Sports Teams</b>									
1800.51930. Sports Teams Stipends Paid	16,283.00	0.00	0.00	16,283.00	0.00	0.00	0.00	16,283.00	0.00
1800.52200. FICA/Medicare Employer	1,245.00	0.00	0.00	1,245.00	0.00	0.00	0.00	1,245.00	0.00
1800.53540. Sports Officials	3,570.00	0.00	0.00	3,570.00	0.00	0.00	0.00	3,570.00	0.00
<b>Total</b>	<b>21,098.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,098.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,098.00</b>	<b>0.00</b>
<b>2110-Social Work Services</b>									
2110.51900. Wages Paid - Social Worker	64,463.00	0.00	0.00	64,463.00	0.00	0.00	0.00	64,463.00	0.00
2110.52100. Group Life Insurance - Social Worker	38.00	0.00	0.00	38.00	4.08	0.00	4.08	33.92	10.74
2110.52200. FICA/Medicare Employer - Social Worker	935.00	0.00	0.00	935.00	0.00	0.00	0.00	935.00	0.00
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	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00
<b>Total</b>	<b>67,046.00</b>	<b>0.00</b>	<b>0.00</b>	<b>67,046.00</b>	<b>4.08</b>	<b>0.00</b>	<b>4.08</b>	<b>67,041.92</b>	<b>0.01</b>
<b>2130-Health Office</b>									
2130.51901. Wages Paid - School Nurse	76,050.00	0.00	0.00	76,050.00	1,092.85	0.00	1,092.85	74,957.15	1.44
2130.51910. Wages Paid - Nurse Substitutes	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
2130.51930. Nursing Stipends Paid	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
2130.52100. Group Life Insurance - Health Office	76.00	0.00	0.00	76.00	12.60	0.00	12.60	63.40	16.58
2130.52200. FICA/Medicare Employer - Health	8,078.00	0.00	0.00	8,078.00	83.60	0.00	83.60	7,994.40	1.03

# SPRAGUE BOARD OF EDUCATION

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For Fiscal Year 2020-2021

Year to Date 6/30/2021

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2130.52800. Health Insurance - Health Office	10,933.00	0.00	0.00	10,933.00	1,633.48	0.00	1,633.48	9,299.52	14.94
2130.53230. Purchased Pupil Services	585.00	0.00	0.00	585.00	0.00	0.00	0.00	585.00	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
2130.55800. Conference/Travel - Health Office	700.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00	0.00
2130.56100. Supplies	2,400.00	0.00	0.00	2,400.00	0.00	0.00	0.00	2,400.00	0.00
2130.56430. Professional Periodicals	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00
2130.58100. Dues & Fees	600.00	0.00	0.00	600.00	0.00	0.00	0.00	600.00	0.00
<b>Total</b>	<b>105,722.00</b>	<b>0.00</b>	<b>0.00</b>	<b>105,722.00</b>	<b>2,822.53</b>	<b>0.00</b>	<b>2,822.53</b>	<b>102,899.47</b>	<b>2.67</b>
<b>2140-Psychological Services</b>									
2140.51900. Wages Paid - School Psychologist	50,323.00	0.00	0.00	50,323.00	0.00	0.00	0.00	50,323.00	0.00
2140.52100. Group Life Insurance - Psychologist	38.00	0.00	0.00	38.00	6.30	0.00	6.30	31.70	16.58
2140.52200. FICA/Medicare Employer - Psychologist	730.00	0.00	0.00	730.00	0.00	0.00	0.00	730.00	0.00
2140.52800. Health Insurance	10,090.00	0.00	0.00	10,090.00	1,485.86	0.00	1,485.86	8,604.14	14.73
2140.53230. Purchased Pupil Services	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
2140.56100. Assessment Supplies	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
2140.56110. Instructional Supplies - Psychologist	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00
<b>Total</b>	<b>65,381.00</b>	<b>0.00</b>	<b>0.00</b>	<b>65,381.00</b>	<b>1,492.16</b>	<b>0.00</b>	<b>1,492.16</b>	<b>63,888.84</b>	<b>2.28</b>
<b>2150-Speech &amp; Audiology Services</b>									
2150.53230. Purchased Pupil Services	63,389.00	0.00	0.00	63,389.00	0.00	63,388.76	63,388.76	0.24	100.00
2150.56100. Supplies	775.00	0.00	0.00	775.00	0.00	0.00	0.00	775.00	0.00
<b>Total</b>	<b>64,164.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64,164.00</b>	<b>0.00</b>	<b>63,388.76</b>	<b>63,388.76</b>	<b>775.24</b>	<b>98.79</b>
<b>2160-PT/OT Services</b>									
<b>2210-Improvement of Instruction</b>									
2210.53220. In Service	4,000.00	0.00	0.00	4,000.00	80.00	0.00	80.00	3,920.00	2.00
2210.55800. Conference/Travel - Professional Development	6,000.00	0.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00	0.00
2210.56100. Supplies	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
<b>Total</b>	<b>12,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,000.00</b>	<b>80.00</b>	<b>0.00</b>	<b>80.00</b>	<b>11,920.00</b>	<b>0.67</b>
<b>2220-Library/Media Services</b>									
<b>2230-Technology</b>									
2230.51901. Wages Paid - Technology Staff	12,314.00	0.00	0.00	12,314.00	1,322.75	0.00	1,322.75	10,991.25	10.74
2230.52100. Group Life Insurance - Technology	8.00	0.00	0.00	8.00	1.26	0.00	1.26	6.74	15.75
2230.52200. FICA/Medicare Employer - Technology	942.00	0.00	0.00	942.00	101.18	0.00	101.18	840.82	10.74
2230.52300. Pension Contributions - Technology	492.00	0.00	0.00	492.00	56.82	0.00	56.82	435.18	11.55
2230.52800. Health Insurance - Technology	2,187.00	0.00	0.00	2,187.00	326.70	0.00	326.70	1,860.30	14.94

# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2020-2021

Year to Date 6/30/2021

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2230.53520. Other Technical Services	74,160.00	0.00	0.00	74,160.00	13,231.25	60,928.75	74,160.00	0.00	100.00
2230.56100. Supplies	500.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
2230.56500. Technology Supplies	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
2230.57340. Technology Hardware - Instructional	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
2230.57341. Technology Hardware - Non-Instructional	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
2230.57350. Software - Instructional	12,725.00	0.00	0.00	12,725.00	0.00	0.00	0.00	12,725.00	0.00
2230.57351. Software - Non-Instructional	25,920.00	0.00	0.00	25,920.00	0.00	0.00	0.00	25,920.00	0.00
<b>Total</b>	<b>135,248.00</b>	<b>0.00</b>	<b>0.00</b>	<b>135,248.00</b>	<b>15,039.96</b>	<b>60,928.75</b>	<b>75,968.71</b>	<b>59,279.29</b>	<b>56.17</b>
<b>2310-Board of Education</b>									
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	12,000.00	0.00	0.00	12,000.00	1,292.48	0.00	1,292.48	10,707.52	10.77
2310.52100. Group Life Insurance - BOE Office	8.00	0.00	0.00	8.00	1.26	0.00	1.26	6.74	15.75
2310.52200. FICA/Medicare Employer - BOE Office	918.00	0.00	0.00	918.00	98.89	0.00	98.89	819.11	10.77
2310.52300. Pension Contributions - BOE Office	480.00	0.00	0.00	480.00	55.39	0.00	55.39	424.61	11.54
2310.52600. Unemployment Compensation - BOE Office	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
2310.52700. Workers' Compensation - BOE Office	23,527.00	0.00	0.00	23,527.00	5,382.75	16,148.25	21,531.00	1,996.00	91.52
2310.52800. Health Insurance - BOE Office	5,799.00	0.00	0.00	5,799.00	871.98	0.00	871.98	4,927.02	15.04
2310.53020. Legal Services - BOE Office	25,825.00	0.00	0.00	25,825.00	0.00	0.00	0.00	25,825.00	0.00
2310.55200. Property/Liability Insurance - BOE Office	20,244.00	0.00	0.00	20,244.00	5,783.50	13,606.50	19,390.00	854.00	95.78
2310.55400. Advertising - BOE Office	500.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
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	0.00	0.00	0.00	1,400.00	0.00
2310.58100. Dues & Fees - BOE Office	2,416.00	0.00	0.00	2,416.00	13.25	0.00	13.25	2,402.75	0.55
2310.58900. Graduation Costs - BOE Office	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
<b>Total</b>	<b>97,417.00</b>	<b>0.00</b>	<b>0.00</b>	<b>97,417.00</b>	<b>13,499.50</b>	<b>29,754.75</b>	<b>43,254.25</b>	<b>54,162.75</b>	<b>44.40</b>
<b>2320-Superintendents Office</b>									
2320.51900. Wages Paid - Superintendent	75,500.00	0.00	0.00	75,500.00	12,300.00	0.00	12,300.00	63,200.00	16.29
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	12,000.00	0.00	0.00	12,000.00	1,292.48	0.00	1,292.48	10,707.52	10.77
2320.52100. Group Life Insurance - Superintendent Office	134.00	0.00	0.00	134.00	1.26	0.00	1.26	132.74	0.94
2320.52200. FICA/Medicare Employer - Superintendent	2,049.00	0.00	0.00	2,049.00	277.24	0.00	277.24	1,771.76	13.53
2320.52300. Pension Contributions - Superintendent's Office	480.00	0.00	0.00	480.00	55.39	0.00	55.39	424.61	11.54
2320.52800. Health Insurance - Superintendent's Office	5,799.00	0.00	0.00	5,799.00	871.98	0.00	871.98	4,927.02	15.04
2320.55800. Conference/Travel - Superintendent's Office	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
2320.56100. Supplies - Superintendent's Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2320.58100. Dues & Fees - Superintendent's Office	1,561.00	0.00	0.00	1,561.00	0.00	0.00	0.00	1,561.00	0.00
<b>Total</b>	<b>98,823.00</b>	<b>0.00</b>	<b>0.00</b>	<b>98,823.00</b>	<b>14,798.35</b>	<b>0.00</b>	<b>14,798.35</b>	<b>84,024.65</b>	<b>14.97</b>
<b>2400-School Administration Office</b>									
2400.51900. Wages Paid - Principal	120,000.00	0.00	0.00	120,000.00	9,873.27	0.00	9,873.27	110,126.73	8.23

# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2020-2021

Year to Date 6/30/2021

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2400.51901. Wages Paid - Non-Certified - School Administration	59,839.00	0.00	0.00	59,839.00	4,509.99	0.00	4,509.99	55,329.01	7.54
2400.52100. Group Life Insurance - School Administration Office	164.00	0.00	0.00	164.00	16.80	0.00	16.80	147.20	10.24
2400.52200. FICA/Medicare Employer - School Administration	5,137.00	0.00	0.00	5,137.00	439.65	0.00	439.65	4,697.35	8.56
2400.52300. Pension Contributions - School Admin Office	1,811.00	0.00	0.00	1,811.00	208.95	0.00	208.95	1,602.05	11.54
2400.52800. Health Insurance - School Administration Office	31,957.00	0.00	0.00	31,957.00	4,308.32	0.00	4,308.32	27,648.68	13.48
2400.53300. Other Prof/Tech Services	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
2400.55301. Postage	3,500.00	0.00	0.00	3,500.00	78.25	0.00	78.25	3,421.75	2.24
2400.55800. Conference/Travel - School Administration Office	750.00	0.00	0.00	750.00	0.00	0.00	0.00	750.00	0.00
2400.56100. Supplies	2,500.00	0.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00
2400.58100. Dues & Fees - School Administration	1,014.00	0.00	0.00	1,014.00	0.00	0.00	0.00	1,014.00	0.00
<b>Total</b>	<b>228,672.00</b>	<b>0.00</b>	<b>0.00</b>	<b>228,672.00</b>	<b>19,435.23</b>	<b>0.00</b>	<b>19,435.23</b>	<b>209,236.77</b>	<b>8.50</b>
<b>2510-Business Office</b>									
2510.51901. Wages Paid - Non Certified - Business Office	89,623.00	0.00	0.00	89,623.00	11,501.10	0.00	11,501.10	78,121.90	12.83
2510.52100. Group Life Insurance - Business Office	68.00	0.00	0.00	68.00	11.34	0.00	11.34	56.66	16.68
2510.52200. FICA/Medicare Employer - Business Office	6,856.00	0.00	0.00	6,856.00	879.86	0.00	879.86	5,976.14	12.83
2510.52300. Pension Contributions - Business Office	1,970.00	0.00	0.00	1,970.00	227.33	0.00	227.33	1,742.67	11.54
2510.52800. Health Insurance - Business Office	8,746.00	0.00	0.00	8,746.00	1,306.80	0.00	1,306.80	7,439.20	14.94
2510.53300. Other Prof/Tech Services - Business Office	15,000.00	0.00	0.00	15,000.00	1,107.03	0.00	1,107.03	13,892.97	7.38
2510.53410. Audit/Accounting Services - Business Office	25,750.00	0.00	0.00	25,750.00	368.00	0.00	368.00	25,382.00	1.43
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	1,000.00	0.00	0.00	1,000.00	79.99	0.00	79.99	920.01	8.00
<b>Total</b>	<b>149,313.00</b>	<b>0.00</b>	<b>0.00</b>	<b>149,313.00</b>	<b>15,481.45</b>	<b>0.00</b>	<b>15,481.45</b>	<b>133,831.55</b>	<b>10.37</b>
<b>2600-Building &amp; Grounds</b>									
2600.51901. Wages Paid - Building Maintenance	110,603.00	0.00	0.00	110,603.00	10,620.84	0.00	10,620.84	99,982.16	9.60
2600.52100. Group Life Insurance - Maintenance Department	76.00	0.00	0.00	76.00	16.68	0.00	16.68	59.32	21.95
2600.52200. FICA/Medicare Employer - Maintenance	8,576.00	0.00	0.00	8,576.00	812.49	0.00	812.49	7,763.51	9.47
2600.52300. Pension Contributions - Maintenance Office	3,451.00	0.00	0.00	3,451.00	397.11	0.00	397.11	3,053.89	11.51
2600.52800. Health Insurance - Maintenance	18,807.00	0.00	0.00	18,807.00	1,633.48	0.00	1,633.48	17,173.52	8.69
2600.54010. Purchased Property Services	23,075.00	0.00	0.00	23,075.00	7,383.14	16,659.29	24,042.43	(967.43)	104.19
2600.54101. Rubbish Removal	7,935.00	0.00	0.00	7,935.00	1,822.85	5,951.04	7,773.89	161.11	97.97
2600.54300. Equipment Repairs & Maint	5,000.00	0.00	0.00	5,000.00	43.27	0.00	43.27	4,956.73	0.87
2600.54301. Building Repairs & Maint	5,000.00	0.00	0.00	5,000.00	154.53	0.00	154.53	4,845.47	3.09
2600.54411. Water	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00	100.00
2600.54412. Sewer	1,700.00	0.00	0.00	1,700.00	0.00	1,700.00	1,700.00	0.00	100.00
2600.55300. Communications - Telephone & Internet	11,000.00	0.00	0.00	11,000.00	744.42	6,780.00	7,524.42	3,475.58	68.40
2600.55800. Conference/Travel - Building Maintenance	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00



# SPRAGUE BOARD OF EDUCATION

## BOE Budget v. Actual

For Fiscal Year 2020-2021

Year to Date 6/30/2021

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2600.56100. General Supplies - Maintenance Department	16,000.00	0.00	0.00	16,000.00	2,076.44	0.00	2,076.44	13,923.56	12.98
2600.56220. Electricity	60,550.00	0.00	0.00	60,550.00	4,749.44	55,458.34	60,207.78	342.22	99.43
2600.56230. Liquid Propane	11,000.00	0.00	0.00	11,000.00	0.00	0.00	0.00	11,000.00	0.00
2600.56240. Heating Oil	16,976.00	0.00	0.00	16,976.00	0.00	11,547.36	11,547.36	5,428.64	68.02
2600.56260. Gasoline	400.00	0.00	0.00	400.00	26.01	0.00	26.01	373.99	6.50
<b>Total</b>	<b>302,749.00</b>	<b>0.00</b>	<b>0.00</b>	<b>302,749.00</b>	<b>30,480.70</b>	<b>100,596.03</b>	<b>131,076.73</b>	<b>171,672.27</b>	<b>43.30</b>
<b>2700-Student Transportation</b>									
2700.55100. Contracted Pupil Transp Reg	375,949.00	0.00	0.00	375,949.00	0.00	340,482.40	340,482.40	35,466.60	90.57
2700.55108. Contracted Pupil Transp Spec Ed HS	112,250.00	0.00	0.00	112,250.00	0.00	11,200.00	11,200.00	101,050.00	9.98
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	55,000.00	0.00	0.00	55,000.00	750.00	750.00	1,500.00	53,500.00	2.73
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	8,775.00	0.00	0.00	8,775.00	0.00	0.00	0.00	8,775.00	0.00
2700.55151. Contracted Pupil Transp Field Trips	2,500.00	0.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00
2700.56260. Gasoline	35,000.00	0.00	0.00	35,000.00	0.00	0.00	0.00	35,000.00	0.00
<b>Total</b>	<b>589,474.00</b>	<b>0.00</b>	<b>0.00</b>	<b>589,474.00</b>	<b>750.00</b>	<b>352,432.40</b>	<b>353,182.40</b>	<b>236,291.60</b>	<b>59.91</b>
<b>6000-HS Tuition</b>									
6000.000100.55610. Tuition - HS Regular Ed - public schools	1,297,758.00	0.00	0.00	1,297,758.00	177,461.66	887,308.30	1,064,769.96	232,988.04	82.05
6000.000200.55610. Tuition - HS Special Ed - public schools	572,941.00	0.00	0.00	572,941.00	0.00	0.00	0.00	572,941.00	0.00
6000.000200.55630. Tuition - HS Special Ed - private schools	175,688.00	0.00	0.00	175,688.00	17,791.12	282,350.23	300,141.35	(124,453.35)	170.84
<b>Total</b>	<b>2,046,387.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,046,387.00</b>	<b>195,252.78</b>	<b>1,169,658.53</b>	<b>1,364,911.31</b>	<b>681,475.69</b>	<b>66.70</b>
<b>6100-Elementary Tuition</b>									
6100.55631. Tuition - Elem Special Ed - private schools	147,899.00	0.00	0.00	147,899.00	0.00	136,171.00	136,171.00	11,728.00	92.07
6100.55660. Tuition - Elem Magnet Schools	45,627.00	0.00	0.00	45,627.00	0.00	0.00	0.00	45,627.00	0.00
<b>Total</b>	<b>193,526.00</b>	<b>0.00</b>	<b>0.00</b>	<b>193,526.00</b>	<b>0.00</b>	<b>136,171.00</b>	<b>136,171.00</b>	<b>57,355.00</b>	<b>70.36</b>
<b>Total Expenditures</b>	<b>\$ 6,688,595.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 6,688,595.00</b>	<b>\$ 411,235.97</b>	<b>\$ 1,932,640.46</b>	<b>\$ 2,343,876.43</b>	<b>\$ 4,344,718.57</b>	<b>\$ 35.04</b>