

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

Meeting Date and Time: Thursday, December 3, 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: 704 470 701

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. November 5, 2020 Regular Meeting

- IV. City of West Haven
 - a. Subcommittee Update
 - b. Review and Discussion: Monthly Financial Report: October 2020

- V. City of Hartford
 - a. Subcommittee update
 - b. Review and discussion: Monthly Financial Report: October 2020

- VI. Town of Sprague
 - a. Subcommittee update
 - b. Review, discussion and possible action: Labor Contracts
 - i. Sprague Teachers’ League
 - c. Review, discussion and possible action: FY 2021-2025 5-Year Plan

d. Review and discussion: Monthly Financial Report: October 2020

VII. Other Business

a. Review, discussion and possible action: 2021 Subcommittee membership

b. Review, discussion and possible action: 2021 Meeting calendar

VIII. Adjourn

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STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
REGULAR MEETING MINUTES

Meeting Date and Time: Thursday, November 5, 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: 745 945 374

Members in Attendance: Kimberly Kennison (OPM Secretary designee), Christine Shaw (State Treasurer designee), Matthew Brokman (joined 10:15), Stephen Falcigno, Thomas Hamilton, Sal Luciano, Mark Waxenberg, Robert White

City Officials in Attendance: Mayor Bronin, Micheal Lupkus, Jolita Lazauskas, Leigh Ann Ralls, John Phillip, First Selectman Cheryl Blanchard, William Hull, Mayor Rossi, Frank Cieplinski, Lee Tiernan, Jennifer Amendola

OPM Staff in Attendance: William Plummer, Michael Milone (OPM Liaison to West Haven), Julian Freund

I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Treasurer Shawn Wooden

The meeting was called to order at 10:05 AM.

II. Public Comment Period

There was no public comment.

III. Approval of Minutes:

a. October 8, 2020 Regular Meeting

A motion to approve the minutes was made by Mr. Luciano with a second by Ms. Shaw. All voted in favor.

IV. City of Hartford Issues and Items

a. Subcommittee update

An overview of the written Subcommittee update was provided. Mr. Hamilton asked about the status of the Hartford Board of Education's Covid response. Mayor Bronin responded that the school system had been operating with a fully in-person option, but is shifting to a hybrid system as of mid-November. The BOE finished FY 2020 with a surplus that was largely due to Covid. The reserves set aside for the BOE

will be available to help cover ongoing and future Covid expenses, along with any grant resources that are or become available.

b. Review and discussion: Monthly Financial Report: September 2020

Mayor Bronin explained that the City is projecting a shortfall at the end of this fiscal year of about \$1.4 million. The shortfall is driven in part by very conservative assumptions for attrition. In addition, the City had a tax lien sale that is not yet reflected in the current projections. The lien sale is expected to generate about \$1 million. On the expenditure side, Police Department overtime expenses have been over budget. Interest Income has been significantly lower than budgeted as a result of the low interest rate environment. Revenue from the parking authority is also running low.

c. Non-Labor Contracts:

i. Tyler Technologies – Revaluation

John Phillip, City Assessor, explained that the contract with Tyler is to conduct the October 2021 revaluation. At approximately \$20 per parcel, the total cost is estimated at approximately \$519,000. The same vendor conducted that last revaluation. Mr. White asked about the option for using the vendor for litigation services after January 2022 as an addendum to the contract. Mr. Phillip indicated that the City rarely uses the revaluation vendor for litigation. The City typically either handles these cases in-house or contract with appraisers on individual properties. Mr. Hamilton asked if there is any concern over Covid and its impact on property values. Mayor Bronin responded that there has been concern, primarily with commercial properties. However, delaying revaluation may not help and may make matters worse.

ii. Cigna - Third Party Administrator

A brief explanation of the Cigna third party administrator service contract was provided. The City is extending the current contract by six months, and has issued an RFP for a new contract to take effect July 2021.

iii. ORL - Facility Management

A brief explanation of this contract for facilities management services was provided. The contract is a renewal of an existing agreement for management of the public safety complex.

V. Town of Sprague Issues and Items

a. Subcommittee update

The Sprague Subcommittee has not met in several months. The Town is working on updating a previous draft of the 5-Year Plan. A Subcommittee meeting is expected this month for the purpose of reviewing an updated 5-Year Plan and to review a tentative agreement between the Board of Education and the Teachers' union.

b. Update: 5-Year Plan status

A joint meeting of the Board of Selectmen, Board of Finance and Board of Education is scheduled for this evening. Ms. Blanchard noted that she and the Superintendent will be developing a list of contingency measures to help close projected budget gaps. The Town has prepared materials to help illustrate projected mill rates and the increases in the mill rate that would be needed to close projected budget gaps.

c. Review and discussion: Monthly Financial Report: September 2020

Ms. Blanchard reported that revenues and expenditures are on par with the same period as the prior fiscal year. She noted that Superintendent Hull explained that the BOE is currently projecting an end of year balance of about \$120,000. However, unanticipated expenses related to Covid, or unexpected changes in special education population, could result in higher than projected expenditures. The district is currently operating in-person four days per week with one day for teacher planning. The reopening committee is meeting later this month to evaluate if opening for five days per week is possible, or if other adjustments are needed. Mr. Waxenberg asked about tuition expenses. Mr. Hull responded that unplanned outplacements raised expenses, and more students enrolled in elementary magnet schools resulting in additional tuition expenses.

VI. City of West Haven Issues and Items

a. Subcommittee Update

An overview of the written Subcommittee update was provided. The agendas for upcoming Subcommittee meetings will include review of fire district pension and OPEB valuations and ongoing steps related to the State Partnership health plan. Mayor Rossi reported that the City has engaged a temporary benefits specialist to help with the ADP project. Ms. Kennison noted that the latest status report had shown delays on several project milestones.

b. Review and Discussion: Monthly Financial Report: September 2020

Mr. Cieplinski noted that tax collections, which had lagged early in the year, have rebounded to levels consistent with prior years for the same period. The year to date expenditures are also in line with prior year actuals. The Sewer and Fire funds are also both in line with budget. The City's first tax sale is expected in February.

c. Non-labor Contracts:

i. Motorola

Mr. Cieplinski explained that the current dispatch system was installed five years ago without a maintenance contract. The software is out of date and cannot be upgraded at this point. The contract is a five-year maintenance agreement. The first year of the contract is funded in the current budget.

VII. Other Business

a. Subcommittee membership

A list of current members on each Subcommittee was included in the meeting materials. Any requested changes should be communicated to OPM in advance of the next MARB meeting. The board will approve Subcommittee memberships for calendar year 2021 at the December meeting. A review of attendance for the past year showed consistent attendance for the full MARB and for the Hartford and Sprague subcommittee meetings. However, reaching a quorum for the West Haven Subcommittee has

been problematic at times. Lack of quorum has effected three West Haven Subcommittee meetings in the last year.

VIII. Adjourn

A motion to adjourn was made by Mr. Luciano with a second by Mr. Brokman. The meeting adjourned at 11:23 AM.

City of West Haven

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on West Haven Subcommittee
Date: November 25, 2020

The West Haven Subcommittee last met on November 17, 2020. The results of updated valuations for the fire districts' pension and OPEB funds were presented by the districts' actuary and an update on the status of the Tri-District Memorandum of Understanding was provided. The Subcommittee also heard updates on the status of the City's corrective action plan, the FY 2020 audit and the ADP implementation project.

Pension and OPEB Valuations: An overview of the pension valuation for each of the fire districts and the OPEB valuation for the First Fire Tax District and West Shore Fire District was provided by the actuary from Milliman. The OPEB valuation for the Allingtown Fire District is currently in process. Summary highlights from each of the plans is attached to this update memo. The funded ratios for the three districts' pension plans ranges from 12.5% to 24.7%. While the Allingtown Fire District has been making its actuarially determined contribution to the pension fund in recent years, the First Fire Tax District has not, and the West Shore Fire District does not have an ADC calculated. Members discussed the possibility of lengthening the amortization period for the First Fire Tax District in order to make the ADC more manageable. The West Shore Fire District has explored various cash flow projections that may allow for level contributions sufficient to cover benefits payments. In each case, aggressive pre-funding of the pension plans may not be a practical option given the large OPEB liabilities for each district. Currently, the OPEB plans are essentially unfunded in each district. Members also discussed the opportunities that a Tri-District Commission could provide for strengthening the management of the pension funds and investment of assets.

Tri-District MOU: The chiefs reported that each of the districts is supportive of the Tri-District MOU. Although the expectation was that the MOU would be approved in October, some additional language changes were requested. The MOU is expected to be approved by each district at their upcoming meetings.

Updates:

City staff provided the Subcommittee with updates on the status of the FY 2019 corrective action plan, the FY 2020 audit and the ADP implementation plan. The status report on the corrective action plan showed no changes from the prior month, with several open items remaining. The City reported that the books for FY 2020 are closed and trial balances have been provided to the auditor. The City also reported on progress on the ADP project. The status report shows slippage on the timeline for several tasks. However, the City believes that with the recent hire of a temp, the project can still be completed on schedule.

City of West Haven

FY2021 4Mos Monthly Financial Report to
the Municipal Accountability Review Board



December 05, 2020



To: Municipal Accountability Review Board
 From: Frank M. Cieplinski
 Date: 11/30/2020
 Subject: City of West Haven Monthly Financial Report YTD October FY21

I) West Haven General Fund

A. Revenues

YTD operational revenues of \$71.930M are \$2.2M higher than the same period last year driven by tax collections. To date collections of the current year tax levy are at 52.10% of the year compared to 51.98% in FY20 and a 5 year average of 52.30%.

We continue to monitor the tax collection status. Although we hope it will not be needed, the City does have a history and process in place for Tax Lien Sales should collections fall in the back half of the year.

Revenue expectations are expected to be on budget for the year

GENERAL FUND : Revenue Comparisons FY18-FY21

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr						
Property Taxes	47.684	50.18%	49.971	51.57%	50.871	51.62%	53.245	51.99%
Licenses & Permits	0.497	24.95%	0.773	39.39%	0.571	41.41%	0.565	35.47%
Fines And Penalties	0.107	33.47%	0.131	45.59%	0.120	51.05%	0.185	73.50%
Revenue From Use Of Money	0.024	11.30%	0.091	22.55%	0.161	43.18%	0.046	39.41%
Fed/State Grants - Non MARB	11.504	21.73%	16.591	31.16%	16.273	30.66%	16.654	31.34%
Charges For Services	0.328	28.71%	0.366	30.36%	0.364	38.20%	0.320	28.16%
Other Revenues	0.290	15.13%	0.185	8.72%	0.274	15.09%	0.201	11.00%
Other Financing Sources	1.171	87.19%	1.064	69.74%	1.110	100.00%	0.714	74.06%
	61.605	39.77%	69.171	43.88%	69.743	44.28%	71.930	44.55%

*Note : Does not reflect any MARB restructuring funds.

CITY OF WEST HAVEN
REVENUE DETAIL REPORT
October 2020

Variances favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY21	Oct YTD	Oct YTD	Oct YTD %	FY20 YTD %	Projected	Oct YTD %	Δ to Budget
	Budget	Actual	FY20	Budget	Actual	FY21	Fcst	
Tax Levy - Current Year	99,826,283	52,619,109	50,536,495	52.7%	52.7%	99,826,283	52.7%	-
Motor Vehicle Supplement	1,261,000	37,670	54,963	3.0%	3.7%	1,261,000	3.0%	-
Tax Levy - Prior Years	412,000	342,474	18,131	83.1%	4.7%	412,000	83.1%	-
Tax Levy - Suspense	100,000	53,524	59,420	53.5%	38.0%	100,000	53.5%	-
Tax Interest - Current Year	476,100	56,251	108,498	11.8%	21.1%	476,100	11.8%	-
Tax Interest - Prior Years	220,500	87,196	31,216	39.5%	14.1%	220,500	39.5%	-
Tax Interest - Suspense	125,000	48,775	62,733	39.0%	37.3%	125,000	39.0%	-
41 Property Taxes	102,420,883	53,244,998	50,871,454	52.0%	51.5%	102,420,883	52.0%	-
Building Permits	1,075,000	412,820	358,431	38.4%	36.9%	1,075,000	38.4%	-
Electrical Permits	177,000	33,681	65,301	19.0%	42.0%	177,000	19.0%	-
Zoning Permits	100,000	28,805	38,705	28.8%	37.3%	100,000	28.8%	-
Health Licenses	80,300	57,890	36,873	72.1%	87.1%	80,300	72.1%	-
Plumbing & Heating Permits	105,300	19,264	52,320	18.3%	53.9%	105,300	18.3%	-
Police & Protection Licenses	22,900	2,965	7,950	12.9%	31.3%	22,900	12.9%	-
Animal Licenses	15,400	3,386	2,385	22.0%	27.7%	15,400	22.0%	-
Excavation Permits	7,100	540	4,725	7.6%	48.1%	7,100	7.6%	-
City Clerk Fees	6,200	1,556	2,005	25.1%	35.0%	6,200	25.1%	-
Dog Pound Releases	300	-	-	0.0%	0.0%	300	0.0%	-
Marriage Licenses	3,800	4,010	1,572	105.5%	42.6%	4,010	100.0%	210
Sporting Licenses	250	218	14	87.2%	66.7%	250	87.2%	-
Alcoholic Beverage License	600	300	442	50.0%	39.0%	600	50.0%	-
42 Licenses & Permits	1,594,150	565,435	570,722	35.5%	40.1%	1,594,360	35.5%	210
Bldg Code Violations	-	191	1,741	n/a	36.7%	191	100.0%	191
Fines And Penalties	32,500	24,484	6,059	75.3%	12.9%	32,310	75.8%	(191)
Parking Tags	219,600	160,628	112,443	73.1%	58.8%	219,600	73.1%	-
43 Fines And Penalties	252,100	185,303	120,243	73.5%	49.4%	252,100	73.5%	-
Investment Income	100,000	11,960	146,235	12.0%	42.0%	83,273	14.4%	(16,727)
Rent from City Facilities	17,700	34,427	14,610	194.5%	58.6%	34,427	100.0%	16,727
44 Revenue From Use Of Money	117,700	46,387	160,845	39.4%	43.1%	117,700	39.4%	-
Educational Cost Sharing	45,140,487	10,349,826	10,349,826	22.9%	23.0%	45,140,487	22.9%	-
Health Services	60,000	-	-	0.0%	0.0%	60,000	0.0%	-
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	100.0%	100.0%	5,527,988	100.0%	-
Muni Revenue Sharing	147,516	-	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	-	2,000	n/a	100.0%	-	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	181,198	181,198	100.0%	100.0%	181,198	100.0%	-
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	129,113	60,629	105.8%	40.2%	129,113	100.0%	7,113
Telephone Access Grant	95,000	-	-	0.0%	0.0%	95,000	0.0%	-
SCCROWA-Pilot Grant	301,100	156,117	151,031	51.8%	50.0%	301,100	51.8%	-
45 Fed/State Grants	53,132,054	16,654,029	16,272,672	31.3%	30.7%	53,139,167	31.3%	7,113
Record Legal Instrument Fees	656,250	306,840	254,761	46.8%	35.4%	656,250	46.8%	-
Miscellaneous - Parks & Recreation	340,000	8,000	85,252	2.4%	51.1%	340,000	2.4%	-
Miscellaneous - General Gov't	84,800	1,103	10,185	1.3%	19.4%	84,800	1.3%	-
Miscellaneous - Public Works	37,900	40	425	0.1%	1.3%	37,900	0.1%	-
Police Charges	13,500	2,367	12,432	17.5%	67.4%	13,500	17.5%	-
All Other Public Works	3,000	1,346	654	44.9%	26.5%	3,000	44.9%	-
46 Charges For Services	1,135,450	319,696	363,708	28.2%	36.6%	1,135,450	28.2%	-
Fire Dept Share of ERS	864,558	81,094	111,964	9.4%	14.6%	864,558	9.4%	-
Yale Contribution	422,651	-	-	0.0%	0.0%	422,651	0.0%	-
Sale of Property	-	3,000	-	n/a	0.0%	3,000	100.0%	3,000
Miscellaneous Revenue	195,300	5,226	6,674	2.7%	3.3%	184,977	2.8%	(10,323)
Pilot - Housing Authority	146,600	-	-	0.0%	0.0%	146,600	0.0%	-
Parking Meter Revenue	62,000	21,903	61,460	35.3%	83.5%	62,000	35.3%	-
Sewer Fee Collection Expenses	55,200	55,166	55,166	99.9%	100.0%	55,200	99.9%	-
Quigley/Yale Parking	43,603	14,534	14,534	33.3%	33.3%	43,603	33.3%	-
Insurance Reimbursement	26,400	12,884	23,808	48.8%	73.8%	26,400	48.8%	-
Organic Recycling Compost	10,600	7,092	100	66.9%	0.5%	10,600	66.9%	-
47 Other Revenues	1,826,912	200,899	273,707	11.0%	15.2%	1,819,589	11.0%	(7,323)
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%	-
48 Other Financing Sources	963,643	713,643	1,109,575	74.1%	100.0%	963,643	74.1%	-
Total Operational Revenue	161,442,892	71,930,391	69,742,926	44.6%	44.2%	161,442,892	44.6%	0
MARB	4,000,000	-	-	0.0%	0.0%	4,000,000	0.0%	-
Total General Fund Revenues	165,442,892	71,930,391	69,742,926	43.5%	43.4%	165,442,892	43.5%	0

CITY OF WEST HAVEN
CURRENT YEAR TAX LEVY / MV
October 2020

	FY16	FY17	FY18	FY19	FY20	FY21
July	40,906,558	39,787,303	40,636,486	36,896,969	41,337,588	32,810,815
August	3,311,366	6,573,519	5,192,803	11,343,112	7,817,042	18,217,098
September	652,710	476,553	568,217	883,587	904,547	1,035,740
October	1,004,568	815,955	822,118	493,826	532,280	593,125
November	607,654	837,197	558,796	548,481	875,040	-
December	7,808,428	8,140,855	9,739,833	5,353,068	9,221,956	-
January	26,199,708	26,044,887	24,813,164	28,991,624	26,502,343	-
February	4,317,898	5,509,758	6,497,672	6,655,587	6,558,742	-
March	1,331,065	1,656,917	1,418,868	1,695,458	1,143,833	-
April	411,871	421,858	875,085	991,489	306,974	-
May	117,543	133,560	263,825	332,013	846,497	-
June	168,034	284,729	(224,895)	620,562	1,279,516	-
Total / Fcst	86,837,404	90,683,090	91,161,973	94,805,777	97,326,360	101,087,283
Oct YTD	45,875,202	47,653,329	47,219,624	49,617,494	50,591,458	52,656,779
% Total	52.83%	52.55%	51.80%	52.34%	51.98%	52.09%
				Oct YTD 5 Year Avg FY16-FY20		52.30%

Includes: 41100: Tax Levy - Current Year
41101: Motor Vehicle Supplement

B. Expenditures

YTD city expenses of \$26.719M are \$1.219M below last year being driven by lower Debt Service amounts. Payroll related costs are \$485k over last year coming from Police Department wages (\$325k), overtime (\$88k), and separation pay (\$85k).

GENERAL FUND : Cost Comparisons FY18-FY21

\$ Millions Expense Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr						
Payroll and Personnel	9.125	35.35%	7.954	32.86%	8.038	33.08%	8.524	33.45%
Debt Service	9.208	53.80%	11.076	58.52%	10.806	58.41%	9.502	50.97%
Health Ins. & Pension	4.810	33.87%	4.833	35.36%	5.234	38.11%	4.760	30.14%
Other Fixed Charges	1.261	38.27%	1.037	36.10%	1.148	34.93%	1.307	41.06%
Solid Waste & Recycling	0.707	23.66%	0.907	28.51%	0.996	28.68%	0.731	22.04%
Other Contractual Svcs	1.041	36.36%	0.750	24.45%	1.039	33.41%	0.903	26.51%
Electricity/Gas	0.450	28.98%	0.555	31.79%	0.096	7.46%	0.404	26.52%
Supplies & Materials	0.181	32.13%	0.098	17.36%	0.188	27.84%	0.154	25.30%
Capital Outlay	0.017	21.73%	0.008	17.10%	0.024	27.26%	0.022	23.65%
Other/Contingency	0.145	24.79%	0.109	23.04%	0.148	11.46%	0.257	10.24%
Fuel	0.088	25.30%	0.067	20.83%	0.071	24.10%	0.107	25.77%
Telephone	0.061	8.29%	0.059	14.43%	0.150	30.05%	0.050	9.61%
Total City Expend.	27.094	38.63%	27.454	39.51%	27.938	39.61%	26.719	35.40%
Salaries	11.017	21.29%	11.025	21.37%	11.462	21.96%	10.796	20.41%
Tuition	2.552	30.22%	2.173	23.38%	0.126	1.36%	1.197	13.99%
Student Transportation	1.483	25.60%	1.500	25.36%	0.328	6.67%	0.381	6.73%
Operation of Plant	1.449	37.59%	1.396	38.07%	0.526	14.24%	0.711	22.39%
Health Insurance	5.660	42.27%	4.791	36.90%	4.829	35.72%	5.146	36.81%
Other Fixed Costs	1.065	31.05%	1.289	34.74%	1.178	32.86%	1.345	39.85%
Purchased Services	0.398	25.76%	0.449	30.38%	0.139	12.74%	0.228	21.66%
Instruction	0.818	58.90%	0.746	57.09%	0.920	67.03%	1.100	86.49%
Total Board of Ed.	24.442	27.28%	23.368	25.98%	19.509	21.76%	20.904	23.24%

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

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES
October 2020

Variances favorable/(unfavorable)

Department	ACTUAL				FORECAST			
	FY21 Budget	Oct YTD Actual	Oct YTD FY20	Oct YTD % Budget	FY20 YTD % Actual	FY21 Projected	Oct YTD % Fcst	Δ to Budget
100 City Council	199,686	41,804	30,442	20.9%	16.6%	199,686	20.9%	-
105 Mayor	322,211	137,320	134,286	42.6%	43.6%	322,211	42.6%	-
110 Corporation Counsel	681,602	113,391	106,411	16.6%	23.6%	681,602	16.6%	-
115 Personnel Department	239,362	57,379	53,262	24.0%	31.0%	239,362	24.0%	-
120 Telephone Administration	336,336	9,055	96,153	2.7%	31.2%	336,336	2.7%	-
125 City Clerk	298,538	87,949	86,127	29.5%	26.9%	298,538	29.5%	-
130 Registrar Of Voters	145,502	33,602	38,784	23.1%	32.0%	145,502	23.1%	-
165 Probate Court	8,520	636	1,258	7.5%	15.1%	8,520	7.5%	-
190 Planning & Development	1,054,544	202,959	242,476	19.2%	30.9%	1,054,544	19.2%	-
Central Government Total	3,286,301	684,094	789,199	20.8%	29.7%	3,286,301	20.8%	-
200 Treasurer	7,600	2,533	2,533	33.3%	33.3%	7,600	33.3%	-
210 Comptroller	975,956	271,100	324,496	23.9%	31.4%	975,956	27.8%	-
220 Central Services	741,492	366,691	330,619	48.8%	51.6%	741,492	49.5%	-
230 Assessment	452,500	140,090	132,858	31.3%	30.2%	452,500	31.0%	-
240 Tax Collector	437,704	116,900	127,092	27.2%	28.9%	437,704	26.7%	-
Finance Total	2,615,252	897,314	917,598	32.4%	35.8%	2,615,252	34.3%	-
300 Emergency Report System C	2,043,241	526,335	465,930	27.6%	25.5%	2,043,241	25.8%	-
310 Police Department	13,542,122	4,734,603	4,394,335	35.1%	32.6%	13,542,122	35.0%	-
320 Animal Control	281,666	79,218	75,050	27.9%	33.3%	281,666	28.1%	-
330 Civil Preparedness	14,198	3,983	3,000	28.1%	20.0%	14,198	28.1%	-
Public Service Total	15,881,227	5,344,139	4,938,315	34.0%	31.8%	15,881,227	33.7%	-
400 Public Works Administration	550,209	135,376	109,764	22.4%	23.5%	550,209	24.6%	-
410 Engineering	439,311	122,748	35,543	36.2%	11.2%	439,311	27.9%	-
440 Central Garage	1,182,281	384,295	355,804	29.0%	32.8%	1,182,281	32.5%	-
450 Solid Waste	3,336,684	738,610	1,006,754	23.0%	28.8%	3,336,684	22.1%	-
460 Building & Ground Maintenan	1,253,237	371,460	211,030	29.9%	20.2%	1,253,237	29.6%	-
470 Highways & Parks	4,092,636	1,239,425	1,199,557	30.7%	30.7%	4,092,636	30.3%	-
Public Works Total	10,854,358	2,991,914	2,918,452	27.8%	28.3%	10,854,358	27.6%	-
500 Human Resources	308,637	48,188	86,326	17.3%	29.6%	308,637	15.6%	-
510 Elderly Services	458,493	65,762	52,519	14.9%	11.9%	458,493	14.3%	-
520 Parks & Recreation	906,786	337,395	356,607	38.4%	46.9%	906,786	37.2%	-
530 Health Department	352,445	114,542	89,531	33.3%	26.4%	352,445	32.5%	-
Health & Human Services Total	2,026,361	565,886	584,982	29.1%	31.9%	2,026,361	27.9%	-
600 Library	1,221,000	508,750	507,000	35.8%	35.7%	1,221,000	41.7%	-
800 City Insurance	800,977	478,705	535,947	59.8%	70.6%	800,977	59.8%	-
810 Employee Benefits	17,930,685	5,587,961	5,814,140	31.0%	37.5%	17,930,685	31.2%	-
820 Debt Service	18,643,292	9,501,957	10,805,733	50.3%	58.4%	18,643,292	51.0%	-
830 C-Med	42,179	-	-	0.0%	0.0%	42,179	0.0%	-
900 Unallocated Expenses	2,180,839	158,168	126,791	-93.9%	23.3%	2,180,839	7.3%	-
Other Total	40,818,972	16,235,541	17,789,612	41.7%	48.4%	40,818,972	39.8%	-
Total City Departments	75,482,471	26,718,889	27,938,158	36.4%	40.1%	75,482,471	35.4%	-
Board of Education	89,960,421	20,901,570	19,511,518	23.2%	21.9%	89,960,421	23.2%	-
Total General Fund Expenses	165,442,892	47,620,459	47,449,675	29.1%	29.9%	165,442,892	28.8%	-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
October 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Oct YTD	Oct YTD	Oct YTD	FY20 YTD	FY21	Oct YTD	
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Regular Wages	20,463,385	6,489,536	6,164,526	31.7%	31.2%	20,463,385	31.7%	-
Part Time	971,057	396,475	357,719	40.8%	45.9%	971,057	40.8%	-
Overtime	1,840,212	962,310	874,236	52.3%	41.7%	1,840,212	52.3%	-
Longevity	653,400	157,148	173,770	24.1%	23.9%	653,400	24.1%	-
Fringe Reimbursements	1,239,400	462,423	354,050	37.3%	37.3%	1,239,400	37.3%	-
Other Personnel Services	311,281	55,810	113,966	17.9%	61.6%	311,281	17.9%	-
51 Personnel Services	25,478,735	8,523,702	8,038,266	33.5%	32.8%	25,478,735	33.5%	-
Advertising	54,848	8,264	7,364	15.1%	15.3%	54,848	15.1%	-
Building Maintenance	58,294	20,997	14,386	36.0%	10.0%	58,294	36.0%	-
Copier Machine & Rental	46,000	13,085	10,970	28.4%	26.4%	46,000	28.4%	-
Electricity	1,349,136	382,820	191,275	28.4%	20.3%	1,349,136	28.4%	-
Equipment Repair and Maintenance	84,800	8,446	35,970	10.0%	35.6%	84,800	10.0%	-
Financial Services	217,500	40,000	61,748	18.4%	31.5%	217,500	18.4%	-
Legal Services	200,000	3,871	9,774	1.9%	7.1%	200,000	1.9%	-
Maintenance Services	801,097	333,676	282,339	41.7%	43.3%	801,097	41.7%	-
Town Aid Road & Tree Manintenance	433,000	48,390	85,719	11.2%	21.7%	433,000	11.2%	-
Training	37,930	9,933	13,538	26.2%	23.5%	37,930	26.2%	-
Trash Pickup, Tip Fees & Recycling	3,315,284	730,542	996,012	22.0%	28.7%	3,315,284	22.0%	-
Water	48,200	10,616	7,720	22.0%	27.6%	48,200	22.0%	-
Uniforms	184,432	147,512	151,851	80.0%	72.2%	184,432	80.0%	-
Other Contractual Services	1,287,061	268,563	288,863	20.9%	25.9%	1,287,061	20.9%	-
52 Contractual Services	8,117,582	2,026,713	2,157,528	25.0%	28.6%	8,117,582	25.0%	-
Motor Vehicle Parts	230,700	86,204	78,814	37.4%	32.6%	230,700	37.4%	-
Construction Supplies	68,593	4,570	23,778	6.7%	30.1%	68,593	6.7%	-
Office Supplies	71,500	21,083	21,951	29.5%	32.6%	71,500	29.5%	-
Other Supplies & Materials	236,788	41,868	63,394	17.7%	26.9%	236,788	17.7%	-
53 Supplies & Materials	607,581	153,725	187,936	25.3%	30.1%	607,581	25.3%	-
Health & General Liability Insurance	12,198,966	3,724,176	3,745,842	30.5%	37.2%	12,198,966	30.5%	-
FICA	1,432,900	530,408	469,102	37.0%	33.9%	1,432,900	37.0%	-
Pension	3,593,278	1,035,945	1,488,169	28.8%	46.7%	3,593,278	28.8%	-
Workers Compensation	1,500,000	650,227	619,146	43.3%	35.0%	1,500,000	43.3%	-
Debt Service	18,282,165	9,304,118	10,567,062	50.9%	59.2%	18,282,165	50.9%	-
Debt Service (Water Purification)	361,127	197,839	238,672	54.8%	36.2%	361,127	54.8%	-
Other Fixed Charges	248,929	125,899	59,766	50.6%	20.0%	248,929	50.6%	-
54 Fixed Charges	37,617,365	15,568,612	17,187,760	41.4%	48.8%	37,617,365	41.4%	-
Capital Outlay	93,075	22,011	23,840	23.6%	27.9%	93,075	23.6%	-
55 Capital Outlay	93,075	22,011	23,840	23.6%	27.9%	93,075	23.6%	-
Contingency Services	150,000	-	17,726	0.0%	11.2%	150,000	0.0%	-
Other Contingency	2,357,647	256,848	130,661	10.9%	20.2%	2,357,647	10.9%	-
56 Other/Contingency	2,507,647	256,848	148,388	10.2%	18.5%	2,507,647	10.2%	-
Fuel	415,000	106,950	70,623	25.8%	24.8%	415,000	25.8%	-
Telephone	520,486	50,018	150,002	9.6%	30.1%	520,486	9.6%	-
Gas Heat	125,000	10,310	(26,185)	8.2%	-21.5%	125,000	8.2%	-
Total City Departments	75,482,471	26,718,889	27,938,158	35.4%	40.1%	75,482,471	35.4%	-
Salaries	52,888,187	10,793,109	11,465,013	20.4%	22.0%	52,888,187	20.4%	-
Health Insurance	13,980,252	5,145,621	4,828,849	36.8%	36.4%	13,980,252	36.8%	-
Benefits & Fixed Charges	3,375,000	1,344,941	1,178,495	39.9%	36.0%	3,375,000	39.9%	-
Tuition	8,560,500	1,197,475	126,145	14.0%	1.4%	8,560,500	14.0%	-
Student Transportation	5,653,600	380,601	328,330	6.7%	6.7%	5,653,600	6.7%	-
Operation of Plant	3,175,773	710,962	525,881	22.4%	14.0%	3,175,773	22.4%	-
Purchased Services	1,054,709	228,401	139,297	21.7%	12.7%	1,054,709	21.7%	-
Instruction	1,272,400	1,100,460	919,508	86.5%	69.1%	1,272,400	86.5%	-
Board of Education	89,960,421	20,901,570	19,511,518	23.2%	21.9%	89,960,421	23.2%	-
Total General Fund Expenses	165,442,892	47,620,459	47,449,675	28.8%	29.9%	165,442,892	28.8%	-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
BOARD OF EDUCATION EXPENDITURE REPORT
October 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Oct YTD	Oct YTD	Oct YTD	FY20 YTD	FY21	Oct YTD	
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Superintendent / Principals / Asst.	2,350,120	504,588	504,632	21.5%	22.5%	2,350,120	21.5%	-
Teachers - Classroom	27,641,017	5,586,179	5,794,221	20.2%	21.2%	27,641,017	20.2%	-
Teachers - Special Education	6,003,419	1,200,892	1,200,244	20.0%	20.3%	6,003,419	20.0%	-
Teachers - Special Area	3,461,446	720,672	665,166	20.8%	19.5%	3,461,446	20.8%	-
Teachers - Substitutes/Interns	689,815	50,350	61,898	7.3%	8.9%	689,815	7.3%	-
Teacher Aides	2,992,839	573,400	650,053	19.2%	21.7%	2,992,839	19.2%	-
Pupil Services	1,603,220	339,283	350,506	21.2%	22.4%	1,603,220	21.2%	-
Clerical	1,551,638	465,335	456,878	30.0%	30.0%	1,551,638	30.0%	-
School Nurses	1,039,846	186,669	173,042	18.0%	16.9%	1,039,846	18.0%	-
Coordinators/Directors	1,114,632	257,741	234,552	23.1%	22.1%	1,114,632	23.1%	-
Custodial / Maintenance	3,006,539	836,457	819,079	27.8%	27.2%	3,006,539	27.8%	-
Lunch Aides	300,000	13,346	52,726	4.4%	17.6%	300,000	4.4%	-
Para Subs-Instructional Aides	105,000	19,337	43,048	18.4%	41.0%	105,000	18.4%	-
Homebound	125,000	1,725	8,888	1.4%	7.1%	125,000	1.4%	-
Detached Worker	98,261	15,039	15,965	15.3%	16.2%	98,261	15.3%	-
Athletic Coaches	200,417	9,423	6,731	4.7%	5.1%	200,417	4.7%	-
Adult Education	150,000	11,954	22,157	8.0%	14.8%	150,000	8.0%	-
Severance Pay	300,000	-	405,230	0.0%	100.0%	300,000	0.0%	-
Student Activity Advisors	154,978	720	-	0.5%	0.0%	154,978	0.5%	-
Salaries	52,888,187	10,793,109	11,465,013	20.4%	22.0%	52,888,187	20.4%	-
Health Insurance	13,980,252	5,145,621	4,828,849	36.8%	36.4%	13,980,252	36.8%	-
Medicare Only - Taxes	825,000	168,097	178,119	20.4%	22.2%	825,000	20.4%	-
Social Security	697,300	148,673	177,941	21.3%	25.8%	697,300	21.3%	-
Property & Liability Insurance	525,000	441,095	484,661	84.0%	96.5%	525,000	84.0%	-
Worker's Compensation	662,100	245,185	84,885	37.0%	15.4%	662,100	37.0%	-
Retirement Contributions	384,100	89,682	89,911	23.3%	27.7%	384,100	23.3%	-
Life Insurance	172,200	65,933	65,499	38.3%	30.8%	172,200	38.3%	-
Travel / Convention / Dues	56,700	115,980	73,262	204.6%	63.1%	56,700	204.6%	-
Other Benefits & Fixed Charges	52,600	70,296	24,218	133.6%	35.1%	52,600	133.6%	-
Benefits & Fixed Charges	17,355,252	6,490,562	6,007,344	37.4%	36.3%	17,355,252	37.4%	-
Tuition	8,560,500	1,197,475	126,145	14.0%	1.4%	8,560,500	14.0%	-
Bus Service	3,434,400	319,008	222,133	9.3%	7.3%	3,434,400	9.3%	-
Transportation - Phys. Handicapped	1,823,200	35,291	(21,361)	1.9%	-1.4%	1,823,200	1.9%	-
Transportation - Regional VOC	283,900	26,302	86,521	9.3%	34.0%	283,900	9.3%	-
Transportation - Student Activities	112,100	-	41,036	0.0%	37.6%	112,100	0.0%	-
Student Transportation	5,653,600	380,601	328,330	6.7%	6.7%	5,653,600	6.7%	-
Site Repairs & Improvements	627,800	327,549	39,041	52.2%	5.4%	627,800	52.2%	-
Electricity	1,058,733	245,619	172,870	23.2%	16.3%	1,058,733	23.2%	-
Heating	431,000	25,063	62,939	5.8%	12.0%	431,000	5.8%	-
Water	84,800	15,233	30,916	18.0%	23.1%	84,800	18.0%	-
Telephone & Communications	246,300	23,374	56,305	9.5%	17.4%	246,300	9.5%	-
Building Security	388,740	42,650	10,987	11.0%	2.8%	388,740	11.0%	-
Solid Waste / Recycling	215,600	25,255	63,828	11.7%	32.6%	215,600	11.7%	-
Supplies & Equipment	107,100	5,208	88,846	4.9%	24.2%	107,100	4.9%	-
Other Expenses	15,700	1,012	150	6.4%	0.3%	15,700	6.4%	-
Operation of Plant	3,175,773	710,962	525,881	22.4%	14.0%	3,175,773	22.4%	-
Photocopy Services	269,809	53,217	73,246	19.7%	27.1%	269,809	19.7%	-
Consultant Services	260,000	91,313	18,914	35.1%	7.3%	260,000	35.1%	-
Police And Fire	361,000	-	277	0.0%	0.4%	361,000	0.0%	-
Printing / Postage / Supplies	68,400	30,604	15,593	44.7%	21.4%	68,400	44.7%	-
Other Services	95,500	53,267	31,267	55.8%	7.5%	95,500	55.8%	-
Purchased Services	1,054,709	228,401	139,297	21.7%	12.7%	1,054,709	21.7%	-
Instruction	1,272,400	1,100,460	919,508	86.5%	69.1%	1,272,400	86.5%	-
Board of Education	89,960,421	20,901,570	19,511,518	23.2%	21.9%	89,960,421	23.2%	-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
October 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY21	Budget	Oct YTD Actual	FY20 Projected	Oct YTD FY20	Oct YTD % Budget	FY20 YTD % Actual	Projected FY21	Oct YTD % Fcst	Δ to Budget
REVENUE										
41 Property Taxes	102,420,883		53,244,998	98,769,515	50,871,454	52.0%	51.5%	102,420,883	52.0%	-
42 Licenses & Permits	1,594,150		565,435	1,423,277	570,722	35.5%	40.1%	1,594,360	35.5%	210
43 Fines And Penalties	252,100		185,303	243,204	120,243	73.5%	49.4%	252,100	73.5%	-
44 Revenue From Use Of Money	117,700		46,387	373,110	160,845	39.4%	43.1%	117,700	39.4%	-
45 Fed/State Grants - Non MARB	53,132,054		16,654,029	53,005,594	16,272,672	31.3%	30.7%	53,139,167	31.3%	7,113
46 Charges For Services	1,135,450		319,696	992,695	363,708	28.2%	36.6%	1,135,450	28.2%	-
47 Other Revenues	1,826,912		200,899	1,797,796	273,707	11.0%	15.2%	1,819,589	11.0%	(7,323)
48 Other Financing Sources	963,643		713,643	1,109,575	1,109,575	74.1%	100.0%	963,643	74.1%	-
Total Operational Revenues	161,442,892		71,930,391	157,714,765	69,742,926	44.6%	44.2%	161,442,892	44.6%	0
45 Fed/State Grants - MARB	4,000,000		-	3,115,000	-	0.0%	0.0%	4,000,000	0.0%	-
Total Revenue	165,442,892		71,930,391	160,829,765	69,742,926	43.5%	43.4%	165,442,892	43.5%	0
EXPENDITURES										
Central Government	3,286,301		684,094	2,657,788	789,199	20.8%	29.7%	3,286,301	20.8%	-
Finance	2,615,252		897,314	2,560,423	917,598	34.3%	35.8%	2,615,252	34.3%	-
Public Service	15,881,227		5,344,139	15,546,388	4,938,315	33.7%	31.8%	15,881,227	33.7%	-
Public Works	10,854,358		2,991,914	10,325,393	2,918,452	27.6%	28.3%	10,854,358	27.6%	-
Health & Human Services	2,026,361		565,886	1,832,675	584,982	27.9%	31.9%	2,026,361	27.9%	-
City Insurance	800,977		478,705	759,221	535,947	59.8%	70.6%	800,977	59.8%	-
Employee Benefits	17,930,685		5,587,961	15,486,615	5,814,140	31.2%	37.5%	17,930,685	31.2%	-
Debt Service	18,643,292		9,501,957	18,498,827	10,805,733	51.0%	58.4%	18,643,292	51.0%	-
Library / Other	1,263,179		508,750	1,460,088	507,000	40.3%	34.7%	1,263,179	40.3%	-
Contingency Services	150,000		-	158,587	17,726	0.0%	11.2%	150,000	0.0%	-
Other Contingency	2,030,839		158,168	386,643	109,065	7.8%	28.2%	2,030,839	7.8%	-
Total City Departments	75,482,471		26,718,889	69,672,648	27,938,158	35.4%	40.1%	75,482,471	35.4%	-
Board of Education	89,960,421		20,901,570	89,156,482	19,511,518	23.2%	21.9%	89,960,421	23.2%	-
Total Expenditures	165,442,892		47,620,459	158,829,130	47,449,675	28.8%	29.9%	165,442,892	28.8%	-
Surplus / (Deficit)	-		24,309,932	2,000,635	22,293,250			-		-

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						
Charges For Services	6.057	50.50%	6.117	52.47%	5.890	50.34%	5.802	50.14%
Fed/State Grants - Non MARB	-	0.00%	-	0.00%	-		-	
Other Revenues	0.170	68.48%	0.070	31.01%	0.230	59.53%	-	0.00%
	6.227	50.29%	6.187	52.02%	6.121	50.64%	5.802	49.18%

SEWER FUND : Cost Comparisons FY18-FY21

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr						
Payroll and Personnel	0.690	31.58%	0.666	30.24%	0.716	30.55%	0.727	28.44%
Capital Outlay	0.828	34.26%	0.811	34.44%	0.941	37.70%	0.938	31.93%
Electricity/Gas/Water	0.325	24.20%	0.233	17.48%	0.235	17.22%	0.375	25.72%
Debt Service	0.815	100.00%	0.717	100.00%	0.659	399.23%	0.361	99.97%
Contractual Services	0.429	36.63%	0.153	17.57%	0.208	20.64%	0.150	14.37%
Other Fixed Charges	0.252	25.55%	0.203	18.99%	0.293	38.06%	0.200	21.99%
Supplies & Materials	0.269	28.77%	0.198	20.36%	0.220	20.37%	0.311	23.93%
Health Ins. & Pension	0.003	2.95%	0.067	32.72%	0.004	0.59%	-	0.00%
Other/Contingency	0.390	69.79%	0.370	51.81%	0.476	89.75%	0.369	36.92%
Fuel	0.004	25.04%	0.006	28.00%	0.004	15.07%	-	0.00%
Telephone	0.003	37.62%	0.000	17.14%	0.001	24.84%	0.001	4.88%
	4.008	38.00%	3.425	32.72%	3.758	35.95%	3.431	29.08%

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 currently do not anticipate coming off the budget year-end.

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

	Oct YTD			Oct YTD		
	FY21 Budget	Actual	% Budget	FY20 Actual	Actual	% Actual
Regular Wages	1,957,086	531,523	27.2%	1,710,360	530,679	31.0%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	547,431	195,403	35.7%	633,600	185,304	29.2%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	50,000	-	0.0%	-	-	0.0%
Other Personnel Services	1,530	-	0.0%	1,050	300	28.6%
51 Personnel Services	2,556,047	726,926	28.4%	2,345,011	716,284	30.5%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	324,052	27.0%	1,220,505	211,925	17.4%
Equipment Repair and Maintenance	220,000	18,356	8.3%	293,597	16,295	5.6%
Financial Services	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	7,900	9.9%	46,795	11,819	25.3%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	4,359	29.1%	12,998	2,288	17.6%
Water	190,000	48,303	25.4%	114,693	19,872	17.3%
Uniforms	-	-	0.0%	-	-	0.0%
Other Contractual Services	674,000	64,254	9.5%	600,398	122,722	20.4%
52 Contractual Services	2,434,166	522,390	21.5%	2,344,153	440,087	18.8%
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	310,583	23.9%	1,081,779	220,333	20.4%
53 Supplies & Materials	1,298,000	310,583	23.9%	1,081,779	220,333	20.4%
Health & General Liability Insurance	200,000	-	0.0%	67,429	3,920	5.8%
FICA	178,880	53,208	29.7%	165,035	48,336	29.3%
Pension	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	24,602	49.2%	26,005	4,758	18.3%
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	121,755	17.9%	675,993	239,773	35.5%
54 Fixed Charges	1,468,732	560,694	38.2%	1,593,337	955,662	60.0%
Capital Outlay	2,937,987	937,971	31.9%	2,496,491	941,102	37.7%
55 Capital Outlay	2,937,987	937,971	31.9%	2,496,491	941,102	37.7%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	1,000,000	369,229	36.9%	530,709	476,305	89.7%
56 Other/Contingency	1,000,000	369,229	36.9%	530,709	476,305	89.7%
Fuel	25,000	-	0.0%	28,710	4,325	15.1%
Telephone	12,000	586	4.9%	2,282	567	24.8%
Gas Heat	66,000	2,196	3.3%	30,469	3,333	10.9%
Deficit Reduction	-	-	0.0%	-	-	0.0%
Total City Departments	11,797,932	3,430,574	29.1%	10,452,942	3,757,998	36.0%

Note : YTD actuals exclude encumbrances

WEST HAVEN SEWER
Summary of Revenues and Expenditures
October 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21 Budget	Oct YTD Actual	Oct YTD FY20	Oct YTD % Budget	FY20 YTD % Actual	Projected FY21	Oct YTD % Fcst	Δ to Budget
REVENUE								
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	5,802,193	5,890,499	50.1%	50.3%	11,571,507	50.1%	-
47 Other Revenues	226,425	-	230,059	0.0%	59.5%	226,425	0.0%	-
Total Revenue	11,797,932	5,802,193	6,120,558	49.2%	50.6%	11,797,932	49.2%	-
EXPENDITURES								
Personnel Services	2,556,047	726,926	716,284	28.4%	30.5%	2,556,047	28.4%	-
Electricity/Gas/Water	1,456,000	374,551	235,130	25.7%	17.2%	1,456,000	25.7%	-
Other Contractual Services	1,044,166	150,034	208,291	14.4%	20.6%	1,044,166	14.4%	-
Supplies & Materials	1,298,000	310,583	220,333	23.9%	20.4%	1,298,000	23.9%	-
Health & General Liability Insurance	200,000	-	3,920	0.0%	5.8%	200,000	0.0%	-
Debt Service	361,228	361,128	658,875	100.0%	100.0%	361,228	100.0%	-
Other Fixed Charges	907,504	199,566	292,867	22.0%	33.8%	907,504	22.0%	-
Capital Outlay	2,937,987	937,971	941,102	31.9%	37.7%	2,937,987	31.9%	-
Other Contingency	1,000,000	369,229	476,305	36.9%	89.7%	1,000,000	36.9%	-
Fuel	25,000	-	4,325	0.0%	15.1%	25,000		
Telephone	12,000	586	567	4.9%	24.8%	12,000	4.9%	-
Total Expenditures	11,797,932	3,430,574	3,757,998	29.1%	36.0%	11,797,932	29.1%	-
Surplus / (Deficit)	-	2,371,618	2,362,560		144.6%	-		

III) Allingtown Fire Department

AFD : Revenue Comparisons FY18-FY21

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr						
Property Taxes	3.060	51.13%	3.454	48.75%	3.734	51.62%	3.913	52.61%
Licenses & Permits	0.005	2.41%	0.106	78.99%	0.071	60.18%	0.014	18.93%
Revenue From Use Of Money	0.004	100.00%	-	0.00%	-		-	
Fed/State Grants - Non MARB	0.027	6.15%	0.170	85.81%	0.190	78.71%	0.990	103.58%
Charges For Services	(0.001)	-8.49%	0.002	18.37%	0.007	62.96%	0.000	7.00%
Other Revenues	0.010	6.92%	0.017	5.30%	0.013	7.96%	0.110	83.56%
	3.105	45.77%	3.750	48.36%	4.014	51.72%	5.027	58.42%

AFD : Cost Comparisons FY18-FY21

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr						
Payroll and Personnel	0.702	31.06%	0.635	31.63%	0.665	32.71%	0.708	33.28%
Health Ins. & Pension	0.921	29.69%	1.286	36.35%	1.651	42.56%	2.194	44.47%
Telephone	0.043	16.96%	0.033	12.69%	0.065	22.70%	0.042	14.64%
Other Fixed Charges	0.099	75.29%	0.086	54.03%	0.054	14.92%	0.026	14.06%
Electricity/Gas/Water	0.088	46.54%	0.090	46.07%	0.089	44.95%	0.006	2.71%
Other/Contingency	0.005	8.55%	-	0.00%	0.000	0.57%	0.000	0.04%
Other Contractual Svcs	0.042	40.89%	0.020	18.56%	0.046	31.89%	0.028	20.93%
Capital Outlay	0.005	4.95%	0.001	1.14%	0.003	3.47%	0.011	3.48%
Supplies & Materials	0.017	45.96%	0.009	25.67%	0.011	27.17%	0.050	52.11%
Fuel	0.000	2.71%	0.002	17.97%	0.001	11.89%	0.000	0.04%
	1.922	30.78%	2.161	33.39%	2.585	36.57%	3.065	35.62%

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) reported in the Fed/State Grants-Non MARB line.

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 currently do not anticipate coming off the budget year-end.

ALLINGTOWN FIRE DEPARTMENT
SUB CATEGORY EXPENDITURE REPORT
October 2020

	Oct YTD			Oct YTD		
	FY21 Budget	Actual	% Budget	FY20 Actual	Actual	% Actual
Regular Wages	1,742,989	524,971	30.1%	1,597,039	497,993	31.2%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	360,000	182,514	50.7%	418,256	155,884	37.3%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	25,000	660	2.6%	17,604	11,084	63.0%
Other Personnel Services	-	-	0.0%	-	-	0.0%
51 Personnel Services	2,127,989	708,145	33.3%	2,032,898	664,961	32.7%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	19,600	908	4.6%	45,738	27,498	60.1%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	16,300	4,720	29.0%	16,300	5,157	31.6%
Equipment Repair and Maintenance	34,200	12,826	37.5%	54,415	8,966	16.5%
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	155	1.6%
Trash Pickup, Tip Fees & Recycling	-	-	0.0%	-	-	0.0%
Water	188,025	353	0.2%	172,544	83,192	48.2%
Uniforms	16,000	8,167	51.0%	10,690	7,913	74.0%
Other Contractual Services	19,000	3,797	20.0%	13,207	1,015	7.7%
52 Contractual Services	338,125	33,078	9.8%	331,664	133,896	40.4%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	763	12.7%	3,719	93	2.5%
Other Supplies & Materials	90,000	49,259	54.7%	36,950	10,957	29.7%
53 Supplies & Materials	96,000	50,022	52.1%	40,669	11,050	27.2%
Health & General Liability Insurance	1,713,467	298,421	17.4%	1,623,696	525,427	32.4%
FICA	57,768	21,451	37.1%	57,660	19,567	33.9%
Pension	3,220,196	1,895,652	58.9%	2,255,235	1,125,369	49.9%
Workers Compensation	125,000	4,246	3.4%	304,030	34,381	11.3%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	0.0%	-	-	0.0%
54 Fixed Charges	5,116,431	2,219,770	43.4%	4,240,620	1,704,745	40.2%
Capital Outlay	309,000	10,754	3.5%	97,340	3,375	3.5%
55 Capital Outlay	309,000	10,754	3.5%	97,340	3,375	3.5%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	305,125	125	0.0%	13,269	106	0.8%
56 Other/Contingency	305,125	125	0.0%	13,269	106	0.8%
Fuel	14,000	5	0.0%	11,920	1,418	11.9%
Telephone	287,438	42,095	14.6%	284,872	64,655	22.7%
Gas Heat	11,000	762	6.9%	8,626	414	4.8%
Deficit Reduction	-	-	0.0%	5,436	-	0.0%
Total City Departments	8,605,108	3,064,758	35.6%	7,067,314	2,584,620	36.6%

Note : YTD actuals exclude encumbrances

ALLINGTOWN FIRE DEPARTMENT
Summary of Revenues and Expenditures
October 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21 Budget	Oct YTD Actual	Oct YTD FY20	Oct YTD % Budget	FY20 YTD % Actual	Projected FY21	Oct YTD % Fcst	Δ to Budget
REVENUE								
41 Property Taxes	7,436,508	3,912,617	3,734,122	52.6%	51.6%	7,436,508	52.6%	-
42 Licenses & Permits	75,000	14,195	71,065	18.9%	60.2%	75,000	18.9%	-
44 Revenue From Use Of Money	-	-	-			-		-
45 Fed/State Grants - Non MARB	956,000	990,227	190,085	103.6%	78.7%	956,000	103.6%	-
46 Charges For Services	6,000	420	6,645	7.0%	63.0%	6,000	7.0%	-
47 Other Revenues	131,600	109,959	12,581	83.6%	8.0%	131,600	83.6%	-
Total Revenue	8,605,108	5,027,418	4,014,497	58.4%	51.7%	8,605,108	58.4%	-
EXPENDITURES								
Personnel Services	2,127,989	708,145	664,961	33.3%	32.7%	2,127,989	33.3%	-
Electricity/Gas/Water	215,325	5,835	88,763	2.7%	44.9%	215,325	2.7%	-
Other Contractual Services	133,800	28,005	45,547	20.9%	31.9%	133,800	20.9%	-
Supplies & Materials	96,000	50,022	11,050	52.1%	27.2%	96,000	52.1%	-
Health & General Liability Insurance	1,713,467	298,421	525,427	17.4%	32.4%	1,713,467	17.4%	-
Pension	3,220,196	1,895,652	1,125,369	58.9%	49.9%	3,220,196	58.9%	-
Other Fixed Charges	182,768	25,697	53,948	14.1%	14.9%	182,768	14.1%	-
Capital Outlay	309,000	10,754	3,375	3.5%	3.5%	309,000	3.5%	-
Other Contingency	305,125	125	106	0.0%	0.8%	305,125	0.0%	-
Fuel	14,000	5	1,418	0.0%	11.9%	14,000		-
Telephone	287,438	42,095	64,655	14.6%	22.7%	287,438	14.6%	-
Deficit Reduction	-	-	-		0.0%	-		-
Total Expenditures	8,605,108	3,064,758	2,584,620	35.6%	36.6%	8,605,108	35.6%	-
Surplus / (Deficit)	-	1,962,660	1,429,878		205.9%	-		-

City of Hartford

City of Hartford

FY2021

Monthly Financial Report to the Municipal Accountability Review Board



October 2020

(FY2021 P4)

Meeting date: December 3, 2020

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

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City of Hartford - FY2021 General Fund Financial Report & Projection

MARB 12/03/20

Revenue Category	FY2020 UN-AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (OCTOBER)	FY2021 ACTUAL (OCTOBER)	FY2021 PROJECTION	VARIANCE
41 General Property Taxes ¹	(279,164,431)	(281,967,014)	(281,967,014)	(143,241,259)	(150,359,828)	(287,282,276)	(5,315,262)
42 Licenses & Permits ²	(6,417,686)	(6,161,581)	(6,161,581)	(2,238,408)	(2,748,148)	(6,708,824)	(547,243)
43 Fines Forfeits & Penalties ³	(159,380)	(194,282)	(194,282)	(76,970)	(58,064)	(161,182)	33,100
44 Revenue from Money & Property ⁴	(3,361,237)	(2,478,879)	(2,478,879)	(1,297,042)	(230,426)	(1,044,864)	1,434,015
45 Intergovernmental Revenues ^{5,17}	(304,169,420)	(258,570,285)	(258,570,285)	(105,447,462)	(57,957,246)	(258,221,005)	349,280
46 Charges For Services ⁶	(3,289,713)	(3,087,015)	(3,087,015)	(1,312,794)	(866,737)	(2,357,210)	729,805
47 Reimbursements ⁷	(108,890)	(121,624)	(121,624)	(20,719)	(18,851)	(121,624)	-
48 Other Revenues ⁸	(205,839)	(236,134)	(236,134)	(66,056)	(35,692)	(121,576)	114,558
53 Other Financing Sources ⁹	(9,726,738)	(14,941,496)	(14,941,496)	(1,629,727)	(1,164,307)	(7,759,829)	7,181,667
Total Revenues¹⁹	(606,603,335)	(567,758,310)	(567,758,310)	(255,330,436)	(213,439,299)	(563,778,390)	3,979,920

MARB 12/03/20

Expenditure Category	FY2020 UN-AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (OCTOBER)	FY2021 ACTUAL (OCTOBER)	FY2021 PROJECTION	VARIANCE
Payroll ¹⁰	100,457,781	111,531,937	111,630,082	30,381,051	34,152,044	112,670,255	(1,040,173)
Benefits ¹¹	78,132,921	93,872,044	93,872,044	28,367,570	31,271,067	95,419,225	(1,547,181)
Debt & Other Capital ^{12,18}	68,470,660	11,697,446	11,697,446	1,560,200	1,521,003	11,697,446	-
Library ¹³	1,534,650	8,335,687	8,335,687	511,550	556,340	1,669,021	6,666,666
Metro Hartford Innovation Services	3,193,214	3,167,436	3,167,436	1,064,405	1,055,812	3,167,436	-
Utilities ^{14,15}	24,847,819	26,291,225	26,291,225	10,056,998	9,809,749	27,013,600	(722,375)
Other Non-Personnel ¹⁶	31,860,761	28,849,261	28,751,116	6,707,694	5,786,930	28,859,728	(108,612)
Education ¹⁷	279,849,034	284,013,274	284,013,274	79,006,518	32,012,795	284,013,274	-
Total Expenditures¹⁹	588,346,839	567,758,310	567,758,310	157,655,985	116,165,739	564,509,985	3,248,325

Committed Fund Balance for Board of Education							
Total Expenditures incl. Committed Fund Balance							
Revenues and Expenditures incl. Committed for BOE, Net	(18,256,496)	-	-	(97,674,450)	(97,273,560)	731,595	
Council Approved Use of Fund Balance				-			
Net Surplus/(Deficit)	18,256,496	-	-	97,674,450	97,273,560	(731,595)	

See footnotes on page 2.

REVENUE FOOTNOTES

- ¹ (1) Cumulative through October current year tax levy revenues actuals are 4% or \$5.4M higher than FY2020 Period 4 (October).
(2) Prior Year Levy collections actuals are tracking favorable by \$1M comparing to the FY2020 cumulative through October and \$1.5M of Tax Deed Sales recorded in November actuals are included in the projections.
(3) Interest and liens collections actuals are higher by \$677K through October comparing to the FY2020.
(4) Revenues from subsequent tax lien sales are not recorded until the 4th quarter of the fiscal year.
Overall a surplus of \$5.3M is projected for General Property Taxes and will continue to be monitored through the fiscal year.
- ² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking favorable by 23% or \$510K comparing to the FY2020 cumulative through October and projected to be favorable and over the FY2021 budget by \$547K.
- ³ The **Fines, Forfeits and Penalties** revenue line item is primarily comprised of false alarms fines and projected to be under the FY2021 budget by \$33K.
- ⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2021 actuals are tracking lower compared to FY2020 Period 4 (October) due to a low interest rate environment for short-term investment income. This revenue category is projected to be under the FY2021 budget by \$1.4M.
- ⁵ FY2021 **Intergovernmental Revenues** YTD primarily reflect the receipts of \$57.3M in Municipal Aid revenues from the State.
- ⁶ **Charges for Services** contains revenues associated with the conveyance tax, transcript/filing of records and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$4.2M. A shortfall of \$730K is recorded for this revenue category.
- ⁷ **Reimbursements** (primarily Section 8) mainly occur at fiscal year end.
- ⁸ **Other Revenues** will vary year to year based on unanticipated items such as settlements.
- ⁹ Other Financing Sources reflects revenues from Corporate Contribution (1), DoNo Stadium Fund(2), the Parking Authority Fund(3), Special Police Service Fund(4) and other (interest from CIP Investment account)(5).
(1) Corporate Contribution of \$10M, of which \$3.333M will be provided directly to the City of Hartford General Fund and \$6.667M has been provided directly to the Hartford Public Library. A corresponding appropriation reduction has been noted to reflect this arrangement.
(3) The first quarter of revenue from Hartford Parking Authority was received and recorded in September, however its projected to be under the FY2021 budget due to loss in the revenues due to COVID-19 health pandemic.
(5) Other revenues are projected to be \$0.

EXPENDITURE FOOTNOTES

- ¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$1.04M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 14.6 weeks of actual payroll expenses with 37.6 weeks remaining. Vacancies are assumed to be refilled with 33.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$2.57M and \$96K of favorability in Holiday Pay is offset by a projected shortfall of \$3.56M in OT and \$149K in PT. Payroll will continue to be monitored throughout the fiscal year.
- ¹¹ Benefits is projected to be net unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide and Social Security expenditures.
- ¹² The FY2021 Adopted Budget for Debt & Other Capital is comprised of \$4.65M for Downtown North principal and interest, \$97K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$6.84M for Pay-As-You-Go CapEx for a total of \$11.70M.
- ¹³ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.
- ¹⁴ Utilities are projected to be \$384K unfavorable due to the trend in waste disposal costs.
- ¹⁵ As identified in FY2021 P3, Utilities are projected to be \$355K unfavorable due to the trend in tipping fees.
- ¹⁶ Other Non-Personnel is unfavorable due to cyber security services and Microsoft 365 services, offset by favorable dues and parking leases.
- ¹⁷ Education YTD actuals reflect 4 months of the City's tax supported payment of \$96M. The \$188M ECS will be recorded as the State allocation is received.
- ¹⁸ Under the executed Contract Assistance agreement, \$56.31M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2021. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue, together of which nets to zero.
- ¹⁹ The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenues is unfavorable.

Revenue Summary - Major Category

	FY2020 UN-AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (OCTOBER)	FY2021 ACTUAL (OCTOBER)
41-TAXES	(279,164,431)	(281,967,014)	(281,967,014)	(143,241,259)	(150,359,828)
CURRENT YEAR TAX LEVY	(269,680,607)	(272,347,014)	(272,347,014)	(139,660,345)	(145,030,828)
INTEREST AND LIENS	(4,792,629)	(3,800,000)	(3,800,000)	(1,263,132)	(1,939,861)
PRIOR YEAR LEVIES	(3,940,996)	(5,270,000)	(5,270,000)	(2,299,893)	(3,314,665)
TAX LIEN SALES	(537,555)	(480,000)	(480,000)	-	-
OTHER	(212,645)	(70,000)	(70,000)	(17,888)	(74,473)
42-LICENSES AND PERMITS	(6,417,686)	(6,161,581)	(6,161,581)	(2,238,408)	(2,748,148)
BUILDING PERMITS	(3,608,111)	(3,442,000)	(3,442,000)	(1,212,180)	(1,678,633)
ELECTRICAL PERMITS	(953,593)	(797,665)	(797,665)	(292,490)	(341,631)
FOOD & MILK DEALER LICENSES	(135,904)	(299,727)	(299,727)	(95,600)	(65,800)
MECHANICAL PERMITS	(728,778)	(800,000)	(800,000)	(218,090)	(299,230)
PLUMBING PERMITS	(374,799)	(337,846)	(337,846)	(137,826)	(177,920)
OTHER	(616,501)	(484,343)	(484,343)	(282,222)	(184,935)
43-FINES FORFEITS AND PENALTIES	(159,380)	(194,282)	(194,282)	(76,970)	(58,064)
FALSE ALARM CITATIONS-POL&FIRE	(138,732)	(185,000)	(185,000)	(66,932)	(56,678)
LAPSED LICENSE/LATE FEE	(14,100)	(7,100)	(7,100)	(7,200)	-
OTHER	(6,547)	(2,182)	(2,182)	(2,838)	(1,386)
44-INTEREST AND RENTAL INCOME	(3,361,237)	(2,478,879)	(2,478,879)	(1,297,042)	(230,426)
BILLINGS FORGE	(20,257)	(20,428)	(20,428)	(10,080)	(5,476)
CT CENTER FOR PERFORM ART	(37,500)	(50,000)	(50,000)	(12,500)	(12,500)
INTEREST	(2,417,949)	(1,402,256)	(1,402,256)	(1,074,210)	(77,210)
RENT OF PROP-ALL OTHER	(95,070)	(114,780)	(114,780)	(33,580)	(26,484)
RENTAL OF PARK PROPERTY	(16,163)	(72,565)	(72,565)	(10,263)	(7,625)
RENTAL OF PARKING LOTS	(24,674)	(600)	(600)	-	-
RENTAL OF PROP-FLOOD COMM	(84,480)	(148,560)	(148,560)	(33,120)	(23,160)
RENTAL-525 MAIN STREET	(18,111)	(21,094)	(21,094)	(7,189)	(6,315)
RENTS FROM TENANTS	(157,448)	(180,500)	(180,500)	(54,913)	(50,827)
SHEPHERD PARK	(234,393)	(118,000)	(118,000)	-	-
THE RICHARDSON BUILDING	(218,124)	(313,952)	(313,952)	(43,115)	(2,757)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(18,072)	(18,072)
OTHER	(925)	-	-	-	-
45-INTERGOVERNMENTAL	(304,169,420)	(258,570,285)	(258,570,285)	(105,447,462)	(57,957,246)
MUNICIPAL AID	(254,097,409)	(254,031,479)	(254,031,479)	(104,556,186)	(57,310,327)
CAR TAX SUPPL MRSF REV SHARING	(11,597,120)	(11,344,984)	(11,344,984)	(11,597,120)	(11,344,984)
EDUCATION COST SHARING	(187,788,684)	(187,974,890)	(187,974,890)	(46,993,723)	-
HIGHWAY GRANT	(1,190,578)	(1,190,578)	(1,190,578)	-	-
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	-	-
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)
STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)
OTHER MUNICIPAL AID	(45,666,626)	-	-	-	-
STATE CONTRACT ASSISTANCE	(45,666,626)	-	-	-	-
OTHER STATE REVENUES	(107,353)	(103,029)	(103,029)	(34,587)	(4,550)
JUDICIAL BRANCH REV DISTRIB.	(87,898)	(66,947)	(66,947)	(34,587)	(4,550)
VETERANS EXEMPTIONS	(19,456)	(36,082)	(36,082)	-	-
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,277,084)	(4,432,477)	(4,432,477)	(839,640)	(642,370)
DISABIL EXEMPT-SOC SEC	(6,559)	(6,569)	(6,569)	-	-
GR REC TAX-PARI MUTUEL	(152,553)	(227,868)	(227,868)	(65,013)	(16,436)
HEALTH&WELFARE-PRIV SCH	(50,793)	(61,366)	(61,366)	-	-
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	-	-
PHONE ACCESS LN TAX SH	(474,553)	(481,772)	(481,772)	-	(668)
PILOT CHURCH HOMES INC	(125,390)	(131,112)	(131,112)	(62,695)	(63,066)
PILOT FOR CT CTR FOR PERF	(343,053)	(410,779)	(410,779)	-	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(250,000)	(250,000)
PILOT HARTFORD HILTON	(495,227)	(540,247)	(540,247)	(135,062)	-
PILOT HARTFORD MARRIOTT	(603,956)	(552,764)	(552,764)	(301,870)	(312,200)
PILOT TRINITY COLLEGE	(25,000)	(20,000)	(20,000)	(25,000)	-
OTHER	(20,949)	(3,300)	(3,300)	(17,049)	-
CONS NETWORK TRANSP	(16,749)	-	-	(16,749)	-
STATE REIMBURSEMENTS	(4,200)	(3,300)	(3,300)	(300)	-
46-CHARGES FOR SERVICES	(3,289,713)	(3,087,015)	(3,087,015)	(1,312,794)	(866,737)
CONVEYANCE TAX	(1,245,596)	(1,240,916)	(1,240,916)	(506,561)	(469,475)
FILING RECORD-CERTIF FEES	(277,024)	(300,000)	(300,000)	(109,948)	(93,197)
TRANSCRIPT OF RECORDS	(706,343)	(821,151)	(821,151)	(273,276)	(140,660)
OTHER	(1,060,750)	(724,948)	(724,948)	(423,009)	(163,404)
47-REIMBURSEMENTS	(108,890)	(121,624)	(121,624)	(20,719)	(18,851)
ADVERTISING LOST DOGS	(415)	(453)	(453)	(121)	(130)
ATM REIMBURSEMENT	(280)	(721)	(721)	(280)	-
DOG ACCT-SALARY OF WARDEN	(1,955)	(2,600)	(2,600)	-	-
OTHER REIMBURSEMENTS	(1,527)	(3,000)	(3,000)	(539)	-
REIMB FOR MEDICAID SERVICES	-	(16,056)	(16,056)	-	-
SECTION 8 MONITORING	(86,101)	(83,890)	(83,890)	(18,625)	(16,221)
OTHER	(18,613)	(14,904)	(14,904)	(1,155)	(2,500)
48-OTHER REVENUES	(205,839)	(236,134)	(236,134)	(66,056)	(35,692)
MISCELLANEOUS REVENUE	(158,326)	(189,124)	(189,124)	(24,874)	(33,615)
OVER & SHORT ACCOUNT	(14)	(737)	(737)	16	(160)
SALE CITY SURPLUS EQUIP	(1,489)	(26,150)	(26,150)	(747)	(515)
SALE OF DOGS	(6,563)	(5,993)	(5,993)	(2,379)	(1,525)
SETTLEMENTS - OTHER	(95)	(3,000)	(3,000)	(35)	-
OTHER	(39,353)	(11,130)	(11,130)	(38,037)	124
53-OTHER FINANCING SOURCES	(9,726,738)	(14,941,496)	(14,941,496)	(1,629,727)	(1,164,307)
CORPORATE CONTRIBUTION	(3,333,333)	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(1,082,775)	-	-	(302,216)	-
REVENUE FROM HTFD PKG AUTHY	(2,171,429)	(2,076,496)	(2,076,496)	(520,115)	(400,000)
SPECIAL POLICE SERVICES	(3,081,144)	(2,750,000)	(2,750,000)	(779,996)	(764,307)
OTHER	(58,057)	(115,000)	(115,000)	(27,399)	-
Grand Total	(606,603,335)	(567,758,310)	(567,758,310)	(255,330,436)	(213,439,299)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY20 AND FY21
PROPERTY TAX COLLECTION REPORT THROUGH OCTOBER 31, 2020

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	FY 20	FY 21
July	83,540,894	91,265,549 ¹	(151,199)	113,251 ²	303,663	496,088 ¹	-	-	83,693,359	91,874,888 ¹
August	51,765,115	47,619,102 ³	1,244,906	1,035,620 ³	322,761	492,040 ³	-	-	53,332,783	49,146,762 ³
September	2,165,195	3,597,283 ⁴	436,631	1,035,675 ⁴	259,879	461,078 ⁴	-	-	2,861,706	5,094,036 ⁴
October	2,189,141	2,548,895 ⁴	769,555	1,130,119 ⁴	376,828	490,655 ⁴	-	-	3,335,524	4,169,669 ⁵
November	1,398,615	-	364,745	-	219,391	-	-	-	1,982,751	-
December	13,885,761	-	945,112	-	1,085,525	-	-	-	15,916,399	-
January	80,265,171	-	664,435	-	324,876	-	-	-	81,254,483	-
February	26,015,103	-	647,294	-	602,991	-	-	-	27,265,387	-
March	2,339,129	-	649,408	-	421,126	-	-	-	3,409,663	-
April	1,091,113	-	287,009	-	197,530	-	-	-	1,575,651	-
May	1,006,004	-	394,647	-	333,316	-	298,122	-	2,032,089	-
June	1,063,613	-	495,263	-	352,388	-	239,433	-	2,150,698	-
Total Collections	266,724,855	145,030,828	6,747,808	3,314,665	4,800,274	1,939,861	537,555	-	278,810,491	150,285,355
60 Day Collections (P13- Y/End entries)	2,955,753	- ⁵	(2,806,811) ⁵	- ⁵	(7,646) ⁵	- ⁵	-	-	141,295	-
Adjusted Total Collections	269,680,607	145,030,828	3,940,996	3,314,665	4,792,629	1,939,861	-	-	278,951,787	150,285,355

	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21
Total Budget	272,220,266	272,347,014	6,250,000	5,270,000	4,500,000	3,800,000	500,000	480,000	283,470,266	281,897,014
Total current levy at July 1st	286,964,966	289,481,159	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through OCTOBER	142,616,098	145,030,828	(642,668)	3,314,665	1,263,132	1,939,861	-	-	143,223,370	150,285,355
Outstanding Receivable at 10/31/20	140,693,901	139,499,749	51,967,210	56,007,804	n/a	n/a	n/a	n/a	n/a	n/a
Adjustments		4,950,582								
% of Budget Collected	52.39%	53.25%	-10.28%	62.90%	28.07%	51.05%	0.00%	0.00%	50.53%	53.31%
% of Adjusted Levy Collected	49.70%	50.10%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	74.29	74.29								
Mill Rate Personal Property	74.29	74.29								
Mill Rate Motor Vehicle	45	45								

¹ FY21 P1- Current Year Tax collections exceeds prior year due to timing. Several top payers paid in July this year but in August last year.

² FY20 Prior Year's Tax collections negative balance is due to adjustments from tax appeals. Less adjustments were processed in July 2020.

³ YTD FY21 has higher collections due to some increased property values on several large properties and an overall increase with online payments.

⁴ YTD FY21 continues to result in increased collections due to online payments, increased PY levy collections by our collection agency, and earlier payments made in real estate compared to PY.

⁵ Year end reclass entry between current and prior year levy and to record 60 day collections.

Expenditure Summary - Departments

	FY2020 UN-AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (OCTOBER)	FY2021 ACTUAL (OCTOBER)	FY2021 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	716,367	603,584	603,584	248,923	166,368	585,271	18,313
00112 COURT OF COMMON COUNCIL ¹	488,562	594,815	594,815	138,073	165,412	650,796	(55,981)
00113 TREASURER	381,744	487,540	487,540	128,377	127,119	453,913	33,627
00114 REGISTRARS OF VOTERS	596,307	472,452	604,966	213,917	282,406	600,757	4,209
00116 CORPORATION COUNSEL	1,264,155	1,829,808	1,829,808	377,885	401,082	1,752,030	77,778
00117 TOWN & CITY CLERK ²	691,342	793,100	793,100	177,400	286,774	779,495	13,605
00118 INTERNAL AUDIT	509,566	510,567	510,567	146,987	160,562	509,976	591
00119 CHIEF OPERATING OFFICER	759,506	1,366,789	1,366,789	219,813	353,649	1,324,619	42,170
00122 METRO HARTFORD INNOVATION SERV	3,193,214	3,167,436	3,167,436	1,064,405	1,055,812	3,167,436	0
00123 FINANCE	3,764,509	3,609,199	3,609,199	967,150	1,004,088	3,459,028	150,171
00125 HUMAN RESOURCES	1,193,411	1,459,364	1,459,364	275,385	351,752	1,412,769	46,595
00128 OFFICE OF MANAGEMENT & BUDGET	887,664	1,199,258	1,199,258	253,426	354,452	1,185,959	13,299
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,430,201	3,676,785	3,676,785	1,743,354	1,473,163	3,474,980	201,805
00211 FIRE ³	33,251,312	35,345,057	35,345,057	9,303,580	10,769,066	35,891,880	(546,823)
00212 POLICE ⁴	40,827,056	44,948,288	44,948,288	12,642,433	13,890,305	46,657,969	(1,709,681)
00213 EMERGENCY SERVICES & TELECOMM. ⁵	3,726,686	3,904,021	3,904,021	1,124,146	1,319,036	4,159,070	(255,049)
00311 PUBLIC WORKS	14,075,953	16,237,382	16,237,382	4,037,824	4,068,493	15,687,983	549,399
00420 DEVELOPMENT SERVICES	3,642,417	4,281,035	4,281,035	1,009,461	1,174,052	4,081,767	199,268
00520 HEALTH AND HUMAN SERVICES	4,735,122	5,263,784	5,263,784	821,453	708,967	5,070,754	193,030
00711 EDUCATION	279,849,034	284,013,274	284,013,274	79,006,518	32,012,795	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY ⁶	1,534,650	8,335,687	8,335,687	511,550	556,340	1,669,021	6,666,666
00820 BENEFITS & INSURANCES ⁷	78,132,921	93,872,044	93,872,044	28,367,570	31,271,067	95,419,225	(1,547,181)
00821 DEBT SERVICE ⁸	68,470,660	11,697,446	11,697,446	1,560,200	1,521,003	11,697,446	0
00822 NON OP DEPT EXPENDITURES ⁹	42,224,479	40,089,595	39,957,081	13,316,156	12,691,976	40,804,568	(847,487)
Grand Total	588,346,839	567,758,310	567,758,310	157,655,985	116,165,739	564,509,985	3,248,325

¹ The Court of Common Council is projected to be unfavorable due to part-time staffing. A November 9, 2020 Council resolution, not reflected in the FY2021 P4 report, is estimated to eliminate this unfavorable variance.

² The Town & City Clerk has received grants from the Connecticut Secretary of State and Center for Tech and Civic Life for COVID-19 related election expenditures.

³ Fire is projected to be unfavorable in overtime due to unfilled sworn positions.

⁴ Police is projected to be unfavorable due to overtime expenditures for gun-related crimes and auto thefts.

⁵ Emergency Services & Telecomm. is projected to be unfavorable due to overtime and Trainees being hired as full-time staff, along with the need to assign a full-time staff person to each Trainee during scheduled shifts.

⁶ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

⁷ Benefits and Insurances are projected to be unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide and Social Security expenditures.

⁸ The FY2021 Adopted Budget for Debt & Other Capital is comprised of \$4.65M for Downtown North principal and interest, \$97K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$6.84M for Pay-As-You-Go CapEx for a total of \$11.70M.

⁹ Non-Operating is projected to be net unfavorable \$847K due to tipping fees, other disposal fees, cyber security services and Microsoft 365 services.

Expenditure Summary - Major Expenditure Category

	FY2020 UN-AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (OCTOBER)	FY2021 ACTUAL (OCTOBER)	FY2021 PROJECTION	VARIANCE
PAYROLL	100,457,781	111,531,937	111,630,082	30,381,051	34,152,044	112,670,255	(1,040,173)
FT ¹	83,197,524	95,394,989	95,394,989	24,617,976	27,300,599	92,825,032	2,569,957
HOL ¹	2,226,941	2,404,357	2,404,357	406,603	571,823	2,308,477	95,880
OT ¹	12,818,729	12,088,532	12,088,532	4,418,110	5,307,326	15,645,886	(3,557,354)
PT ¹	2,214,587	1,644,059	1,742,204	938,362	972,296	1,890,860	(148,656)
BENEFITS	78,132,921	93,872,044	93,872,044	28,367,570	31,271,067	95,419,225	(1,547,181)
HEALTH	27,512,861	34,702,117	34,702,117	8,927,867	9,212,707	34,702,117	0
MITIGATION ²	0	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
PENSION ³	43,215,092	49,316,611	49,316,611	14,098,155	16,215,019	49,408,151	(91,540)
INSURANCE	3,949,483	4,557,677	4,557,677	2,978,643	3,000,453	4,557,677	0
FRINGE REIMBURSEMENTS	(5,090,824)	(3,800,000)	(3,800,000)	(903,018)	(660,623)	(3,800,000)	0
LIFE INSURANCE	233,055	315,652	315,652	77,550	74,111	315,652	0
OTHER BENEFITS ⁴	4,017,670	4,414,719	4,414,719	1,355,040	1,561,473	4,781,878	(367,159)
WAGE ⁵	0	(88,482)	(88,482)	0	0	0	(88,482)
WORKERS COMP	4,295,584	5,453,750	5,453,750	1,833,333	1,867,926	5,453,750	0
DEBT	68,470,660	11,697,446	11,697,446	1,560,200	1,521,003	11,697,446	0
DEBT	68,470,660	11,697,446	11,697,446	1,560,200	1,521,003	11,697,446	0
LIBRARY	1,534,650	8,335,687	8,335,687	511,550	556,340	1,669,021	6,666,666
LIBRARY ⁶	1,534,650	8,335,687	8,335,687	511,550	556,340	1,669,021	6,666,666
MHIS	3,193,214	3,167,436	3,167,436	1,064,405	1,055,812	3,167,436	0
MHIS	3,193,214	3,167,436	3,167,436	1,064,405	1,055,812	3,167,436	0
UTILITY	24,847,819	26,291,225	26,291,225	10,056,998	9,809,749	27,013,600	(722,375)
UTILITY ^{7,8}	24,847,819	26,291,225	26,291,225	10,056,998	9,809,749	27,013,600	(722,375)
OTHER	31,860,761	28,849,261	28,751,116	6,707,694	5,786,930	28,859,728	(108,612)
COMMUNITY ACTIVITIES	2,166,896	2,547,699	2,597,699	938,010	913,122	2,597,699	0
CONTINGENCY	395,655	2,770,935	2,720,935	9,181	(6,865)	2,720,935	0
CONTRACTED SERVICES	4,001,314	4,255,315	4,280,375	615,948	740,951	4,280,375	0
ELECTIONS	0	297,471	164,957	0	0	164,957	0
GOVT AGENCY & OTHER	19,964	19,964	19,964	19,964	0	19,964	0
LEASES - OFFICES PARKING COPIER ⁹	1,810,014	2,066,103	2,066,103	461,789	426,715	2,042,493	23,610
LEGAL EXPENSES & SETTLEMENTS	1,952,780	2,536,500	2,536,500	611,003	409,498	2,536,500	0
OTHER ¹⁰	9,736,271	4,174,777	4,174,777	880,582	609,513	4,130,793	43,985
POSTAGE	200,000	200,000	200,000	100,000	100,509	200,000	0
SUPPLY	3,879,319	4,105,995	4,111,995	841,909	656,454	4,111,995	0
TECH, PROF & COMM BASED SERVICES ¹¹	2,093,531	2,778,218	2,781,527	615,604	571,886	2,957,733	(176,206)
VEHICLE & EQUIP	5,605,017	3,096,284	3,096,284	1,613,705	1,365,147	3,096,284	0
EDUCATION	279,849,034	284,013,274	284,013,274	79,006,518	32,012,795	284,013,274	0
EDUCATION	279,849,034	284,013,274	284,013,274	79,006,518	32,012,795	284,013,274	0
Grand Total	588,346,839	567,758,310	567,758,310	157,655,985	116,165,739	564,509,985	3,248,325

¹ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$1.04M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 14.6 weeks of actual payroll expenses with 37.6 weeks remaining. Vacancies are assumed to be refilled with 33.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$2.57M and \$96K of favorability in Holiday Pay is offset by a projected shortfall of \$3.56M in OT and \$149K in PT. Payroll will continue to be monitored throughout the fiscal year.

² Mitigation of \$1.0M reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$1.16M and \$450K in budgeted attrition and vacancy savings. In total, \$2.61M is budgeted for attrition city-wide.

³ Pension is \$92K unfavorable due to recently implemented employer contribution plan for non-union employees.

⁴ Other Benefits is unfavorable due to the trend in Social Security expenditures.

⁵ The FY2021 Adopted Budget includes savings of \$88K for furloughs, which will be realized in payroll throughout the fiscal year.

⁶ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

⁷ Utilities are projected to be \$384K unfavorable due to the trend in waste disposal costs.

⁸ As identified in FY2021 P3, Utilities are projected to be \$355K unfavorable due to the trend in tipping fees.

⁹ Leases are projected to be \$24K favorable due leasing less parking spaces.

¹⁰ Other expenditures are favorable as a result of the Connecticut Conference of Municipalities reducing payments due to COVID-19.

¹¹ Tech, Prof and Comm Based Services are unfavorable due to cyber security services and Microsoft 365 services.

Appendix

FY2021 Full-time Payroll Projection (through October) as of 10/16/20

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 10/16 (14.6 WEEKS)	PROJECTION (37.6 WEEKS)	YTD THRU 10/16 PLUS PROJECTION (37.6 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	7	567,336	173,376	375,647	549,023	0	549,023	18,313
112-CCC	7	354,519	82,636	242,300	324,936	0	324,936	29,583
113- Treas	9	402,160	110,029	248,161	358,190	10,342	368,533	33,627
114- ROV	7	335,321	86,464	237,603	324,067	1,599	325,666	9,655
116-Corp Counsel	16	1,496,628	343,032	1,066,472	1,409,504	0	1,409,504	87,124
117- Clerk	10	655,706	183,743	454,439	638,182	3,918	642,101	13,605
118-Audit	5	505,389	140,762	364,035	504,798	0	504,798	591
119-COO	14	1,024,060	172,900	805,424	978,324	2,116	980,440	43,620
123- FIN	44	3,298,836	833,140	2,279,832	3,112,972	35,693	3,148,665	150,171
125- HR	14	1,015,419	234,719	710,484	945,202	1,621	946,824	68,595
128-OMBG	13	1,091,178	267,477	790,481	1,057,958	0	1,057,958	33,220
132-FCYR	12	871,522	211,929	593,319	805,248	1,320	806,569	64,953
211- Fire	365	28,190,753	7,299,569	19,989,713	27,289,282	243,981	27,533,262	657,491
212- Police	507	37,084,916	9,061,517	25,552,496	34,614,013	378,231	34,992,244	2,092,672
213- EST	51	3,047,638	642,042	2,100,239	2,742,281	25,998	2,768,279	279,359
311- DPW	206	10,703,491	2,632,720	7,532,747	10,165,467	92,005	10,257,472	446,019
420- Devel Serv	56	4,124,396	961,048	2,842,151	3,803,199	42,006	3,845,205	279,191
520- HHS	34	2,177,434	429,717	1,535,991	1,965,708	18,696	1,984,404	193,030
Grand Total	1,377	96,946,702	23,866,820	67,721,534	91,588,353	857,528	92,445,881	4,500,821

FT- Fire Attrition	(450,000)
FT- Police Attrition	(1,159,718)
FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	78,005
FT- Total Revised Budget	95,394,989

FT- Fire Attrition	(450,000)
FT- Police Attrition	(1,159,718)
FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	(301,146)
FT- Subtotal Variance	2,569,957
Non-Sworn Attrition (in Benefits)	(1,000,000)
Total Variance	1,569,957

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 10/16/20, which includes 14.6 pay periods, and projects filled positions for 37.6 future weeks.
- 2) Non-sworn vacancies are projected for 33.6 future weeks, with one Council (CCC) position assumed not to be filled in FY2021.
- 3) A future Police FY2021 class is planned for the winter (12 max. hires).
- 4) A future Fire FY2021 class is planned for the winter (14 max. hires).
- 5) Adopted head count is 1391 with 14 MHIS positions funded in the MHIS internal service fund.



General Fund Budget
 Financial Position Report as of 11/22/2020
 For: 7/1/2020 to 10/31/2020 Period: 1 to 4



Description	Series	FY 2020-21 Adopted Budget	FY 2020-21 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commntment	Balance
Certified Salaries	100	93,112,919	91,856,430	17,515,958	-	74,340,472
Severance/Other	199	1,215,000	1,215,000	11,774	-	1,203,226
Certified Salaries Total		94,327,919	93,071,430	17,527,732	-	75,543,698
Non Cert Salaries	200	37,774,635	37,711,209	9,602,508	-	28,108,701
Severance/Other	299	383,498	383,498	247,770	-	135,728
Non Certified Salaries Total		38,158,133	38,094,707	9,850,278	-	28,244,429
Instructional Improvements	322	(296,085)	1,293,183	35,893	590,543	666,747
Professional Services	333	1,050,137	1,055,074	172,673	155,217	727,184
MHIS/IT Services	335	2,278,990	2,278,990	-	-	2,278,990
Professional Contracts & Svs		3,033,042	4,627,247	208,566	745,759	3,672,921
Maint Supplies & Services	442	382,000	382,000	47,111	334,889	-
Maintenance Contracts	443	3,284,262	3,244,646	686,525	1,702,762	855,360
Rental - Equip & Facilities	444	2,713,043	2,717,798	(41,566)	313,781	2,445,583
Building Improvements	445	612,900	471,933	407,198	65,063	(327)
Purchased Property Services		6,992,205	6,816,377	1,099,268	2,416,494	3,300,616
Transportation	551	20,969,178	20,955,159	1,380,444	14,964,444	4,610,271
Communications	553	260,370	328,234	110,686	84,577	132,970
Advertising	554	16,606	15,206	1,500	-	13,706
Printing & Binding	555	67,950	67,157	-	-	67,157
Tuition	556	82,373,803	82,373,803	228,158	10,979,310	71,166,335
Travel & Conferences	558	109,840	111,160	9,827	-	101,333
Misc Services	559	1,415,233	1,427,258	53,035	124,090	1,250,133
Systemwide Purchased Svs Total		105,212,980	105,277,977	1,783,650	26,152,422	77,341,905
Instructional & Other Supplies	610	1,844,551	1,913,753	555,751	717,653	640,349
Utilities	620	7,100,776	7,101,976	1,565,113	5,620,802	(83,939)
Text & Library Books	640	21,300	21,369	70	3,833	17,466
Misc Supplies	690	443,249	439,764	32,915	33,006	373,843
Supplies & Materials Total		9,409,876	9,476,862	2,153,849	6,375,294	947,719
Equipment	730	810,634	1,000,786	141,445	152,505	706,836
Outlay Total		810,634	1,000,786	141,445	152,505	706,836
Organization Dues	810	132,570	136,824	26,372	1,250	109,202
Legal Judgments	820	220,000	206,000	-	-	206,000
Other Operating Expenses	899	(11,992,559)	(11,991,550)	5,969	19,204	(12,016,724)
Other Misc Expend Total		(11,639,989)	(11,648,726)	32,341	20,454	(11,701,522)
Fringe Benefits/Insurances	990	45,188,130	44,776,270	13,406,727	39,419	31,330,124
Contingency	998	-	-	-	-	-
Indirect	999	(1,799,493)	(1,799,493)	-	-	(1,799,493)
Sundry Total		43,388,637	42,976,777	13,406,727	39,419	29,530,631
General Fund Budget Total		289,693,437	289,693,437	46,203,855	35,902,348	207,587,234



All Funds Budget
 Financial Position Report as of 11/22/2020
 For: 7/1/2020 to 10/31/2020 Period: 1 to 4



Description	Series	FY 2020-21	FY 2020-21	Year To Date Expenditures	Year To Date Encumb/Commnt	Balance
		Adopted Budget	Adjusted Budget			
Certified Salaries	100	151,534,683	157,126,732	29,796,635	-	127,330,098
Severance/Other	199	1,215,000	1,215,000	11,774	-	1,203,226
Certified Salaries Total		152,749,683	158,341,732	29,808,408	-	128,533,324
Non Cert Salaries	200	59,481,961	63,856,419	15,120,522	-	48,735,896
Severance/Other	299	383,498	383,498	247,770	-	135,728
Non Certified Salaries Total		59,865,459	64,239,917	15,368,292	-	48,871,625
Instructional Improvements	322	2,594,686	5,526,215	649,077	1,471,601	3,405,537
Professional Services	333	3,133,920	4,066,912	724,753	748,857	2,593,303
MHIS/IT Services	335	3,075,236	3,075,236	-	-	3,075,236
Professional Contracts & Svs		8,803,842	12,668,363	1,373,829	2,220,458	9,074,075
Maint Supplies & Services	442	384,500	384,500	47,111	334,889	2,500
Maintenance Contracts	443	3,448,308	3,417,688	686,730	1,713,430	1,017,529
Rental - Equip & Facilities	444	3,017,396	3,002,151	70,667	430,775	2,500,709
Building Improvements	445	612,900	1,457,796	452,253	348,486	657,057
Purchased Property Services		7,463,104	8,262,135	1,256,761	2,827,580	4,177,795
Transportation	551	21,513,932	21,828,594	1,380,444	14,964,444	5,483,706
Communications	553	1,324,882	2,384,237	1,140,485	385,032	858,720
Advertising	554	254,106	247,706	2,410	165,000	80,296
Printing & Binding	555	110,450	110,255	-	-	110,255
Tuition	556	95,347,115	95,452,008	1,707,879	21,300,902	72,443,227
Travel & Conferences	558	189,039	191,545	11,552	-	179,993
Misc Services	559	1,819,359	1,894,648	43,638	124,140	1,726,869
Systemwide Purchased Svs Total		120,558,883	122,108,993	4,286,408	36,939,519	80,883,067
Instructional & Other Supplies	610	5,079,360	7,346,153	2,154,624	1,428,030	3,763,498
Utilities	620	9,243,567	9,244,767	2,119,452	7,153,275	(27,960)
Text & Library Books	640	113,879	78,948	394	3,833	74,721
Misc Supplies	690	837,928	1,777,365	407,088	80,394	1,289,884
Supplies & Materials Total		15,274,734	18,447,233	4,681,558	8,665,533	5,100,143
Equipment	730	1,019,576	7,002,153	2,953,621	1,646,665	2,401,866
Outlay Total		1,019,576	7,002,153	2,953,621	1,646,665	2,401,866
Organization Dues	810	207,220	214,119	53,908	2,020	158,191
Legal Judgments	820	220,000	206,000	-	-	206,000
Other Operating Expenses	899	(11,635,473)	(11,904,227)	12,034	41,548	(11,957,809)
Other Misc Expend Total		(11,208,253)	(11,484,108)	65,942	43,568	(11,593,618)
Fringe Benefits/Insurances	990	71,850,708	74,735,976	16,643,411	39,419	58,053,146
Contingency	998	-	-	-	-	-
Indirect	999	552,298	797,910	-	-	797,910
Sundry Total		72,403,006	75,533,886	16,643,411	39,419	58,851,056
All Funds Budget Total		426,930,034	455,120,304	76,438,230	52,382,742	326,299,332

Town of Sprague

MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Sprague Subcommittee
Date: November 24, 2020

The Sprague Subcommittee last met on November 18, 2020. In addition to brief updates on the Town and BOE corrective action plans and the status of the FY 2020 audit, the Subcommittee reviewed a tentative agreement with the teachers' union and an updated 5-Year Plan.

Tentative Agreement with Teachers' Union: The Sprague Board of Education and the Sprague Teachers' League recently approved a tentative agreement for a contract that would take effect July 1, 2021. The Subcommittee reviewed the agreement and voted to recommend approval of the contract by the full MARB. The contract is on the agenda of the MARB's December 3 meeting.

5-Year Plan FY 2021-FY 2025: The Subcommittee reviewed an update to the 5-Year Plan previously submitted in June. The updated Plan was presented at a joint meeting of the Sprague Board of Selectmen, Board of Finance and Board of Education in November. A consensus of support for the Plan was expressed at the joint meeting, and the Board of Education took a formal vote in support of the Plan at a subsequent meeting. The Subcommittee voted to recommend that the full MARB approve the revised Plan contingent upon formal approval of the Plan by the Board of Selectmen and Board of Finance. Since then, both boards have approved the 5-Year Plan. The Plan is on the agenda of the MARB's December 3 meeting.

MEMORANDUM

Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board
From: Julian Freund, OPM
Subject: Tentative Agreement – Sprague Teachers’ League
Date: November 25, 2020

Background

The current collective bargaining agreement between the Sprague Board of Education and the Sprague Teachers’ League expires June 30, 2021. A Tentative Agreement for a successor contract for the term July 1, 2021 – June 30, 2024 was approved by both the union and by the Board of Education in November. The agreement was filed with the Town Clerk on November 12.

The Town’s Memorandum of Agreement with OPM provides the MARB with an opportunity to approve or reject the Tentative Agreement in accordance with Section 7-576d(5) of CT General Statutes. The MARB will have until December 12 to take action on the agreement if it chooses. At its November 18 meeting, the Sprague Subcommittee voted to recommend approval of the contract by the full MARB.

There are currently about 25 members of this bargaining unit.

Provisions of Tentative Agreement

The agreement’s economic provisions provide for general wage increases and modified step advancement. No changes to health insurance plan design, employee premium cost share or other benefits are included.

The General Wage Increase and step advancement provisions in the agreement are as follows:

Fiscal Year	GWI	Step
2021/22	1.00%	½ step advancement
2022/23	1.15%	Remainder of step advancement
2023/24	Flat \$1,880 increase	No step

The salary table for FY 2021/22 creates a mid-step salary for each step except the top step (step 15). The agreement explains that effective July 1, 2021, members will advance from their current step to the mid-step salary as opposed to advancing a full step. The following fiscal year, the member would then advance the remaining ½ step to the next step. This same arrangement is featured in the existing contract for step advancement in FY 2019/20 and FY 2020/21.

The wage increase and step advancement provisions in the existing contract are as follows:

Fiscal Year	GWI	Step
2018/19	2.5%	No step
2019/20	0.65%	½ step advancement
2020/21	0.74%	Remainder of step advancement

Several other changes to the contract address the scheduling of staff meetings, use of personal leave time, and the ability of union officers to voluntarily take on additional duties or assignments.

Financial Impact

The Board of Education has provided an analysis of the fiscal impact of the tentative agreement. The combined cost of the general wage increase and step advancement are projected at approximately \$43,000 in FY 2021/22, increasing to about \$47,000 by the third year of the contract.

Members of this bargaining unit are enrolled in the State Partnership Health Plan. The employee share of the premium cost is 22% with no change proposed in the contract.

Attachments:

- Redlined version of current contract
- Comparables with other districts
- Fiscal analysis

PROFESSIONAL AGREEMENT

between the

SPRAGUE BOARD OF EDUCATION

and the

SPRAGUE TEACHERS' LEAGUE

~~2018-2021~~

2021-2024

THIS AGREEMENT is made and entered into on the __TBD__ day of ~~February~~,
~~2018~~ **2020** by and between the Sprague Board of Education (hereinafter referred to as the
"Board") and the Sprague Teachers' League (hereinafter referred to as the "League").

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ARTICLE I
PREAMBLE

- A. This Agreement is negotiated under Section 10-153a through 10-153r of the Connecticut General Statutes, as amended, in order (a) to fix for its term the salaries and all other conditions of employment provided herein, and (b) to encourage and abet effective and harmonious working relationships between the Sprague Board of Education (the “Board”) and the professional staff in order that the cause of public education may be best served.
- B. The Board and the Sprague Teachers’ League (the “League”) recognize the importance of responsible participation by the entire professional staff in the educational process, planning and development. To this end they agree to maintain communication to inform about programs, and at the request of the Board, to guide in development and to assist in planning and growth either by committee, individual consultation or designated representatives.
- C. This Agreement shall constitute the entire Agreement of the Board and the League in the subject areas covered by the Agreement for the duration of the Agreement unless changed by the mutual consent of both parties. Such mutually consented change shall be in writing and in accordance with the consultation procedure provided herein.
- D. No Memorandums of Understanding shall be included or considered as part of this Agreement.

ARTICLE II
RECOGNITION

- A. The Board recognizes the League as the exclusive representative as defined in Section 10-153b of the Connecticut General Statutes, as amended, for the entire group of certified professional employees who are employed in positions requiring a teaching, ~~or~~ special services certificate, or a durational shortage area permit. Specifically excluded from the above unit are those defined to be in an administrative unit, Section 10-153b (a) (1), and also Section 10-153b (b) of the Connecticut General Statutes, as amended; i.e., any and all below the rank of principal.
- B. Unless otherwise indicated, the term "teacher" when used hereinafter in this Agreement shall refer to all employees in the above unit.
- C.
 - 1. Employees holding a durational shortage area permit (“DSAP”) shall be covered by all terms and conditions of this agreement, except as follows:
 - a. Reduction in Force (Article XIII)
 - 2. A DSAP holder shall not accrue seniority or length of service for any purpose in the Sprague Public Schools. Notwithstanding the foregoing, if a DSAP holder becomes certified as a teacher and is retained by the Board as an employee after receiving such certification, with no break in service, then

the individual shall be credited with seniority and length of service for all purposes under this agreement, retroactive to the first date of hire by the Board.

3. The Board shall have the right, in its sole discretion, not to renew and/or to terminate the employment of a DSAP holder, and the DSAP holder shall have no right to file and/or pursue a grievance under this agreement with respect to such action.

ARTICLE III **PROFESSIONAL NEGOTIATIONS**

- A. In accordance with the timelines established by statute, the Board and the League agree to negotiate in good faith, pursuant to Section 10-153a through 10-153r of the Connecticut General Statutes, as amended, in accordance with the procedure set forth herein to secure a successor Agreement. The Agreement so negotiated shall bind and inure to the benefits of the Board and all members of the unit. It shall be reduced to writing and signed by the Board and by the League.
- B. During negotiations, the Board and the League shall exchange relevant data, points of view, and proposals and counterproposals with respect to salaries and any other conditions of employment about which either party wishes to negotiate. Either party may, if it so desires, utilize the services of outside consultants and may call upon professional and lay representatives to assist in the negotiations.

ARTICLE IV **GRIEVANCE PROCEDURE**

- A. Purpose
 1. The purpose of this procedure is to secure at the lowest possible administrative level, equitable solutions to problems which may arise affecting the welfare or working conditions of teachers. Both parties agree to use discretion in matters regarding sensitive issues such as medical or personal problems.
- B. Definitions
 1. "Grievance" shall mean a claim based upon an alleged violation, misapplication or misinterpretation of any of the specific provisions of this Agreement.
 2. "Teacher" shall mean any member of the group as set forth in Article II (A) and may include a group of certified employees similarly affected by the grievance.
 3. "Party in interest" shall mean the person or persons making the claim, including their designated representative as provided for herein, and any person or persons who might be required to take action or against whom action might be taken in order to resolve the problem.

4. "Days" shall mean days when school is in session, except that during the summer break or scheduled vacation periods, "days" shall mean business days.

C. Time Limits

1. Since it is important that grievances be processed as rapidly as possible, the number of days indicated at each step shall be considered as a maximum. The time limits specified may, however, be extended by written agreement of the parties in interest.
2. If a teacher does not file a grievance in writing within twenty (20) days after he/she knew, or should have known, of the act or conditions on which the grievance is based, then the grievance shall be considered to have been waived.
3. Failure by the aggrieved teacher at any level to appeal a grievance to the next level within the specified time limits shall be deemed to be acceptance of the decision rendered at that level.

D. Informal Procedures

1. If a teacher feels that he/she may have a grievance, he/she must first discuss the matter with the Principal in an effort to resolve the problem informally.
2. If the teacher is not satisfied with such disposition of the matter, he/she shall have the right to have the League assist in further efforts to resolve the problem informally with the Principal.

E. Formal Procedure

1. Level One - School Principal

- a. If an aggrieved teacher is not satisfied with the outcome of informal procedures, or if he/she has elected not to utilize such procedures, he/she may present the claim as a written grievance to the Principal.
- b. The Principal shall, within five (5) days after receipt of the written grievance, render a decision and the reasons therefore in writing to the aggrieved teacher.

2. Level Two - Superintendent of Schools

- a. If the aggrieved teacher is not satisfied with the disposition of the grievance at Level One, he/she may, within three (3) days after the decision, or within eight (8) days after the formal presentation, file a written grievance with the Superintendent, or file a written grievance with the League for referral to the Superintendent.

- b. The League shall, within five (5) days after receipt, refer the grievance to the Superintendent.
- c. The Superintendent shall, within ten (10) days after receipt of the referral, meet with the aggrieved teacher and with his/her representatives for the purpose of resolving the grievance. Either party, at its own expense, may record the proceedings in any manner.
- d. The Superintendent shall, within three (3) days after the hearing, render a decision and the reasons therefore in writing to the aggrieved teacher, with a copy to the League.

3. Level Three - Board of Education

- a. If the aggrieved teacher is not satisfied with the disposition of the grievance at Level Two, he/she may, within three (3) days after the decision, or within six (6) days after the hearing, file the grievance again with the League for appeal to the Board.
- b. The League shall, within three (3) days after receipt, refer the appeal to the Board.
- c. The Board shall, within ten (10) days after receipt of the appeal, meet with the aggrieved teacher and with his/her representatives for the purpose of resolving the grievance. Either party, at its own expense, may record the proceedings in any manner.
- d. The Board shall, within ten (10) days after such meeting, render its decision and the reasons therefore in writing to the aggrieved teacher, with a copy to the League.

4. Level Four- Arbitration

- a. If the aggrieved teacher is not satisfied with the disposition of the grievance at Level Three, he/she may, within three (3) days after the decision, or within twelve (12) days after the Board meeting, request in writing to the League that the grievance be submitted to arbitration.
- b. The League may, within five (5) days of receipt of such request, submit the grievance to arbitration by so notifying the Board in writing.
- c. The Board Chairperson and the League President shall, within five (5) days after such written notice, jointly attempt to select a single arbitrator who is an acknowledged expert as an arbitrator. The rules and procedures of the American Arbitration Association (AAA) shall be adhered to. Failure of the League to request such meeting within the time limits set forth above shall be deemed to be acceptance of the decision rendered at the Board level, unless the parties mutually agree to waive such time limits.

- d. If the parties are unable to agree on an arbitrator within five (5) days, the petitioning party shall submit the demand for arbitration to the AAA in accordance with the Voluntary Labor Arbitration Rules of the AAA.
- e. The Arbitrator shall, within thirty (30) days after the hearing, render a decision in writing setting forth the findings of fact, reasons and conclusions on the issues submitted. The decision of the Arbitrator shall be final and, subject to law, binding upon all parties in interest. In rendering its decision, the Arbitrator shall be limited to application of the terms of this Agreement, and shall not have the authority to modify, expand, or negate any portion of the contract language.
- f. Each party shall pay any fees of its own representatives. In addition, each party shall make all necessary arrangements for the calling of its own witnesses. Any employee of the Board who may be called as a witness and whose participation results in loss of pay, shall be reimbursed for such loss by the party calling such person.
- g. The costs for the services of the Arbitrator shall be borne equally by the Board and the League.

F. Rights of Teachers to Representation

- 1. No reprisals of any kind shall be taken by either party or by any member of the administration against any participant in the grievance procedure by reason of such participation.
- 2. Any party in interest may be represented at Levels Two and/or Three of the formal grievance procedure by a person of his/her own choosing.
- 3. The aggrieved teacher may, if he/she so desires, call upon professional services for consultation and assistance at any stage of the grievance procedure.

G. Miscellaneous

- 1. The Board shall require the Superintendent to keep an accurate record of all grievances and all grievance proceedings.
- 2. The time limits set forth above shall be considered a maximum. Failure of the Board to communicate a decision within the specified time limits shall permit the aggrieved teacher to appeal to the next step. Failure of the aggrieved teacher or the League to appeal a decision within the specified time limits shall be deemed acceptance of the last decision rendered.

ARTICLE V
SCHOOL YEAR

A. Work Year

1. The work year for teachers shall be 186 days. Any additional days shall be compensated for at a per diem rate based on each teacher's individual annual salary.

B. Work Day

1. The current work day is 8:15 A.M. to 3:30 P.M. Teachers are expected to be in their classrooms by 8:15 A.M., and may be required to supervise students or engage in meetings with school personnel or parents between 8:15 A.M. and 8:35 A.M. The student school day is 8:35 A.M. to 3:15 P.M. The current work year is 186 days, of which 182 are student school days. The Board agrees that it will negotiate with the League over the impact, if any, of changes in the student school day or student school year in accordance with C.G.S. 10-153f(e).

C. After School Activities

1. All teachers will be required to attend at least two (2) after school or evening activities or conferences that take place on school grounds in addition to open house and one (1) evening conference. One of the additional activities may be selected by the Administration, and the second may be selected by the teacher.
2. Teachers will be required to attend up to three (3) staff meetings per month. Two of these meetings, which shall be administratively directed, ~~shall~~ may be used for teacher collaboration or committee work. **At the start of each school year, the administration will post a tentative schedule of all staff meetings. When possible the administration will post an agenda to each meeting 24 hours in advance. Teachers may ask to have an item placed on the agenda.** The administration may also, in its discretion, schedule not more than one (1) additional staff meeting per year.

ARTICLE VI
ASSIGNMENTS AND TRANSFERS

A. New Teacher Assignments

1. Teachers initially employed by the Board shall receive their grade and subject assignments from the Superintendent.
2. The Board shall notify the League in writing of all new hires within seven (7) calendar days of their employment.

B. Current Teacher Assignments

Teachers already in the system shall receive initial notification of their teaching grade assignment for the ensuing school year prior to June 1, where practicable.

C. Assignment Changes

Teachers shall be notified in writing of any changes in their grade assignments for the ensuing school year, the grades and subjects they will teach, and any special or unusual classes or assignments that they will have. In the event of a change in circumstances or conditions during the months of July through August (resignations, death, promotion, leave of absence, change in student enrollment and/or fiscal limitations), changes in assignment may be made with prompt notice in writing to the teacher. In the case of an involuntary change in a teaching assignment, the Superintendent or designee will meet with the teacher and, upon the teacher's request, give reasons in writing for such change. A teacher who is involuntarily changed will be given consideration in any request for future vacancies.

D. Summer School, Tutoring and Teaching Outside the Contractual Year/Day

All Summer School, tutoring and other opportunities to teach outside the contractual year/day shall be voluntary and shall be posted seven (7) calendar days prior to being filled.

E. Vacancy Procedures

1. Vacancies of positions which are caused by death, retirement, discharge, resignation, or by the creation of a new position shall be filled pursuant to the following procedures:
 - a. The Superintendent shall post new positions or vacancies at the same time as or prior to these positions being posted externally. During the summer break, written notification shall be sent to those teachers who, prior to the end of the school year, notify the Superintendent in writing of their desire to receive such notification. Teachers must have a summer address on file.
 - b. Said notice of vacancy of position shall clearly set forth the qualifications for the position.
 - c. Teachers who desire to apply for such vacancies of positions shall file their applications in writing with the Superintendent within the time limit specified in the notice.
 - d. Such vacant positions shall be filled on the basis of qualification for the vacant position, provided, however, that where two or more applicants are substantially equal in qualifications, then the applicant with the greatest amount of seniority in the system shall be given the preference.

F. Request for Transfer

1. Teachers who desire a change in assignment shall make such request to the Principal and/or Superintendent. Requests should be made in writing on an annual basis on or before April 1 of each year.

G. Notice of Resignation

1. Teachers shall give at least thirty (30) days notice of intent to resign. They shall make all reasonable efforts to terminate their employment during June and July.

ARTICLE VII
TEACHING CONDITIONS

- A. All full-time teachers shall have a separate classroom teaching station to which they are permanently assigned, subject to space availability.
- B. The Board will continue to make every effort to maintain all rooms at a comfortable temperature as health conditions warrant for students and teachers.

ARTICLE VIII
DUTY FREE LUNCH

- A. All teachers shall have an uninterrupted duty-free lunch period daily of at least twenty (20) minutes.

ARTICLE IX
SALARY NOTIFICATIONS

- A. Each year, the Board shall provide an annual salary notification to each teacher. In the case of a conflict between such notification and the Professional Agreement, this Professional Agreement shall prevail.

ARTICLE X
PROTECTION OF TEACHERS

- A. Teachers shall report immediately in writing to the Principal and Superintendent all cases of assault suffered by them in connection with their employment.
- B. Teachers who are assaulted in the performance of their duties shall be protected in accordance with Conn. Gen. Stat. 10-236a. In case of any change in § 10-236a, the language of the amended statute shall prevail.

ARTICLE XI
PERSONAL INJURY BENEFITS

- A. Whenever a teacher is absent from school as a result of personal injury caused by an accident arising out of and in the course of his/her employment (which includes voluntary participation in school activities), he/she shall be paid his/her full salary (less the amount of any worker's compensation award made for temporary disability due to said injury) for a period of up to thirty (30) days of such absence, and no part of such absence shall be charged to his/her annual or accumulated sick leave during this thirty (30) day period.
- B. Personal Property
1. The Board agrees to assume financial responsibility for the loss or damage of any teacher's personal property being used as part of the educational process, providing that such personal equipment or material has been brought into the school with the prior knowledge and approval of the Principal. The value of said personal property is to be set mutually by the teacher and the Principal when it is brought into the school.

ARTICLE XII **LEAVES OF ABSENCE**

- A. Sick Leave
1. Teachers shall be entitled to sick leave with full pay for up to fifteen (15) working days in each year. Up to seven (7) of these days may be designated by the employee as family illness days for care of an ill family member that resides in the teacher's household. Unused sick leave shall be accumulated from year to year, so long as the teacher remains continuously in the service of the Board, up to one hundred eighty-five (185) days.
 2. Each teacher shall receive an accounting of the accumulated sick days credited to him/her with the first paycheck in September.
 3. The Superintendent may require a doctor's certificate of illness after five (5) consecutive days of illness, or in cases of suspected abuse.
 4. In case of catastrophic illness or injury, the Superintendent may grant extended additional sick leave days to a teacher who has exhausted accrued sick leave for a period of no more than up to sixty (60) days of which the cost for the substitute will be deducted from these days.
- B. Personal Leave
1. Teachers may request up to four (4) personal days annually for the following matters of pressing personal concern which cannot be conducted outside of working hours:
 - a. required attendance at a judicial or administrative hearing;
 - b. attendance at not more than one educational meeting/event of one's child;
 - c. graduation of a member of the immediate family;

- d. house closing;
- e. illness of a member of the immediate family or household;
- f. religious holidays;
- g. emergency leave absence will be used solely for circumstances in which absence from service is necessary and unavoidable.

The Superintendent may request, and a teacher must provide, a written explanation for the leave request. For up to one (1) of the four (4) personal days that may be requested, in lieu of a written explanation, a teacher may certify in writing that the reason for the personal leave request is a matter of pressing personal concern, that cannot be conducted outside of working hours, the nature of which is too personally sensitive to disclose to the Superintendent.

Personal leave will be prorated for part-time teachers.

2. Personal leave shall not be used to extend or start a vacation period or holiday.
3. Except in cases of emergency, application for personal leave shall be made at least three (3) days before the day is taken.

4. In the event that a teacher does not use his/her discretionary personal leave day during the previous contract year, s/he shall be credited with one additional discretionary personal leave day at the commencement of the then current contract year, provided, however, that at no time may a teacher have more than four (4) personal leave days, or more than two (2) discretionary personal leave days.

C. Bereavement

1. Three (3) days leave in the event of a death in the immediate family (father, mother, brother, sister, mother-in-law, father-in-law, grandchild or any member of the family residing in the teacher's home).
2. One (1) day leave in the event of a death of a grandparent, brother-in-law, sister-in-law, daughter-in-law or son-in-law.
3. Five (5) days leave in the event of a death of a spouse or child.
4. In the event of extreme misfortune and extended leave may be granted at the Superintendent's discretion, and deducted from the teacher's accumulated sick leave.

D. Professional Leave

1. In addition to professional days allowed in Article XXI, a teacher may be allowed leave to begin a program of study which arises from a foundation citation, scholarship program, or other grant providing professional improvement opportunity and which necessitates personal absence for a portion of the school year.

- a. Such leave may be granted upon recommendation of the Superintendent and approval by the Board.
- b. Requests for such leave will be considered individually and separately with due regard to the anticipated benefits to accrue to the participants and the school.
- c. Leave of six (6) weeks or less shall be without loss of salary.
- d. Leave in excess of six (6) weeks shall be at full salary, minus the foundation support or grant and prorated for the period of leave, so that the total amount received by the teacher does not exceed his/her normal salary for the period required to complete the course of study.
- e. Leave so taken shall be without salary if the teacher does not return upon completion of the leave and resume performance of interrupted duties.

E. Teachers' Leave

1. Leave may be taken up to one (1) year at the discretion of the Board upon recommendation of the Superintendent. The teacher concerned shall maintain standing on the current salary scale. Applications must be submitted prior to May 1 for the ensuing school year. Request for reinstatement must be received by the Superintendent not later than April 1 of the period of leave. Failure to submit a request for reinstatement by April 1 shall constitute a resignation of employment.
2. No more than two (2) teachers will be considered for this type of leave in any one year.
3. Any specific case not covered by these policies shall be subject to action by the Board.

F. Jury Duty Leave

1. Any teacher who is called for Jury Duty shall receive the leave necessary to fulfill this legal obligation, in addition to all other leave to which he/she is entitled.
2. Any teacher who serves jury duty, as requested by the appropriate authority, shall receive a rate of pay (salary) equal to the difference between that called for in his/her annual Salary Agreement and the jury fee rendered for his/her services.
3. Providing the Board with data to substantiate the difference between salary and jury fees received is the sole responsibility of the teacher on leave.

G. Pregnancy and Childbirth Leave

1. Disabilities caused or contributed to by pregnancy, miscarriage, abortion, childbirth, and recovery therefrom, shall be treated as temporary disabilities for all job-related purposes.
2. Accumulated sick leave shall be available for use during period of such disability.
3. Disability leave beyond any accumulated sick leave shall be available without pay for such reasonable further period of time as a female employee is determined by her physician to be disabled from performing the duties of her job because of pregnancy or conditions attendant thereto.
4. Policies involving commencement and duration of leave, the availability of extensions, the accrual of seniority and other benefits and privileges, protection under health or temporary disability plans, and payment of sick leave shall be applied to disability due to pregnancy or childbirth on the same terms and conditions as they are applied to other temporary disabilities.
5. Pregnancy or childbirth shall not be the basis for termination of employment or compulsory resignation.
6. Teachers may request, and the Board shall grant, an unpaid leave of absence of up to one year for childrearing of a newborn or newly adopted child. Upon the granting of such leave by the Board, the bargaining unit member shall have the option to continue his/her insurance benefits. This option shall be at no cost to the Board and paid by the teacher at the prevailing group rate. Teachers shall return from such leave at the beginning of a school year. The Board may permit, in its sole discretion, extension of childrearing leave.

H. General Leave

1. Other extended leaves with or without salary may be granted upon recommendation of the Superintendent and approval by the Board.
2. For leaves of absence without pay, the rate of salary deduction shall be prorated, based on the annual work year.

I. Sabbatical Leave

1. In its desire to reward and to encourage independent research and achievement, the Board hereby initiates the policy of sabbatical leave for teachers upon recommendation of the Superintendent for approved scholarly programs contributing to the Sprague School System which may include financial considerations.
2. No more than one (1) member of the teaching staff shall be absent on sabbatical leave at one time.

3. Requests for sabbatical leave for a school year must be given to the Superintendent in written form no later than December 31 of the preceding year.
4. The teacher must have completed at least five (5) consecutive full school years of service in the Sprague School System.
5. Teachers on sabbatical leave will be paid one-half of their annual salary rate, provided that such pay, when added to any program grant, shall not exceed the teacher's full annual salary rate. All contract benefits shall remain in full force and effect during the period of the leave.
6. The teacher shall agree to return to Sprague for one (1) full year's work immediately upon completion of such leave. Upon such return, the teacher shall be placed on the appropriate step in the salary schedule as though such teacher had not been on leave.
7. Any sick leave accumulated to the credit of the teacher when sabbatical leave becomes effective shall be credited as accumulated leave on the date sabbatical leave terminates. No accumulation shall be credited for the period of the leave.
8. Prior to commencement of sabbatical leave, the teacher will sign an agreement to return to the district for one (1) year of future service immediately following sabbatical leave, or in the alternative, will pay the Board the full amount of sabbatical payments received. In cases of exceptional hardship, the Board may release the teacher from the obligations to pay all or part of the sabbatical leave payments upon his/her failure to comply with the future service requirement.

J. Extended Leaves

1. All leaves in this article may be extended at the discretion of the Superintendent.

K. Perfect Attendance Bonus

1. Employees who have not used sick leave by the end of the school year shall be entitled to receive a perfect attendance bonus from the Board of Education. The bonus shall consist of one day's pay at the per diem rate for the Sixth Year maximum step. Prior to May 1st of the prior school year, the Board may notify the Association and the teaching staff that it is terminating this provision for the coming year.

ARTICLE XIII
REDUCTION IN FORCE

A. Purpose

1. Recognizing that it may become necessary to eliminate certified staff positions in certain circumstances, this article is adopted to provide a fair and orderly process should such eliminations become necessary.

B. Reasons for Elimination of Certified Staff Personnel

1. It is recognized that the Board has the sole and exclusive prerogative to eliminate certified staff positions consistent with the provisions of Connecticut General Statutes Section 10-151, as it may be amended from time to time.

C. Definitions

1. As used herein the term "days" shall mean calendar days.
2. As used herein the term "teacher" shall be as defined in Connecticut General Statutes Section 10-151, as it may be amended from time to time.

D. Procedure

1. Prior to commencing action to terminate teacher contracts under this procedure, the Board will give due consideration to its ability to effectuate position elimination and/or reduction in staff by:
 - a. Voluntary retirements
 - b. Voluntary resignations
 - c. Voluntary transfers of existing staff members
 - d. Voluntary leaves of absence
2. When there is a reduction in force, the determination of the contract of a non-tenure teacher to be terminated shall be made by the Board, acting through the Superintendent. If a teacher has attained tenure status, his/her contract of employment may be terminated if his/her position is eliminated, but only if there is no other position available in the school system for which that teacher is certified and qualified. This shall include first preference within certification with regard to positions that are held by non-tenured teachers, in addition to positions that are open and available. All appropriately certified non-tenured teachers shall be released before any tenured teacher is terminated. Within tenure category, the teacher with the fewest years of teaching experience in Sprague shall be released first. If two or more teachers with the same tenure status have the same number of years of teaching experience in Sprague, assessments of each such teacher under the Teacher Evaluation Plan will be used to determine which teacher shall be released.
3. It is understood that the layoff of a teacher is a termination of employment subject to administrative and/or judicial review in the manner set forth in Connecticut General Statutes Section 10-151, as it may be amended from time to time, and in no other manner. In the case of judicial review under that statutory provision, the parties agree that the provisions of this article can and should be submitted to the court. In the case of administrative review by a hearing panel, the parties agree that the provisions of this article can and should be submitted to the panel.

E. Policy Provisions not Applicable to Promotions

1. Nothing herein shall require the promotion of a teacher to a position of higher rank, authority, or compensation, although the teacher whose contract is to be terminated because of elimination of position is qualified and/or certified for the promotional position.

F. Recall Procedure

1. If the contract of employment of a teacher is terminated because of elimination of position, the name of that teacher shall be placed on a re-appointment list and remain on such list for a period of one year.
2. If a position becomes open during such period, the recall of teachers will be based on a reversal of the contract termination procedure. Such teachers will be notified in writing by registered mail, sent to their last known address at least thirty (30) days prior to the anticipated date of re-employment where possible. The teacher shall accept or reject the appointment in writing within seven (7) days after receipt of such notification. If the appointment is accepted by the teacher (tenured or non-tenured), he/she shall receive a written contract within twenty (20) days of receipt of the teacher's reply by the Board. If the non-tenured teacher rejects the appointment offer or does not respond according to this procedure within seven (7) days after receipt of such notification, the name of the teacher will be removed from the recall list. A teacher will remain on the recall list if the position which he/she is offered and rejected by the teacher is a .5 FTE position or less.

ARTICLE XIV
FACULTY SALARIES

- A. The salaries of all teachers covered by this Agreement are set forth in the Appendices which are attached hereto and made a part of this Agreement.
- B. The concept of instructional leaders is that tenured teachers with a Master's Degree or higher will be permitted to volunteer to take on additional leadership responsibilities in the classroom/school, the successful completion of which will result in payment of a stipend. The Principal and the Assistant Superintendent for Student Achievement will assess the teacher's performance of the additional classroom duties. Only upon successful completion of these duties, as determined through the assessment process, will the teacher be paid the stipend amount. Tenured teachers with a Master's Degree or higher will be permitted to participate in the program.

ARTICLE XV
DEGREE DEFINITIONS

- A. The salary schedules listed in Appendix A of this Agreement shall be interpreted and applied in accordance with the following definitions:

1. Bachelor's

A Baccalaureate Degree earned at an accredited college or university. Bachelor's shall be interpreted to include a Baccalaureate Degree plus, up to and including, twenty-nine (29) credit hours.

2. Master's

A Master's Degree earned at an accredited college or university, or a Baccalaureate Degree plus thirty (30) credit hours.

3. Master's + 30 Credits

A Master's Degree earned at an accredited college or university, plus thirty-credit hours which, in the discretion of the Superintendent, has been determined to be of educational benefit to the school district.

4. Sixth Year

A Sixth-Year Certificate earned at an accredited college or university. Also recognized is a second Master's Degree earned in the teacher's field, the field of education or other field, all subject to the Superintendent's prior approval.

ARTICLE XVI
PLACEMENT ON THE SALARY SCHEDULE

A. All teachers shall be placed on the appropriate step in the salary schedule taking into consideration the following:

1. Degree status as defined in Article XV.
2. In the Superintendent's discretion, full credit for previous and recent full years of teaching experience in public, private and military dependency schools, provided that no new hire be placed on the salary schedule at a higher level than a teacher originally employed in the Sprague school system with the same years of experience. The Board agrees that, prior to the placement of new employees, the Board shall inform the League of the placement of said new employees on the salary schedule.
3. Credit for active service in the Armed Forces of the United States if discharged in good standing.
4. Salary adjustments will be made in January if evidence of course or degree requirements is presented to the Board, in writing, on or before February 1 of the preceding year, in order to make budgetary provisions for funds.

5. An increment may be withheld by the Superintendent for just cause, which shall be defined as unsatisfactory service, provided that the staff member is notified by the Superintendent prior to June 1 of the year before payment is to be withheld. During the year increment is being withheld, the teacher may request, in writing, that his/her performance be reviewed. If the Superintendent and Principal feel that there has been satisfactory improvement in performance, the teacher shall be moved back to his/her experience step during that year.

ARTICLE XVII
INSURANCE BENEFITS

A. Medical and Dental Benefits

1. The Board shall provide medical and dental benefits through the Connecticut State Partnership Plan 2.0 (“Plan”). The terms of the Plan are summarized in Appendix D, attached, provided that the Connecticut State Partnership Plan 2.0 document shall control. The administration of the Plan, including open enrollment, beneficiary eligibility and changes, and other administration provisions shall be as established by the Connecticut State Partnership Plan 2.0.

~~Promptly upon ratification of this Agreement, the Board shall make application to the State to admit this bargaining unit to the Connecticut State Partnership Plan 2.0. Should the Board’s application be rejected and reconsideration denied, the Board shall maintain the existing Partnership Plan.~~

2. If Conn. Gen. Statute Section 3-123rrr et seq. is amended, or if there are any changes to the administration of the Connecticut State Partnership Plan 2.0, or if additional fees and/or charges for the Plan are imposed so as to affect the Board, any of which amendments, changes, fees or charges (individually or collectively) would significantly increase the costs of the medical insurance plan offered herein then, at the request of the Board or League, the parties will enter into reopener negotiations. Reopener negotiations shall be limited to health insurance plan design and funding, premium cost share and/or introduction of an additional or replacement health insurance plan.
3. The Board shall pay a portion of the premiums for each full-time participating teacher enrolled in the Connecticut State Partnership Plan 2.0 as follows:

2021-2022	2022-2023	2023-2024
78%	78%	78%

B. Life Insurance Benefits

1. The Board shall provide, at its expense, \$30,000 of benefit coverage for each full-time teacher subject to any limitations imposed by the carrier(s).

C. Medical benefits for Retirees

1. Teachers who retire from the Sprague School System may participate in the above plans in accordance with relevant statutes.

D. Survivorship Benefits

1. The immediate family members of teachers who die while employed by the Board will automatically be covered for a 60-day period. Family members have the option to continue coverage in accordance with law at the group rates.

E. Change of Carriers

1. The Board reserves the right to self-insure in whole or in part and/or to change carriers/administrators/plans for any of the above insurance provided that coverage, benefits and administration are substantially equivalent, when considered as a whole, to those currently offered. At least sixty (60) days prior to making such a change, the Board or its designee shall notify the President of the League in writing. Upon request, the parties shall meet to discuss the proposed change.
2. Should the League and the Board disagree that the changes proposed will provide substantially equivalent coverage, benefits and administration, when considered as a whole, the disagreement(s) shall be subject to impartial arbitration as set forth in Article IV of this Agreement, preferably before an arbitrator with experience and expertise in insurance matters.

- F. The Board shall have the right to offer additional insurance plans as alternatives to the plans described above. The Board shall have the right to establish the percentage employee premium contribution for any such plan.

ARTICLE XVIII
SALARY CHECKS AND DEDUCTIONS

A. Methods of Salary Payment

1. Each teacher shall have the option of one of the following methods of payment:
 - a. The salary shall be divided into twenty-one (21) payment periods equal to 1/26th of the teacher's pay, with the twenty-second (22nd) payment equal to 5/26th of the teacher's pay. Salary payments are to be made on Thursday of alternate weeks between August and June 30, with the initial salary payment to be made on the Thursday of the first full week of school, and continuing every two weeks. Such salary payments shall be made by direct deposit and electronic pay advice.

OR

- b. The salary shall be divided into twenty-two (22) equal pay periods, between August and June 30th. Such salary payments shall be made by direct deposit and electronic pay advice.

2. In case of termination of a contract or extended leave without pay during the school year, the basis of payment for the contract served shall be calculated by using the following formula:
 - a. Annual salary of teacher divided by the number of days in the work year multiplied by the number of days taught.
3. The established base salary of the replacement teacher, if said replacement teacher meets the requirements of a regular full-time teacher including appropriate certification, will be in accordance with the teachers' salary schedule in effect. Payment for replacement teachers will then be calculated by using the following formula:
 - a. Established base salary of replacement teacher divided by the number of school days scheduled for that year multiplied by the remaining days to be taught in current year.

B. Deductions

1. All teachers' salaries shall be subject to any required lawful deductions.

ARTICLE XIX
ADDITIONAL PAYROLL DEDUCTIONS

A. Approved Deductions

1. The Board's Section 125 Plan will be designated to permit exclusion from taxable income of the employees' share of health insurance premiums, allowable medical expenses, and dependent care expenses pursuant to IRS regulations for those employees who complete and sign the appropriate wage deduction form. The Board shall incur no obligation to engage in any form of impact bargaining in the event that a change in law reduces or eliminates the tax-exempt status of the employee insurance premium contributions, allowable medical expenses, and dependent care. Neither the League nor any employee covered by this Agreement shall make any claim or demands nor maintain any action against the school district or any of its members or agents for taxes, penalties, interests, or other costs or loss arising from the use of the wage deduction form or from a change in law that may reduce or eliminate the employee tax benefits to be derived from this plan. The Board shall pay the initial costs associated with expanding the Section 125 Plan to permit exclusion from taxable income of allowable medical expenses, and dependent care expenses, and teachers shall pay any monthly service fee associated with the exclusion of such expenses.
2. All requests for deductions must be in writing on approved authorization forms.

B. Association Deductions

1. Definition

- a. The singular reference to the "Association" in this article shall be interpreted as referring to the Sprague Teachers' League, the Connecticut Education Association and the National Education Association.

2. Agency Fee

- a. All teachers employed by the Board shall, as a condition of continued employment, join the Association or pay a service fee to the Association. Said service fee shall be equal to the proportion of Association dues uniformly required of members that are actually used to underwrite the cost of collective bargaining, contract administration and grievance adjustment.

3. Association Dues

- a. The Board agrees to deduct from each teacher an amount equal to the Association membership dues or service fee by means of payroll deductions. The amount of the deduction from each paycheck shall be equal to the total Association membership dues or service fee divided by the number of paychecks from and including the first paycheck in September through and including the last paycheck in June. The amount of Association membership dues and service fees will be certified by the Association to the Board by August 1.

4. Subsequent Employment

- a. Those teachers whose employment commences after the start of the school year shall pay a prorated amount equal to the percentage of the remaining school year.

5. Forwarding of Monies

- a. The Board agrees to forward to the Association bi-weekly a check for the amount of money deducted during that period. The Board shall include a list of teachers for whom such deductions were made.

6. Save Harmless

- a. The Association shall indemnify and save the Board harmless against all claims, demands, suits or other forms of liability which may arise out of any deduction or any other action taken by the Board pursuant to this article, including payment of reasonable attorneys' fee incurred by the Board related to this article of the contract

ARTICLE XX
FURTHER STUDY BENEFITS

- A. The Board agrees to reimburse all teachers for expenses incurred in an approved program or course of study which is designed to contribute to that teacher's competency as a staff member.
- B. Reimbursement will be based on the rate per credit hour charged by the state accredited institution of higher learning in which the teacher is enrolled, and shall not exceed eighty percent (80%) of such rate times the number of credits earned and approved. The eighty percent (80%) reimbursement, regardless of the educational institution attended by the teacher, will not exceed the lowest credit cost at the University of Connecticut or the Connecticut State Universities. The cost balance, if any, will be assumed by the teacher.
- C. In order to be eligible for reimbursement, a teacher must be enrolled in a preapproved planned program (a copy of which shall be filed in the Superintendent's office) or enrolled in a preapproved course of study within the teacher's specialty, or a related area as preapproved by the Superintendent. The Superintendent shall be notified of such plans on or before February 1, so that provisions for funds may be made in the budget of the next fiscal year.
- D. Reimbursement shall be made by the second pay period after submission of evidence of evidence of successful completion of the course work and not later than June 30 in a given year. A grade of "B" or equivalent unit (including pass in pass/fail courses) must be attained in order to receive reimbursement for tuition.
- E. A request for credit reimbursement, properly substantiated, will not be acceptable for payment if received later than June 30 and may not be applied for at a later date.
- F. A request for reimbursement, together with the substantiation of "anticipated" completion, will only be acceptable in the last week of June.
- G. Reimbursement shall be allowed for earned credits not in excess of twelve (12) in a fiscal year. Further, no more than one (1) three-semester-hour course may be taken during either or both of the periods, September-January and February-June, to count toward the allowable maximum for the year. The remaining six (6) credits for which reimbursement is sought may be taken during Summer sessions. For eligible teachers (as described in this Article), the Board will provide tuition reimbursement subject to the following total maximum reimbursement in the aggregate for the bargaining unit for each fiscal year, to be divided equally among eligible teachers: \$10,000.
- H. The individual teacher shall be responsible for submitting transcripts of completed courses to the Superintendent.
- I. Three years after an individual teacher has attained the level of Master's, Master's +30, or Sixth Year on the salary schedule (as defined in Article XV), if the teacher is still employed by the school district as a teacher, the district shall reimburse the teacher the remainder of his/her course reimbursement for courses previously reimbursed, subject to

the maximum tuition reimbursement set forth above, that were utilized for his/her placement on the salary schedule.

This reimbursement will be twenty percent (20%) of the rate per credit hour charged by the state accredited institution of higher learning times the number of credits earned and approved, for which the teacher was originally reimbursed pursuant to this article. This reimbursement provision is applicable for those teachers who have attained the level of Master's, Master's +30, and Sixth Year after July 1, 2009.

ARTICLE XXI
PROFESSIONAL DEVELOPMENT

- A. Teachers shall participate in the professional development programs established by the Board. At the request of the administration, part-time teachers also shall participate when professional development is scheduled on a full-day basis. The Professional Development Committee will be responsible to determine the immediate and long term needs of the Sprague School System, and in a cooperative effort with the Administration, develop a schedule for professional development workshops subject to Board approval.
- B. Teacher participation shall include both total staff and individual activities. Individual activities must be approved in advance by the Principal and Superintendent, and may include attendance at workshops and similar programs and visits to other school programs. Teachers shall receive leave with pay for approved individual activities.
- C. Teachers who have obtained approval from the Principal and Superintendent to attend any workshop or program not sponsored by the Board or planned and scheduled by the Professional Development Committee shall be reimbursed for out-of-pocket expenses, including travel at the IRS mileage rate.

ARTICLE XXII
CLASS SIZE

- A. The Board agrees with the following standards of class size and will seek to achieve those recommended sizes as conditions (funds and facilities) permit:

<u>Grade*</u>	<u>Recommended</u>
K	20
1 - 8	25

*(excluding physical education and team teaching arrangements)

- B. Whenever the number of students exceeds the recommended size by five (5), the Board will make best efforts to correct the situation.

ARTICLE XXIII
COPY OF AGREEMENT

- A. The Board shall make available for each teacher an electronic version of the newly completed Professional Agreement.

ARTICLE XXIV
BOARD RIGHTS

- A. It is recognized that the Board has and will continue to retain, whether exercised or not, the sole right, responsibility and prerogative to direct the operation of the public schools in the Town of Sprague in all its aspects, including but not limited to the following: to employ, assign and transfer teachers; to exercise those powers specified in Sections 10-220, 10-221, 10-222 of the Connecticut General Statutes; to suspend or dismiss the employees of the schools in the manner provided by statutes; to prepare and submit budgets to the financial authority of the Town, and in its sole discretion, expend monies appropriated by the Town; to make such transfers of funds within the appropriated budget as it shall deem desirable; to establish or continue policies, practices, and procedures for the conduct of school business; to discontinue processes or operations or discontinue their performance by employees; to select and determine the number and types of employees required to perform the school's operations; to establish contracts or subcontracts for school operations; and to determine the care, maintenance and operation of equipment and property used on behalf of the purposes of the school district. Any of the rights, powers, functions, and authority which the Board had prior to the signing of this Agreement, or any agreement with the League, are retained by the Board, except as those rights, powers functions or authority are specifically abridged and modified by the express provisions of this Agreement.

ARTICLE XXV
SEVERANCE PAY

- A. Each teacher who is eligible will receive severance pay according to the following schedule:

<u>Actual Years of Teaching in Sprague</u>	<u>Severance Pay for each sick leave day accumulated (up to a maximum of 170 days)</u>
6 - 10	14
11 - 15	17
16 and over	20

- B. Teachers are eligible upon retirement, death, disability (as defined by the current Social Security System), or if their position is eliminated due to reduction in staff.
- C. Payment will be made to the retiree or in the case of death, to the teacher's beneficiary.
- D. Each teacher will make available for their file the name of their designated beneficiary.
- E. Teachers must notify the Board in writing of their intent to retire by January 15 of the year of retirement. With such notification, the Board shall make such payment during the next July, or within thirty (30) days of approval of the budget of the Board of Education, whichever occurs later. Absent such written notification, the Board may elect to defer the payment until July of the following fiscal year or within thirty (30) days of approval of the Board's budget, whichever occurs later.
- F. Teachers employed after July 1, 2012, shall be ineligible for this benefit until they have sixteen (16) actual years of teaching in Sprague.

ARTICLE XXVI
AMENDMENT

- A. This Agreement shall not be altered, amended, or changed except in writing and signed by both the Board and the League. Such amendments shall be appended hereto and become a part hereof.

ARTICLE XXVII
PREPARATION TIME

- A. The Board will make every effort to provide teachers with one (1) preparation period per day. At the principal's discretion, s/he may use one of a teacher's five (5) weekly preparation periods or a portion thereof for the purpose of a team planning meeting, or other meetings deemed necessary by the administration.
- B. Teachers who are asked to provide class coverage during their scheduled preparation period will be compensated at a rate of thirty-two dollars (\$32.00) per class.
- C. Teachers who are required to stay for PPT meetings beyond the normal teacher workday shall be compensated at a rate of thirty-two dollars (\$32.00) per hour.
- D. The President/Co-Presidents of the Sprague Teachers' League shall not be assigned additional duties beyond his/her/their teaching assignment and preparation period, and be free to conduct Association business. This benefit shall be limited to League President/Co-Presidents, with no more than two (2) teachers entitled to this benefit at any

one time. **Notwithstanding the foregoing, if requested, the President/Co Presidents may volunteer to assist with duties.**

ARTICLE XXVIII
EXTRA-STIPEND POSITIONS

- A. Teachers who apply for and are selected will be appointed to extra-stipend positions on a yearly basis.
- B. Teachers holding extra-stipend positions will be notified by June 1 if they will not be re-appointed for the ensuing school year.
- C. Salaries for extra-stipend positions are set out in Appendix B.
- D. Non-tenured teachers are only eligible for extra-stipend positions on a voluntary basis.
- E. Open extra-stipend positions will be posted internally before any position is offered to non-teaching staff.

ARTICLE XXIX
PERSONNEL FILE

- A. No material originating after original employment shall be placed in a teacher's personnel file unless the teacher has been notified and has had the opportunity to review the material. The teacher may submit and attach a written notation regarding any material in question. If the teacher is asked to sign material placed in his/her file, such signature shall be understood to indicate his/her awareness of the material, but in no instance shall said signature be interpreted to mean agreement with the content of the material. In no case shall any anonymous complaint and/or a complaint without reasonable evidence of investigation be placed in a teacher's file.

ARTICLE XXX
TEACHER DISCIPLINE

- A. No teacher shall be disciplined, i.e. reprimanded in writing, reduced in rank, or suspended without just cause.

ARTICLE XXXI
DURATION

- A. The provisions of the Agreement shall be effective as of July 1, ~~2018~~ **2021** and shall continue and remain in force and effect to and including June 30, ~~2021~~ **2024**, or until a successor agreement is reached.

Should any Federal statute or regulation pertaining to IRC §4980I be mandated to take effect during the term of this contract triggering the imposition of an excise tax with

respect to any of the contractually agreed upon insurance plans offered herein, the parties agree to commence mid-term negotiations on the excise tax in accordance with the Teacher Negotiation Act, in which the parties agree to open negotiations over insurance plans that will reduce the cost of the plans to under the thresholds or reduces the amount of any applicable excise tax and/or to negotiate over the employee monetary contributions towards the costs of their insurance coverage

The parties agree to the following increases and distribution for Salary in the 2021-2024 Agreement:

2021-2022: Half Step Movement +1% GWI (2.8% total cost):

2022-2023: remainder Step Movement + 1.15 GWI (2.92% total); and

2023-2024: No step Movement, \$1,880 added to all steps/lanes (2.78% total cost).

Total Cost over 3 years: 8.5%

See Attached Salary Schedules

APPENDIX A
TEACHERS' SALARY SCHEDULE

2021-2022

Step	BA	MA	MA+30	6TH YR
1.0	43,712	45,954	47,171	49,266
1.5	44,517	46,766	47,981	50,073
2.0	45,322	47,578	48,791	50,881
2.5	46,126	48,390	49,601	51,689
3.0	46,931	49,202	50,410	52,498
3.5	47,736	50,014	51,220	53,305
4.0	48,541	50,826	52,030	54,112
4.5	49,340	51,638	52,839	54,919
5.0	50,139	52,449	53,648	55,727
5.5	50,950	53,261	54,458	56,534
6.0	51,761	54,072	55,268	57,342
6.5	53,203	55,533	56,732	58,811
7.0	54,644	56,994	58,196	60,281
7.5	56,168	58,535	59,739	61,824
8.0	57,691	60,076	61,282	63,367
8.5	59,299	61,700	62,907	64,994
9.0	60,906	63,324	64,532	66,620
9.5	62,603	65,035	66,242	68,330
10.0	64,301	66,746	67,952	70,039
10.5	66,094	68,549	69,753	71,838
11.0	67,887	70,353	71,554	73,637
11.5	69,822	72,252	73,451	75,525
12.0	71,756	74,152	75,348	77,412
12.5	73,801	76,155	77,344	79,399
13.0	75,846	78,158	79,341	81,385
13.5	78,008	80,268	81,443	83,472
14.0	80,170	82,378	83,545	85,559
14.5	82,473	84,620	85,778	87,773
15.0	84,776	86,863	88,011	89,987

Effective July 1, 2021, teachers who are not on the maximum step shall advance from their step one half step on the salary schedule. (For example, a teacher on Step 5 in the 2020-21 contract year will advance to Step 5.5 for the 2021-22 contract year). Teachers hired for the 2021-22 school year will be placed on the appropriate half step.

2022-2023

STEP	BA	MA	MA+30	6th YR
1	44,214	46,482	47,714	49,832
2	45,843	48,125	49,352	51,466
3	47,470	49,768	50,990	53,102
4	49,099	51,411	52,628	54,734
5	50,716	53,052	54,265	56,368
6	52,357	54,694	55,904	58,001
7	55,272	57,650	58,865	60,974
8	58,355	60,767	61,986	64,096
9	61,606	64,052	65,274	67,386
10	65,040	67,513	68,733	70,845
11	68,668	71,162	72,377	74,484
12	72,582	75,005	76,215	78,303
13	76,718	79,057	80,253	82,321
14	81,092	83,325	84,506	86,543
15	85,751	87,862	89,024	91,022

Effective July 1, 2022, teachers who are not on the maximum step shall advance from their step one half step on the salary schedule. (For example, a teacher on Step 5.5 in the 2021-22 contract year will advance to Step 6 for the 2022-23 contract year).

2023-2024

STEP	BA	MA	MA+30	6th YR
1	46,094	48,362	49,594	51,712
2	47,723	50,005	51,232	53,346
3	49,350	51,648	52,870	54,982
4	50,979	53,291	54,508	56,614
5	52,596	54,932	56,145	58,248
6	54,237	56,574	57,784	59,881
7	57,152	59,530	60,745	62,854
8	60,235	62,647	63,866	65,976
9	63,486	65,932	67,154	69,266
10	66,920	69,393	70,613	72,725
11	70,548	73,042	74,257	76,364
12	74,462	76,885	78,095	80,183
13	78,598	80,937	82,133	84,201
14	82,972	85,205	86,386	88,423
15	87,631	89,742	90,904	92,902

Effective July 1, 2023, teachers will remain on the same step on the salary schedule.

ARTICLE XXXII
SIGNATURE BLOCK

IN WITNESS HEREOF, the parties hereunto have caused those present to be executed by their proper officers, hereunto duly authorized, and their signatures affixed hereto as of the date and year first above written.

SPRAGUE BOARD OF EDUCATION

Date

By: /s/ _____
Chairperson

SPRAGUE TEACHERS' LEAGUE

Date:

By: /s/ _____
President

APPENDIX A
TEACHERS' SALARY SCHEDULE

2018-19

<u>STEP</u>	<u>BA</u>	<u>MA</u>	<u>MA+30</u>	<u>6th YR</u>
1	42,684	44,873	46,061	48,107
2	44,255	46,459	47,643	49,684
3	45,827	48,045	49,225	51,263
4	47,399	49,631	50,806	52,839
5	48,960	51,215	52,387	54,416
6	50,544	52,801	53,968	55,993
7	53,358	55,653	56,827	58,863
8	56,334	58,663	59,841	61,877
9	59,474	61,834	63,014	65,053
10	62,788	65,176	66,353	68,392
11	66,291	68,698	69,871	71,905
12	70,069	72,408	73,576	75,592
13	74,062	76,319	77,475	79,470
14	78,284	80,440	81,580	83,547
15	82,365	84,392	85,508	87,427

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Effective July 1, 2018, teachers will remain on the same step on the salary schedule.

2019-2020

Step	BA	MA	MA+30	6TH YR
1	42,961	45,165	46,360	48,420
1a	43,752	45,963	47,157	49,213
2	44,543	46,761	47,953	50,007
2a	45,334	47,559	48,749	50,802
3	46,125	48,357	49,545	51,597
3a	46,916	49,155	50,340	52,389
4	47,707	49,953	51,136	53,182
4a	48,493	50,751	51,932	53,976
5	49,278	51,548	52,727	54,770
5a	50,075	52,346	53,523	55,563
6	50,872	53,144	54,319	56,357
6a	52,289	54,580	55,758	57,801
7	53,705	56,015	57,196	59,245
7a	55,203	57,530	58,713	60,762
8	56,700	59,044	60,229	62,279
8a	58,280	60,640	61,827	63,877
9	59,860	62,236	63,424	65,475
9a	61,528	63,918	65,104	67,156
10	63,197	65,599	66,785	68,837
10a	64,959	67,372	68,555	70,604
11	66,722	69,144	70,325	72,372
11a	68,623	71,011	72,190	74,228
12	70,524	72,879	74,054	76,083
12a	72,534	74,847	76,016	78,035
13	74,544	76,816	77,978	79,987
13a	76,669	78,889	80,044	82,038
14	78,793	80,963	82,110	84,090
14a	80,847	82,952	84,387	86,043
15	83,106	85,152	86,277	88,214

Effective July 1, 2019, teachers who are not on the maximum step shall advance from their step to the “a” step number on the salary schedule. (For example, a teacher on Step 5 in the 2018-19 contract year will advance to Step 5a for the 2019-20 contract year). Teachers hired for the 2019-20 school year will be placed on the appropriate “a” step.

2020-2021

Step	BA	MA	MA+30	6TH YR
1	43,279	45,499	46,704	48,778
2	44,873	47,107	48,308	50,377
3	46,466	48,715	49,911	51,978
4	48,060	50,323	51,515	53,576
5	49,643	51,930	53,117	55,175
6	51,249	53,537	54,721	56,774
7	54,103	56,430	57,620	59,684
8	57,120	59,481	60,675	62,740
9	60,303	62,697	63,893	65,960
10	63,664	66,085	67,279	69,346
11	67,215	69,656	70,846	72,908
12	71,046	73,418	74,602	76,646
13	75,095	77,384	78,555	80,579
14	79,376	81,562	82,718	84,712
15	83,937	86,003	87,140	89,096

~~Effective July 1, 2020, teachers who are not on the maximum step shall advance from their “a” step to the next step number on the salary schedule. (For example, a teacher on Step 5a in the 2019-20 contract year will advance to Step 6 for the 2020-21 contract year).~~

**APPENDIX B
EXTRA-STIPEND POSITIONS**

	2018-19	2019-20	2020-21
After School Sports	\$560	\$565	\$571
Boys Basketball Head Coach	\$1,782	\$1,799	\$1,817
Girls Basketball Head Coach	\$1,782	\$1,799	\$1,817
Boys Basketball Assistant Coach	\$1,256	\$1,269	\$1,282
Girls Basketball Assistant Coach	\$1,256	\$1,269	\$1,282
Boys and Girls Track Head Coach	\$1,882	\$1,900	\$1,919
Intramural Girls Basketball	\$746	\$754	\$761
Intramural Boys Basketball	\$746	\$754	\$761
Bowling Advisor	\$746	\$754	\$761
Bowling Advisor	\$746	\$754	\$761
Boys Soccer Head Coach	\$1,693	\$1,710	\$1,727
Girls Soccer Head Coach	\$1,693	\$1,710	\$1,727
A.V. Coordinator	\$565	\$570	\$576
Seventh/Eighth Grade Advisor (including trip)	\$3,066	\$3,097	\$3,128
Homebound Instruction (per hour)	\$30	\$31	\$31
Yearbook	\$1,005	\$1,015	\$1,025
Project Oceanology Facilitator	\$592	\$598	\$604
Cheerleading Coach	\$1,134	\$1,146	\$1,157
Asst. Intramural Basketball (G)	\$652	\$659	\$666
Asst. Intramural Basketball (B)	\$652	\$659	\$666
Girls Asst. Soccer Coach	\$1,137	\$1,149	\$1,160
Boys Asst. Soccer Coach	\$1,137	\$1,149	\$1,160
Athletic Director	\$1,243	\$1,256	\$1,268
TEAM Mentor	\$729	\$737	\$744
High School Coordinator	\$1,483	\$1,498	\$1,512
Invention Convention Facilitator	\$1,040	\$1,051	\$1,061
Future Problem Solvers Coordinator	\$1,040	\$1,051	\$1,061
High School and Out Placement PPT Coordinator	\$2,602	\$2,628	\$2,654
Complimentary Observer	\$2,602	\$2,628	\$2,654

Appendix C

Mary Ellen Sullivan may elect not to participate in the health insurance benefits set forth in Article 17. Such election not to participate in the Board's health insurance program shall be made in writing during the first two (2) weeks of the school year and, except as provided herein, shall be irrevocable for the remainder of that school year. Should Ms. Sullivan make such a written election, she shall be paid a stipend of \$1410 on or before June 30 of the school year during which such election is in effect. Any election not to participate in the Board's health insurance program shall continue in effect unless revised within the first two weeks of any school year. Any payments under this paragraph shall be prorated on a monthly basis should Ms. Sullivan work less than a full school year. Ms. Sullivan may change her election during the school year, subject to the enrollment requirements of the insurance carriers, only upon showing that she is no longer covered by her spouse's health insurance program. This benefit shall continue as long as Ms. Sullivan continues to elect to not participate in the Board's health insurance plan. Should Ms. Sullivan elect to receive health insurance benefits from the Board, she will no longer be eligible to elect to receive a non-participation stipend, as set forth above.

APPENDIX D

MEDICAL BENEFIT SUMMARY

Administered by
UnitedHealthcare

Visit
www.osc.ct.gov/ctpartner
[click “provider networks”]
to search
the list of
network
providers.

IN NETWORK

CT Partnership Plan w/ Health Enhancement Program

Deductible	Not applicable*
Coinsurance	Not applicable
Max Out-of-Pocket Limit	Not applicable
Medical Office Visit	\$15 Co-pay
Specialist Office Visit	\$15 Co-pay
Vision Exams (one per calendar year)	\$15 Co-pay
Inpatient Hospital	\$0 Co-pay
Outpatient Surgical	\$0 Co-pay
Emergency Room	\$35 Co-pay (waived if admitted)
Urgent Care	\$15 Co-pay
Walk In	\$15 Co-pay
Lab/ X-Ray High Cost Radiological & Diagnostic Tests	\$0 Co-pay

* Waived for enrollees in Health Enhancement Program. Non-HEP Enrollees are subject to \$350 Ind./\$1,400 Family in-network deductible.

PREVENTATIVE SERVICES

CT Partnership Plan w/ Health Enhancement Program

Primary Care (Adult and Child Wellness Exams)	\$0 Co-pay
Gynecologist Wellness	\$0 Co-pay
Mammogram	\$0 Co-pay
Lifetime Maximum	Unlimited

PRESCRIPTION COVERAGE

	MAINTENANCE DRUGS	NON-MAINTENANCE DRUGS	HEP CHRONIC CONDITION DRUGS
Generic	\$5	\$5	\$0
Preferred/Listed Brand Name	\$10	\$20	\$5
Non-Preferred/Non-Listed Brand Name	\$25	\$35	\$12.50
Annual Maximum	Unlimited		

OUT OF NETWORK

CT Partnership Plan w/ Health Enhancement Program

Annual Deductible	\$300 individual/\$900 family
Coinsurance	20% of allowable UCR charges
Max Out-of-Pocket Limit	\$2,300 individual/\$4,900 family
Lifetime Maximum	Unlimited

**ADDITIONAL
MEDICAL
BENEFIT
INFORMATION**

Visit
[www.osc.
ct.gov/
ctpartner](http://www.osc.ct.gov/ctpartner)
**[click “provider
networks”]**
 to search
 the list of
 network
 providers.

IN NETWORK

CT Partnership Plan
w/ Health Enhancement Program

Deductible	Not applicable*
Acupuncture (20 visits/year)	\$15 Co-pay
Chiropractic	\$0 Co-pay
Nutritional Counseling (3 visits/year)	\$0 Co-pay
Physical/Occupational Therapy	\$0 Co-pay
Durable Medical Equipment	\$0 Co-pay
Routine Hearing Screening (as part of an exam)	\$15 Co-pay

UnitedHealthcare/Oxford Contact Information

Live, knowledgeable customer service representatives are available for current State of Connecticut Partnership members toll-free at 800-385-9055 from 8am to 6pm EST, Monday through Friday.

If you prefer, you may also visit <http://partnershipstateofct.welcometouhc.com> to search for a participating physician or facility, to learn about your health plan, to find the status of claims, or obtain additional information about discount programs offered to State of Connecticut Partnership members.

DENTAL BENEFIT SUMMARY

Administered by Cigna

	Unlimited Maximum Plan	\$750 Annual Maximum Plan	\$1,000 Annual Maximum Plan	\$1,500 Annual Maximum Plan
	IN/OUT NETWORK	IN/OUT NETWORK	IN/OUT NETWORK	IN/OUT NETWORK
Annual Deductible	\$0	\$0	\$25 indiv/\$75 family	\$0
Annual Maximum	NONE	\$750	\$1,000	\$1,500
Lifetime Orthodontia Max	N/A	N/A	\$1,500	\$1,500
DEDUCTIBLE WAIVED				
Preventive	Yes	Yes	Yes	Yes
Basic	N/A	N/A	No	N/A
Major	N/A	N/A	No	N/A
PREVENTATIVE				
X-Ray	100%	100%	100%	100%
Cleanings	100%	100%	100%	100%
Oral Exam	100%	100%	100%	100%
Flouride	80%	100%	80%	100%
BASIC				
Fillings	80%	0%	80%	80%
Endodontics	80%	0%	80%	80%
Periodontics	80%/50%	0%	80%/50%	80%
Simple Extractions	80%	100%	80%	80%
Dentures (Repair Only)	80%	0%	80%	80%
Bridges (Repair Only)	80%	0%	80%	80%
MAJOR				
Crown	67%	0%	50%	67%
Inlays	67%	0%	50%	67%
Onlays	67%	0%	50%	67%
Dentures	0%	0%	0%	67%
Bridges	0%	0%	0%	67%
Space Maintainers	67%	100%	50%	100%
Oral Surgery	67%	0%	50%	67%
ORTHODONTIA				
Braces (Adult & Child)	N/A	N/A	50%	50% Child Only

2013 HEP PREVENTIVE CARE REQUIREMENTS

Preventive Service	Birth – age 5	Age 6 - 17	Age 18 – 24	Age 25 – 29	Age 30 – 39	Age 40 – 49	Age 50+
Preventive Visit SEBAC	Once per year	Once every other year	Every 3 years	Every 3 years	Every 3 years	Every 2 years	Every year
Vision Exam SEBAC	N/A	Every 2 years	Every 2 years	Every 2 years	Every 2 years	Every 2 years	Every 2 years
Dental Cleanings SEBAC	N/A	At Least 1 every year	At Least 1 every year	At Least 1 every year	At Least 1 every year	At Least 1 every year	At Least 1 every year
Cholesterol Screening SEBAC	N/A	N/A	Every 5 years starting at 20	Every 5 years	Every 3 years	Every 2 years	Every year
Breast Cancer Screening (Mammogram) SEBAC	N/A	N/A	N/A	N/A	One screening between the ages of 35 and 39. Otherwise as recommended by physician	As recommended by physician	As recommended by physician
Clinical Breast Exam SEBAC	N/A	N/A	Every 3 years	Every 3 years	Every 3 years	Every 3 years	Every 3 years
Cervical Cancer Screening (Pap Smear) SEBAC	N/A	N/A	Every 3 years starting at age 21	Every 3 years	Every 3 years	Every 3 years	Every 3 years
Colorectal Cancer Screening SEBAC	N/A	N/A	N/A	N/A	N/A	N/A	Annual FIT/FOBT or Colonoscopy every 10 years

These requirements meet compliance with the HEP Preventive Program as outlined in the SEBAC agreement and have not changed from 2012.

As is currently the case under the State Health plan, any medical decisions will continue to be made by you and your physician

IMPORTANT CONTACT INFORMATION

Oxford - Medical	
Customer Service for Members	800-385-9055
Website Member Portal	http://partnershipstateofct.welcometouhc.com
United Healthcare - Dental	
Customer Service for Members	800-896-4834
Website Member Portal	www.myuhcdental.com/stalect
CVS Caremark - Pharmacy	
Customer Service for Members	800-318-2572
Website Member Portal	www.cvscaremark.com

NEW LONDON COUNTY

Premium Share 2020-21 to 2022-23

TOWN	PLAN DESIGN		2020-21	2021-22	2022-23	
SPRAGUE	POS	<input checked="" type="checkbox"/> State Plan	22.00%			<input type="checkbox"/> Buy U
LEDYARD	POS	<input checked="" type="checkbox"/> State Plan	20.25%	21.25%		<input type="checkbox"/> Buy U
NEW LONDON	POS	<input checked="" type="checkbox"/> State Plan	20.00%	21.00%		<input type="checkbox"/> Buy U
VOLUNTOWN	POS	<input checked="" type="checkbox"/> State Plan	19.50%	20.50%		<input type="checkbox"/> Buy U
FRANKLIN	POS	<input checked="" type="checkbox"/> State Plan	18.00%	18.50%	19.50%	<input type="checkbox"/> Buy U
BOZRAH	POS	<input checked="" type="checkbox"/> State Plan	18.00%	18.00%	18.00%	<input type="checkbox"/> Buy U
PRESTON	POS	<input checked="" type="checkbox"/> State Plan	17.50%	18.50%		<input type="checkbox"/> Buy U
LEBANON	POS	<input checked="" type="checkbox"/> State Plan	17.00%	17.50%	18.50%	<input type="checkbox"/> Buy U
EAST LYME	POS	<input checked="" type="checkbox"/> State Plan	17.00%	17.00%		<input type="checkbox"/> Buy U
Averages:			18.81%	19.03%	18.67%	

Source: CEA Research
7/7/2020

INCRMT9495	1
INCRMT9596	1
INCRMT9697	0
INCRMT9798	0.5
INCRMT9899	0.5
INCRMT992000	1
INCRMT0001	1
INCRMT0203	1
INCRMT0304	1
INCRMT0405	1
INCRMT0506	1
INCRMT0607	1
INCRMT0708	1
INCRMT0809	1
INCRMT0910	0
INCRMT1011	0
INCRMT1112	0
INCRMT1213	0
INCRMT1314	0
INCRMT1415	0
INCRMT1516	0.5
INCRMT1617	0.5
INCRMT1718	1
INCRMT1819	0
INCRMT1920	0.5
INCRMT2021	0.5
	15

Step Movement History at Sprague

This Chart shows the contract year (i.e., 9495 covers the 1994-1995 school/contract year), and whether there was step (increment) movement for teachers that year.

The chart shows that it has taken a beginning teacher 25 years to move from Step 1 to Step 15, (the maximum step) on the salary schedule. This demonstrates a substantial salary deferment for Sprague Teachers. It does not take 15 years to become a proficient teacher, and it certainly does not take 25 years.

Even in the contract just-negotiated, teachers will move only a half step year 1 of the contract, and a half step year 2 of the contract, with no step in year 3.

**NEW LONDON COUNTY
BA Minimum 2020-21**

TOWN	2020-21	Rank
PRESTON	\$52,097	1
LISBON	\$51,436	2
NORWICH FREE ACD	\$49,901	3
FRANKLIN	\$49,342	4
GROTON	\$49,089	5
NORWICH	\$48,918	6
REGION 18	\$48,563	7
LEDYARD	\$48,532	8
INTEGRATED DAY	\$48,262	9
MONTVILLE	\$47,696	10
WATERFORD	\$47,390	11
GRISWOLD	\$47,150	12
BOZRAH	\$46,545	13
EAST LYME	\$46,526	14
LEARN	\$46,491	15
SALEM	\$46,234	16
LEBANON	\$45,196	17
COLCHESTER	\$44,807	18
NEW LONDON	\$44,102	19
ISAAC	\$43,850	20
VOLUNTOWN	\$43,818	21
SPRAGUE	\$43,279	22
NORTH STONINGTON	\$41,265	23
STONINGTON	\$40,731	24

Average: **\$46,718**

Source: CEA Research
7/7/2020

**NEW LONDON COUNTY
MA Maximum 2020-21**

TOWN	2020-21	Rank
FRANKLIN	\$92,850	1
WATERFORD	\$92,012	2
GROTON	\$91,890	3
LEDYARD	\$91,787	4
REGION 18	\$90,265	5
NORWICH	\$88,425	6
NORWICH FREE ACD	\$88,185	7
LEARN	\$87,412	8
SALEM	\$87,281	9
COLCHESTER	\$87,061	10
BOZRAH	\$86,456	11
PRESTON	\$86,302	12
SPRAGUE	\$86,003	13
LISBON	\$85,843	14
MONTVILLE	\$84,989	15
NEW LONDON	\$84,100	16
NORTH STONINGTO	\$83,573	17
ISAAC	\$83,359	18
LEBANON	\$83,130	19
STONINGTON	\$83,124	20
INTEGRATED DAY	\$82,766	21
EAST LYME	\$81,738	22
GRISWOLD	\$81,386	23
VOLUNTOWN	\$81,016	24

Average: **\$86,290**

Source: CEA Research
7/7/2020

NEW LONDON COUNTY
Sixth Year Maximum 2020-21

TOWN	2020-21	Rank
FRANKLIN	\$97,781	1
LEDYARD	\$96,248	2
REGION 18	\$95,992	3
PRESTON	\$95,332	4
GROTON	\$95,133	5
WATERFORD	\$94,560	6
LEARN	\$92,265	7
NORWICH FREE AC	\$91,475	8
NORWICH	\$91,206	9
LISBON	\$89,544	10
SALEM	\$89,445	11
NORTH STONINGT	\$89,176	12
SPRAGUE	\$89,096	13
COLCHESTER	\$88,648	14
BOZRAH	\$88,076	15
LEBANON	\$87,825	16
MONTVILLE	\$87,688	17
EAST LYME	\$87,522	18
NEW LONDON	\$86,976	19
STONINGTON	\$86,873	20
ISAAC	\$85,288	21
INTEGRATED DAY	\$85,249	22
GRISWOLD	\$83,597	23
VOLUNTOWN	\$82,580	24

Average: **\$89,899**

Source: CEA Research
7/7/2020

TEACHER SETTLEMENTS FOR THE 2020-21 SEASON

Sorted by Date Reported to State

Settlements as of 10/8/2020

Reported	Method	District	% INCLUDING INCREMENT					% GWI to SCHEDULE			
			2021-22	2022-23	2023-24	2024-25	TOTAL	2021-22	2022-23	2023-24	2024-25
5/26/20	Neg	Glastonbury (MA Max 2/31 H)	3.08%	3.22%	3.06%	2.80%	9.36%	2.00%	2.00%	2.00%	2.00%
4th year not included in total; PCS for PPO or HMO options incr by 0.5% each year (24.5% in yr 1 to 26% in yr 4); PCS for both HDHP options incr to 12% in yr 1, 14.5% in yr 2, 15.5% in yr 3 & 16.5% in yr 4, BOE funding of HSA from flat dollar to 75% in yr 1 & decreasing by 15% each yr to 50% in yr 4.											
7/27/20	Neg	West Haven (MA Max: 28/28 NH)	3.57%	3.27%	2.00%		8.84%			2.00%	
Yrs 1 & 2 step & 1% at max, Yr 3 no step; move to CT Partnership Plan at 20% PCS all 3 yrs.											
8/6/20	Neg	New Britain (MA Max 12/31 H)	1.00%					1.00%			
1 yr extension; No step; PCS incr by .50%.											
Hartford County											
1 yr extension; 1/2 step movement, cost data has been requested. No change in PCS.											
New Haven County											
Teachers will remain on step and salary of 2019-20 schedule for 2020-21, 2021-22: increase of \$2,000 at max steps plus step; 2022-23: increase of \$1000 to max steps only plus step. Cost data has been requested. PCS remains at same % but dollar contribution for teachers capped at 19-20 amounts through 2023. There will be no layoffs or furlough days during the 2020-2023 agreement.											
		Bolton (MA Max: 11/15 T)	2.97%	2.51%	2.97%		8.45%			2.51%	
Yr 1: 2% at max, drop step 1, insert new step between ultimate & penultimate step; Yr 2: no step; Yr 3: 0.9% below max, 1.41% at max plus step; PCS for HDHP plan incr from 19.5% to 20% in yr 1, 20.5% in yr 2 & 21% in yr 3; point values for stipends incr by 1% each yr.											
9/9/20	Neg	Westbrook (MA Max: 5/15 M)	2.86%	2.63%				1.25%	1.05%		
New step added to break bubble in year 1, 1/2 step each year; Eliminate PPO plan option; stipends will increase by 1% each yr.											
9/16/20	Neg	Andover (MA Max: 12/15 T)	2.98%	2.96%	2.86%	2.68%	8.80%	2.50%	2.50%	2.25%	1.50%
4th year not included in total; Added RX co-pay after deductible; PCS incr from 12% to 12.5% in yr 1, 13% in yr 2, 13.5% in yr 3 & 14% in yr 4.											
New London County											
1 year extension; step and 0.75% at max; no insurance changes.											
9/2/20	Neg	Vernon (MA Max: 2/15 T)	2.87%	3.00%	2.95%	2.94%	8.82%				
Total does not include 4th yr; Half step each year, 1.50% at max & 1.25% below; PCS for HDHP incr 17.5% to 18% in yr 1, 19% in yr 2 & 20% in yr 3.											
Windham County											
Step each year with increase to max only: year 1: 1.5%, year 2: 2.3%, year 3: 2.3%; no insurance changes; no incr to stipends.											
9/21/20	Neg	Mansfield (MA Max: 1/15 T)	2.77%	2.81%	2.86%		8.44%	1.75%	2.00%	2.00%	
No change in PCS.											
Windham County											
1 year extension; step and 1.75% at max. No insurance changes.											

TEACHER SETTLEMENTS FOR THE 2020-21 SEASON

Sorted by Date Reported to State

Settlements as of 10/8/2020

Reported Method District	% INCLUDING INCREMENT					% GWI to SCHEDULE			
	2021-22	2022-23	2023-24	2024-25	TOTAL	2021-22	2022-23	2023-24	2024-25
Litchfield County	2.61%								
1 year contract; no step and equal dollar distribution for GWI; no change in PCS.									
New Haven County	2.53%	3.08%	3.08%		8.63%				
1 Step in schedule dropped each year, step & \$500 at max each year; PCS for HDHP plan incr from 24% to 25% in yr 3, deduct incr \$2000/4000 to \$2500/5000, BOE funding of HSA change from 50% to \$1250/2500, RX co-pay incr \$5/20/30 to \$5/25/40.									
Hartford County	2.99%	2.98%	2.98%		8.95%	0.85%	1.07%	1.20%	
PCS for HDHP plan incr from 16.25% to 16.75% in yr 1, 17.25% in yr 2 & 17.75% in yr 3.									
New Haven County	1.75%	2.50%	2.74%	2.94%	6.99%	1.75%	1.23%	1.50%	1.75%
4th yr not included in total; PCS for HDHP Yr 1: 14.5% eff 1/1/22, Yr 2: 15.5% eff 1/1/23, Yr 3: 16.5% eff 1/1/24, Yr 4: 17.5% eff 1/1/25									
TEACHER AVERAGE:	2.69%	2.86%	2.88%	2.84%		1.54%	1.77%	1.83%	1.75%
COUNT:	15	11	10	4		8	7	6	3
Three Year Total:	8.43%					Three Year Total:	5.13%		

Note: MA Max refers to the 2020-21 salary rank within the county. F=Fairfield, H=Hartford, L=Litchfield, M=Middlesex, NH=New Haven, NL=New London, T=Tolland, W=Windham; "HDHP" refers to a High Deductible Health Plan, "PCS" refers to Premium Cost Sharing.

Total is the sum of the 3 year increases for districts with a 3 year settlement.

2019-20 SEASON SETTLEMENT SUMMARY, PROVIDED AS A REFERENCE:

	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
TEACHER AVERAGE:	3.06%	3.02%	3.12%	1.97%	1.48%	1.60%
COUNT:	65	65	63	22	18	15
Three Year Total:	9.20%			Three Year Total:	5.05%	

Summary of Fiscal Impact: Agreement Between Sprague BOE and Sprague Teachers' League

General Topic	Change	Fiscal Impact		
		FY 21-22	FY 22-23	FY 23-24
Wages	General Wage Increases %	1%	1.15%	\$1,880
	Cost of General Wage Increase in \$	\$ 15,786	\$ 18,649	\$ 47,564
	Cost of Step Yearly Increment Changes in \$	\$ 27,542	\$ 27,860	\$ -
	Combined Cost of GWI and Steps	\$ 43,328	\$ 46,509	\$ 47,564
Healthcare	Health Plan Design Change: Cost/(Savings): no change proposed*	\$ -	\$ -	\$ -
Health Premium Cost Share	Current employee share: 22%			
	No change proposed Projected Savings/(Cost)	\$ -	\$ -	\$ -
Pension	N/A			
Net Annual Impact		\$ 43,328	\$ 46,509	\$ 47,564
Sick Leave	Current provisions: _15 days_			
	New provisions: _15 days_ Cost/(Savings) No change	\$ -	\$ -	\$ -
Vacation Leave Personal Leave	Current provisions: __4 days			
	New provisions: _4 days_ Cost/(Savings) No change	\$ -	\$ -	\$ -
Other Measures to Offset Costs of Contract				
	Cost/(Savings)	\$ -	\$ -	\$ -
	Cost/(Savings)	\$ -	\$ -	\$ -
	Cost/(Savings)	\$ -	\$ -	\$ -
Total Impact (includes one-time and non-recurring)		\$ 43,328	\$ 46,509	\$ 47,564

Notes:

Members enrolled in State Partnership Health Plan

Town of Sprague 5-Year Plan: FY 2021-2025 Summary Information

Status of 5-Year Plan

The Town's current budget (FY 2021) was approved by the MARB contingent upon approval of an updated 5-Year Plan for FY 2021-2025. The MARB Sprague Subcommittee suggested the Town revisit certain assumptions in the draft plan that was presented in June 2020 and to ensure local support for the plan. The updated Plan reflects several adjustments described below in the explanation of assumptions used in the plan, including higher mill rate increases in the out years and reductions in Education expenditures and in Town staff salary projections. The revised Plan also incorporates the Debt Service requirements resulting from the recently issued bonds.

A Joint Meeting of the Town's Board of Selectmen, Board of Finance and Board of Education was held on November 5, 2020 for the purpose of reviewing the updated Plan. The Board of Education approved the Plan at its November 9 meeting. At its November 18 meeting, the MARB's Sprague Subcommittee voted to recommend approval of the Plan by the full MARB contingent upon approval by the local Board of Finance and Board of Selectmen. The Plan was subsequently approved by the Board of Finance on November 19 and the Board of Selectmen on November 24.

Revenue and Expenditures Summary

5-Year Summary	Estimated FY 2020	Adopted FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Revenues:						
Property Taxes	5,940,794	6,110,523	6,189,821	6,269,119	6,388,065	6,507,011
State Aid	3,266,503	3,266,027	3,266,027	3,266,027	3,266,027	3,266,027
Local Licenses, Permits, Fees, Etc.	94,202	92,650	92,650	92,650	92,650	92,650
Miscellaneous	47,115	54,000	54,000	54,000	54,000	54,000
Intergovernmental Transfers	70,371	68,508	67,055	65,234	63,409	61,718
Other	-	73,720	152,900	5,029	-	-
Total Revenues	9,418,985	9,665,428	9,822,453	9,752,059	9,864,151	9,981,406
Expenditures:						
Town Operations	1,936,808	1,950,642	1,975,629	2,004,995	2,036,555	2,068,399
Debt Service	878,326	963,345	856,125	814,475	795,675	777,500
Transfer to Capital Reserve	8,000	22,000	22,000	25,000	22,000	22,000
Board of Education	6,375,766	6,688,595	6,788,924	6,890,758	6,994,119	7,099,031
Total Expenditures	9,198,900	9,624,582	9,642,678	9,735,228	9,848,349	9,966,930
Surplus/(Deficit)	220,085	40,846	179,775	16,831	15,802	14,476

Town of Sprague 5-Year Plan: FY 2021-2025 Summary Information

Fund Balance Projections

Fund Balance Projections	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Proposed (FY21-FY25) 5-Year Plan	(\$95,923)	(\$786)	\$182,272	\$202,386	\$221,471	\$239,230
Projected in original (FY20-FY24) 5-Year Plan	\$79,771	\$206,475	\$497,450	\$905,954	\$876,479	

Summary Comparison of Major Assumptions to Previous 5-Year Plan

Assumptions	FY20 – FY24 Plan	FY21 – FY25 Plan June 2020 Draft	FY21 – FY25 Plan Nov. 2020 Draft
Grand List Growth	FY20: 1.0% FY21 – FY24: 0%	FY21: 0.4% (Oct. '19 grand list) FY22 – FY25: 0%	No change from June draft
Mill Rates	FY20: 34.75 FY21: 35.75 FY22: 36.25 FY23: 36.75 FY24: 37.25	FY20: 34.75 FY21: 35.75 FY22: 36.25 FY23: 36.75 FY24: 37.25 FY25: 37.75	FY20: 34.75 FY21: 35.75 FY22: 36.25 FY23: 36.75 FY24: 37.50 FY25: 38.25
Tax Collection Rate	97.0%	97.0%	No change
State Aid	ECS: Increase \$50,000/year Other: Level funding	No increases assumed for any sources of State Aid	No change from June draft
Salaries	2% per year	2% per year	2% per year for Public Works; 1% all other
Resident Trooper Program	2% per year	2% per year	No change
Employee Health	FY20: 8.9% FY21-24: 5.0% per year	FY21: 6.3% (Partnership rate) FY22-25: 7% per year	No change from June draft
Other Insurances	5% per year	5% per year	No change
Education Expenditures	\$50,000 increase per year (corresponds to ECS projection)	FY21: 3.0% FY22-25: 1.3% per year	FY21: 2.5% (Adopted budget) FY22-25: 1.5% per year

Town of Sprague 5-Year Plan: FY 2021-2025 Summary Information

Explanation of Major Assumptions

Grand List Growth

Grand List growth assumptions have been modified in the updated 5-Year Plan to reflect actual growth on the October 2019 grand list. The out-years of the plan assume no new grand list growth, based on input from the Town Assessor. This is consistent with the assumption in the previously adopted 5-Year Plan. Historical Grand List data is provided in the following table.

Historical Grand List Growth

	FY 2016	FY 2017	FY 2018	FY 2019*	FY 2020	FY 2021
Net Grand List	Oct. 2014	Oct. 2015	Oct. 2016	Oct. 2017*	Oct. 2018	Oct. 2019
Real Estate	138,189,330	138,145,710	138,001,900	134,625,910	134,799,230	134,741,044
Motor Vehicle	18,788,180	18,650,290	19,141,150	19,333,870	19,688,670	20,245,920
Personal Property	13,781,220	12,427,132	12,442,410	8,346,150	8,335,020	8,513,100
Total Net Assessment	170,758,730	169,223,132	169,585,460	162,305,930	162,822,920	163,500,064
Change vs Prior Year		-0.90%	0.21%	-4.29%	0.32%	0.42%

* Revaluation

Although the 5-Year Plan assumes no grand list growth during the planning period, the above table suggests that the Town does tend to experience at least some growth. The following table illustrates the cumulative additional revenue that would be generated by grand list growth at 0.1% per year and 0.25% per year.

Additional Revenue Generated by Modest Grand List Growth	FY 2022	FY 2023	FY 2024	FY 2025
Additional revenue from 0.1% annual Grand List Growth	\$5,749	\$11,662	\$17,860	\$24,302
Additional revenue from 0.25% annual Grand List Growth	\$14,373	\$29,178	\$44,716	\$60,891

Mill Rates

The projected mill rates for FY 2021 through FY 2023 mirror the mill rates included in the previously adopted 5-Year Plan. The mill rates for FY 2024 and FY 2025 have been increased by one quarter of a mill over previous drafts of the Plan in order to help close projected deficits in those years.

Projected Mill Rates	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Mill Rate	35.75	36.25	36.75	37.50	38.25

Tax Collection Rate

The tax collection rate is assumed to be 97.0% throughout the five year period. Historical tax collection rates are shown in the table below. Fiscal years 2014-2017 reflect the impact of the Fusion Papermill foreclosure.

Town of Sprague 5-Year Plan: FY 2021-2025 Summary Information

Tax Collection Rate	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Collection Rate	96.6%	96.4%	96.8%	96.7%	97.5%	93.4%	90.7%	91.8%	97.7%	97.8%

State Aid

State Aid is assumed to be level funded throughout the five year period. The previous Plan assumed annual increases of \$50,000 in ECS funding, offset by equal increases in Education expenditures. The revised plan assumes the possibility of an economic downturn will limit the State's ability to provide additional funding for the foreseeable future.

Salaries/Wages

Salary projections in FY 2021 represent the combined effect of a 1% wage increase and the freezing or elimination of several positions. The remaining years include 2% per year increases for Public Works, and 1% for other Town staff.

Resident Trooper

Resident Trooper expense in FY 2021 are based on guidance provided by State Police Troop E. Increases in subsequent years are projected at 2% per year.

Employee Health Insurance

The Town participates in the State Partnership program for employee health insurance. For FY 2021, rates are based on the Partnership published rates for July 2021 which include a 6.3% rate increase for New London County. Rates are assumed to increase by 7% per year in the out-years.

Other Insurances

Other Insurances include general liability, property insurance and Workers Compensation. These insurances are assumed to increase by 5% per year. In the aggregate, these insurance premiums have decreased modestly over the last several years as shown below.

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020
Other Insurances	\$97,072	\$91,501	\$90,127	\$89,165	\$86,839

Education Expenditures

Education Expenditures for FY 2021 increase by 2.5% based on the Adopted Budget. For FY 2022 – FY 2025, Education expenditures are assumed to increase by 1.5% per year. A supplemental narrative prepared by the Board of Education (attached) describes the major expenditure drivers in the Education budget (Note: The narrative refers to 1.6% per year overall Education increases for FY 2022-2024. This

Town of Sprague 5-Year Plan: FY 2021-2025 Summary Information

rate of increase was subsequently revised to 1.5% per year in the proposed 5-Year Plan). The narrative notes that an ongoing effort will be needed to manage Education expenditures in order to achieve the target expenditures in the Plan.

The accompanying table depicts actual Education expenditures since FY 2015. With the exception of the budget overrun anomaly in FY 2018, year over year increases in Education expenditures have been under 2% per year. On an annualized basis, the increase from FY 2015 expenditures to the projected FY 2020 expenditures is 1.1% per year.

Fiscal Year	BOE Actual Expenditures	Change vs Prior Year
2015	\$6,009,968	
2016	\$6,118,467	1.8%
2017	\$6,231,500	1.8%
2018	\$7,008,180	12.5%
2019	\$6,248,091	-10.8%
2020	\$6,355,906	1.7%

Sources: FY 2015-2019: Town Financial Statements
FY 2020: Projected as of May 2020



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

Draft
Board Buy-In Update
11.10.20

	B	N	P	R	T	V	X
	TOWN OF SPRAGUE	Projected	FY	FY	FY	FY	FY
		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
4	EXPENDITURE TOTALS						
178	DETAIL BREAKDOWN OF GENERAL GOVERNMENT						
179	BOARD OF SELECTMEN	90,878	91,227	92,088	92,957	93,835	94,722
180	First Selectman	40,100	40,400	40,804	41,212	41,624	42,040
181	Selectman	1,200	1,200	1,200	1,200	1,200	1,200
182	Selectman	1,200	1,200	1,200	1,200	1,200	1,200
183	Office supplies, meetings, misc.	1,260	1,260	1,260	1,260	1,260	1,260
184	Mileage	1,509	1,500	1,500	1,500	1,500	1,500
185	Executive Assistant	45,209	45,667	46,124	46,585	47,051	47,521
186	Stipends for Additional Board Participation	400	-	-	-	-	-
187							
188	ELECTIONS	11,643	23,007	23,068	23,130	23,192	23,255
189	Elections - Salaries	3,643	6,100	6,161	6,223	6,285	6,348
190	Elections - Misc	8,000	16,907	16,907	16,907	16,907	16,907
191							
192	BOARD OF FINANCE	250	188	188	188	188	188
193	Town reports, supplies, brochures	250	188	188	188	188	188
194							
195	AUDITING	22,650	23,200	23,200	23,700	24,200	24,700
196							
197	BOOKKEEPER	28,802	29,392	29,677	29,965	30,255	30,549
198	Salary	27,902	28,492	28,777	29,065	29,355	29,649
199	Support	900	900	900	900	900	900
200							
201	TAX ASSESSOR	23,641	25,425	25,647	25,871	26,097	26,325
202	Salary	22,591	22,165	22,387	22,611	22,837	23,065
203	Travel expense	50	300	300	300	300	300
204	Education & Dues	-	280	280	280	280	280
205	Sup. post., pricing manuals, repair/maint	1,000	1,680	1,680	1,680	1,680	1,680
206	Mapping	-	1,000	1,000	1,000	1,000	1,000
207							
208	TAX COLLECTOR	30,262	28,907	29,175	29,446	29,719	29,995
209	Salary	26,532	26,797	27,065	27,336	27,609	27,885
210	DMV Charge Delinquent MV	-	-	-	-	-	-
211	Misc. supplies, school	700	700	700	700	700	700
212	Postage	3,030	1,410	1,410	1,410	1,410	1,410
213							
214	TOWN TREASURER	2,400	2,400	2,400	2,400	2,400	2,400
215							
216	TOWN COUNSEL & FINANCIAL ADVISOR	27,000	27,000	27,000	27,000	27,000	27,000
217	Town Counsel	20,000	20,000	20,000	20,000	20,000	20,000
218	Financial Advisor	7,000	7,000	7,000	7,000	7,000	7,000
219							
220	TOWN CLERK	52,745	53,170	53,671	54,176	54,687	55,203
221	Salary	49,562	50,057	50,558	51,063	51,574	52,090
222	Office supplies, misc.	1,463	1,463	1,463	1,463	1,463	1,463
223	Dog Licenses	350	350	350	350	350	350
224	School	970	900	900	900	900	900
225	Micro filming (security)	400	400	400	400	400	400
226							
227	TELEPHONE SERVICES/DSL/WEBSITE	11,700	11,500	11,500	11,500	11,500	11,500
228							
229	POOL SECRETARIES	57,744	58,781	59,369	59,962	60,562	61,168
230	Salary - Assistant Town Clerk	22,411	23,614	23,850	24,089	24,330	24,573
231	Salary - Land Use Clerk	35,333	35,167	35,519	35,874	36,233	36,595
232							
233	TOWN OFFICE BUILDING	35,097	37,322	39,018	39,219	39,423	39,632
234	Janitorial Services	9,897	9,822	10,018	10,219	10,423	10,632
235	Supplies, Maintenance	2,200	2,000	2,000	2,000	2,000	2,000
236	Heat Town Hall Facilities	9,000	11,500	11,500	11,500	11,500	11,500
237	Lights Town Hall Facilities	9,000	9,000	10,500	10,500	10,500	10,500
238	Repair & Renovation	5,000	5,000	5,000	5,000	5,000	5,000
239							
240	GRANTS/CONTRACTS MANAGER	15,542	-	-	-	-	-
241	Salary	15,006	-	-	-	-	-
242	Workshops, Seminars	150	-	-	-	-	-
243	Misc. Supplies, Subscription, Postage	278	-	-	-	-	-
244	Mileage	108	-	-	-	-	-
245							
246	PLANNING & ZONING COMMISSION	19,225	20,797	20,870	20,944	21,018	21,093
247	Zoning Enforcement Officer	7,225	7,297	7,370	7,444	7,518	7,593
248	Technical Assistant-Planner	12,000	13,500	13,500	13,500	13,500	13,500
249	Secretarial & Other Services	-	-	-	-	-	-
250							
251	LAND USE	800	800	800	800	800	800
252							
253	ECONOMIC DEVELOPMENT	-	900	900	900	900	900
254							



**TOWN OF SPRAGUE
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	B	N	P	R	T	V	X
	TOWN OF SPRAGUE						
	Projected	FY	FY	FY	FY	FY	FY
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	
255	CONSERVATION COMMISSION						
256	1,000	1,100	1,100	1,100	1,100	1,100	1,100
257	-	-	100	100	100	100	100
258	1,000	1,000	1,000	1,000	1,000	1,000	1,000
259	CONSERVATION/WETLANDS ENFORCEMENT OFFICER						
260	6,500	6,500	6,500	6,500	6,500	6,500	6,500
261	HIGHWAYS						
262	381,475	360,335	364,396	368,538	372,762	377,072	
263	46,325	45,000	45,000	45,000	45,000	45,000	45,000
264	227,950	203,035	207,096	211,238	215,462	219,772	
265	26,200	26,200	26,200	26,200	26,200	26,200	26,200
266	2,000	1,600	1,600	1,600	1,600	1,600	1,600
267	25,000	27,500	27,500	27,500	27,500	27,500	27,500
268	40,000	40,000	40,000	40,000	40,000	40,000	40,000
269	5,000	8,000	8,000	8,000	8,000	8,000	8,000
270	8,500	8,500	8,500	8,500	8,500	8,500	8,500
271	500	500	500	500	500	500	500
272	TREE MAINTENANCE						
273	15,287	18,300	18,300	18,300	18,300	18,300	18,300
274	2,250	2,250	2,250	2,250	2,250	2,250	2,250
275	200	350	350	350	350	350	350
276	12,437	15,300	15,300	15,300	15,300	15,300	15,300
277	400	400	400	400	400	400	400
278	STREET LIGHTING						
279	15,231	17,000	17,000	17,000	17,000	17,000	17,000
280	SOCIAL SECURITY						
281	55,244	56,110	57,232	58,377	59,544	60,735	
282	DEFERRED COMPENSATION						
283	15,647	16,471	16,471	16,471	16,471	16,471	16,471
284	REGIONAL PLANNING AGENCIES						
285	38,405	38,861	38,861	38,861	38,861	38,861	38,861
286	1,000	1,000	1,000	1,000	1,000	1,000	1,000
287	1,641	1,641	1,641	1,641	1,641	1,641	1,641
288	300	300	300	300	300	300	300
289	250	250	250	250	250	250	250
290	19,280	19,674	19,674	19,674	19,674	19,674	19,674
291	2,032	2,032	2,032	2,032	2,032	2,032	2,032
292	2,124	2,124	2,124	2,124	2,124	2,124	2,124
293	725	725	725	725	725	725	725
294	175	175	175	175	175	175	175
295	300	300	300	300	300	300	300
296	1,419	1,540	1,540	1,540	1,540	1,540	1,540
297	9,179	9,100	9,100	9,100	9,100	9,100	9,100
298	INSURANCE						
299	199,518	236,445	250,857	266,184	282,487	299,827	
300	28,448	29,133	30,590	32,119	33,725	35,411	
301	16,537	16,690	17,525	18,401	19,321	20,287	
302	7,566	7,982	8,381	8,800	9,240	9,702	
303	33,848	39,343	41,310	43,376	45,544	47,822	
304	109,169	139,347	149,101	159,538	170,706	182,655	
305	3,950	3,950	3,950	3,950	3,950	3,950	3,950
306	POLICE DEPARTMENT						
307	187,559	177,665	181,102	184,608	188,185	191,832	
308	169,220	167,982	171,342	174,768	178,264	181,829	
309	15,020	5,000	5,000	5,000	5,000	5,000	5,000
310	300	300	300	300	300	300	300
311	200	500	500	500	500	500	500
312	2,819	3,883	3,961	4,040	4,121	4,203	
313	FIRE DEPARTMENT						
314	118,269	120,290	120,290	120,290	120,290	120,290	120,290
315	22,832	24,000	24,000	24,000	24,000	24,000	24,000
316	36,700	36,300	36,300	36,300	36,300	36,300	36,300
317	7,400	7,550	7,550	7,550	7,550	7,550	7,550
318	9,325	11,200	11,200	11,200	11,200	11,200	11,200
319	10,115	14,500	14,500	14,500	14,500	14,500	14,500
320	13,417	14,140	14,140	14,140	14,140	14,140	14,140
321	18,480	12,600	12,600	12,600	12,600	12,600	12,600
322	-	-	-	-	-	-	-
323	EMERGENCY MANAGEMENT/LEPC						
324	4,030	4,030	4,030	4,030	4,030	4,030	4,030
325	2,200	2,200	2,200	2,200	2,200	2,200	2,200
326	-	-	-	-	-	-	-
327	500	500	500	500	500	500	500
328	830	830	830	830	830	830	830
329	500	500	500	500	500	500	500
330	FIRE MARSHAL/BURNING OFFICIAL						
331	11,442	11,729	11,818	11,907	11,997	12,089	
332	8,767	8,854	8,943	9,032	9,122	9,214	
333	2,050	2,250	2,250	2,250	2,250	2,250	2,250
334	625	625	625	625	625	625	625



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	B	N	P	R	T	V	X
	TOWN OF SPRAGUE						
	Projected	FY	FY	FY	FY	FY	FY
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	
335	BUILDING OFFICIAL	21,141	21,466	21,663	21,861	22,062	22,265
336	Salary	19,471	19,666	19,863	20,061	20,262	20,465
337	Mileage	800	800	800	800	800	800
338	Membership fees	120	250	250	250	250	250
339	Education, Training, Misc.	250	250	250	250	250	250
340	Office Supplies, Code volumes	500	500	500	500	500	500
341							
342	BLIGHT ENFORCEMENT OFFICER	3,856	3,891	3,927	3,963	4,000	4,037
343	Salary	3,556	3,591	3,627	3,663	3,700	3,737
344	Mileage	150	150	150	150	150	150
345	Postage	150	150	150	150	150	150
346							
347	SANITATION & WASTE REMOVAL	79,175	70,000	70,000	70,000	70,000	70,000
348	Materials & Misc.	5,000	5,000	5,000	5,000	5,000	5,000
349	Recycling	74,175	65,000	65,000	65,000	65,000	65,000
350							
351	WASTE MANAGEMENT	55,000	63,000	63,000	63,000	63,000	63,000
352							
353	COMMISSION ON AGING	86,879	79,481	80,131	80,788	81,451	82,121
354	Salary - Coordinator	26,017	31,574	31,890	32,209	32,531	32,856
355	Municipal Agent	500	200	200	200	200	200
356	Office, supplies, misc.	4,450	1,740	1,740	1,740	1,740	1,740
357	Elevator contract	2,437	2,515	2,515	2,515	2,515	2,515
358	Programs	3,000	3,000	3,000	3,000	3,000	3,000
359	Van Driver/Bus Driver -1	13,826	14,000	14,140	14,281	14,424	14,568
360	Van Driver/Bus Driver-2	18,823	19,452	19,647	19,843	20,041	20,242
361	Senior Center Aide	7,651	-	-	-	-	-
362	Vehicle Expenses	10,175	7,000	7,000	7,000	7,000	7,000
363							
364	CAPITAL PROJECTS	14,013	14,700	14,700	14,700	14,700	14,700
365	Repairs to Central Plant	9,013	6,000	6,000	6,000	6,000	6,000
366	Engineering Fees	5,000	8,700	8,700	8,700	8,700	8,700
367							
368	PARKS & PLAYGROUND (BoS)	3,730	750	750	750	750	750
369							
370	RECREATION COMMISSION	13,578	-	-	-	-	-
371	Recreation Salaries	13,578	-	-	-	-	-
372	Recreation Supplies	-	-	-	-	-	-
373							
374	RECREATION FACILITIES	1,900	1,825	1,825	1,825	1,825	1,825
375	Electricity	1,900	1,825	1,825	1,825	1,825	1,825
376							
377	RECREATION EVENTS	5,627	5,150	5,150	5,150	5,150	5,150
378	Three Villages Fall Festival	3,293	3,500	3,500	3,500	3,500	3,500
379	Earth Day	-	400	400	400	400	400
380	Youth Year Long Activity	1,612	500	500	500	500	500
381	Shetucket River Festival	222	250	250	250	250	250
382	Other/Indoor Soccer	500	500	500	500	500	500
383							
384	OTHER RECREATION PROGRAMS (BoS)	-	1,250	1,250	1,250	1,250	1,250
385	Sprague/Franklin/Canterbury Little League	-	1,250	1,250	1,250	1,250	1,250
386							
387	GRIST MILL	16,851	23,163	17,938	17,938	17,938	17,938
388	Supplies, Maintenance	200	850	850	850	850	850
389	Elevator Maintenance	2,221	7,443	2,218	2,218	2,218	2,218
390	Heat & Lights	9,300	7,850	7,850	7,850	7,850	7,850
391	Grist Mill Cleaner	5,130	7,020	7,020	7,020	7,020	7,020
392							
393	HISTORICAL MUSEUM	3,041	2,130	2,130	2,130	2,130	2,130
394	Museum Clerk	2,991	1,930	1,930	1,930	1,930	1,930
395	Sprague Historical Society	50	200	200	200	200	200
396							
397	LIBRARY	57,139	82,076	82,796	83,523	84,257	84,998
398	Librarian Assistant - 1	6,970	12,996	13,126	13,257	13,390	13,524
399	Library Director	21,384	28,160	28,442	28,726	29,013	29,303
400	Programs	1,200	2,500	2,500	2,500	2,500	2,500
401	Staff Development	100	500	500	500	500	500
402	State Library/iConn Membership	350	550	550	550	550	550
403	Books & DVDs	5,500	4,500	4,500	4,500	4,500	4,500
404	Supplies, misc.	2,000	2,054	2,054	2,054	2,054	2,054
405	Librarian Assistant - 4	7,694	12,996	13,126	13,257	13,390	13,524
406	Librarian Assistant - 5	4,670	5,500	5,555	5,611	5,667	5,723
407	Librarian Assistant - 6	7,271	12,320	12,443	12,568	12,693	12,820
408							



**TOWN OF SPRAGUE
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	B	N	C	P	C	R	S	T	U	V	W	X
	TOWN OF SPRAGUE											
	Projected			FY								
	2019-2020			2020-2021		2021-2022		2022-2023		2023-2024		2024-2025
409	MISCELLANEOUS	35,167		20,975		20,981		20,987		20,993		20,999
410	Newsletter - Salaries	3,056		600		606		612		618		624
411	Bank Fees	5		-		-		-		-		-
412	Newsletter- Misc.	4,000		2,000		2,000		2,000		2,000		2,000
413	War Memorial/Lords Bridge Gazebo	600		675		675		675		675		675
414	Cemeteries, Vets Graves	700		700		700		700		700		700
415	Contingent Fund	3,000		3,000		3,000		3,000		3,000		3,000
416	Memorial Day Celebration	38		1,000		1,000		1,000		1,000		1,000
417	Legal Ads	15,000		13,000		13,000		13,000		13,000		13,000
418	Unemployment Compensation	8,768		-		-		-		-		-
419												
420	SPRAGUE WATER & SEWER AUTHORITY	8,200		8,500								
421	Water & Sewer Public Services	8,200		8,500		8,500		8,500		8,500		8,500
422												
423	COMPUTER SERVICE/OFFICE MACHINES	51,525		53,433		54,362		54,308		55,246		55,200
424	Town Clerk	12,992		9,850		9,949		10,048		10,148		10,250
425	Tax Collector	7,100		9,031		9,121		9,213		9,305		9,398
426	Assessor/Building Inspector	12,317		12,317		12,440		12,565		12,690		12,817
427	Selectmen/Treasurer	1,494		1,000		1,494		1,000		1,494		1,000
428	Equipment Maintenance	5,000		7,000		7,070		7,141		7,212		7,284
429	Supplies - Server Support - Virus Renewal	5,000		5,000		5,000		5,000		5,000		5,000
430	Paychex Services	3,111		3,200		3,200		3,200		3,200		3,200
431	Library Support	2,600		4,124		4,165		4,207		4,249		4,291
432	Mail System	708		708		708		708		708		708
433	Fixed Asset Inventory	1,203		1,203		1,215		1,227		1,239		1,252
434												
435	SHARED SERVICES W/SCHOOL	-		-								
436												
437	OPERATING BUDGET	1,936,808		1,950,642		1,975,629		2,004,995		2,036,555		2,068,399
438												
439	DEBT - INTEREST PAYMENT	178,326		233,345		296,125		264,475		245,675		227,500
440	2005 Bonds: Land Acquisition and Roads	24,750		24,750		24,750		12,000		12,000		12,000
441	2009 Bonds: Roads, Roof, Fire Truck; ADA; Truck; Pump	23,900		19,200		14,800		10,500		6,300		2,100
442	2013 Bonds-Various Purposes	129,676		115,675		103,675		93,675		83,675		74,300
443	2020 Bonds - Various Purposes	-		73,720		152,900		148,300		143,700		139,100
444												
445												
446	DEBT - PRINCIPAL PAYMENT	700,000		730,000		560,000		550,000		550,000		550,000
447	2005 Bonds: Land Acquisition and Roads	85,000		85,000		85,000		80,000		80,000		80,000
448	2009 Bonds: Roads, Roof, Fire Truck; ADA; Truck; Pump	125,000		110,000		110,000		105,000		105,000		105,000
449	2013 Bonds-Various Purposes	350,000		350,000		250,000		250,000		250,000		250,000
450	Note Payment/2020 Bond Principal	140,000		185,000		115,000		115,000		115,000		115,000
451												
452		878,326		963,345		856,125		814,475		795,675		777,500
453												
454	Operating Transfer CNR Fund	8,000		22,000		22,000		25,000		22,000		22,000
455	Non-Budgetary Expenditures											
456	GAAP Accrued Payroll & CWF	-										
457	Total General Town Expenditures	2,823,134		2,935,987		2,853,754		2,844,470		2,854,230		2,867,899
458	Total Board of Education Expenditures	6,375,766		6,688,595		6,788,924		6,890,758		6,994,119		7,099,031
459	TOTAL SPRAGUE BUDGET	9,198,900		9,624,582		9,642,678		9,735,228		9,848,349		9,966,930



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

Draft
Board Buy-In Update
11.10.20

	B	N	C	P	C	R	S	T	U	V	W	X
	TOWN OF SPRAGUE											
	Projected	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025						
460	REVENUES											
461	REVENUES											
462	TAXES	5,940,794	6,110,523	6,189,821	6,269,119	6,388,065	6,507,011					
463	Current Taxes	5,499,884	5,669,773	5,749,071	5,828,369	5,947,315	6,066,261					
464	Current Year Interest and Lien Fees	25,952	20,000	20,000	20,000	20,000	20,000					
465	Prior Years Tax	105,671	125,000	125,000	125,000	125,000	125,000					
466	Prior Years Interest & Lien Fees	31,967	35,000	35,000	35,000	35,000	35,000					
467	Current Supplemental Motor Vehicle Tax	89,129	72,000	72,000	72,000	72,000	72,000					
468	Firefighter Tax Abatement (contra)	(8,750)	(11,250)	(11,250)	(11,250)	(11,250)	(11,250)					
469	PILOT Solar Farm	200,435	200,000	200,000	200,000	200,000	200,000					
470	Tax & Applic. Refunds (contra)	(3,377)	-	-	-	-	-					
471	Tax Overpayments Ret'd (contra)	(117)	-	-	-	-	-					
472												
473	STATE GRANTS - SCHOOL	2,666,736	2,668,094	2,668,094	2,668,094	2,668,094	2,668,094					
474	Education Block Grant (ECS)	2,666,736	2,668,094	2,668,094	2,668,094	2,668,094	2,668,094					
475		-	-	-	-	-	-					
476	Pupil Transportation (non-public)	-	-	-	-	-	-					
477	Pupil Transportation (public)	-	-	-	-	-	-					
478	Adult Education	-	-	-	-	-	-					
479	Special Education	-	-	-	-	-	-					
480	Teacher's Retirement	-	-	-	-	-	-					
481												
482	STATE GRANTS - LOCAL	599,767	597,933	597,933	597,933	597,933	597,933					
483	Telecomm. Property Grant Tax	5,222	5,221	5,221	5,221	5,221	5,221					
484	Munic. Rev. Sharing Account - Municipal Projects	386,528	386,528	386,528	386,528	386,528	386,528					
485	Munic. Rev. Sharing [formerly Property Tax Relief Grant]	-	-	-	-	-	-					
486	PILOT State Property	6,156	6,156	6,156	6,156	6,156	6,156					
487	Mashantucket Pequot Grant	17,479	17,479	17,479	17,479	17,479	17,479					
488	Veterans Tax Relief	2,576	2,574	2,574	2,574	2,574	2,574					
489	Disability Exemption Reimbursement	581	894	894	894	894	894					
490	Elderly Property Exemption/Freeze	-	-	-	-	-	-					
491	Judicial 10th Circuit	2,500	1,000	1,000	1,000	1,000	1,000					
492	SLA - Emergency Mgmt. Agency	2,764	2,800	2,800	2,800	2,800	2,800					
493	State Police O/T Reimb (ref. 6600-2)	15,410	15,000	15,000	15,000	15,000	15,000					
494	Town Aid Roads (TAR)	151,738	151,738	151,738	151,738	151,738	151,738					
495	Elderly and Disabled Transportation Grant	8,543	8,543	8,543	8,543	8,543	8,543					
496												
497	LOCAL REVENUES	94,202	92,650	92,650	92,650	92,650	92,650					
498	Interest Income	3,213	3,000	3,000	3,000	3,000	3,000					
499	License & Permit Fees	840	1,000	1,000	1,000	1,000	1,000					
500	Building Permit Fees	19,260	25,000	25,000	25,000	25,000	25,000					
501	Dog License Fees	983	1,500	1,500	1,500	1,500	1,500					
502	Sundry Receipts	160	400	400	400	400	400					
503	Recording Land Records, Maps, etc	14,941	10,000	10,000	10,000	10,000	10,000					
504	Conveyance Tax	22,237	17,000	17,000	17,000	17,000	17,000					
505	Copies-Fax Machine	6,951	5,000	5,000	5,000	5,000	5,000					
506	Permit Fees, P&Z, Inland & Wetlands	3,465	3,500	3,500	3,500	3,500	3,500					
507	Reimbursement of Legal Fees	-	-	-	-	-	-					
508	Versailles Sewer Assessments	-	-	-	-	-	-					
509	Landfill Receipts	19,318	23,000	23,000	23,000	23,000	23,000					
510	Newsletter	1,532	2,000	2,000	2,000	2,000	2,000					
511	Marriage Licenses	192	150	150	150	150	150					
512	Sportsmans Licenses	84	150	150	150	150	150					
513	Farmiland Preservation	1,026	950	950	950	950	950					
514												
515	MISC REVENUES	47,115	54,000	54,000	54,000	54,000	54,000					
516	SCRRA Subsidy	2,000	2,000	2,000	2,000	2,000	2,000					
517	Insurance Claims/Rebates	-	-	-	-	-	-					
518	Sale of Assets	-	-	-	-	-	-					
519	Other Revenues	4,176	-	-	-	-	-					
520	Waste Management	40,939	52,000	52,000	52,000	52,000	52,000					
521												
522	INTERGOVERNMENTAL TRANSFERS	70,371	68,508	67,055	65,234	63,409	61,718					
523	Water Improvement - Principal S&W Dept.	-	-	-	-	-	-					
524	Water Improvement - Interest S&W Dept.	-	-	-	-	-	-					
525	Prin.Subsidy from S & W for Resv. Dam Proj.	45,000	45,000	45,000	45,000	45,000	45,000					
526	Int. Subsidy from S & W for Resv. Dam Proj.	25,371	23,508	22,055	20,234	18,409	16,718					
527	Other	-	-	-	-	-	-					
528												
529	OTHER MISC REVENUES	-	73,720	152,900	5,029	-	-					
530	Non-Budgetary Income	-	-	-	-	-	-					
531	Appro. from Undesig. Fund Balance	-	-	-	-	-	-					
532	Transfer in of Capitalized Interest for Bond Interest	-	73,720	152,900	5,029	-	-					
533												
534	TOTAL REVENUE	9,418,985	9,665,428	9,822,453	9,752,059	9,864,151	9,981,406					
535												
536	Total General Town Expenditures	2,823,134	2,935,987	2,853,754	2,844,470	2,854,230	2,867,899					
537	Total Board of Education Expenditures	6,375,766	6,688,595	6,788,924	6,890,758	6,994,119	7,099,031					
538	TOTAL EXPENDITURES	9,198,900	9,624,582	9,642,678	9,735,228	9,848,349	9,966,930					
539												
540	SURPLUS / (SHORTFALL)	220,085	40,846	179,775	16,831	15,802	14,476					
541												
542	MILL RATES	34.75	35.75	36.25	36.75	37.50	38.25					
543												

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

Draft
 Board Buy-In Update
 11.10.20

	A	B	C	D	E	F	G	H
1	Town of Sprague 5-Year Plan: FY 2021-2025							
2					BOE Projected 1.5% increase per year			
3	Fund Balance Projections	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
4	Beginning Fund Balance	(819,291)	(95,923)	(786)	182,272	202,386	221,471	
5	Projected Budget Surplus/(Deficit)	220,085	40,846	179,775	16,831	15,802	14,476	
6	Projected COVID related reimbursements	-	51,008	-	-	-	-	
7	Restructuring Funds	500,000	-	-	-	-	-	
8	Amortized revenue from lease agreement	3,283	3,283	3,283	3,283	3,283	3,283	
9	Ending Fund Balance	(95,923)	(786)	182,272	202,386	221,471	239,230	
10								
11	<i>Original 5-Yr Plan Ending Fund Balance</i>	79,771	206,475	497,450	905,954	876,479		
13								
18								
19								
20								
21								

Town of Sprague Budget Status as of October 31, 2020

Summary

As of the end of October 2020, total revenues collected are 45% 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 50% of the total budgeted amount. The main variance relates to the Town not having received Water and Sewer's portion of principal and interest debt payment as of month-end. The Town has received the monies from Water & Sewer as of November 17th and will be reflected in November's budget report.

Total expenditures as of 10/31/20 are at 27% of budget. This is 5% lower than expenditures for the same period in FY 2019/20.

<i>Budget Category</i>	FY 2020/2021			Same Period Prior Year
	Budget	Year to Date	Year to Date %	
Property Taxes	6,110,523	3,487,742	57%	57%
State Education Grants	2,668,094	667,024	25%	25%
Other State Grants	597,933	82,330	14%	4%
Other Revenue	215,158	74,357	35%	294%
Total General Fund Revenues	9,591,708	4,311,453	45%	50%
Town/Municipal Expenditures	2,862,267	1,194,817	42%	43%
Board of Education Expenditures	6,688,595	1,375,234	21%	28%
Total General Fund Expenditures	9,550,862	2,570,051	27%	32%

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 October 31, 2020 of the current fiscal year are at 57% of the budgeted amount. This is on par for property tax collections for the same period in last fiscal year which were 57% of budget.

State Grants make up 34.1% of total budgeted revenues. The Town received its first installment of ECS (\$667,024) and the PILOT – State Property grant (\$6,156) in October, which results in the Town being at 23% of its budgeted State grants revenue received. For the same period last fiscal year, State grants received were comparable with the Town having received 21% of its State grant revenue.

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 \$74,357 and are at 35% of the total budgeted amount. Collections in the prior year, adjusted to exclude the MRF received, were 50% of the budgeted amount due to having received the Water and Sewer portion of principal and interest for debt.

Expenditures

Departmental and other operating expenditures as of October 31, 2020 tend to range between 28% and 36% 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 with no major outliers.

Payments for memberships on regional agencies (70% year-to-date), insurance premiums (43% year-to-date) and maintenance contracts (72% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (70% year-to-date) and interest (45% 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 \$1,797,018 or 28% of total budget. For the same period last fiscal year, Board of Education expenditures were 27% of budget.

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

	Three-Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	August 2020	Sept 2020	Oct 2019	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Ordinary Income/Expense													
Income													
5000 - Taxes													
5000-1 - Current Taxes	233,294	600,399	56,292	5,669,773	3,224,853	(2,444,920)	57%	57%	5,669,773	5,669,773	-	100%	
5000-2 - Current Interest & Lien Fees	-	53	2,211	20,000	2,264	(17,736)	11%	31%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	11,182	18,031	4,464	125,000	45,944	(79,056)	37%	29%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	2,534	3,766	1,126	35,000	10,903	(24,097)	31%	27%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	894	-	1,185	72,000	4,299	(67,701)	6%	6%	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	-	100%	100%	200,000	200,000	-	100%	
5000-8 - Tax & Applic. Refunds (contra)	(80)	(125)	(226)	-	(431)	(431)	100%	100%	(431)	-	(431)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	(90)	-	(90)	(90)	100%	100%	(90)	-	(90)	100%	
Total 5000 - Taxes	247,824	622,124	64,962	6,110,523	3,487,742	(2,622,781)	57%	57%	6,110,002	6,110,523	(521)	100%	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	-	-	667,024	2,668,094	667,024	(2,001,070)	25%	25%	2,668,094	2,668,094	-	100%	
Total 5100 - State Grants-School	-	-	667,024	2,668,094	667,024	(2,001,070)	25%	25%	2,668,094	2,668,094	-	100%	
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%	103%	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	6,156	-	100%	100%	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%	
Total 5200 - State Grants-Local	76,174	-	6,156	597,933	82,330	(515,603)	14%	4%	597,933	597,933	-	100%	
5300 - Local Revenues													
5300-1 - Interest Income	232	114	89	3,000	540	(2,460)	18%	8%	3,000	3,000	-	100%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	114	42	671	3,500	827	(2,673)	24%	7%	3,500	3,500	-	100%	
5300-13 - Landfill Receipts	1,396	1,717	1,716	23,000	6,257	(16,743)	27%	29%	23,000	23,000	-	100%	
5300-14 - Newsletter Ads	61	1,100	-	2,000	1,161	(839)	58%	11%	2,000	2,000	-	100%	
5300-15 - Marriage Licenses	-	16	16	150	80	(70)	53%	64%	150	150	-	100%	
5300-16 - Sportsmans Licenses	2	7	6	150	17	(133)	11%	17%	150	150	-	100%	
5300-17 - Farmland Preservation	87	105	99	950	396	(554)	42%	44%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	270	70	210	1,000	660	(340)	66%	12%	1,000	1,000	-	100%	
5300-3 - Building Inspector Fees	1,565	505	21,901	25,000	23,971	(1,029)	96%	19%	25,000	25,000	-	100%	
5300-4 - Dog License Fees	127	59	35	1,500	475	(1,025)	32%	12%	1,500	1,500	-	100%	
5300-5 - Sundry Receipts, faxes, etc	10	62	2	400	78	(322)	20%	13%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,202	2,264	1,242	10,000	6,587	(3,413)	66%	59%	10,000	10,000	-	100%	
5300-8 - Conveyance Tax	2,694	4,661	2,044	17,000	13,044	(3,956)	77%	64%	17,000	17,000	-	100%	
5300-9 - Copies	515	396	441	5,000	1,840	(3,160)	37%	46%	5,000	5,000	-	100%	
Total 5300 - Local Revenues	8,275	11,118	28,472	92,650	55,933	(36,717)	60%	34%	92,650	92,650	-	100%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	1,279	6,037	5	-	8,071	8,071	100%	100%	8,071	-	8,071	100%	
5400-6 - Waste Management	-	2,387	7,966	52,000	10,353	(41,647)	20%	16%	52,000	52,000	-	100%	
Total 5400 - Misc Revenues	1,279	8,424	7,971	54,000	18,424	(35,576)	34%	943%	62,071	54,000	8,071	115%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	-	45,000	-	(45,000)	0%	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	-	23,508	-	(23,508)	0%	100%	23,508	23,508	-	100%	
Total Income	333,552	641,666	774,585	9,591,708	4,311,453	(5,280,255)	45%	50%	9,599,258	9,591,708	7,550	100%	
Gross Profit	333,552	641,666	774,585	9,591,708	4,311,453	(5,280,255)	45%	50%	9,599,258	9,591,708	7,550	100%	
Expense													
6000 - Board of Selectmen													
6000-1 - First Selectman	3,108	3,108	3,108	40,400	13,986	(26,414)	35%	31%	40,400	40,400	-	100%	
6000-2 - Selectman 2	100	100	100	1,200	400	(800)	33%	33%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	100	1,200	400	(800)	33%	33%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	172	62	11	1,260	962	(298)	76%	36%	1,260	1,260	-	100%	
6000-5 - Selectman - Mileage	-	-	-	1,500	-	(1,500)	0%	36%	1,500	1,500	-	100%	

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

	Three-Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	August 2020	Sept 2020	Oct 2019	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6000-6 · Selectman Executive Assistant	3,513	3,513	3,513	45,667	15,808	(29,859)	35%	35%	45,667	45,667	-	100%
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	25%	-	-	-	0%
Total 6000 · Board of Selectmen	6,993	6,883	6,832	91,227	31,556	(59,671)	35%	33%	91,227	91,227	-	100%
6005 · Elections												
6005-1 · Election Salaries	835	444	474	6,100	2,138	(3,962)	35%	24%	6,100	6,100	-	100%
6005-2 · Election Misc.	2,675	1,578	1,754	16,907	7,469	(9,438)	44%	21%	16,907	16,907	-	100%
Total 6005 · Elections	3,510	2,022	2,228	23,007	9,607	(13,400)	42%	22%	23,007	23,007	-	100%
6010 · Board of Finance												
6010-2 · BOF - Town Rpt, Sup.	-	-	-	188	-	(188)	0%	0%	188	188	-	100%
Total 6010 · Board of Finance	-	-	-	188	-	(188)	0%	0%	188	188	-	100%
6011 · Auditing												
6011 · Auditing	-	-	-	23,200	-	(23,200)	0%	0%	23,200	23,200	-	100%
6012 · Bookkeeper												
6012-1 · Bookkeeper - Salary	2,387	2,229	2,209	28,492	10,316	(18,176)	36%	34%	28,492	28,492	-	100%
6012-2 · Bookkeeper-Support	-	12	6	900	18	(882)	2%	0%	900	900	-	100%
Total 6012 · Bookkeeper	2,387	2,241	2,215	29,392	10,334	(19,058)	35%	33%	29,392	29,392	-	100%
6015 · Assessors												
6015-1 · Assessors, Salary	1,705	1,705	1,705	22,165	7,673	(14,492)	35%	35%	22,165	22,165	-	100%
6015-4 · Assessors, Travel Expense	-	-	-	300	-	(300)	0%	14%	300	300	-	100%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	280	-	(280)	0%	0%	280	280	-	100%
6015-6 · Assess. Misc. Supplies, Postage	63	45	-	1,680	358	(1,322)	21%	0%	1,680	1,680	-	100%
6015-7 · Assess. Map updts, Pric.Manuls	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
Total 6015 · Assessors	1,768	1,750	1,705	25,425	8,031	(17,394)	32%	30%	25,425	25,425	-	100%
6025 · Tax Collector												
6025-1 · Tax Collector, Salary	2,061	2,061	2,061	26,797	9,275	(17,522)	35%	35%	26,797	26,797	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	-	7	-	700	27	(673)	4%	6%	700	700	-	100%
6025-5 · Tax Collector, Postage	106	-	-	1,410	106	(1,304)	8%	0%	1,410	1,410	-	100%
Total 6025 · Tax Collector	2,167	2,068	2,061	28,907	9,408	(19,499)	33%	30%	28,907	28,907	-	100%
6030 · Town Treasurer												
6030 · Town Treasurer	200	200	200	2,400	800	(1,600)	33%	33%	2,400	2,400	-	100%
6035 · Town Counsel & Financial Advisr												
6035-1 · Town Counsel	500	-	5,975	20,000	6,475	(13,525)	32%	27%	20,000	20,000	-	100%
6035-2 · Financial Advisor	-	-	-	7,000	-	(7,000)	0%	52%	7,000	7,000	-	100%
Total 6035 · Town Counsel & Financial Advisr	500	-	5,975	27,000	6,475	(20,525)	24%	33%	27,000	27,000	-	100%
6040 · Town Clerk												
6040-1 · Town Clerk, Salary	3,851	3,851	3,851	50,057	17,329	(32,728)	35%	35%	50,057	50,057	-	100%
6040-2 · Town Clerk, Office Sup, Misc.	-	-	26	1,463	120	(1,343)	8%	5%	1,463	1,463	-	100%
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	0%	350	350	-	100%
6040-4 · Town Clerk, School	-	103	-	900	103	(797)	11%	61%	900	900	-	100%
6040-5 · Town Clerk, Microfm(Security)	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
Total 6040 · Town Clerk	3,851	3,954	3,877	53,170	17,552	(35,618)	33%	34%	53,170	53,170	-	100%
6045 · Telephone Services/DSL/Website												
6045 · Telephone Services/DSL/Website	469	1,398	626	11,500	3,408	(8,092)	30%	31%	11,500	11,500	-	100%
6050 · Pool Secretaries												
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,642	1,922	2,444	23,614	7,399	(16,215)	31%	33%	23,614	23,614	-	100%
6050-2 · Pool Sec, Salary-Land Use Clerk	2,777	2,705	2,014	35,167	11,857	(23,310)	34%	35%	35,167	35,167	-	100%
Total 6050 · Pool Secretaries	4,419	4,627	4,458	58,781	19,256	(39,525)	33%	34%	58,781	58,781	-	100%
6055 · Town Off. Bldg.												
6055-1 · Town Off. Bldg.Janitorial Serv	-	760	760	9,822	2,280	(7,542)	23%	35%	9,822	9,822	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	57	101	138	2,000	448	(1,552)	22%	24%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	-	-	-	11,500	-	(11,500)	0%	13%	11,500	11,500	-	100%
6055-4 · Town Off Bldg/Sen Ctr - Lights	705	706	48	9,000	2,026	(6,974)	23%	30%	9,000	9,000	-	100%
6055-5 · Town Off. Bldg. rpr & renov.	720	-	-	5,000	3,458	(1,542)	69%	86%	5,000	5,000	-	100%
Total 6055 · Town Off. Bldg.	1,482	1,567	946	37,322	8,212	(29,110)	22%	33%	37,322	37,322	-	100%
6060 · Grants/Contracts Manager												
6060-1 · Grants/Cont Mgr-Salary	-	-	-	-	-	-	0%	30%	-	-	-	0%
6060-2 · Grants/Co Mg-Workshops,Seminars	-	-	-	-	-	-	0%	21%	-	-	-	0%
6060-3 · Grants/ConMgr-Supp,Subs,Postage	-	-	-	-	-	-	0%	23%	-	-	-	0%
6060-4 · Grants/Contracts Mgr-Mileage	-	-	-	-	-	-	0%	17%	-	-	-	0%
Total 6060 · Grants/Contracts Manager	-	-	-	-	-	-	0%	29%	-	-	-	0%
6100 · P & Z Comm.												
6100-1 · P & Z Comm. Enfc. Off.	561	561	561	7,297	2,525	(4,772)	35%	35%	7,297	7,297	-	100%
6100-2 · P & Z Comm. Planner	-	(1,641)	1,520	13,500	1,520	(11,980)	11%	19%	13,500	13,500	-	100%
Total 6100 · P & Z Comm.	561	(1,080)	2,081	20,797	4,045	(16,752)	19%	25%	20,797	20,797	-	100%

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	Three-Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	August 2020	Sept 2020	Oct 2019	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6111 · Land Use Miscellaneous	7	168	26	800	201	(599)	25%	13%	800	800	-	100%
6115 · Ec. Devel.	-	-	-	900	225	(675)	25%	0%	900	900	-	100%
6120 · Conservation Commission												
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	100	100	-	100%
6120-4 · Miscellaneous	-	203	-	1,000	203	(797)	20%	65%	1,000	1,000	-	100%
Total 6120 · Conservation Commission	-	203	-	1,100	203	(897)	18%	59%	1,100	1,100	-	100%
6150 · Conservation Wetlands Enf Off	490	560	800	6,500	1,850	(4,650)	28%	24%	6,500	6,500	-	100%
6200 · Highways												
6200-1 · Highways, General Maintenance	1,127	1,688	8,027	45,000	13,564	(31,436)	30%	34%	45,000	45,000	-	100%
6200-10 · Drug & Alcohol Testing	-	-	-	500	250	(250)	50%	50%	500	500	-	100%
6200-2 · Highways, Public Works Salary	15,577	16,871	17,133	203,035	74,644	(128,391)	37%	35%	203,035	203,035	-	100%
6200-3 · Highways, Misc. o/t labor.	1,195	556	341	26,200	2,940	(23,260)	11%	4%	26,200	26,200	-	100%
6200-4 · Boots - Highways	129	133	159	1,600	421	(1,179)	26%	38%	1,600	1,600	-	100%
6200-5 · Storm Materials	-	6,588	-	27,500	6,588	(20,912)	24%	35%	27,500	27,500	-	100%
6200-6 · Highways, Roadway Mgmt.	9,784	(65)	14,270	40,000	23,989	(16,011)	60%	64%	40,000	40,000	-	100%
6200-7 · Highways, Town Garage	139	711	739	8,000	1,652	(6,348)	21%	19%	8,000	8,000	-	100%
6200-8 · Stormwater Permit Fees(Phasell)	-	-	-	8,500	-	(8,500)	0%	66%	8,500	8,500	-	100%
Total 6200 · Highways	27,951	26,482	40,669	360,335	124,048	(236,287)	34%	36%	360,335	360,335	-	100%
6202 · Tree Maintenance												
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	3,700	1,785	15,300	5,487	(9,813)	36%	81%	15,300	15,300	-	100%
6202-4 · Tree Warden Mileage	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
Total 6202 · Tree Maintenance	2	3,700	1,785	18,300	5,487	(12,813)	30%	65%	18,300	18,300	-	100%
6205 · Street Lighting	1,141	1,269	1,162	17,000	4,618	(12,382)	27%	30%	17,000	17,000	-	100%
6300 · Social Security	3,750	3,892	4,029	56,110	17,144	(38,966)	31%	33%	56,110	56,110	-	100%
6310 · Deferred Compensation	1,255	1,255	1,255	16,471	5,655	(10,816)	34%	35%	16,471	16,471	-	100%
6400 · Regional Agencies												
6400-1 · Reg. Agency - TVCCA	-	-	-	1,000	1,000	-	100%	100%	1,000	1,000	-	100%
6400-10 · RegAgency-SSAC of Eastern CT	-	300	-	300	300	-	100%	100%	300	300	-	100%
6400-11 · RegAg-SE CT Enterpr Reg	-	1,044	-	1,540	1,419	(121)	92%	92%	1,540	1,540	-	100%
6400-12 · RegAgcy-Regional Animal Control	-	-	-	9,100	9,100	-	100%	100%	9,100	9,100	-	100%
6400-2 · Reg. Agency - Cncl. of Gvnt	-	1,641	-	1,641	1,641	-	100%	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	9,838	(9,836)	50%	50%	19,674	19,674	-	100%
6400-6 · Reg. Agency - CCM	-	-	-	2,032	1,016	(1,016)	50%	100%	2,032	2,032	-	100%
6400-7 · Reg. Agency - Norwich PrbCrt	-	-	531	2,124	935	(1,189)	44%	50%	2,124	2,124	-	100%
6400-8 · Council of Small Towns (COST)	-	725	-	725	725	-	100%	100%	725	725	-	100%
6400-9 · Quinebaug Walking Weekends	-	-	-	175	-	(175)	0%	0%	175	175	-	100%
Total 6400 · Regional Agencies	-	3,710	5,450	38,861	25,974	(12,887)	67%	70%	38,861	38,861	-	100%
6500 · Insurance												
6500-1 · Insurance, General Town	7,075	7,074	-	29,133	14,982	(14,151)	51%	50%	29,133	29,133	-	100%
6500-2 · Insurance, Fire Department	-	4,173	-	16,690	8,346	(8,344)	50%	52%	16,690	16,690	-	100%
6500-4 · Insurance, Water & Sewer Plants	-	1,996	-	7,982	3,992	(3,990)	50%	50%	7,982	7,982	-	100%
6500-5 · Insurance,CIRMA (Workers Comp)	-	9,834	-	39,343	16,576	(22,767)	42%	34%	39,343	39,343	-	100%
6500-6 · Insurance, Empl. Medical Ins.	10,343	964	20,420	139,347	51,763	(87,584)	37%	42%	139,347	139,347	-	100%
6500-7 · Employee Insurance Waiver	329	329	329	3,950	1,316	(2,634)	33%	72%	3,950	3,950	-	100%
Total 6500 · Insurance	17,747	24,370	20,749	236,445	96,975	(139,470)	41%	43%	236,445	236,445	-	100%
6600 · Police Department												
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	-	334	456	3,883	790	(3,093)	20%	21%	3,883	3,883	-	100%
Total 6600 · Police Department	299	334	456	177,665	1,089	(176,576)	1%	1%	177,665	177,665	-	100%
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	(7,075)	1,950	1,918	24,000	7,697	(16,303)	32%	38%	24,000	24,000	-	100%
6605-2 · Fire Dept, Fixed Expenses	2,016	1,554	2,861	36,300	12,955	(23,345)	36%	38%	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.	250	499	189	11,200	1,046	(10,154)	9%	28%	11,200	11,200	-	100%
6605-5 · Fire Dept., Training	-	200	585	14,500	5,113	(9,387)	35%	49%	14,500	14,500	-	100%

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	Three-Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	August 2020	Sept 2020	Oct 2019	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6605-6 · Fire Dept., Business Exp.	169	276	346	14,140	871	(13,269)	6%	16%	14,140	14,140	-	100%
6605-7 · Fire Dept., Equip. Maint.	390	409	122	12,600	1,759	(10,841)	14%	15%	12,600	12,600	-	100%
Total 6605 · Fire Dept.	(4,250)	4,888	6,021	120,290	29,441	(90,849)	24%	31%	120,290	120,290	-	100%
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%
Total 6610 · Emergency	-	-	-	4,030	-	(4,030)	0%	0%	4,030	4,030	-	100%
6615 · Fire Marshal/Burning Official												
6615-1 · Fire Marshal/Salary	738	738	738	8,854	2,952	(5,902)	33%	33%	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%
Total 6615 · Fire Marshal/Burning Official	738	738	738	11,729	2,952	(8,777)	25%	26%	11,729	11,729	-	100%
6620 · Enf. Off-Bldg.Code												
6620-1 · Enf.Off-Bldg Code - Salary	1,513	1,513	1,513	19,666	6,808	(12,858)	35%	35%	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%	8%	250	250	-	100%
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 6620 · Enf. Off-Bldg.Code	1,513	1,513	1,513	21,466	6,808	(14,658)	32%	32%	21,466	21,466	-	100%
6625 · Blight Enforcement Officer												
6625-1 · Blight Enforce. Officer-Salary	299	299	299	3,591	1,196	(2,395)	33%	33%	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%	17%	150	150	-	100%
Total 6625 · Blight Enforcement Officer	299	299	299	3,891	1,196	(2,695)	31%	31%	3,891	3,891	-	100%
6700 · Sanit/Wst Rem.												
6700-2 · Sanit/Wst.Rem,Mats.Misc	318	294	64	5,000	1,050	(3,950)	21%	46%	5,000	5,000	-	100%
6700-3 · Sanit/Wst.Rem., Recycling	5,441	4,519	4,872	65,000	18,851	(46,149)	29%	35%	65,000	65,000	-	100%
Total 6700 · Sanit/Wst Rem.	5,759	4,813	4,936	70,000	19,901	(50,099)	28%	36%	70,000	70,000	-	100%
6702 · Waste Management Exp. (Waste Management)	6,233	4,002	4,496	63,000	14,731	(48,269)	23%	21%	63,000	63,000	-	100%
6810 · Comm. of Aging												
6810-1 · Comm. on Aging - Salary	2,368	2,398	2,409	31,574	10,757	(20,817)	34%	41%	31,574	31,574	-	100%
6810-2 · Commission on Aging-Munic Agent	-	-	-	200	30	(170)	15%	4%	200	200	-	100%
6810-4 · Comm. on Aging - Off sup/misc.	43	42	43	1,740	368	(1,372)	21%	20%	1,740	1,740	-	100%
6810-5 · Comm. of Aging - Elevator Contr	206	206	206	2,515	824	(1,691)	33%	32%	2,515	2,515	-	100%
6810-6 · Comm. of Aging - Programs	21	55	96	3,000	172	(2,828)	6%	16%	3,000	3,000	-	100%
6810-7 · Comm. of Aging - Van Driver	-	-	-	14,000	-	(14,000)	0%	27%	14,000	14,000	-	100%
6810-7a · Comm of Aging-Van Dr	1,561	1,554	1,561	19,452	6,975	(12,477)	36%	36%	19,452	19,452	-	100%
6810-8 · Comm. on Aging -Senior Ctr Aide	-	-	-	-	-	-	0%	29%	-	-	-	0%
6810-9 · Van Expense, Comm. on Aging	146	-	456	7,000	723	(6,277)	10%	13%	7,000	7,000	-	100%
Total 6810 · Comm. of Aging	4,345	4,255	4,771	79,481	19,849	(59,632)	25%	30%	79,481	79,481	-	100%
6950 · Capital Project												
6950-1 · Capital Project,Rpr Centr Plnt	943	-	-	6,000	1,183	(4,817)	20%	110%	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%
Total 6950 · Capital Project	8,303	-	-	14,700	8,543	(6,157)	58%	6%	14,700	14,700	-	100%
7000 · Parks & Playgrounds	66	158	-	750	224	(526)	30%	30%	750	750	-	100%
7002 · Summer Recreation(SPARC)												
7002-1 · Summer Recreation Salaries	-	-	-	-	-	-	0%	93%	-	-	-	0%
7002-2 · Summer Recreation Supplies	-	-	-	-	-	-	0%	0%	-	-	-	0%
Total 7002 · Summer Recreation(SPARC)	-	-	-	-	-	-	0%	84%	-	-	-	0%
7003 · Recreation Facilities (BoS)												
7003-2 · Electricity	30	160	57	1,825	382	(1,443)	21%	33%	1,825	1,825	-	100%
Total 7003 · Recreation Facilities (BoS)	30	160	57	1,825	382	(1,443)	21%	33%	1,825	1,825	-	100%
7004 · Recreation Events(SPARC)												
7004-1 · RecEvent-3 Villages Fall Fest	-	-	-	3,500	-	(3,500)	0%	19%	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	-	276	-	500	276	(224)	55%	0%	500	500	-	100%
7004-4 · Rec Event-Shetucket River Fest	-	-	-	250	-	(250)	0%	43%	250	250	-	100%
7004-8 · Rec Event-Other	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 7004 · Recreation Events(SPARC)	-	276	-	5,150	276	(4,874)	5%	17%	5,150	5,150	-	100%

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7005 - Other Recreation Programs													
7005-1 - Sprague/Franklin/Canterbury LL	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
Total 7005 - Other Recreation Programs	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
7010 - Grist Mill													
7010-1 - Grist Mill - Supplies, Maint.	-	20	-	850	20	(830)	2%	6%	850	850	-	100%	
7010-2 - Grist Mill-Elevator Maintenance	188	4,327	188	7,443	4,891	(2,552)	66%	33%	7,443	7,443	-	100%	
7010-3 - Grist Mill - Heat, Light	509	443	35	7,850	1,458	(6,392)	19%	28%	7,850	7,850	-	100%	
7010-5 - Grist Mill - Janitor- Salaries	-	-	60	7,020	60	(6,960)	1%	35%	7,020	7,020	-	100%	
Total 7010 - Grist Mill	697	4,790	283	23,163	6,429	(16,734)	28%	30%	23,163	23,163	-	100%	
7012 - Historical Museum													
7012-1 - Salary	-	-	-	1,930	-	(1,930)	0%	25%	1,930	1,930	-	100%	
7012-14 - Sprague Historical Society	-	-	-	200	-	(200)	0%	0%	200	200	-	100%	
Total 7012 - Historical Museum	-	-	-	2,130	-	(2,130)	0%	24%	2,130	2,130	-	100%	
7015 - Library													
7015-1 - Library - Librarian Assistant-1	-	222	1,138	12,996	1,360	(11,636)	10%	27%	12,996	12,996	-	100%	
7015-10 - Library - Director	1,969	2,637	2,358	28,160	10,290	(17,870)	37%	32%	28,160	28,160	-	100%	
7015-11 - Library - Programs	-	-	-	2,500	-	(2,500)	0%	13%	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	338	112	4,500	505	(3,995)	11%	11%	4,500	4,500	-	100%	
7015-3 - Library - Sup./Misc.	-	406	285	2,054	691	(1,363)	34%	4%	2,054	2,054	-	100%	
7015-4 - Library - Library Assistant - 3	188	475	1,213	12,996	1,876	(11,120)	14%	26%	12,996	12,996	-	100%	
7015-5 - Librarian Assistant - 5	-	132	468	5,500	600	(4,900)	11%	13%	5,500	5,500	-	100%	
7015-6 - Library - Librarian Assistant-2	381	488	(394)	12,320	909	(11,411)	7%	39%	12,320	12,320	-	100%	
Total 7015 - Library	2,593	4,698	5,180	82,076	16,231	(65,845)	20%	26%	82,076	82,076	-	100%	
7100 - Miscellaneous													
7100-10 - Newsletter- Salary	-	-	-	600	50	(550)	8%	33%	600	600	-	100%	
7100-11 - Bank Fees	-	-	-	-	43	43	100%	100%	43	-	43	100%	
7100-12 - Newsletter - Misc.	-	24	-	2,000	24	(1,976)	1%	27%	2,000	2,000	-	100%	
7100-2 - War Mem./Lords Bridge Gazebo	47	47	-	675	142	(533)	21%	34%	675	675	-	100%	
7100-3 - Cemeteries, Vets Graves	-	-	-	700	-	(700)	0%	0%	700	700	-	100%	
7100-4 - Contingent Fund	-	1,000	325	3,000	1,378	(1,622)	46%	32%	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	1,664	1,234	13,000	3,410	(9,590)	26%	117%	13,000	13,000	-	100%	
7100-8 - Unemployment Compensation	-	3,108	(5,179)	-	315	315	100%	100%	315	-	315	100%	
Total 7100 - Miscellaneous	559	5,843	(3,620)	20,975	5,362	(15,613)	26%	65%	21,333	20,975	358	102%	
7150 - Sewer & Water Dept.													
7150-1 - Water & Sewer Public Services	-	1,723	-	8,500	1,723	(6,777)	20%	31%	8,500	8,500	-	100%	
Total 7150 - Sewer & Water Dept.	-	1,723	-	8,500	1,723	(6,777)	20%	31%	8,500	8,500	-	100%	
7200 - Office Machines/Sup/Mnt.													
7200-1 - Office Mach/Sup/Mnt -Town Clerk	1,573	-	1,308	9,850	4,315	(5,535)	44%	48%	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.	2,392	-	-	9,031	7,497	(1,534)	83%	96%	9,031	9,031	-	100%	
7200-3 - Office Mach/Sup/Mnt.- Assessor	-	-	-	12,317	12,730	413	103%	100%	12,730	12,317	413	103%	
7200-4 - Office Mach/Sup/Mnt-Select/Trea	-	55	77	1,000	207	(793)	21%	23%	1,000	1,000	-	100%	
7200-5 - Office Machines - Equip.Mnt.	1,344	16	1,813	7,000	3,311	(3,689)	47%	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	199	223	231	3,200	939	(2,261)	29%	27%	3,200	3,200	-	100%	
7200-8 - Off.Mach/Sup/Mnt-Library Suppor	350	-	289	4,124	2,565	(1,559)	62%	57%	4,124	4,124	-	100%	
7200-9 - Off.Mach/Sup/Mnt.-Mail System	-	-	177	708	177	(531)	25%	25%	708	708	-	100%	
Total 7200 - Office Machines/Sup/Mnt.	12,181	294	3,895	53,433	38,064	(15,369)	71%	72%	53,966	53,433	533	101%	
7300 - Interest Payments - Bonds													
7300-14 - 2005 Bonds, Land Purchase, Rds	-	12,375	-	24,750	12,375	(12,375)	50%	50%	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-Variou Purposes	61,338	-	-	115,675	61,338	(54,337)	53%	53%	115,675	115,675	-	100%	
Total 7300 - Interest Payments - Bonds	61,338	12,375	-	159,625	73,713	(85,912)	46%	45%	159,625	159,625	-	100%	
7305 - Redemption of Debt-Principal													
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	-	186,839	-	185,000	186,839	1,839	101%	100%	185,000	185,000	-	100%	

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

	Three-Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	August 2020	Sept 2020	Oct 2019	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Total 7305 - Redemption of Debt-Principal	350,000	186,839	-	730,000	536,839	(193,161)	74%	70%	730,000	730,000	-	100%
7360 - Operating Transfers CNR Fund	-	-	-	22,000	-	(22,000)	0%	0%	22,000	22,000	-	100%
7500 - Board of Education	282,534	539,063	420,324	6,688,595	1,375,234	(5,313,361)	21%	28%	6,688,595	6,688,595	-	100%
Total Expense	813,887	868,300	558,478	9,550,862	2,570,051	(6,980,811)	27%	32%	9,551,753	9,550,862	891	100%
Net Ordinary Income	(480,335)	(226,634)	216,107	40,846	1,741,402	1,700,556			47,505	40,846	6,659	116%
Net Income	(480,335)	(226,634)	216,107	40,846	1,741,402	1,700,556			47,505	40,846	6,659	116%
Summary	Three-Month Totals			Current Year Totals					Estimated Year-End Totals			
Board of Selectmen Expenditures	\$ 531,353	\$ 329,237	\$ 138,154	\$ 2,862,267	\$ 1,194,817	\$ (1,667,450)	42%	43%	\$ 2,863,158	\$ 2,862,267	\$ 891	100%
Board of Education Expenditures	\$ 282,534	\$ 539,063	\$ 420,324	\$ 6,688,595	\$ 1,375,234	\$ (5,313,361)	21%	28%	\$ 6,688,595	\$ 6,688,595	\$ -	100%
Total Expenditures	\$ 813,887	\$ 868,300	\$ 558,478	\$ 9,550,862	\$ 2,570,051	\$ (6,980,811)	27%	32%	\$ 9,551,753	\$ 9,550,862	\$ 891	98%

**BOE Budget v. Actual
10/30/2020**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
1000-Regular Instruction										
1000.51110. Wages Paid to Teachers - Regular Ed	\$ 1,099,543.00	\$ -	\$ -	\$ 1,099,543.00	\$ 251,952.11	\$ -	\$ 251,952.11	\$ 847,590.89	\$ 809,348.68	\$ 38,242.21
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 44,531.00	\$ -	\$ -	\$ 44,531.00	\$ 10,518.08	\$ -	\$ 10,518.08	\$ 34,012.92	\$ 34,012.92	\$ -
1000.52100. Group Life Insurance - Regular	\$ 705.00	\$ -	\$ -	\$ 705.00	\$ 296.11	\$ -	\$ 296.11	\$ 408.89	\$ 454.52	\$ (45.63)
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 20,749.00	\$ -	\$ -	\$ 20,749.00	\$ 4,437.37	\$ -	\$ 4,437.37	\$ 16,311.63	\$ 17,221.39	\$ (909.76)
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 2,044.80	\$ -	\$ 2,044.80	\$ 7,955.20	\$ 5,966.40	\$ 1,988.80
1000.52800. Health Insurance - Regular	\$ 269,065.00	\$ -	\$ -	\$ 269,065.00	\$ 100,355.79	\$ -	\$ 100,355.79	\$ 168,709.21	\$ 140,821.35	\$ 27,887.86
1000.53200. Substitutes - Regular Education	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 9,000.00	\$ 3,000.00
1000.53230. Purchased Pupil Services	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 937.50	\$ 312.50
1000.54420. Equipment Leasing	\$ 21,064.00	\$ -	\$ -	\$ 21,064.00	\$ 2,772.97	\$ 15,080.94	\$ 17,853.91	\$ 3,210.09	\$ 2,407.57	\$ 802.52
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 328.30	\$ -	\$ 328.30	\$ 6,671.70	\$ 5,003.78	\$ 1,667.92
1000.56110. Instructional Supplies - Regular Education	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 935.51	\$ -	\$ 935.51	\$ 2,064.49	\$ 1,488.40	\$ 576.09
1000.56400. Workbooks/Disposables	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 443.90	\$ -	\$ 443.90	\$ 9,556.10	\$ 7,287.32	\$ 2,268.78
1000.56410. Textbooks	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,226.17	\$ -	\$ 1,226.17	\$ 1,773.83	\$ 1,499.70	\$ 274.13
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 488.12	\$ -	\$ 488.12	\$ 7,511.88	\$ 6,000.00	\$ 1,511.88
1000.58100. Dues & Fees	\$ 9,553.00	\$ -	\$ -	\$ 9,553.00	\$ -	\$ -	\$ -	\$ 9,553.00	\$ 9,553.00	\$ -
Total	\$ 1,519,460.00	\$ -	\$ -	\$ 1,519,460.00	\$ 375,799.23	\$ 15,080.94	\$ 390,880.17	\$ 1,128,579.83	\$ 1,051,002.53	\$ 77,577.30
1200-Special Education										
1200.51110. Wages Paid to Teachers - SPED	\$ 316,899.00	\$ -	\$ -	\$ 316,899.00	\$ 87,192.32	\$ -	\$ 87,192.32	\$ 229,706.68	\$ 247,099.68	\$ (17,393.00)
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 229,662.00	\$ -	\$ -	\$ 229,662.00	\$ 47,301.55	\$ -	\$ 47,301.55	\$ 182,360.45	\$ 179,818.45	\$ 2,542.00
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 84,549.00	\$ -	\$ -	\$ 84,549.00	\$ 23,447.41	\$ -	\$ 23,447.41	\$ 61,101.59	\$ 59,468.79	\$ 1,632.80
1200.52100. Group Life Insurance - SPED	\$ 891.00	\$ -	\$ -	\$ 891.00	\$ 330.45	\$ -	\$ 330.45	\$ 560.55	\$ 542.01	\$ 18.54
1200.52200. FICA/Medicare Employer - SPED	\$ 31,891.00	\$ -	\$ -	\$ 31,891.00	\$ 6,465.89	\$ -	\$ 6,465.89	\$ 25,425.11	\$ 26,938.28	\$ (1,513.17)
1200.52300. Pension Contributions	\$ 3,382.00	\$ -	\$ -	\$ 3,382.00	\$ 1,430.85	\$ -	\$ 1,430.85	\$ 1,951.15	\$ 2,451.13	\$ (499.98)
1200.52800. Health Insurance	\$ 228,432.00	\$ -	\$ -	\$ 228,432.00	\$ 70,410.42	\$ -	\$ 70,410.42	\$ 158,021.58	\$ 143,005.34	\$ 15,016.24
1200.53200. Substitutes - SPED	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 7,500.00	\$ 2,500.00
1200.53230. Purchased Pupil Services	\$ 29,000.00	\$ -	\$ -	\$ 29,000.00	\$ (824.55)	\$ 5,511.40	\$ 4,686.85	\$ 24,313.15	\$ 17,080.13	\$ 7,233.02
1200.53300. Other Prof/Tech Services	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 660.00	\$ -	\$ 660.00	\$ 1,840.00	\$ 1,380.00	\$ 460.00
1200.55800. Travel Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ 900.00	\$ 300.00
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 750.00	\$ 250.00
1200.56110. Instructional Supplies - SPED	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,461.49	\$ 223.20	\$ 1,684.69	\$ (684.69)	\$	\$ (684.69)
1200.56400. Workbooks/Disposables	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 544.54	\$ -	\$ 544.54	\$ (44.54)	\$	\$ (44.54)
1200.58100. Dues & Fees	\$ 760.00	\$ -	\$ -	\$ 760.00	\$ 550.00	\$ -	\$ 550.00	\$ 210.00	\$ 210.00	\$ -
Total	\$ 941,666.00	\$ -	\$ -	\$ 941,666.00	\$ 238,970.37	\$ 5,734.60	\$ 244,704.97	\$ 696,961.03	\$ 687,143.81	\$ 9,817.22
1300-Adult Education - Cooperative										
1300.55690. Tuition - Adult Cooperative	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ (11,305.00)	\$ -	\$ (11,305.00)	\$ 27,355.00	\$ 27,355.00	\$ -
Total	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ (11,305.00)	\$ -	\$ (11,305.00)	\$ 27,355.00	\$ 27,355.00	\$ -

**BOE Budget v. Actual
10/30/2020**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
1500-Stipends - Extra Curricular										
1500.51930. Extra Curricular Stipends Paid	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ -	\$ -	\$ -	\$ 11,809.00	\$ 11,809.00	\$ -
Total	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ -	\$ -	\$ -	\$ 11,809.00	\$ 11,809.00	\$ -
1600-Summer School										
1600.51110. Wages Paid to Teachers - Summer School	\$ 1,310.00	\$ -	\$ -	\$ 1,310.00	\$ -	\$ -	\$ -	\$ 1,310.00		\$ 1,310.00
1600.51120. Wages Paid to Inst Aides - Summer School	\$ 950.00	\$ -	\$ -	\$ 950.00	\$ -	\$ -	\$ -	\$ 950.00		\$ 950.00
1600.51901. Wages Paid - Other Non-Cert - Summer School	\$ 1,430.00	\$ -	\$ -	\$ 1,430.00	\$ -	\$ -	\$ -	\$ 1,430.00		\$ 1,430.00
1600.52200. FICA/Medicare Employer - Summer School	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00		\$ 200.00
Total	\$ 3,890.00	\$ -	\$ -	\$ 3,890.00	\$ -	\$ -	\$ -	\$ 3,890.00	\$ -	\$ 3,890.00
1700-Tutoring										
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 3,000.00	\$ 1,000.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ 55.00	\$ 645.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 4,500.00	\$ 1,500.00
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 6,000.00	\$ 2,000.00
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ 682.00	\$ 124.00	\$ 806.00	\$ (806.00)		\$ (806.00)
Total	\$ 18,700.00	\$ -	\$ -	\$ 18,700.00	\$ 682.00	\$ 124.00	\$ 806.00	\$ 17,894.00	\$ 13,555.00	\$ 4,339.00
1800-Stipends - Sports Teams										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ -	\$ -	\$ -	\$ 16,283.00	\$ 13,396.00	\$ 2,887.00
1800.52200. FICA/Medicare Employer	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00	\$ -	\$ -	\$ -	\$ 1,245.00	\$ 1,024.80	\$ 220.20
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ -	\$ -	\$ -	\$ 3,570.00	\$ 2,677.50	\$ 892.50
Total	\$ 21,098.00	\$ -	\$ -	\$ 21,098.00	\$ -	\$ -	\$ -	\$ 21,098.00	\$ 17,098.30	\$ 3,999.70
2110-Social Work Services										
2110.51900. Wages Paid - Social Worker	\$ 64,463.00	\$ -	\$ -	\$ 64,463.00	\$ 14,650.95	\$ -	\$ 14,650.95	\$ 49,812.05	\$ 49,812.45	\$ (0.40)
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 10.20	\$ -	\$ 10.20	\$ 27.80	\$ 27.60	\$ 0.20
2110.52200. FICA/Medicare Employer - Social Worker	\$ 935.00	\$ -	\$ -	\$ 935.00	\$ 212.45	\$ -	\$ 212.45	\$ 722.55	\$ 722.27	\$ 0.28
2110.52800. Health Insurance - Social Worker	\$ 1,410.00	\$ -	\$ -	\$ 1,410.00	\$ -	\$ -	\$ -	\$ 1,410.00	\$ 1,410.00	\$ -
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 150.00	\$ 50.00
Total	\$ 67,046.00	\$ -	\$ -	\$ 67,046.00	\$ 14,873.60	\$ -	\$ 14,873.60	\$ 52,172.40	\$ 52,122.32	\$ 50.08
2130-Health Office										
2130.51901. Wages Paid - School Nurse	\$ 76,050.00	\$ -	\$ -	\$ 76,050.00	\$ 25,143.31	\$ -	\$ 25,143.31	\$ 50,906.69	\$ 50,906.86	\$ (0.17)
2130.51910. Wages Paid - Nurse Substitutes	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 3,000.00	\$ 1,000.00
2130.51930. Nursing Stipends Paid	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
2130.52100. Group Life Insurance - Health Office	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 31.50	\$ -	\$ 31.50	\$ 44.50	\$ 44.10	\$ 0.40
2130.52200. FICA/Medicare Employer - Health	\$ 8,078.00	\$ -	\$ -	\$ 8,078.00	\$ 1,901.38	\$ -	\$ 1,901.38	\$ 6,176.62	\$ 6,176.96	\$ (0.34)
2130.52800. Health Insurance - Health Office	\$ 10,933.00	\$ -	\$ -	\$ 10,933.00	\$ 4,260.39	\$ -	\$ 4,260.39	\$ 6,672.61	\$ 6,302.94	\$ 369.67
2130.53230. Purchased Pupil Services	\$ 585.00	\$ -	\$ -	\$ 585.00	\$ -	\$ 439.50	\$ 439.50	\$ 145.50	\$ 109.13	\$ 36.37
2130.54300. Repairs & Maint Equipment	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 150.00	\$ 50.00

**BOE Budget v. Actual
10/30/2020**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2130.55800. Conference/Travel - Health Office	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ 525.00	\$ 175.00
2130.56100. Supplies	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 445.00	\$ -	\$ 445.00	\$ 1,955.00	\$ 1,466.25	\$ 488.75
2130.56430. Professional Periodicals	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 27.00	\$ -	\$ 27.00	\$ 73.00	\$ 54.75	\$ 18.25
2130.58100. Dues & Fees	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 110.00	\$ -	\$ 110.00	\$ 490.00	\$ 490.00	\$ -
Total	\$ 105,722.00	\$ -	\$ -	\$ 105,722.00	\$ 31,918.58	\$ 439.50	\$ 32,358.08	\$ 73,363.92	\$ 71,225.99	\$ 2,137.93
2140-Psychological Services										
2140.51900. Wages Paid - School Psychologist	\$ 50,323.00	\$ -	\$ -	\$ 50,323.00	\$ 11,437.05	\$ -	\$ 11,437.05	\$ 38,885.95	\$ 38,885.95	\$ -
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 15.75	\$ -	\$ 15.75	\$ 22.25	\$ 22.25	\$ -
2140.52200. FICA/Medicare Employer - Psychologist	\$ 730.00	\$ -	\$ -	\$ 730.00	\$ 157.69	\$ -	\$ 157.69	\$ 572.31	\$ 571.99	\$ 0.32
2140.52800. Health Insurance	\$ 10,090.00	\$ -	\$ -	\$ 10,090.00	\$ 3,888.12	\$ -	\$ 3,888.12	\$ 6,201.88	\$ 6,063.60	\$ 138.28
2140.53230. Purchased Pupil Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,500.00	\$ 500.00
2140.56100. Assessment Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 819.00	\$ -	\$ 819.00	\$ 1,181.00	\$ 885.75	\$ 295.25
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 150.00	\$ 50.00
Total	\$ 65,381.00	\$ -	\$ -	\$ 65,381.00	\$ 16,317.61	\$ -	\$ 16,317.61	\$ 49,063.39	\$ 48,079.54	\$ 983.85
2150-Speech & Audiology Services										
2150.53230. Purchased Pupil Services	\$ 63,389.00	\$ -	\$ -	\$ 63,389.00	\$ 16,227.52	\$ 47,161.24	\$ 63,388.76	\$ 0.24		\$ 0.24
2150.56100. Supplies	\$ 775.00	\$ -	\$ -	\$ 775.00	\$ -	\$ -	\$ -	\$ 775.00	\$ 581.25	\$ 193.75
Total	\$ 64,164.00	\$ -	\$ -	\$ 64,164.00	\$ 16,227.52	\$ 47,161.24	\$ 63,388.76	\$ 775.24	\$ 581.25	\$ 193.99
2160-PT/OT Services										
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28.13	\$ 28.13	\$ (28.13)	\$ (28.13)	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28.13	\$ 28.13	\$ (28.13)	\$ (28.13)	\$ -
2210-Improvement of Instruction										
2210.53220. In Service	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 890.00	\$ -	\$ 890.00	\$ 3,110.00	\$ 2,332.50	\$ 777.50
2210.55800. Conference/Travel - Professional Development	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ 629.00	\$ 150.00	\$ 779.00	\$ 5,221.00	\$ 3,808.50	\$ 1,412.50
2210.56100. Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,500.00	\$ 500.00
Total	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 1,519.00	\$ 150.00	\$ 1,669.00	\$ 10,331.00	\$ 7,641.00	\$ 2,690.00
2230-Technology										
2230.51901. Wages Paid - Technology Staff	\$ 12,314.00	\$ -	\$ -	\$ 12,314.00	\$ 3,758.51	\$ -	\$ 3,758.51	\$ 8,555.49	\$ 8,555.70	\$ (0.21)
2230.52100. Group Life Insurance - Technology	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 3.15	\$ -	\$ 3.15	\$ 4.85	\$ 4.41	\$ 0.44
2230.52200. FICA/Medicare Employer - Technology	\$ 942.00	\$ -	\$ -	\$ 942.00	\$ 283.11	\$ -	\$ 283.11	\$ 658.89	\$ 658.93	\$ (0.04)
2230.52300. Pension Contributions - Technology	\$ 492.00	\$ -	\$ -	\$ 492.00	\$ 208.38	\$ -	\$ 208.38	\$ 283.62	\$ 284.19	\$ (0.57)
2230.52800. Health Insurance - Technology	\$ 2,187.00	\$ -	\$ -	\$ 2,187.00	\$ 852.09	\$ -	\$ 852.09	\$ 1,334.91	\$ 1,260.58	\$ 74.33
2230.53520. Other Technical Services	\$ 74,160.00	\$ -	\$ -	\$ 74,160.00	\$ 38,825.75	\$ 35,334.25	\$ 74,160.00	\$ -		\$ -
2230.56100. Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 375.00	\$ 125.00
2230.56500. Technology Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 552.00	\$ 105.00	\$ 657.00	\$ 1,343.00	\$ 1,086.00	\$ 257.00
2230.57340. Technology Hardware - Instructional	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 750.00	\$ 250.00
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 964.96	\$ -	\$ 964.96	\$ 2,035.04	\$ 1,413.78	\$ 621.26
2230.57350. Software - Instructional	\$ 12,725.00	\$ -	\$ -	\$ 12,725.00	\$ 550.00	\$ -	\$ 550.00	\$ 12,175.00	\$ 10,366.00	\$ 1,809.00

**BOE Budget v. Actual
10/30/2020**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2230.57351. Software - Non-Instructional	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 1,450.00	\$ -	\$ 1,450.00	\$ 24,470.00	\$ 10,544.82	\$ 13,925.18
Total	\$ 135,248.00	\$ -	\$ -	\$ 135,248.00	\$ 47,447.95	\$ 35,439.25	\$ 82,887.20	\$ 52,360.80	\$ 35,299.41	\$ 17,061.39
2310-Board of Education										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 3,599.04	\$ -	\$ 3,599.04	\$ 8,400.96	\$ 8,401.52	\$ (0.56)
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 3.15	\$ -	\$ 3.15	\$ 4.85	\$ 4.41	\$ 0.44
2310.52200. FICA/Medicare Employer - BOE Office	\$ 918.00	\$ -	\$ -	\$ 918.00	\$ 263.73	\$ -	\$ 263.73	\$ 654.27	\$ 654.31	\$ (0.04)
2310.52300. Pension Contributions - BOE Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 203.07	\$ -	\$ 203.07	\$ 276.93	\$ 276.95	\$ (0.02)
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
2310.52700. Workers' Compensation - BOE Office	\$ 23,527.00	\$ -	\$ -	\$ 23,527.00	\$ 10,765.17	\$ 10,765.50	\$ 21,530.67	\$ 1,996.33	\$ -	\$ 1,996.33
2310.52800. Health Insurance - BOE Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 2,260.86	\$ -	\$ 2,260.86	\$ 3,538.14	\$ 3,322.56	\$ 215.58
2310.53020. Legal Services - BOE Office	\$ 25,825.00	\$ -	\$ -	\$ 25,825.00	\$ -	\$ -	\$ -	\$ 25,825.00	\$ 15,000.00	\$ 10,825.00
2310.55200. Property/Liability Insurance - BOE Office	\$ 20,244.00	\$ -	\$ -	\$ 20,244.00	\$ 10,319.00	\$ 9,071.00	\$ 19,390.00	\$ 854.00	\$ 1,000.00	\$ (146.00)
2310.55400. Advertising - BOE Office	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 2,525.08	\$ -	\$ 2,525.08	\$ (2,025.08)	\$ -	\$ (2,025.08)
2310.55800. Conference/Travel - BOE Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 25.00	\$ -	\$ 25.00	\$ 275.00	\$ 150.00	\$ 125.00
2310.56100. Supplies - BOE Office	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00	\$ 891.24	\$ -	\$ 891.24	\$ 508.76	\$ 508.76	\$ -
2310.58100. Dues & Fees - BOE Office	\$ 2,416.00	\$ -	\$ -	\$ 2,416.00	\$ 13.25	\$ -	\$ 13.25	\$ 2,402.75	\$ 2,402.75	\$ -
2310.58900. Graduation Costs - BOE Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
Total	\$ 97,417.00	\$ -	\$ -	\$ 97,417.00	\$ 30,868.59	\$ 19,836.50	\$ 50,705.09	\$ 46,711.91	\$ 35,721.26	\$ 10,990.65
2320-Superintendents Office										
2320.51900. Wages Paid - Superintendent	\$ 75,500.00	\$ -	\$ -	\$ 75,500.00	\$ 29,700.00	\$ -	\$ 29,700.00	\$ 45,800.00	\$ 48,300.00	\$ (2,500.00)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 3,599.04	\$ -	\$ 3,599.04	\$ 8,400.96	\$ 8,401.52	\$ (0.56)
2320.52100. Group Life Insurance - Superintendent Office	\$ 134.00	\$ -	\$ -	\$ 134.00	\$ 3.15	\$ -	\$ 3.15	\$ 130.85	\$ 130.41	\$ 0.44
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,049.00	\$ -	\$ -	\$ 2,049.00	\$ 694.38	\$ -	\$ 694.38	\$ 1,354.62	\$ 1,354.66	\$ (0.04)
2320.52300. Pension Contributions - Superintendent's Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 203.07	\$ -	\$ 203.07	\$ 276.93	\$ 276.95	\$ (0.02)
2320.52800. Health Insurance - Superintendent's Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 2,260.86	\$ -	\$ 2,260.86	\$ 3,538.14	\$ 3,322.56	\$ 215.58
2320.55800. Conference/Travel - Superintendent's Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 750.00	\$ 250.00
2320.56100. Supplies - Superintendent's Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ 225.00	\$ 75.00
2320.58100. Dues & Fees - Superintendent's Office	\$ 1,561.00	\$ -	\$ -	\$ 1,561.00	\$ 450.00	\$ -	\$ 450.00	\$ 1,111.00	\$ 1,111.00	\$ -
Total	\$ 98,823.00	\$ -	\$ -	\$ 98,823.00	\$ 36,910.50	\$ -	\$ 36,910.50	\$ 61,912.50	\$ 63,872.10	\$ (1,959.60)
2400-School Administration Office										
2400.51900. Wages Paid - Principal	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	\$ 34,048.82	\$ -	\$ 34,048.82	\$ 85,951.18	\$ 82,196.85	\$ 3,754.33
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 59,839.00	\$ -	\$ -	\$ 59,839.00	\$ 15,792.12	\$ -	\$ 15,792.12	\$ 44,046.88	\$ 45,388.19	\$ (1,341.31)
2400.52100. Group Life Insurance - School Administration Office	\$ 164.00	\$ -	\$ -	\$ 164.00	\$ 67.20	\$ -	\$ 67.20	\$ 96.80	\$ 117.60	\$ (20.80)
2400.52200. FICA/Medicare Employer - School Administration	\$ 5,137.00	\$ -	\$ -	\$ 5,137.00	\$ 1,636.40	\$ -	\$ 1,636.40	\$ 3,500.60	\$ 4,729.46	\$ (1,228.86)
2400.52300. Pension Contributions - School Admin Office	\$ 1,811.00	\$ -	\$ -	\$ 1,811.00	\$ 208.95	\$ -	\$ 208.95	\$ 1,602.05	\$ 3,328.44	\$ (1,726.39)
2400.52800. Health Insurance - School Administration Office	\$ 31,957.00	\$ -	\$ -	\$ 31,957.00	\$ 10,694.21	\$ -	\$ 10,694.21	\$ 21,262.79	\$ 42,496.28	\$ (21,233.49)
2400.53300. Other Prof/Tech Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,500.00	\$ 500.00
2400.55301. Postage	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 432.76	\$ -	\$ 432.76	\$ 3,067.24	\$ 1,500.00	\$ 1,567.24

**BOE Budget v. Actual
10/30/2020**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ 562.50	\$ 187.50
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 278.60	\$ -	\$ 278.60	\$ 2,221.40	\$ 1,500.00	\$ 721.40
2400.58100. Dues & Fees - School Administration	\$ 1,014.00	\$ -	\$ -	\$ 1,014.00	\$ 955.00	\$ -	\$ 955.00	\$ 59.00	\$ 59.00	\$ -
Total	\$ 228,672.00	\$ -	\$ -	\$ 228,672.00	\$ 64,114.06	\$ -	\$ 64,114.06	\$ 164,557.94	\$ 183,378.32	\$ (18,820.38)
2510-Business Office										
2510.51901. Wages Paid - Non Certified - Business Office	\$ 89,623.00	\$ -	\$ -	\$ 89,623.00	\$ 29,006.75	\$ -	\$ 29,006.75	\$ 60,616.25	\$ 60,615.61	\$ 0.64
2510.52100. Group Life Insurance - Business Office	\$ 68.00	\$ -	\$ -	\$ 68.00	\$ 28.35	\$ -	\$ 28.35	\$ 39.65	\$ 39.69	\$ (0.04)
2510.52200. FICA/Medicare Employer - Business Office	\$ 6,856.00	\$ -	\$ -	\$ 6,856.00	\$ 2,201.47	\$ -	\$ 2,201.47	\$ 4,654.53	\$ 4,654.64	\$ (0.11)
2510.52300. Pension Contributions - Business Office	\$ 1,970.00	\$ -	\$ -	\$ 1,970.00	\$ 833.54	\$ -	\$ 833.54	\$ 1,136.46	\$ 1,136.73	\$ (0.27)
2510.52800. Health Insurance - Business Office	\$ 8,746.00	\$ -	\$ -	\$ 8,746.00	\$ 3,408.33	\$ -	\$ 3,408.33	\$ 5,337.67	\$ 5,042.33	\$ 295.34
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 3,739.70	\$ -	\$ 3,739.70	\$ 11,260.30	\$ 12,000.00	\$ (739.70)
2510.53410. Audit/Accounting Services - Business Office	\$ 25,750.00	\$ -	\$ -	\$ 25,750.00	\$ 3,262.80	\$ -	\$ 3,262.80	\$ 22,487.20	\$ 24,931.40	\$ (2,444.20)
2510.55800. Conference/Travel - Business Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ 225.00	\$ 75.00
2510.56100. Supplies - Business Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 216.98	\$ -	\$ 216.98	\$ 783.02	\$ 553.02	\$ 230.00
Total	\$ 149,313.00	\$ -	\$ -	\$ 149,313.00	\$ 42,697.92	\$ -	\$ 42,697.92	\$ 106,615.08	\$ 109,198.42	\$ (2,583.34)
2600-Building & Grounds										
2600.51901. Wages Paid - Building Maintenance	\$ 110,603.00	\$ -	\$ -	\$ 110,603.00	\$ 36,239.56	\$ -	\$ 36,239.56	\$ 74,363.44	\$ 63,770.86	\$ 10,592.58
2600.52100. Group Life Insurance - Maintenance Department	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 41.70	\$ -	\$ 41.70	\$ 34.30	\$ 58.38	\$ (24.08)
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,576.00	\$ -	\$ -	\$ 8,576.00	\$ 2,750.27	\$ -	\$ 2,750.27	\$ 5,825.73	\$ 4,582.12	\$ 1,243.61
2600.52300. Pension Contributions - Maintenance Office	\$ 3,451.00	\$ -	\$ -	\$ 3,451.00	\$ 1,456.09	\$ -	\$ 1,456.09	\$ 1,994.91	\$ 1,985.42	\$ 9.49
2600.52800. Health Insurance - Maintenance	\$ 18,807.00	\$ -	\$ -	\$ 18,807.00	\$ 4,260.39	\$ -	\$ 4,260.39	\$ 14,546.61	\$ 6,302.94	\$ 8,243.67
2600.54010. Purchased Property Services	\$ 23,075.00	\$ -	\$ -	\$ 23,075.00	\$ 18,406.78	\$ 11,851.16	\$ 30,257.94	\$ (7,182.94)		\$ (7,182.94)
2600.54101. Rubbish Removal	\$ 7,935.00	\$ -	\$ -	\$ 7,935.00	\$ 3,645.70	\$ 3,967.36	\$ 7,613.06	\$ 321.94	\$ 280.00	\$ 41.94
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 599.30	\$ -	\$ 599.30	\$ 4,400.70	\$ 3,000.00	\$ 1,400.70
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 2,008.63	\$ 1,266.00	\$ 3,274.63	\$ 1,725.37	\$ 900.00	\$ 825.37
2600.54411. Water	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 317.02	\$ 1,875.00	\$ 2,192.02	\$ 307.98	\$ 230.99	\$ 76.99
2600.54412. Sewer	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 132.80	\$ 1,275.00	\$ 1,407.80	\$ 292.20	\$ 219.15	\$ 73.05
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 6,695.63	\$ 6,064.00	\$ 12,759.63	\$ (1,759.63)		\$ (1,759.63)
2600.55800. Conference/Travel - Building Maintenance	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 75.00	\$ 25.00
2600.56100. General Supplies - Maintenance Department	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 5,166.71	\$ -	\$ 5,166.71	\$ 10,833.29	\$ 10,000.00	\$ 833.29
2600.56220. Electricity	\$ 60,550.00	\$ -	\$ -	\$ 60,550.00	\$ 18,286.98	\$ 40,366.68	\$ 58,653.66	\$ 1,896.34	\$ 1,500.00	\$ 396.34
2600.56230. Liquid Propane	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ -	\$ -	\$ -	\$ 11,000.00	\$ 11,000.00	\$ -
2600.56240. Heating Oil	\$ 16,976.00	\$ -	\$ -	\$ 16,976.00	\$ 3,764.11	\$ 7,783.25	\$ 11,547.36	\$ 5,428.64	\$ 5,428.64	\$ -
2600.56260. Gasoline	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 504.19	\$ -	\$ 504.19	\$ (104.19)		\$ (104.19)
2600.57300. Equipment	\$ -	\$ -	\$ -	\$ -	\$ 179.00	\$ -	\$ 179.00	\$ (179.00)	\$ (179.00)	\$ -
Total	\$ 302,749.00	\$ -	\$ -	\$ 302,749.00	\$ 104,454.86	\$ 74,448.45	\$ 178,903.31	\$ 123,845.69	\$ 109,154.50	\$ 14,691.19
2700-Student Transportation										
2700.55100. Contracted Pupil Transp Reg	\$ 375,949.00	\$ -	\$ -	\$ 375,949.00	\$ 107,616.48	\$ 304,765.42	\$ 412,381.90	\$ (36,432.90)	\$ (15,000.00)	\$ (21,432.90)

**BOE Budget v. Actual
10/30/2020**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 112,250.00	\$ -	\$ -	\$ 112,250.00	\$ 309.00	\$ 89,636.00	\$ 89,945.00	\$ 22,305.00		\$ 22,305.00
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 55,000.00	\$ -	\$ -	\$ 55,000.00	\$ 750.00	\$ 37,530.00	\$ 38,280.00	\$ 16,720.00	\$ 15,000.00	\$ 1,720.00
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ -	\$ -	\$ -	\$ 8,775.00		\$ 8,775.00
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ 2,500.00		\$ 2,500.00
2700.56260. Gasoline	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 3,228.53	\$ -	\$ 3,228.53	\$ 31,771.47	\$ 31,771.47	\$ -
Total	\$ 589,474.00	\$ -	\$ -	\$ 589,474.00	\$ 111,904.01	\$ 431,931.42	\$ 543,835.43	\$ 45,638.57	\$ 31,771.47	\$ 13,867.10
6000-HS Tuition										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,297,758.00	\$ -	\$ -	\$ 1,297,758.00	\$ 439,522.54	\$ 810,434.40	\$ 1,249,956.94	\$ 47,801.06	\$ 25,588.68	\$ 22,212.38
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 572,941.00	\$ -	\$ -	\$ 572,941.00	\$ 117,715.11	\$ 371,493.81	\$ 489,208.92	\$ 83,732.08	\$ 16,348.60	\$ 67,383.48
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 175,688.00	\$ -	\$ -	\$ 175,688.00	\$ 46,339.58	\$ 231,785.64	\$ 278,125.22	\$ (102,437.22)	\$ (75,000.00)	\$ (27,437.22)
Total	\$ 2,046,387.00	\$ -	\$ -	\$ 2,046,387.00	\$ 603,577.23	\$ 1,413,713.85	\$ 2,017,291.08	\$ 29,095.92	\$ (33,062.72)	\$ 62,158.64
6100-Elementary Tuition										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 147,899.00	\$ -	\$ -	\$ 147,899.00	\$ 22,815.00	\$ 114,280.00	\$ 137,095.00	\$ 10,804.00		\$ 10,804.00
6100.55660. Tuition - Elem Magnet Schools	\$ 45,627.00	\$ -	\$ -	\$ 45,627.00	\$ 8,106.00	\$ 74,826.00	\$ 82,932.00	\$ (37,305.00)	\$ 37,317.64	\$ (74,622.64)
Total	\$ 193,526.00	\$ -	\$ -	\$ 193,526.00	\$ 30,921.00	\$ 189,106.00	\$ 220,027.00	\$ (26,501.00)	\$ 37,317.64	\$ (63,818.64)
Total Expenditures	\$ 6,688,595.00	\$ -	\$ -	\$ 6,688,595.00	\$ 1,757,899.03	\$ 2,233,193.88	\$ 3,991,092.91	\$ 2,697,502.09	\$ 2,560,236.01	\$ 137,266.08

Other Business

Municipal Accountability Review Board Subcommittee Membership as of November 2020

Hartford

Secretary McCaw (or designee)
Treasurer Wooden (or designee)
Robert White
Mark Waxenberg
Stephen Falcigno
David Biller
Matt Brokman

Sprague

Secretary McCaw (or designee)
Treasurer Wooden (or designee)
Matthew Brokman
Sal Luciano
Mark Waxenberg

West Haven

Secretary McCaw (or designee)
Treasurer Wooden (or designee)
Patrick Egan
Stephen Falcigno
Tom Hamilton
Robert White

January

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 New Year's Day	2
3	4	5	6	7	8	9
10	11	12	13	14 Full MARB meeting	15	16
17	18 Martin Luther King Day	19	20	21	22	23
24	25	26 West Haven Subcommittee	27	28 Hartford Subcommittee Sprague Subcommittee	29	30
31						

West Haven Subcommittee: BOE Proposed Budget

February

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8	9	10	11 Full MARB meeting	12	13
14	15	16	17	18	19	20
21	22	23 West Haven Subcommittee	24	25 Hartford Subcommittee	26	27
28						

Hartford Subcommittee: BOE Draft Budget

March

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8	9	10	11 Full MARB meeting	12	13
14	15	16	17	18 West Haven Recommended Budget	19	20
21	22	23 West Haven Subcommittee	24	25 Hartford Subcommittee Sprague Subcommittee	26	27
28 Passover (begins)	29	30	31			

West Haven Subcommittee: First review of proposed budget
Sprague Subcommittee: Review of proposed budget

April

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2 Good Friday	3
4 Easter	5 Passover (ends)	6	7	8 Full MARB meeting	9	10
11	12	13 Ramadan (begins)	14	15	16	17
18	19 Hartford Recommended Budget	20 West Haven Subcommittee	21	22 Hartford Subcommittee	23	24
25	26	27	28	29	30	

Hartford Subcommittee: First review of proposed budget

May

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6 Last day for West Haven City Council to act on budget	7	8
9	10	11 Ramadan (ends)	12	13 Full MARB meeting	14	15
16	17	18	19	20	21	22
23	24	25 West Haven Subcommittee	26	27 Hartford Subcommittee Sprague Subcommittee	28	29
30 Memorial Day Last day for Hartford City Council budget adoption	31					

Full MARB: Review of Hartford budget and action on budget assumptions; action on West Haven budget; action on Sprague budget

June

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8	9	10 Full MARB meeting	11	12
13	14	15	16	17	18	19 Juneteenth
20	21	22 West Haven Subcommittee	23	24 Hartford Subcommittee	25	26
27	28	29	30			

July

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5 Independence Day (observed)	6	7	8 Full MARB meeting	9	10
11	12	13	14	15	16	17
18	19	20 West Haven Subcommittee	21	22 Hartford Subcommittee Sprague Subcommittee	23	24
25	26	27	28	29	30	31

August

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

No full MARB in August
Subcommittees if needed

September

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6 Labor Day Rosh Hashanah (begins)	7	8 Rosh Hashanah (ends)	9 Full MARB meeting	10	11
12	13	14	15 Yom Kippur (begins)	16 Yom Kippur (ends)	17	18
19	20	21 West Haven Subcommittee	22	23 Hartford Subcommittee Sprague Subcommittee	24	25
26	27	28	29	30		

October

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4	5	6	7 Full MARB meeting	8	9
10	11 Columbus Day	12	13	14	15	16
17	18	19 West Haven Subcommittee	20	21 Hartford Subcommittee	22	23
24	25	26	27	28	29	30
31						

November

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4 Full MARB meeting	5	6
7	8	9	10	11 Veterans Day	12	13
14	15	16 West Haven Subcommittee	17	18 Hartford Subcommittee Sprague Subcommittee	19	20
21	22	23	24	25 Thanksgiving	26 Day after Thanksgiving	27
28	29 Chanukah (first day)	30				

December

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2 Full MARB meeting	3	4
5	6 Chanukah (last day)	7	8	9	10	11
12	13	14 West Haven Subcommittee	15	16 Hartford Subcommittee	17	18
19	20	21	22	23	24 Christmas (observed)	25 Christmas
26	27	28	29	30	31 New Year's (observed)	