

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

Meeting Date and Time: Thursday, April 8, 2021 10:00 AM –12:00 PM

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

Call-in Instructions: Telephone 1 860-840-2075
Meeting ID: 888 602 438

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. March 11, 2021 Regular Meeting

- IV. Town of Sprague
 - a. Subcommittee Update
 - b. Review and Discussion: Monthly Financial Report: February 2021

- V. City of West Haven
 - a. Subcommittee update
 - b. Review, discussion and possible action: Labor Contract
 - i. AFSCME Local 1303-345
 - c. Review and discussion: Recommended FY 2022 Budget
 - d. Review and discussion: Monthly Financial Report: February 2021

- VI. City of Hartford
 - a. Subcommittee update

b. Review and discussion: Monthly Financial Report: February 2021

VII. Other Business

VIII. Adjourn

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STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
REGULAR MEETING MINUTES

Meeting Date and Time: Thursday, March 11, 2021 10:00 AM –12:00 PM

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Meeting ID: 655 424 42

Members in Attendance: Secretary McCaw, Christine Shaw (State Treasurer designee), Stephen Falcigno (joined prior to action on labor contract), David Biller, Robert White, Mark Waxenberg, Thomas Hamilton

Municipal Officials in Attendance: Mayor Rossi

OPM Staff in Attendance: 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. Secretary McCaw noted that it has been about a year since the Covid pandemic unfolded. She commended the board for continuing to conduct its business throughout. She also referenced the Governor’s recently submitted proposed budget and several initiatives to ensure municipal financial stability.

II. Public Comment Period

There was no public comment.

III. Approval of Minutes:

a. February 11, 2021 Regular Meeting

Mr. Waxenberg made a motion, with a second by Ms. Shaw, to approve the minutes of the February 11, 2021 meeting. The minutes were approved 5-0-1 with Secretary McCaw abstaining.

IV. City of West Haven

a. Subcommittee Update

A written update was included with the meeting materials. Highlights of the West Haven Board of Education proposed budget for FY 2022 and the recently completed revaluation were provided.

b. Review and Discussion: Monthly Financial Report: January 2021

Finance Director Cieplinski provided a status update on current year revenues and expenditures. He clarified that the apparent year over year decline in property tax collections is largely due to a late January snowstorm that delayed the recording of some January lockbox collections. Normalizing for that suggests that property tax collections are in line with the prior year. A modest surplus is currently forecasted for the General Fund for the current year. The Sewer Fund is also projecting a surplus for the year. The Allingtown Fire Fund is currently projecting a slight deficit that may be mitigated depending on how much overtime may be reimbursed through Covid relief funding. Secretary McCaw noted there is considerable flexibility in Covid-related funding to cover the costs of base salary and benefits for public safety and public health personnel. Members briefly discussed Board of Education expenditures which are currently projected to come in on budget. Business Manager Cavallaro explained that the current projections are conservative and include some contingency in case additional expenses to keep schools open arise.

c. Review, Discussion and Possible Action – Labor Contracts:

i. West Haven Federation of Teachers

An overview was provided of the proposed contract which will have a term of September 1, 2021 through August 31, 2021. Wage increases of 1% in the first two years are provided to members at the top step only. A 2% increase in the final year of the contract is provided to members at each step. Step advancement is provided for the first two years, with no step advancement in the final year. The contract provides for a transition to the State Partnership health. Superintendent Cavallaro explained that the members of this union accepted periodic step freezes and wage freezes in the prior contract, and that the Board of Education considered the proposal a fair contract.

A motion was made by Ms. Shaw, with a second by Mr. Biller, to approve the contract. The motion passed unanimously.

V. City of Hartford

a. Subcommittee update

There was no Hartford Subcommittee meeting in the month of February.

b. Review and discussion: Monthly Financial Report: January 2021

Mayor Bronin updated the board on the current year budget. The City is projecting a year end surplus of about \$960,000. Tax collections remain strong, offset partly by lower than projected income from investments. Expenditure favorability on benefits continues, including health insurance claims. Mayor Bronin explained the City's capital budget for FY 2022 will continue to be modest. The City allocates about \$2 to \$3 million per year toward road projects, but would prefer a higher level of investment. The City's levee system and pump stations also have considerable unmet funding needs. Funding to continue tax deed sales for blighted properties would also benefit from additional funding. Secretary McCaw suggested taking up capital expenditures at a future subcommittee meeting.

VI. Town of Sprague

a. Subcommittee update

There was no Sprague Subcommittee meeting in the month of February.

b. Review and discussion: Monthly Financial Report: January 2021

First Selectman Cheryl Blanchard reported that revenues are slightly below revenues for the same period as last year. This is due in part to the deferral program that provides taxpayers more time to pay their January tax bills. Expenditures are in line with the prior year. Cash flow continues to be positive with almost all invoices at 30 days or less. The Board of Education's expenditures are consistent with prior years for the same period. Superintendent Hull reported that an end of year surplus of about \$140,000 is currently projected. Plans are currently being made for use of ESSER II funds. ESSER I funds have been largely expended. Schools are open five days per week, with half days on Wednesdays. By the end of March, the Superintendent expects schools to be full-time. Mr. Waxenberg requested additional detail regarding transportation costs, special education private tuition costs and magnet school tuition to be provided at the next Subcommittee meeting.

Ms. Blanchard also reported that the Town's FY 2020 has been completed. The General Fund deficit was decreased by about \$770,000, bringing the deficit to about -\$48,000. The deficit in the Capital Nonrecurring Fund is approximately \$183,000. Several prior year findings have been closed.

VII. Other Business

Secretary McCaw provided information on municipal aid. The Governor's proposed budget includes funding for Distressed Municipalities which would apply to each of the MARB designated municipalities. If the budget is approved with the Distressed Municipalities funding, the City of Hartford would be eligible for \$11.1 million, the Town of Sprague would be eligible for 260,000, and the City of West Haven would be eligible for \$4.9 million. The tiered PILOT bill (HB 6516) would create a new funding formula for PILOT payments which recognizes the significant amount of tax exempt property in municipalities. The revised formula will only come into play if the appropriation is increased, which is subject to budget negotiations.

The Federal ARPA would also provide significant funding to municipalities. Very little specific guidance is available regarding eligible uses at this time, other than the intent to cover Covid related expenses. The funding may also compensate for revenue loss, but prior year revenues will be considered in making that determination. Treasury guidance will be necessary to clarify for municipalities how funds can be used and to what extent they can be factored into operating budgets. OPM will be monitoring Treasury guidance. Mr. Hamilton asked if the Secretary knows when that guidance might be issued. Secretary McCaw indicated that she expected multiple rounds of guidance coming from Treasury over a period of several months with each round providing greater specificity.

VIII. Adjourn

A motion to adjourn was made by Mr. Hamilton with a second by Mr. Biller. The meeting adjourned at 11:07 AM.

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Sprague Subcommittee
Date: April 5, 2021

The Sprague Subcommittee met on March 25. In addition to a presentation of the FY 2020 audit and financial statements, the Subcommittee reviewed the Board of Education Recommended FY 2022 Budget.

FY 2020 Audit: The Town received an unmodified opinion on its financial statements and State Single Audit. The General Fund balance deficit from the prior year was reduced by \$770,000 eliminating much of the deficit. The General Fund balance as of June 30, 2020 was (\$48,306). The Capital Non-Recurring (CNR) Fund deficit grew in FY 2020 to a final deficit amount of approximately (\$635,000) as of June 30, 2020. The lone new finding in the FY 2020 audit is related to the CNR Fund deficit and will need to be resolved with improved budgetary controls over capital expenditures. Three prior year findings were closed out in the audit and three prior year findings were repeated in the FY 2020 audit. Of the three prior year findings, two have either been resolved since the close of the fiscal year or are nearing resolution.

Board of Education FY 2022 Budget: The Subcommittee reviewed the Board of Education Recommended FY 2022 Budget. The recommended budget increases by \$98,544, or 1.47%. This is consistent with the 5-Year Plan which assumed a 1.5% increase. Members discussed the drivers of the budget, which continue to center on tuition costs, including special education tuition, and transportation costs. The Subcommittee also discussed the anticipated influx of Federal funding and potential uses for those resources.

* The next regularly scheduled meeting of the Subcommittee is in May. However, a special meeting of the Subcommittee is expected prior to the May meeting to review a proposed Town budget for FY 2022. A special meeting of the Subcommittee will be scheduled once the Town has prepared its budget adoption calendar.

Town of Sprague Budget Status as of February 28, 2021

Summary

As of the end of February 2021, total revenues collected are 79% of the FY 2020/21 budgeted amount. This is 7% lower than total revenues collected for the same period in FY 2019/20 which were 86% of the total budgeted amount. This is mainly due to no MARB funding or lease revenue being received in the current year whereas in FY2019/20, \$500,000 of MRF and \$325,000 of lease monies had been received at this point in time.

Total expenditures as of 2/28/21 are at 59% of budget. This is on par with 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	5,826,245	95%	97%
State Education Grants	2,668,094	1,334,048	50%	50%
Other State Grants	597,933	167,695	28%	6%
Other Revenue	215,158	272,340	127%	458%
Total General Fund Revenues	9,591,708	7,600,328	79%	86%
Town/Municipal Expenditures	2,862,267	1,890,620	66%	69%
Board of Education Expenditures	6,688,595	3,770,351	56%	55%
Total General Fund Expenditures	9,550,862	5,660,971	59%	59%

The attached Budget vs. Actual report provides a detailed report of all revenues and expenditures as of the end of February. 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 February 28, 2021 of the current fiscal year are at 95% of the budgeted amount. This is 2% lower than property tax collections for the same period in last fiscal year which were 97% of budget and is mainly due to the tax deferral program which the Town is participating in.

State Grants make up 34.1% of total budgeted revenues. In February, no additional State funding was received which results in the Town being at 50% of its budgeted State grants revenue received. For the same period last fiscal year, State grants received were comparable with the Town having received 50% of its State grant revenue as well.

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 \$272,340 and are at 127% of the total budgeted amount. Collections in the prior year, adjusted to exclude the MRF received, were 69% of the budgeted amount. The increased percentage received in the current year is attributable to Building Inspector fees for work being done to the leased property, COVID-19 relief reimbursements and larger than anticipated conveyance fees.

Expenditures

Departmental and other operating expenditures as of February 28, 2021 tend to range between 55% and 66% 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 (83% year-to-date), insurance premiums (69% year-to-date) and maintenance contracts (79% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (89% year-to-date) and interest (86% 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 \$3,770,351 or 56% of total budget. For the same period last fiscal year, Board of Education expenditures were 55% of budget.

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July 2020 through February 2021

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Dec 2020	Jan 2020	Feb 2020	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	538,679	1,526,079	143,988	5,669,773	5,469,937	(199,836)	96%	98%	5,669,773	5,669,773	-	100%	
5000-2 - Current Interest & Lien Fees	1,636	1,333	1,437	20,000	8,670	(11,330)	43%	72%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	8,142	8,593	3,129	125,000	77,552	(47,448)	62%	65%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	2,124	2,038	926	35,000	19,516	(15,484)	56%	59%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	2,465	38,808	6,801	72,000	53,440	(18,560)	74%	107%	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)	(649)	(461)	(1,239)	-	(2,780)	(2,780)	100%	100%	(2,780)	-	(2,780)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	(90)	(90)	100%	100%	(90)	-	(90)	100%	
Total 5000 - Taxes	552,397	1,576,390	155,042	6,110,523	5,826,245	(284,278)	95%	97%	6,107,653	6,110,523	(2,870)	100%	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	-	667,024	-	2,668,094	1,334,048	(1,334,046)	50%	50%	2,668,094	2,668,094	-	100%	
Total 5100 - State Grants-School	-	667,024	-	2,668,094	1,334,048	(1,334,046)	50%	50%	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	100	(900)	10%	198%	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	152,348	610	100%	0%	151,738	151,738	-	100%	
5200-16 - Elderly & Disabled Transp Grant	-	-	-	8,543	-	(8,543)	0%	32%	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	-	100%	100%	6,156	6,156	-	100%	
5200-5 - Mashantucket Pequot Grant	5,826	-	-	17,479	5,826	(11,653)	33%	33%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	2,574	-	-	2,574	2,574	-	100%	102%	2,574	2,574	-	100%	
5200-7 - Disability Exemption Reimb.	691	-	-	894	691	(203)	77%	84%	894	894	-	100%	
Total 5200 - State Grants-Local	9,091	76,174	-	597,933	167,695	(430,238)	28%	6%	597,933	597,933	-	100%	
5300 - Local Revenues													
5300-1 - Interest Income	31	82	233	3,000	940	(2,060)	31%	36%	3,000	3,000	-	100%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	248	47	-	3,500	1,144	(2,356)	33%	59%	3,500	3,500	-	100%	
5300-13 - Landfill Receipts	4,668	1,186	2,118	23,000	14,482	(8,518)	63%	59%	23,000	23,000	-	100%	
5300-14 - Newsletter Ads	70	-	-	2,000	1,431	(569)	72%	46%	2,000	2,000	-	100%	
5300-15 - Marriage Licenses	-	16	32	150	128	(22)	85%	107%	150	150	-	100%	
5300-16 - Sportsmans Licenses	9	13	4	150	52	(98)	35%	47%	150	150	-	100%	
5300-17 - Farmland Preservation	93	57	96	950	747	(203)	79%	81%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	360	900	140	1,000	2,200	1,200	220%	47%	2,200	1,000	1,200	220%	
5300-3 - Building Inspector Fees	6,880	7,235	601	25,000	40,657	15,657	163%	44%	40,657	25,000	15,657	163%	
5300-4 - Dog License Fees	20	4	14	1,500	517	(983)	34%	13%	1,500	1,500	-	100%	
5300-5 - Sundry Receipts, faxes, etc	10	84	-	400	174	(226)	44%	27%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,764	1,360	1,606	10,000	12,549	2,549	125%	106%	10,000	10,000	-	100%	
5300-8 - Conveyance Tax	7,179	3,618	1,568	17,000	26,597	9,597	156%	91%	26,597	17,000	9,597	156%	
5300-9 - Copies	436	336	439	5,000	3,572	(1,428)	71%	83%	5,000	5,000	-	100%	
Total 5300 - Local Revenues	21,768	14,938	6,851	92,650	105,190	12,540	114%	64%	119,104	92,650	26,454	129%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	94,776	(30,988)	-	-	71,859	71,859	100%	100%	71,859	-	71,859	100%	
5400-6 - Waste Management	9,328	-	4,285	52,000	26,783	(25,217)	52%	35%	52,000	52,000	-	100%	
Total 5400 - Misc Revenues	104,104	(30,988)	4,285	54,000	98,642	44,642	183%	1566%	125,859	54,000	71,859	233%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	-	23,508	23,508	-	100%	100%	23,508	23,508	-	100%	
Total Income	687,360	2,303,538	166,178	9,591,708	7,600,328	(1,991,380)	79%	86%	9,687,151	9,591,708	95,443	101%	
Gross Profit	687,360	2,303,538	166,178	9,591,708	7,600,328	(1,991,380)	79%	86%	9,687,151	9,591,708	95,443	101%	
Expense													
6000 - Board of Selectmen													
6000-1 - First Selectman	4,662	3,108	3,108	40,400	27,972	(12,428)	69%	66%	40,400	40,400	-	100%	
6000-2 - Selectman 2	100	100	100	1,200	800	(400)	67%	67%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	100	1,200	800	(400)	67%	178%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	54	-	-	1,260	1,117	(143)	89%	89%	1,260	1,260	-	100%	
6000-5 - Selectman - Mileage	-	-	-	1,500	-	(1,500)	0%	48%	1,500	1,500	-	100%	

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July 2020 through February 2021

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	Dec 2020	Jan 2020	Feb 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6000-6 · Selectman Executive Assistant	5,269	3,513	3,513	45,667	31,616	(14,051)	69%	69%	45,667	45,667	-	100%
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	40%	-	-	-	0%
Total 6000 · Board of Selectmen	10,185	6,821	6,821	91,227	62,305	(28,922)	68%	68%	91,227	91,227	-	100%
6005 · Elections												
6005-1 · Election Salaries	166	394	186	6,100	4,094	(2,006)	67%	46%	6,100	6,100	-	100%
6005-2 · Election Misc.	9	267	1,350	16,907	11,855	(5,052)	70%	42%	16,907	16,907	-	100%
Total 6005 · Elections	175	661	1,536	23,007	15,949	(7,058)	69%	43%	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%	88%	23,200	23,200	-	100%
6012 · Bookkeeper												
6012-1 · Bookkeeper - Salary	3,156	2,229	2,183	28,492	20,027	(8,465)	70%	69%	28,492	28,492	-	100%
6012-2 · Bookkeeper-Support	-	-	-	900	18	(882)	2%	64%	900	900	-	100%
Total 6012 · Bookkeeper	3,156	2,229	2,183	29,392	20,045	(9,347)	68%	69%	29,392	29,392	-	100%
6015 · Assessors												
6015-1 · Assessors, Salary	2,558	1,705	1,705	22,165	15,346	(6,819)	69%	71%	22,165	22,165	-	100%
6015-4 · Assessors, Travel Expense	-	300	-	300	300	-	100%	14%	300	300	-	100%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	25	-	280	25	(255)	9%	0%	280	280	-	100%
6015-6 · Assess. Misc. Supplies, Postage	219	858	-	1,680	1,679	(1)	100%	4%	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	2,777	2,888	1,705	25,425	17,350	(8,075)	68%	62%	25,425	25,425	-	100%
6025 · Tax Collector												
6025-1 · Tax Collector, Salary	3,092	2,061	2,061	26,797	18,550	(8,247)	69%	69%	26,797	26,797	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	13	32	95	700	197	(503)	28%	51%	700	700	-	100%
6025-5 · Tax Collector, Postage	-	-	-	1,410	106	(1,304)	8%	11%	1,410	1,410	-	100%
Total 6025 · Tax Collector	3,105	2,093	2,156	28,907	18,853	(10,054)	65%	63%	28,907	28,907	-	100%
6030 · Town Treasurer	200	200	200	2,400	1,600	(800)	67%	67%	2,400	2,400	-	100%
6035 · Town Counsel & Financial Advisr												
6035-1 · Town Counsel	-	558	-	20,000	7,549	(12,451)	38%	56%	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	-	558	-	27,000	7,549	(19,451)	28%	55%	27,000	27,000	-	100%
6040 · Town Clerk												
6040-1 · Town Clerk, Salary	5,776	3,851	3,851	50,057	34,658	(15,399)	69%	69%	50,057	50,057	-	100%
6040-2 · Town Clerk, Office Sup, Misc.	49	299	-	1,463	801	(662)	55%	68%	1,463	1,463	-	100%
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	0%	350	350	-	100%
6040-4 · Town Clerk, School	200	-	-	900	303	(597)	34%	108%	900	900	-	100%
6040-5 · Town Clerk, Microfm(Security)	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
Total 6040 · Town Clerk	6,025	4,150	3,851	53,170	35,762	(17,408)	67%	69%	53,170	53,170	-	100%
6045 · Telephone Services/DSL/Website	1,220	888	778	11,500	7,740	(3,760)	67%	68%	11,500	11,500	-	100%
6050 · Pool Secretaries												
6050-1 · Pool Sec,Salary-Asst Town Clerk	2,695	1,845	1,444	23,614	15,238	(8,376)	65%	65%	23,614	23,614	-	100%
6050-2 · Pool Sec, Salary-Land Use Clerk	4,091	2,719	2,743	35,167	24,115	(11,052)	69%	70%	35,167	35,167	-	100%
Total 6050 · Pool Secretaries	6,786	4,564	4,187	58,781	39,353	(19,428)	67%	68%	58,781	58,781	-	100%
6055 · Town Off. Bldg.												
6055-1 · Town Off. Bldg.Janitorial Serv	1,520	-	774	9,822	5,334	(4,488)	54%	83%	9,822	9,822	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	192	17	12	2,000	834	(1,166)	42%	41%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	506	1,589	1,475	11,500	4,783	(6,717)	42%	58%	11,500	11,500	-	100%
6055-4 · Town Off Bldg/Sen Ctr - Lights	1,936	1,189	1,160	9,000	7,142	(1,858)	79%	62%	9,000	9,000	-	100%
6055-5 · Town Off. Bldg. rpr & renov.	-	-	-	5,000	3,458	(1,542)	69%	86%	5,000	5,000	-	100%
Total 6055 · Town Off. Bldg.	4,154	2,795	3,421	37,322	21,551	(15,771)	58%	68%	37,322	37,322	-	100%
6060 · Grants/Contracts Manager												
6060-1 · Grants/Cont Mgr-Salary	-	-	-	-	-	-	0%	48%	-	-	-	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%	46%	-	-	-	0%
6100 · P & Z Comm.												
6100-1 · P & Z Comm. Enfc. Off.	842	561	561	7,297	5,050	(2,247)	69%	69%	7,297	7,297	-	100%
6100-2 · P & Z Comm. Planner	-	2,328	-	13,500	3,848	(9,652)	29%	49%	13,500	13,500	-	100%
Total 6100 · P & Z Comm.	842	2,889	561	20,797	8,898	(11,899)	43%	56%	20,797	20,797	-	100%

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July 2020 through February 2021

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
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6111 · Land Use Miscellaneous	13	-	55	800	283	(517)	35%	23%	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	50		32	1,000	285	(715)	29%	82%	1,000	1,000	-	100%
Total 6120 · Conservation Commission	50	-	-	1,100	285	(815)	26%	75%	1,100	1,100	-	100%
6150 · Conservation Wetlands Enf Off	640	560	680	6,500	4,450	(2,050)	68%	57%	6,500	6,500	-	100%
6200 · Highways												
6200-1 · Highways, General Maintenance	3,822	3,849	6,778	45,000	30,417	(14,583)	68%	81%	45,000	45,000	-	100%
6200-10 · Drug & Alcohol Testing	-	-	200	500	450	(50)	90%	100%	500	500	-	100%
6200-2 · Highways, Public Works Salary	25,869	16,965	17,729	203,035	152,926	(50,109)	75%	65%	203,035	203,035	-	100%
6200-3 · Highways, Misc. o/t labor.	3,752	114	9,683	26,200	17,108	(9,092)	65%	29%	26,200	26,200	-	100%
6200-4 · Boots - Highways	147	-	106	1,600	556	(1,044)	35%	54%	1,600	1,600	-	100%
6200-5 · Storm Materials	-	-	52	27,500	20,380	(7,120)	74%	69%	27,500	27,500	-	100%
6200-6 · Highways, Roadway Mgmt.	526	54	54	40,000	25,212	(14,788)	63%	86%	40,000	40,000	-	100%
6200-7 · Highways, Town Garage	1,331	910	903	8,000	5,493	(2,507)	69%	48%	8,000	8,000	-	100%
6200-8 · Stormwater Permit Fees(Phasell)	-	-	-	8,500	-	(8,500)	0%	80%	8,500	8,500	-	100%
Total 6200 · Highways	35,447	21,892	35,505	360,335	252,542	(107,793)	70%	67%	360,335	360,335	-	100%
6202 · Tree Maintenance												
6202-1 · Tree Warden	1,125	-	-	2,250	1,125	(1,125)	50%	50%	2,250	2,250	-	100%
6202-2 · Tree Warden- Training Seminars	-	170	-	350	170	(180)	49%	43%	350	350	-	100%
6202-3 · Tree Pruning, Removal, Replacme	-	-	1,226	15,300	6,713	(8,587)	44%	101%	15,300	15,300	-	100%
6202-4 · Tree Warden Mileage	184	-	-	400	184	(216)	46%	45%	400	400	-	100%
Total 6202 · Tree Maintenance	1,309	170	1,226	18,300	8,192	(10,108)	45%	91%	18,300	18,300	-	100%
6205 · Street Lighting	1,662	1,585	1,563	17,000	10,876	(6,124)	64%	72%	17,000	17,000	-	100%
6300 · Social Security	6,114	3,918	4,665	56,110	35,919	(20,191)	64%	63%	56,110	56,110	-	100%
6310 · Deferred Compensation	1,883	1,255	1,255	16,471	11,303	(5,168)	69%	69%	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	-	100%	100%	300	300	-	100%
6400-11 · RegAg-SE CT Enterpr Reg	-	-	-	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	-	100%	100%	1,641	1,641	-	100%
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	300	-	300	300	-	100%	100%	300	300	-	100%
6400-4 · Reg. Agency - Women's Center	250	-	-	250	250	-	100%	100%	250	250	-	100%
6400-5 · Uncas Health District	2,113	2,806	-	19,674	14,757	(4,917)	75%	75%	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	1,466	(658)	69%	75%	2,124	2,124	-	100%
6400-8 · Council of Small Towns (COST)	-	-	-	725	725	-	100%	100%	725	725	-	100%
6400-9 · Quinebaug Walking Weekends	-	-	175	175	175	-	100%	0%	175	175	-	100%
Total 6400 · Regional Agencies	2,363	3,637	175	38,861	32,149	(6,712)	83%	85%	38,861	38,861	-	100%
6500 · Insurance												
6500-1 · Insurance, General Town	7,074	-	-	29,133	22,056	(7,077)	76%	74%	29,133	29,133	-	100%
6500-2 · Insurance, Fire Department	4,173	(219)	-	16,690	12,519	(4,171)	75%	78%	16,690	16,690	-	100%
6500-4 · Insurance, Water & Sewer Plants	1,996	-	-	7,982	5,988	(1,994)	75%	75%	7,982	7,982	-	100%
6500-5 · Insurance,CIRMA (Workers Comp)	9,834	-	-	39,343	26,410	(12,933)	67%	59%	39,343	39,343	-	100%
6500-6 · Insurance, Empl. Medical Ins.	20,254	10,841	10,256	139,347	94,078	(45,269)	68%	78%	139,347	139,347	-	100%
6500-7 · Employee Insurance Waiver	329	329	329	3,950	2,632	(1,318)	67%	67%	3,950	3,950	-	100%
Total 6500 · Insurance	43,660	10,951	10,585	236,445	163,683	(72,762)	69%	73%	236,445	236,445	-	100%
6600 · Police Department												
6600-1 · Police Dept. Resident Trooper	(20,218)	-	-	167,982	(20,218)	(188,200)	-12%	0%	167,982	167,982	-	100%
6600-2 · Police Dept., O/T 50% contra	-	-	-	5,000	-	(5,000)	0%	300%	5,000	5,000	-	100%
6600-3 · Police Dept. DARE Program	-	-	-	300	-	(300)	0%	72%	300	300	-	100%
6600-4 · Police Dept., Supplies, Misc.	-	-	-	500	299	(201)	60%	16%	500	500	-	100%
6600-5 · Police Dept. - Sch. Crs. Guard	312	360	192	3,883	1,870	(2,013)	48%	64%	3,883	3,883	-	100%
Total 6600 · Police Department	(19,906)	360	192	177,665	(18,049)	(195,714)	-10%	10%	177,665	177,665	-	100%
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	2,224	7,577	100	24,000	22,683	(1,317)	95%	92%	24,000	24,000	-	100%
6605-2 · Fire Dept, Fixed Expenses	3,278	2,795	4,193	36,300	24,841	(11,459)	68%	78%	36,300	36,300	-	100%
6605-3 · Fire Dept. Truck Supplies	-	-	-	7,550	-	(7,550)	0%	1%	7,550	7,550	-	100%
6605-4 · Fire Dept., Firehouse Maint.	2,327	89	590	11,200	4,519	(6,681)	40%	46%	11,200	11,200	-	100%
6605-5 · Fire Dept., Training	-	408	179	14,500	5,700	(8,800)	39%	74%	14,500	14,500	-	100%

Town of Sprague
BOF Budget vs. Actual
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 July 2020 through February 2021

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6605-6 · Fire Dept., Business Exp.	393	1,729	214	14,140	3,143	(10,997)	22%	58%	14,140	14,140	-	100%
6605-7 · Fire Dept., Equip. Maint.	1,614	1,975	1,291	12,600	6,834	(5,766)	54%	55%	12,600	12,600	-	100%
Total 6605 · Fire Dept.	9,836	14,573	6,567	120,290	67,720	(52,570)	56%	68%	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	667	667	8,854	5,762	(3,092)	65%	67%	8,854	8,854	-	100%
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	-	175	2,250	175	(2,075)	8%	9%	2,250	2,250	-	100%
6615-4 · Burning Official - Salary	313	-	-	625	313	(312)	50%	50%	625	625	-	100%
Total 6615 · Fire Marshal/Burning Official	1,051	667	842	11,729	6,250	(5,479)	53%	55%	11,729	11,729	-	100%
6620 · Enf. Off-Bldg.Code												
6620-1 · Enf.Off-Bldg Code - Salary	2,269	1,513	1,513	19,666	13,616	(6,050)	69%	69%	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	135	(115)	54%	0%	250	250	-	100%
6620-6 · Enf.Off-Bldg.Code.- Ed.Training	4	-	-	250	4	(246)	2%	27%	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	2,273	1,513	1,513	21,466	13,755	(7,711)	64%	64%	21,466	21,466	-	100%
6625 · Blight Enforcement Officer												
6625-1 · Blight Enforce. Officer-Salary	299	299	299	3,591	2,392	(1,199)	67%	67%	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	2,392	(1,499)	61%	62%	3,891	3,891	-	100%
6700 · Sanit/Wst Rem.												
6700-2 · Sanit/Wst.Rem,Matls.Misc	650	698	429	5,000	3,128	(1,872)	63%	73%	5,000	5,000	-	100%
6700-3 · Sanit/Wst.Rem., Recycling	6,328	3,372	3,215	65,000	38,304	(26,696)	59%	76%	65,000	65,000	-	100%
Total 6700 · Sanit/Wst Rem.	6,978	4,070	3,644	70,000	41,432	(28,568)	59%	76%	70,000	70,000	-	100%
6702 · Waste Management Exp. (Waste Management)	4,563	5,224	5,775	63,000	36,155	(26,845)	57%	42%	63,000	63,000	-	100%
6810 · Comm. of Aging												
6810-1 · Comm. on Aging - Salary	3,400	2,257	2,130	31,574	20,887	(10,687)	66%	88%	31,574	31,574	-	100%
6810-2 · Commission on Aging-Munic Agent	-	-	-	200	30	(170)	15%	8%	200	200	-	100%
6810-4 · Comm. on Aging - Off sup/misc.	47	44	188	1,740	690	(1,050)	40%	225%	1,740	1,740	-	100%
6810-5 · Comm. of Aging - Elevator Contr	206	213	213	2,515	1,662	(853)	66%	66%	2,515	2,515	-	100%
6810-6 · Comm. of Aging - Programs	55	-	3	3,000	326	(2,674)	11%	64%	3,000	3,000	-	100%
6810-7 · Comm. of Aging - Van Driver	-	-	-	14,000	-	(14,000)	0%	51%	14,000	14,000	-	100%
6810-7a · Comm of Aging-Van Dr	2,297	1,569	1,726	19,452	14,128	(5,324)	73%	77%	19,452	19,452	-	100%
6810-8 · Comm. on Aging -Senior Ctr Aide	-	-	-	-	-	-	0%	47%	-	-	-	0%
6810-9 · Van Expense, Comm. on Aging	343	212	133	7,000	1,479	(5,521)	21%	44%	7,000	7,000	-	100%
Total 6810 · Comm. of Aging	6,348	4,295	4,393	79,481	39,202	(40,279)	49%	66%	79,481	79,481	-	100%
6950 · Capital Project												
6950-1 · Capital Project,Rpr Centr Plnt	445	67	652	6,000	2,347	(3,653)	39%	143%	6,000	6,000	-	100%
6950-2 · Engineering Fees, Cap. Proj.	-	-	-	8,700	7,360	(1,340)	85%	23%	8,700	8,700	-	100%
Total 6950 · Capital Project	445	67	652	14,700	9,707	(4,993)	66%	88%	14,700	14,700	-	100%
7000 · Parks & Playgrounds	283	-	-	750	597	(153)	80%	49%	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	249	127	129	1,825	1,016	(809)	56%	64%	1,825	1,825	-	100%
Total 7003 · Recreation Facilities (BoS)	249	127	129	1,825	1,016	(809)	56%	64%	1,825	1,825	-	100%
7004 · Recreation Events(SPARC)												
7004-1 · RecEvent-3 Villages Fall Fest	-	-	-	3,500	-	(3,500)	0%	57%	3,500	3,500	-	100%
7004-2 · Rec Event-Earth Day	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
7004-3 · Rec Event-Youth Yr Lng Activity	-	-	-	500	276	(224)	55%	15%	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%	52%	500	500	-	100%
Total 7004 · Recreation Events(SPARC)	-	-	-	5,150	276	(4,874)	5%	50%	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.	-	-	-	850	117	(733)	14%	12%	850	850	-	100%	
7010-2 - Grist Mill-Elevator Maintenance	188	194	194	7,443	5,655	(1,788)	76%	66%	7,443	7,443	-	100%	
7010-3 - Grist Mill - Heat, Light	1,157	380	2,014	7,850	5,369	(2,481)	68%	61%	7,850	7,850	-	100%	
7010-5 - Grist Mill - Janitor- Salaries	500	-	250	7,020	1,060	(5,960)	15%	62%	7,020	7,020	-	100%	
Total 7010 - Grist Mill	1,845	574	2,458	23,163	12,201	(10,962)	53%	60%	23,163	23,163	-	100%	
7012 - Historical Museum													
7012-1 - Salary	-	-	-	1,930	-	(1,930)	0%	57%	1,930	1,930	-	100%	
7012-14 - Sprague Historical Society	-	-	(27)	200	(7)	(207)	-4%	25%	200	200	-	100%	
Total 7012 - Historical Museum	-	-	(27)	2,130	(7)	(2,137)	0%	56%	2,130	2,130	-	100%	
7015 - Library													
7015-1 - Library - Librarian Assistant-1	1,281	837	864	12,996	5,192	(7,804)	40%	32%	12,996	12,996	-	100%	
7015-10 - Library - Director	3,309	2,303	2,286	28,160	20,600	(7,560)	73%	62%	28,160	28,160	-	100%	
7015-11 - Library - Programs	237	-	-	2,500	(106)	(2,606)	-4%	42%	2,500	2,500	-	100%	
7015-12 - Professional Fees	-	-	-	500	170	(330)	34%	11%	500	500	-	100%	
7015-13 - Library-St Lib CT Membership	-	-	-	550	-	(550)	0%	64%	550	550	-	100%	
7015-2 - Library - Books	152	-	792	4,500	895	(3,605)	20%	54%	4,500	4,500	-	100%	
7015-3 - Library - Sup./Misc.	112	-	771	2,054	1,474	(580)	72%	15%	2,054	2,054	-	100%	
7015-4 - Library - Library Assistant - 3	1,375	888	850	12,996	5,836	(7,160)	45%	31%	12,996	12,996	-	100%	
7015-5 - Librarian Assistant - 5	768	552	432	5,500	2,832	(2,668)	51%	35%	5,500	5,500	-	100%	
7015-6 - Library - Librarian Assistant-2	75	344	613	12,320	2,379	(9,941)	19%	96%	12,320	12,320	-	100%	
Total 7015 - Library	7,309	4,924	6,608	82,076	39,272	(42,804)	48%	52%	82,076	82,076	-	100%	
7100 - Miscellaneous													
7100-10 - Newsletter- Salary	-	-	-	600	50	(550)	8%	67%	600	600	-	100%	
7100-11 - Bank Fees	-	-	-	-	43	43	100%	100%	43	-	43	100%	
7100-12 - Newsletter - Misc.	174	-	-	2,000	198	(1,802)	10%	61%	2,000	2,000	-	100%	
7100-2 - War Mem./Lords Bridge Gazebo	2,571	50	48	675	2,859	2,184	424%	69%	2,859	675	2,184	424%	
7100-3 - Cemeteries, Vets Graves	-	-	-	700	-	(700)	0%	68%	700	700	-	100%	
7100-4 - Contingent Fund	558	-	20	3,000	2,313	(687)	77%	77%	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	188	498	436	13,000	4,720	(8,280)	36%	146%	13,000	13,000	-	100%	
7100-8 - Unemployment Compensation	-	-	82	-	397	397	100%	100%	397	-	397	100%	
Total 7100 - Miscellaneous	3,491	548	586	20,975	10,580	(10,395)	50%	97%	23,599	20,975	2,624	113%	
7150 - Sewer & Water Dept.													
7150-1 - Water & Sewer Public Services	1,692	-	-	8,500	3,415	(5,085)	40%	53%	8,500	8,500	-	100%	
Total 7150 - Sewer & Water Dept.	1,692	-	-	8,500	3,415	(5,085)	40%	53%	8,500	8,500	-	100%	
7200 - Office Machines/Sup/Mnt.													
7200-1 - Office Mach/Sup/Mnt -Town Clerk	-	1,508	-	9,850	5,823	(4,027)	59%	88%	9,850	9,850	-	100%	
7200-10 - Fixed Asset Inventory	-	-	-	1,203	1,323	120	110%	116%	1,323	1,203	120	110%	
7200-2 - Office Mach/Sup/Mnt.- Tax Coll.	-	-	584	9,031	8,081	(950)	89%	100%	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	-	-	37	1,000	349	(651)	35%	81%	1,000	1,000	-	100%	
7200-5 - Office Machines - Equip.Mnt.	-	-	-	7,000	3,311	(3,689)	47%	44%	7,000	7,000	-	100%	
7200-6 - Office MachSupp-ServSupp	-	-	-	5,000	5,000	-	100%	100%	5,000	5,000	-	100%	
7200-7 - Paychex Services	328	576	231	3,200	2,303	(897)	72%	64%	3,200	3,200	-	100%	
7200-8 - Off.Mach/Sup/Mnt-Library Suppor	-	-	-	4,124	3,105	(1,019)	75%	77%	4,124	4,124	-	100%	
7200-9 - Off.Mach/Sup/Mnt.-Mail System	-	177	-	708	354	(354)	50%	55%	708	708	-	100%	
Total 7200 - Office Machines/Sup/Mnt.	328	2,261	852	53,433	42,379	(11,054)	79%	85%	53,966	53,433	533	101%	
7300 - Interest Payments - Bonds													
7300-14 - 2005 Bonds, Land Purchase, Rds	-	-	-	24,750	10,250	(14,500)	41%	50%	24,750	24,750	-	100%	
7300-15 - 2009 Bond-Roads, Roof, Fire App,A	-	-	-	19,200	10,700	(8,500)	56%	55%	19,200	19,200	-	100%	
7300-16 - 2013 Bonds-Variou Purposes	-	-	54,338	115,675	115,676	1	100%	100%	115,675	115,675	-	100%	
Total 7300 - Interest Payments - Bonds	-	-	54,338	159,625	136,626	(22,999)	86%	87%	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	-	100%	100%	110,000	110,000	-	100%	
7305-16 - 2013 Bonds Various Purposes	-	-	-	350,000	350,000	-	100%	100%	350,000	350,000	-	100%	
7305-17 - Note Payment	-	-	-	185,000	186,839	1,839	101%	100%	186,839	185,000	1,839	101%	

Town of Sprague
 BOF Budget vs. Actual
 with YE estimated totals
 July 2020 through February 2021

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Dec 2020	Jan 2020	Feb 2020	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Total 7305 - Redemption of Debt-Principal	-	-	-	730,000	646,839	(83,161)	89%	88%	731,839	730,000	1,839	100%
7360 - Operating Transfers CNR Fund	22,000	-	-	22,000	22,000	-	100%	0%	22,000	22,000	-	100%
7500 - Board of Education	857,764	498,291	587,170	6,688,595	3,770,351	(2,918,244)	56%	55%	6,688,595	6,688,595	-	100%
Total Expense	1,038,614	612,497	759,099	9,550,862	5,660,971	(3,889,891)	59%	59%	9,555,858	9,550,862	4,996	100%
Net Ordinary Income	(351,254)	1,691,041	(592,921)	40,846	1,939,357	1,898,511			131,293	40,846	90,447	321%
Net Income	(351,254)	1,691,041	(592,921)	40,846	1,939,357	1,898,511			131,293	40,846	90,447	321%
Summary	Prior Three Months Totals			Current Year Totals					Estimated Year-End Totals			
Board of Selectmen Expenditures	\$ 180,850	\$ 114,206	\$ 171,929	\$ 2,862,267	\$ 1,890,620	\$ (971,647)	66%	69%	\$ 2,867,263	\$ 2,862,267	\$ 4,996	100%
Board of Education Expenditures	\$ 857,764	\$ 498,291	\$ 587,170	\$ 6,688,595	\$ 3,770,351	\$ (2,918,244)	56%	55%	\$ 6,688,595	\$ 6,688,595	\$ -	100%
Total Expenditures	\$ 1,038,614	\$ 612,497	\$ 759,099	\$ 9,550,862	\$ 5,660,971	\$ (3,889,891)	59%	59%	\$ 9,555,858	\$ 9,550,862	\$ 4,996	100%

**BOE Budget v. Actual
2/26/2021**

	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	\$ 655,876.67	\$ -	\$ 655,876.67	\$ 443,666.33	\$ 388,553.09	\$ 55,113.24
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 44,531.00	\$ -	\$ -	\$ 44,531.00	\$ 27,669.28	\$ -	\$ 27,669.28	\$ 16,861.72	\$ 16,382.12	\$ 479.60
1000.52100. Group Life Insurance - Regular	\$ 705.00	\$ -	\$ -	\$ 705.00	\$ 544.96	\$ -	\$ 544.96	\$ 160.04	\$ 205.67	\$ (45.63)
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 20,749.00	\$ -	\$ -	\$ 20,749.00	\$ 11,904.99	\$ -	\$ 11,904.99	\$ 8,844.01	\$ 7,851.35	\$ 992.66
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 2,044.80	\$ -	\$ 2,044.80	\$ 7,955.20	\$ 3,977.60	\$ 3,977.60
1000.52800. Health Insurance - Regular	\$ 269,065.00	\$ -	\$ -	\$ 269,065.00	\$ 186,958.10	\$ -	\$ 186,958.10	\$ 82,106.90	\$ 59,159.85	\$ 22,947.05
1000.53200. Substitutes - Regular Education	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ 12,000.00
1000.53230. Purchased Pupil Services	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 1,125.00	\$ 125.00
1000.54420. Equipment Leasing	\$ 21,064.00	\$ -	\$ -	\$ 21,064.00	\$ 10,925.21	\$ 6,982.73	\$ 17,907.94	\$ 3,156.06	\$ -	\$ 3,156.06
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 442.58	\$ -	\$ 442.58	\$ 6,557.42	\$ 5,901.68	\$ 655.74
1000.56110. Instructional Supplies - Regular Education	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,183.28	\$ -	\$ 1,183.28	\$ 1,816.72	\$ 1,635.05	\$ 181.67
1000.56400. Workbooks/Disposables	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 958.66	\$ -	\$ 958.66	\$ 9,041.34	\$ 8,137.21	\$ 904.13
1000.56410. Textbooks	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,914.07	\$ 4,282.08	\$ 6,196.15	\$ (3,196.15)	\$ -	\$ (3,196.15)
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 861.02	\$ -	\$ 861.02	\$ 7,138.98	\$ 6,425.08	\$ 713.90
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	\$ 901,283.62	\$ 11,264.81	\$ 912,548.43	\$ 606,911.57	\$ 508,906.69	\$ 98,004.88
1200-Special Education										
1200.51110. Wages Paid to Teachers - SPED	\$ 316,899.00	\$ -	\$ -	\$ 316,899.00	\$ 212,823.01	\$ -	\$ 212,823.01	\$ 104,075.99	\$ 110,410.99	\$ (6,335.00)
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 229,662.00	\$ -	\$ -	\$ 229,662.00	\$ 107,627.97	\$ -	\$ 107,627.97	\$ 122,034.03	\$ 120,013.06	\$ 2,020.97
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 84,549.00	\$ -	\$ -	\$ 84,549.00	\$ 51,256.66	\$ -	\$ 51,256.66	\$ 33,292.34	\$ 31,659.54	\$ 1,632.80
1200.52100. Group Life Insurance - SPED	\$ 891.00	\$ -	\$ -	\$ 891.00	\$ 592.92	\$ -	\$ 592.92	\$ 298.08	\$ 279.54	\$ 18.54
1200.52200. FICA/Medicare Employer - SPED	\$ 31,891.00	\$ -	\$ -	\$ 31,891.00	\$ 16,466.39	\$ -	\$ 16,466.39	\$ 15,424.61	\$ 14,451.50	\$ 973.11
1200.52300. Pension Contributions	\$ 3,382.00	\$ -	\$ -	\$ 3,382.00	\$ 2,341.40	\$ -	\$ 2,341.40	\$ 1,040.60	\$ 1,540.58	\$ (499.98)
1200.52800. Health Insurance	\$ 228,432.00	\$ -	\$ -	\$ 228,432.00	\$ 128,497.38	\$ -	\$ 128,497.38	\$ 99,934.62	\$ 72,594.50	\$ 27,340.12
1200.53200. Substitutes - SPED	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
1200.53230. Purchased Pupil Services	\$ 29,000.00	\$ -	\$ -	\$ 29,000.00	\$ 35,213.87	\$ 340.00	\$ 35,553.87	\$ (6,553.87)	\$ -	\$ (6,553.87)
1200.53300. Other Prof/Tech Services	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 660.00	\$ -	\$ 660.00	\$ 1,840.00	\$ 1,656.00	\$ 184.00
1200.55800. Travel Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ 1,080.00	\$ 120.00
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 356.99	\$ -	\$ 356.99	\$ 643.01	\$ -	\$ 643.01
1200.56110. Instructional Supplies - SPED	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,747.19	\$ -	\$ 1,747.19	\$ (747.19)	\$ -	\$ (747.19)
1200.56400. Workbooks/Disposables	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 728.25	\$ -	\$ 728.25	\$ (228.25)	\$ -	\$ (228.25)
1200.58100. Dues & Fees	\$ 760.00	\$ -	\$ -	\$ 760.00	\$ 550.00	\$ -	\$ 550.00	\$ 210.00	\$ 210.00	\$ -
Total	\$ 941,666.00	\$ -	\$ -	\$ 941,666.00	\$ 558,862.03	\$ 340.00	\$ 559,202.03	\$ 382,463.97	\$ 353,895.71	\$ 28,568.26
1300-Adult Education - Cooperative										
1300.55690. Tuition - Adult Cooperative	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ 20,745.00	\$ -	\$ 20,745.00	\$ (4,695.00)	\$ (5,751.00)	\$ 1,056.00
Total	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ 20,745.00	\$ -	\$ 20,745.00	\$ (4,695.00)	\$ (5,751.00)	\$ 1,056.00
1500-Stipends - Extra Curricular										
1500.51930. Extra Curricular Stipends Paid	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 4,648.00	\$ -	\$ 4,648.00	\$ 7,161.00	\$ 7,161.00	\$ -

**BOE Budget v. Actual
2/26/2021**

	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
Total	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 4,648.00	\$ -	\$ 4,648.00	\$ 7,161.00	\$ 7,161.00	\$ -
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	\$ 2,000.00	\$ 2,000.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ 350.00	\$ 350.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ 1,023.00	\$ 868.00	\$ 1,891.00	\$ (1,891.00)	\$ -	\$ (1,891.00)
Total	\$ 18,700.00	\$ -	\$ -	\$ 18,700.00	\$ 1,023.00	\$ 868.00	\$ 1,891.00	\$ 16,809.00	\$ 9,350.00	\$ 7,459.00
1800-Stipends - Sports Teams										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ -	\$ -	\$ -	\$ 16,283.00	\$ 3,187.00	\$ 13,096.00
1800.52200. FICA/Medicare Employer	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00	\$ -	\$ -	\$ -	\$ 1,245.00	\$ 243.81	\$ 1,001.19
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ -	\$ -	\$ -	\$ 3,570.00	\$ 892.50	\$ 2,677.50
Total	\$ 21,098.00	\$ -	\$ -	\$ 21,098.00	\$ -	\$ -	\$ -	\$ 21,098.00	\$ 4,323.31	\$ 16,774.69
2110-Social Work Services										
2110.51900. Wages Paid - Social Worker	\$ 64,463.00	\$ -	\$ -	\$ 64,463.00	\$ 26,339.48	\$ -	\$ 26,339.48	\$ 38,123.52	\$ 38,123.92	\$ (0.40)
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 12.24	\$ -	\$ 12.24	\$ 25.76	\$ 25.56	\$ 0.20
2110.52200. FICA/Medicare Employer - Social Worker	\$ 935.00	\$ -	\$ -	\$ 935.00	\$ 381.94	\$ -	\$ 381.94	\$ 553.06	\$ 552.78	\$ 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	\$ 180.00	\$ 20.00
Total	\$ 67,046.00	\$ -	\$ -	\$ 67,046.00	\$ 26,733.66	\$ -	\$ 26,733.66	\$ 40,312.34	\$ 40,292.26	\$ 20.08
2130-Health Office										
2130.51901. Wages Paid - School Nurse	\$ 76,050.00	\$ -	\$ -	\$ 76,050.00	\$ 39,595.43	\$ -	\$ 39,595.43	\$ 36,454.57	\$ 38,166.48	\$ (1,711.91)
2130.51910. Wages Paid - Nurse Substitutes	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00
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	\$ 56.70	\$ -	\$ 56.70	\$ 19.30	\$ 18.90	\$ 0.40
2130.52200. FICA/Medicare Employer - Health	\$ 8,078.00	\$ -	\$ -	\$ 8,078.00	\$ 5,124.63	\$ -	\$ 5,124.63	\$ 2,953.37	\$ 2,953.71	\$ (0.34)
2130.52800. Health Insurance - Health Office	\$ 10,933.00	\$ -	\$ -	\$ 10,933.00	\$ 7,837.11	\$ -	\$ 7,837.11	\$ 3,095.89	\$ 2,726.22	\$ 369.67
2130.53230. Purchased Pupil Services	\$ 585.00	\$ -	\$ -	\$ 585.00	\$ -	\$ -	\$ -	\$ 585.00	\$ 585.00	\$ -
2130.53300. Other Prof/Tech Services	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ -	\$ 600.00	\$ (600.00)	\$ -	\$ (600.00)
2130.54300. Repairs & Maint Equipment	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 180.00	\$ 20.00
2130.55800. Conference/Travel - Health Office	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ 350.00	\$ 350.00
2130.56100. Supplies	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 445.00	\$ -	\$ 445.00	\$ 1,955.00	\$ 1,759.50	\$ 195.50
2130.56430. Professional Periodicals	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 27.00	\$ -	\$ 27.00	\$ 73.00	\$ 65.70	\$ 7.30

**BOE Budget v. Actual
2/26/2021**

	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
2130.58100. Dues & Fees	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 330.00	\$ -	\$ 330.00	\$ 270.00	\$ 243.00	\$ 27.00
Total	\$ 105,722.00	\$ -	\$ -	\$ 105,722.00	\$ 56,015.87	\$ -	\$ 56,015.87	\$ 49,706.13	\$ 49,048.51	\$ 657.62
2140-Psychological Services										
2140.51900. Wages Paid - School Psychologist	\$ 50,323.00	\$ -	\$ -	\$ 50,323.00	\$ 32,023.74	\$ -	\$ 32,023.74	\$ 18,299.26	\$ 18,299.26	\$ -
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 28.35	\$ -	\$ 28.35	\$ 9.65	\$ 9.45	\$ 0.20
2140.52200. FICA/Medicare Employer - Psychologist	\$ 730.00	\$ -	\$ -	\$ 730.00	\$ 439.90	\$ -	\$ 439.90	\$ 290.10	\$ 289.78	\$ 0.32
2140.52800. Health Insurance	\$ 10,090.00	\$ -	\$ -	\$ 10,090.00	\$ 7,163.16	\$ -	\$ 7,163.16	\$ 2,926.84	\$ 2,788.56	\$ 138.28
2140.53230. Purchased Pupil Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
2140.56100. Assessment Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 819.00	\$ -	\$ 819.00	\$ 1,181.00	\$ 1,062.90	\$ 118.10
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 62.89	\$ -	\$ 62.89	\$ 137.11	\$ 123.40	\$ 13.71
Total	\$ 65,381.00	\$ -	\$ -	\$ 65,381.00	\$ 40,537.04	\$ -	\$ 40,537.04	\$ 24,843.96	\$ 24,573.35	\$ 270.61
2150-Speech & Audiology Services										
2150.53230. Purchased Pupil Services	\$ 63,389.00	\$ -	\$ -	\$ 63,389.00	\$ 47,161.23	\$ 16,227.53	\$ 63,388.76	\$ 0.24	\$ -	\$ 0.24
2150.56100. Supplies	\$ 775.00	\$ -	\$ -	\$ 775.00	\$ -	\$ -	\$ -	\$ 775.00	\$ 697.50	\$ 77.50
Total	\$ 64,164.00	\$ -	\$ -	\$ 64,164.00	\$ 47,161.23	\$ 16,227.53	\$ 63,388.76	\$ 775.24	\$ 697.50	\$ 77.74
2160-PT/OT Services										
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ 123.97	\$ -	\$ 123.97	\$ (123.97)	\$ -	\$ (123.97)
Total	\$ -	\$ -	\$ -	\$ -	\$ 123.97	\$ -	\$ 123.97	\$ (123.97)	\$ -	\$ (123.97)
2210-Improvement of Instruction										
2210.53220. In Service	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 890.00	\$ -	\$ 890.00	\$ 3,110.00	\$ 2,799.00	\$ 311.00
2210.55800. Conference/Travel - Professional Development	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ 1,594.00	\$ 120.00	\$ 1,714.00	\$ 4,286.00	\$ 3,857.40	\$ 428.60
2210.56100. Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,800.00	\$ 200.00
Total	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 2,484.00	\$ 120.00	\$ 2,604.00	\$ 9,396.00	\$ 8,456.40	\$ 939.60
2230-Technology										
2230.51901. Wages Paid - Technology Staff	\$ 12,314.00	\$ -	\$ -	\$ 12,314.00	\$ 7,995.73	\$ -	\$ 7,995.73	\$ 4,318.27	\$ 4,318.48	\$ (0.21)
2230.52100. Group Life Insurance - Technology	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 5.67	\$ -	\$ 5.67	\$ 2.33	\$ 1.89	\$ 0.44
2230.52200. FICA/Medicare Employer - Technology	\$ 942.00	\$ -	\$ -	\$ 942.00	\$ 598.45	\$ -	\$ 598.45	\$ 343.55	\$ 343.59	\$ (0.04)
2230.52300. Pension Contributions - Technology	\$ 492.00	\$ -	\$ -	\$ 492.00	\$ 340.99	\$ -	\$ 340.99	\$ 151.01	\$ 151.58	\$ (0.57)
2230.52800. Health Insurance - Technology	\$ 2,187.00	\$ -	\$ -	\$ 2,187.00	\$ 1,567.45	\$ -	\$ 1,567.45	\$ 619.55	\$ 545.22	\$ 74.33
2230.53520. Other Technical Services	\$ 74,160.00	\$ -	\$ -	\$ 74,160.00	\$ 58,278.00	\$ 15,882.00	\$ 74,160.00	\$ -	\$ -	\$ -
2230.56100. Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 450.00	\$ 50.00
2230.56500. Technology Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 639.71	\$ 593.96	\$ 1,233.67	\$ 766.33	\$ 689.70	\$ 76.63
2230.57340. Technology Hardware - Instructional	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 9,799.80	\$ -	\$ 9,799.80	\$ (8,799.80)	\$ -	\$ (8,799.80)
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,497.76	\$ -	\$ 1,497.76	\$ 1,502.24	\$ 1,352.02	\$ 150.22
2230.57350. Software - Instructional	\$ 12,725.00	\$ -	\$ -	\$ 12,725.00	\$ 2,287.11	\$ -	\$ 2,287.11	\$ 10,437.89	\$ 7,306.52	\$ 3,131.37
2230.57351. Software - Non-Instructional	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 6,748.87	\$ -	\$ 6,748.87	\$ 19,171.13	\$ 13,419.79	\$ 5,751.34
Total	\$ 135,248.00	\$ -	\$ -	\$ 135,248.00	\$ 89,759.54	\$ 16,475.96	\$ 106,235.50	\$ 29,012.50	\$ 28,578.79	\$ 433.71
2310-Board of Education										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 7,753.44	\$ -	\$ 7,753.44	\$ 4,246.56	\$ 4,247.12	\$ (0.56)
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 5.67	\$ -	\$ 5.67	\$ 2.33	\$ 1.89	\$ 0.44

**BOE Budget v. Actual
2/26/2021**

	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
2310.52200. FICA/Medicare Employer - BOE Office	\$ 918.00	\$ -	\$ -	\$ 918.00	\$ 558.31	\$ -	\$ 558.31	\$ 359.69	\$ 359.73	\$ (0.04)
2310.52300. Pension Contributions - BOE Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 332.30	\$ -	\$ 332.30	\$ 147.70	\$ 147.72	\$ (0.02)
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 226.10	\$ -	\$ 226.10	\$ 2,773.90	\$ 3,000.00	\$ (226.10)
2310.52700. Workers' Compensation - BOE Office	\$ 23,527.00	\$ -	\$ -	\$ 23,527.00	\$ 16,147.59	\$ 5,382.75	\$ 21,530.34	\$ 1,996.66	\$ -	\$ 1,996.66
2310.52800. Health Insurance - BOE Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 4,149.90	\$ -	\$ 4,149.90	\$ 1,649.10	\$ 1,433.52	\$ 215.58
2310.53020. Legal Services - BOE Office	\$ 25,825.00	\$ -	\$ -	\$ 25,825.00	\$ -	\$ -	\$ -	\$ 25,825.00	\$ 12,912.50	\$ 12,912.50
2310.55200. Property/Liability Insurance - BOE Office	\$ 20,244.00	\$ -	\$ -	\$ 20,244.00	\$ 14,854.50	\$ 4,535.50	\$ 19,390.00	\$ 854.00	\$ -	\$ 854.00
2310.55400. Advertising - BOE Office	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 5,210.49	\$ -	\$ 5,210.49	\$ (4,710.49)	\$ -	\$ (4,710.49)
2310.55800. Conference/Travel - BOE Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 25.00	\$ -	\$ 25.00	\$ 275.00	\$ -	\$ 275.00
2310.56100. Supplies - BOE Office	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00	\$ 1,287.76	\$ -	\$ 1,287.76	\$ 112.24	\$ 101.02	\$ 11.22
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	\$ 50,564.31	\$ 9,918.25	\$ 60,482.56	\$ 36,934.44	\$ 25,606.25	\$ 11,328.19
2320-Superintendents Office										
2320.51900. Wages Paid - Superintendent	\$ 75,500.00	\$ -	\$ -	\$ 75,500.00	\$ 55,200.00	\$ -	\$ 55,200.00	\$ 20,300.00	\$ 22,800.00	\$ (2,500.00)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 7,753.44	\$ -	\$ 7,753.44	\$ 4,246.56	\$ 4,247.12	\$ (0.56)
2320.52100. Group Life Insurance - Superintendent Office	\$ 134.00	\$ -	\$ -	\$ 134.00	\$ 5.67	\$ -	\$ 5.67	\$ 128.33	\$ 127.89	\$ 0.44
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,049.00	\$ -	\$ -	\$ 2,049.00	\$ 1,358.71	\$ -	\$ 1,358.71	\$ 690.29	\$ 690.33	\$ (0.04)
2320.52300. Pension Contributions - Superintendent's Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 332.29	\$ -	\$ 332.29	\$ 147.71	\$ 147.73	\$ (0.02)
2320.52800. Health Insurance - Superintendent's Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 4,149.90	\$ -	\$ 4,149.90	\$ 1,649.10	\$ 1,433.52	\$ 215.58
2320.55800. Conference/Travel - Superintendent's Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
2320.56100. Supplies - Superintendent's Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 47.79	\$ -	\$ 47.79	\$ 252.21	\$ 226.99	\$ 25.22
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	\$ 69,297.80	\$ -	\$ 69,297.80	\$ 29,525.20	\$ 30,784.58	\$ (1,259.38)
2400-School Administration Office										
2400.51900. Wages Paid - Principal	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	\$ 77,564.81	\$ -	\$ 77,564.81	\$ 42,435.19	\$ 38,680.86	\$ 3,754.33
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 59,839.00	\$ -	\$ -	\$ 59,839.00	\$ 32,260.00	\$ -	\$ 32,260.00	\$ 27,579.00	\$ 18,965.49	\$ 8,613.51
2400.52100. Group Life Insurance - School Administration Office	\$ 164.00	\$ -	\$ -	\$ 164.00	\$ 124.95	\$ -	\$ 124.95	\$ 39.05	\$ 66.15	\$ (27.10)
2400.52200. FICA/Medicare Employer - School Administration	\$ 5,137.00	\$ -	\$ -	\$ 5,137.00	\$ 3,493.42	\$ -	\$ 3,493.42	\$ 1,643.58	\$ 2,978.66	\$ (1,335.08)
2400.52300. Pension Contributions - School Admin Office	\$ 1,811.00	\$ -	\$ -	\$ 1,811.00	\$ 208.95	\$ -	\$ 208.95	\$ 1,602.05	\$ 1,726.40	\$ (124.35)
2400.52800. Health Insurance - School Administration Office	\$ 31,957.00	\$ -	\$ -	\$ 31,957.00	\$ 19,081.93	\$ -	\$ 19,081.93	\$ 12,875.07	\$ 6,191.48	\$ 6,683.59
2400.53300. Other Prof/Tech Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,800.00	\$ 200.00
2400.55301. Postage	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 605.44	\$ -	\$ 605.44	\$ 2,894.56	\$ 2,605.10	\$ 289.46
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 761.33	\$ 342.32	\$ 1,103.65	\$ 1,396.35	\$ 1,256.72	\$ 139.64
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	\$ 135,055.83	\$ 342.32	\$ 135,398.15	\$ 93,273.85	\$ 74,329.86	\$ 18,943.99
2510-Business Office										
2510.51901. Wages Paid - Non Certified - Business Office	\$ 89,623.00	\$ -	\$ -	\$ 89,623.00	\$ 59,152.00	\$ -	\$ 59,152.00	\$ 30,471.00	\$ 29,694.10	\$ 776.90
2510.52100. Group Life Insurance - Business Office	\$ 68.00	\$ -	\$ -	\$ 68.00	\$ 51.03	\$ -	\$ 51.03	\$ 16.97	\$ 17.01	\$ (0.04)

**BOE Budget v. Actual
2/26/2021**

	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
2510.52200. FICA/Medicare Employer - Business Office	\$ 6,856.00	\$ -	\$ -	\$ 6,856.00	\$ 4,483.53	\$ -	\$ 4,483.53	\$ 2,372.47	\$ 2,372.58	\$ (0.11)
2510.52300. Pension Contributions - Business Office	\$ 1,970.00	\$ -	\$ -	\$ 1,970.00	\$ 1,363.97	\$ -	\$ 1,363.97	\$ 606.03	\$ 606.30	\$ (0.27)
2510.52800. Health Insurance - Business Office	\$ 8,746.00	\$ -	\$ -	\$ 8,746.00	\$ 6,269.69	\$ -	\$ 6,269.69	\$ 2,476.31	\$ 2,180.97	\$ 295.34
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 8,902.54	\$ -	\$ 8,902.54	\$ 6,097.46	\$ 6,097.46	\$ -
2510.53410. Audit/Accounting Services - Business Office	\$ 25,750.00	\$ -	\$ -	\$ 25,750.00	\$ 4,110.29	\$ -	\$ 4,110.29	\$ 21,639.71	\$ 21,639.71	\$ -
2510.55800. Conference/Travel - Business Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2510.56100. Supplies - Business Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 268.47	\$ -	\$ 268.47	\$ 731.53	\$ 658.38	\$ 73.15
Total	\$ 149,313.00	\$ -	\$ -	\$ 149,313.00	\$ 84,601.52	\$ -	\$ 84,601.52	\$ 64,711.48	\$ 63,266.51	\$ 1,444.97
2600-Building & Grounds										
2600.51901. Wages Paid - Building Maintenance	\$ 110,603.00	\$ -	\$ -	\$ 110,603.00	\$ 64,052.08	\$ -	\$ 64,052.08	\$ 46,550.92	\$ 36,775.28	\$ 9,775.64
2600.52100. Group Life Insurance - Maintenance Department	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 68.94	\$ -	\$ 68.94	\$ 7.06	\$ 31.14	\$ (24.08)
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,576.00	\$ -	\$ -	\$ 8,576.00	\$ 5,021.86	\$ -	\$ 5,021.86	\$ 3,554.14	\$ 2,641.01	\$ 913.13
2600.52300. Pension Contributions - Maintenance Office	\$ 3,451.00	\$ -	\$ -	\$ 3,451.00	\$ 1,958.68	\$ -	\$ 1,958.68	\$ 1,492.32	\$ 1,482.83	\$ 9.49
2600.52800. Health Insurance - Maintenance	\$ 18,807.00	\$ -	\$ -	\$ 18,807.00	\$ 7,837.11	\$ -	\$ 7,837.11	\$ 10,969.89	\$ 2,726.22	\$ 8,243.67
2600.54010. Purchased Property Services	\$ 23,075.00	\$ -	\$ -	\$ 23,075.00	\$ 19,207.87	\$ 6,247.08	\$ 25,454.95	\$ (2,379.95)	\$ -	\$ (2,379.95)
2600.54101. Rubbish Removal	\$ 7,935.00	\$ -	\$ -	\$ 7,935.00	\$ 5,559.70	\$ 1,983.68	\$ 7,543.38	\$ 391.62	\$ -	\$ 391.62
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 2,776.89	\$ 449.95	\$ 3,226.84	\$ 1,773.16	\$ 1,595.84	\$ 177.32
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 4,905.63	\$ 1,200.00	\$ 6,105.63	\$ (1,105.63)	\$ -	\$ (1,105.63)
2600.54411. Water	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 876.23	\$ 1,250.00	\$ 2,126.23	\$ 373.77	\$ -	\$ 373.77
2600.54412. Sewer	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 500.09	\$ 850.00	\$ 1,350.09	\$ 349.91	\$ -	\$ 349.91
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 12,521.22	\$ 3,032.00	\$ 15,553.22	\$ (4,553.22)	\$ -	\$ (4,553.22)
2600.55800. Conference/Travel - Building Maintenance	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
2600.56100. General Supplies - Maintenance Department	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 2,461.98	\$ 922.73	\$ 3,384.71	\$ 12,615.29	\$ 11,353.76	\$ 1,261.53
2600.56220. Electricity	\$ 60,550.00	\$ -	\$ -	\$ 60,550.00	\$ 37,175.75	\$ 20,183.32	\$ 57,359.07	\$ 3,190.93	\$ -	\$ 3,190.93
2600.56230. Liquid Propane	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 8,733.18	\$ -	\$ 8,733.18	\$ 2,266.82	\$ 2,040.14	\$ 226.68
2600.56240. Heating Oil	\$ 16,976.00	\$ -	\$ -	\$ 16,976.00	\$ 13,967.22	\$ 4,891.17	\$ 18,858.39	\$ (1,882.39)	\$ -	\$ (1,882.39)
2600.56260. Gasoline	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 529.80	\$ -	\$ 529.80	\$ (129.80)	\$ -	\$ (129.80)
2600.57300. Equipment	\$ -	\$ -	\$ -	\$ -	\$ 179.00	\$ -	\$ 179.00	\$ (179.00)	\$ -	\$ (179.00)
Total	\$ 302,749.00	\$ -	\$ -	\$ 302,749.00	\$ 188,333.23	\$ 41,009.93	\$ 229,343.16	\$ 73,405.84	\$ 58,646.22	\$ 14,759.62
2700-Student Transportation										
2700.55100. Contracted Pupil Transp Reg	\$ 375,949.00	\$ -	\$ -	\$ 375,949.00	\$ 262,484.88	\$ 151,635.44	\$ 414,120.32	\$ (38,171.32)	\$ (15,000.00)	\$ (23,171.32)
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 112,250.00	\$ -	\$ -	\$ 112,250.00	\$ 19,416.00	\$ 61,669.00	\$ 81,085.00	\$ 31,165.00	\$ 12,466.00	\$ 18,699.00
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 55,000.00	\$ -	\$ -	\$ 55,000.00	\$ 14,320.00	\$ 23,210.00	\$ 37,530.00	\$ 17,470.00	\$ 6,988.00	\$ 10,482.00
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ -	\$ -	\$ -	\$ 8,775.00	\$ 3,510.00	\$ 5,265.00
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 1,000.00	\$ 1,500.00
2700.56260. Gasoline	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 8,233.76	\$ -	\$ 8,233.76	\$ 26,766.24	\$ 26,766.24	\$ -
Total	\$ 589,474.00	\$ -	\$ -	\$ 589,474.00	\$ 304,454.64	\$ 236,514.44	\$ 540,969.08	\$ 48,504.92	\$ 35,730.24	\$ 12,774.68
6000-HS Tuition										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,297,758.00	\$ -	\$ -	\$ 1,297,758.00	\$ 894,748.44	\$ 376,651.70	\$ 1,271,400.14	\$ 26,357.86	\$ 17,028.05	\$ 9,329.81
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 572,941.00	\$ -	\$ -	\$ 572,941.00	\$ 347,961.42	\$ 114,895.96	\$ 462,857.38	\$ 110,083.62	\$ 66,633.53	\$ 43,450.09

**BOE Budget v. Actual
2/26/2021**

	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
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 175,688.00	\$ -	\$ -	\$ 175,688.00	\$ 99,218.87	\$ 119,844.72	\$ 219,063.59	\$ (43,375.59)	\$ (15,471.00)	\$ (27,904.59)
Total	\$ 2,046,387.00	\$ -	\$ -	\$ 2,046,387.00	\$ 1,341,928.73	\$ 611,392.38	\$ 1,953,321.11	\$ 93,065.89	\$ 68,190.58	\$ 24,875.31
6100-Elementary Tuition										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 147,899.00	\$ -	\$ -	\$ 147,899.00	\$ 73,419.00	\$ 63,676.00	\$ 137,095.00	\$ 10,804.00	\$ 8,103.00	\$ 2,701.00
6100.55660. Tuition - Elem Magnet Schools	\$ 45,627.00	\$ -	\$ -	\$ 45,627.00	\$ 89,987.27	\$ 42,569.02	\$ 132,556.29	\$ (86,929.29)		\$ (86,929.29)
Total	\$ 193,526.00	\$ -	\$ -	\$ 193,526.00	\$ 163,406.27	\$ 106,245.02	\$ 269,651.29	\$ (76,125.29)	\$ 8,103.00	\$ (84,228.29)
Total Expenditures	\$ 6,688,595.00	\$ -	\$ -	\$ 6,688,595.00	\$ 4,087,019.29	\$ 1,050,718.64	\$ 5,137,737.93	\$ 1,550,857.07	\$ 1,394,189.75	\$ 156,667.32

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on West Haven Subcommittee
Date: April 5, 2021

The West Haven Subcommittee last met on March 23. The primary item on the agenda was review of the Recommended FY 2022 Budget.

Recommended FY 2022 Budget: The Subcommittee reviewed the Mayor's Recommended FY 2022 Budget and provided some preliminary feedback which is summarized in an attachment with the enclosed budget items for the April 8 MARB meeting. The Recommended FY 2022 Budget is relatively flat and reflects the impact of the 2020 revaluation. No Municipal Restructuring Funds are recommended in FY 2022, though a use of a portion of anticipated American Rescue Plan Act funds are included as a revenue source. The budget funds a net increase of five positions, several of which are related to previous audit findings, findings in the HR consultant report or other recommendations. Among the suggestions from the Subcommittee outlined in the budget attachment are recommendations to:

- Develop a Contingency plan for the use of ARPA funds, and
- Budget for higher Allingtown Fire Fund mill rate in order to supplement funding for pension and OPEB

ADP Project Update: The City has gone live with the ADP system. The Board of Education was anticipating going live with the system for the subsequent pay period.

* The next West Haven Subcommittee meeting is scheduled for April 20.

MEMORANDUM
Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board
From: Julian Freund, OPM
Subject: Tentative Agreement Between City of West Haven and AFSCME Local 1303-345
Date: March 30, 2021

Background

The previous collective bargaining agreement between the City of West Haven and AFSCME Local 1303-345 expired June 30, 2020. A Tentative Agreement for a contract term July 1, 2020 through June 30, 2023 was ratified by the union members on March 19 and signed by the City and union on March 23. It is expected to be reviewed by City Council on April 12.

According to the statute for Tier III municipalities, the MARB will have until May 6 to approve or reject the agreement if it chooses to take action. Absent scheduling a special meeting, the timing requirements and current meeting schedule will not allow for preliminary subcommittee review prior to full MARB consideration of the contract at its May 13 meeting. Therefore, the full MARB is being provided the option of foregoing subcommittee review and acting on the contract at its April 8 meeting. The Tentative Agreement and full set of supporting documents are being distributed to the MARB ahead of the distribution of the April meeting materials in order to provide additional review time. Alternatively, the subcommittee could review the contract at its April 20 meeting followed by a special meeting of the MARB to take action on the contract on or before May 6.

This bargaining unit covers employees of the Water Pollution Control Plant. There are currently 27 members in this bargaining unit.

Summary of Major Economic Provisions

Wages

The Tentative Agreement provides for wage adjustments as shown in the table below.

Year	General Wage Increase	Step Advancement
2020/21	0%	Yes
2021/22	1%	Yes
2022/23	2%	Yes

The annual salary adjustments in this Tentative Agreement mirror the salary adjustments for the corresponding years of the recently negotiated contract for AFSCME Local 681 (Public Works and Town Hall employees).

The prior contract for Local 1303-345 provided for the following wage adjustments:

Year	General Wage Increase	Step Advancement
2017/18	0%	Yes
2018/19	2%	Yes
2019/20	2%	Yes

In the attached financial analysis provided by the Finance Department, the wage adjustments are projected to add approximately \$55,000 in additional salary expense over the life of the contract (the fiscal analysis extends for an additional two years beyond the contract term to align with the current 5-Year Plan). The Tentative Agreement's 1% general wage increase (GWI) for FY 2022 was built into the Recommended Budget for FY 2022 and is consistent with the assumed salary adjustment for that year in the 5-Year Plan. For FY 2023, the Tentative Agreement GWI of 2% results in a salary expense of about \$18,000 higher than was projected in the 5-Year Plan.

Health Insurance

The Tentative Agreement codifies the union's shift to the State Partnership Health Plan. Active members of this bargaining unit have been enrolled in the Partnership Plan since January 2020.

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

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

In the attached financial analysis, the annual savings associated with each percentage increase in employee cost share is approximately \$5,500. The increase in employee cost share was not contemplated in the 5-Year Plan, so the change would also represent a savings against projected health insurance costs in the Plan.

Other Provisions

The only other proposed changes to the contract include:

- A clarification that payment for overtime worked contiguous to the end of a shift will be for actual hours worked (as opposed to the minimum 4-hour call-in)
- Updating language to reflect that the health plan for under-65 retirees is either the high deductible plan or a buy-up to a PPO plan (rather than the plan in place for active employees, now that active employees have transitioned to the Partnership)

Attachments

- Tentative Agreement
- Redlined copy of contract
- Financial Impact Analysis from Finance Department
- Comparable contract provisions from other municipalities



Nancy R. Rossi
Mayor

DEPARTMENT OF PERSONNEL

City Of West Haven
355 Main Street
West Haven, CT 06516



Beth A. Sabo
Director
Human Resources

March 22, 2021

(203) 937-3558

Mr. Ronald Quagliani, Chairman
West Haven City Council
355 Main Street
West Haven, CT 06516

Dear Chairman Quagliani:

Please find enclosed a copy of the signed Tentative Agreement for the Water Pollution Control Plant AFSCME Local # 1303-345 for the City Council review. Please be advised that the City Council and the Municipal Accountability Review Board (MARB) have forty-four days to act, from the date that the Union and City Signed the agreement (March 23, 2021).

I am requesting that this Tentative Agreement appear on the Monday, April 12, 2021 agenda. Please be advised that Mr. Chris Hodgson and I will be present for this meeting. I would appreciate it if Michael DiMassa could forward to us the information of the WEBEX meeting. Thank you and be safe.

Sincerely,

Beth A. Sabo
Director

Cc: Mayor Rossi
Julian Freund, MARB
L. Tiernan, Corporation Council
C. Hodgson, Esq.
File

Tentative Agreement

Between

City of West Haven

and

Local 1303-345 of Council 4 AFSCME, AFL-CIO

March 23, 2021

The City of West Haven and Local 1303-345 of Council 4 ("Union") hereby reach a Tentative Agreement on the terms of a successor collective bargaining agreement to commence July 1, 2020 and expire on June 30, 2023. The negotiating committees for the City and Union agree to recommend that the Tentative Agreement be ratified.

1. General Wage Increase ("GWI"):

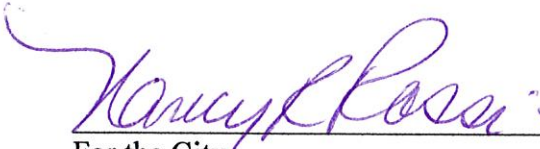

July 1, 2020 – no GWI
July 1, 2021 – 1% GWI
July 1, 2022 – 2% GWI

2. Employee Premium Contribution:

July 1, 2020 – 12%
July 1, 2021 – 13%
July 1, 2022 – 14%

3. Add to Article 21, Section 5:

"Employees who work overtime contiguous with the end of their regular shift will be paid for the actual time worked."

 3/23/21  3-23-21
For the City Date For the Union Date

Draft#1
March 23, 2021

**LOCAL 1303-345 OF
COUNCIL 4
AFSCME, AFL-CIO**

And

THE CITY OF WEST HAVEN

Expires June 30, ~~2020~~2023

Table of Contents

ARTICLE 1 AGREEMENT	1
ARTICLE 2 RECOGNITION	1
ARTICLE 3 DEFINITIONS.....	1
ARTICLE 4 UNION SECURITY	2
ARTICLE 5 MANAGEMENT RIGHTS	2
ARTICLE 6 SENIORITY.....	3
ARTICLE 7 GRIEVANCE PROCEDURE.....	3
ARTICLE 8 ARBITRATION PROCEDURE.....	4 5
ARTICLE 9 SICK LEAVE	5
ARTICLE 11 MILITARY LEAVE.....	7
ARTICLE 12 JURY DUTY.....	8
ARTICLE 13 BEREAVEMENT LEAVE.....	8
ARTICLE 14 LEAVE OF ABSENCE	8
ARTICLE 15 LAYOFF AND RECALL.....	9
ARTICLE 16 PROBATIONARY PERIOD	10
ARTICLE 17 WORK IN HIGHER CLASSIFICATION.....	10
ARTICLE 18 HOLIDAYS	10
ARTICLE 19 VACATIONS.....	11
ARTICLE 20 UNION ACTIVITIES.....	12
ARTICLE 21 HOURS OF WORK AND OVERTIME	13
ARTICLE 22 CALL-IN PAY.....	14
ARTICLE 23 INSURANCE.....	15
ARTICLE 24 DEDUCTION OF UNION DUES.....	17 17
ARTICLE 25 EDUCATION/TRAINING	18 18
ARTICLE 26 RETIREMENT	19 19
ARTICLE 27 DISCIPLINE/DISCHARGE/DEMOTIONS	20 20
ARTICLE 28 HEALTH AND SAFETY	20 20
ARTICLE 29 NON-DISCRIMINATION	21 21
ARTICLE 30 BULLETIN BOARDS.....	21 21
ARTICLE 31 DISTRIBUTION OF CONTRACT	22 21
ARTICLE 32 DURATION OF AGREEMENT	22 22
ARTICLE 33 WAGES	22 22
ARTICLE 34 JOB POSTING-BIDDING-PROMOTIONS	22 22
ARTICLE 35 RESIDENCY	23 23
ARTICLE 36 PRIOR PRACTICE.....	23 23
ARTICLE 37 NO STRIKE OR LOCKOUT/SUCCESSORSHIP.....	23 23
APPENDIX A WAGES.....	25 25
APPENDIX B RETURN TO WORK PROGRAM.....	30 30
APPENDIX C.....	33 33
APPENDIX D.....	34 34

ARTICLE 1 AGREEMENT

This Agreement is between the City of West Haven (hereinafter referred to as the Employer) and the Local 1303-345 of Council 4, AFSCME, AFL-CIO (hereinafter referred to as the Union).

ARTICLE 2 RECOGNITION

Section 1. Employer hereby recognizes the Union as the exclusive collective bargaining representative for the purpose of collective bargaining with respect to wages, hours, and other conditions of employment for all Employees included in the collective bargaining unit, as follows: Utility Worker, Operator in Training, Mechanic in Training, Operator, Mechanic, Operator I, Mechanic I, Operator II, Mechanic II, Operator III, Mechanic III, Lead Operator, Lead Mechanic, Electrician, Maintenance Clerk and Administrative Specialist.

All other Employees, including but not limited to those employed as supervisors and confidential employees as defined by the Connecticut Municipal Employee Relations Act, shall be excluded from coverage under this Agreement.

Section 2. It is understood that no incident that occurred prior to the date of execution of this Contract shall be the subject of complaint or grievance under any procedures provided in this Contract.

ARTICLE 3 DEFINITIONS

The terms hereinafter set forth shall have the following meanings:

1. "Union" shall mean Local 1303-345 of Council 4, AFSCME, AFL-CIO.
2. "Employer" shall mean the City of West Haven.
3. "Employee" shall mean a member of the bargaining unit represented the Union.
4. "Regular full-time employee" shall mean an employee normally scheduled to work at least a five (5) day week totaling at least forty (40) hours.
5. "Part-time employee" shall mean an employee normally scheduled to work less than a five (5) day week totaling less than forty (40) but at least twenty (20) hours. Part-time employees who work less than twenty (20) hours per week shall not be a member of the bargaining unit.
6. "Temporary employee" shall mean an employee who is hired for a period of up to four (4) months.

**ARTICLE 4
UNION SECURITY**

Section 1. As a condition of employment, all present employees covered by this Agreement shall either become and remain members of the Union in good standing, or in lieu thereof, pay a fee equal to the dues of the Union Local.

All future employees shall be required to either become and remain members commencing the first full pay period following one (1) month after being employed or appointed, or, in lieu thereof, pay a fee equal to the dues of the Union Local.

Section 2. Employees who fail to comply with this requirement after Union request shall be discharged by the employer within thirty (30) days after receipt of written notice to the Employer.

**ARTICLE 5
MANAGEMENT RIGHTS**

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

- (a) To determine the care, maintenance and operation of City equipment and property.
- (b) To establish or continue policies, practices and procedures for the conduct of City business and, from time to time, to change or abolish such policies, practices or procedures.
- (c) To discontinue processes or operations.
- (d) To select and to determine the number and types of employees required to perform the City's operations.
- (e) To layoff or otherwise relieve employees from duty for lack of work or other legitimate reasons.
- (f) To prescribe and enforce reasonable work rules provided such rules are made known in a reasonable manner to the employees affected by them.
- (g) To create job descriptions and revise existing job descriptions as deemed necessary provided that the City shall provide the Union with thirty (30) days advance written notice of its intention to revise job descriptions or create new job descriptions during which the Union may request to discuss such changes prior to implementation. Upon request the City shall bargain with the Union concerning the impact which any significant change in job descriptions may have on employees' wages, hours and other terms and conditions of employment.

- (h) The City agrees not to subcontract the operations of the Wastewater Treatment Plant excluding lab analysis, custodial work or grounds maintenance (but not snow plowing). The City agrees not to layoff any employee on the payroll as of December 31, 2011 as a result of contracting out lab analysis, custodial work or grounds maintenance. The City shall have the right to subcontract such work as necessary to comply with the Consent Decree in the case captioned United States of America, et al v. City of West Haven, Civil Action No. 3:13CV1883(JCH), including the tasks necessary to comply with the Capacity, Management, Operation And Maintenance Program Corrective Action Plan, including provisions for closed circuit television, manhole inspections, and completion of routine cleaning. Union employees shall have primary responsibility to complete this work in a timely manner, but the City reserves the right in its exclusive discretion to subcontract such work if it believes that the time deadlines under the Consent Decree may not be met.
- (i) To transfer or reassign employees within the bargaining unit wherever the City's needs require.

ARTICLE 6 SENIORITY

Section 1. Seniority as used in this Article shall mean the original date of hire and shall be used for the purpose of determining vacation selections, promotions, transfers, layoff, recall and longevity. The city agrees to credit the seniority of an employee accredited by OMI and PSG, as defined in Appendix C.

Section 2. Original date of hire shall include all service to the City as a regular full-time employee, provided any break in service has not exceeded one (1) year. If a person is subsequently rehired he/she shall, after a period of four years (4) of continuous service, be given credit for his/her previous service less the time of his/her absence for the purpose of determining vacation, longevity and retirement only. An employee fired for just cause and subsequently rehired shall not receive credit for service prior to dismissal for just cause.

ARTICLE 7 GRIEVANCE PROCEDURE

Section 1. The purpose of the grievance procedure shall be to settle employee grievances on as low an administrative level as possible in order to expedite the settlement of the grievances.

Section 2. A grievance, for purposes of this procedure, shall be considered to be an employee or Union complaint concerned with matters contained in this Agreement dealing specifically with:

- a) discharge, suspension or other disciplinary action;

- b) matters relative to interpretation and application of the articles and sections of this Agreement.

Section 3. Any dispute or grievance shall be handled as follows:

STEP 1 - The aggrieved employee with his/her Union representative shall state in writing the facts and events giving rise to the grievance either within ten (10) working days of the day they occur or ten (10) working days of the time knowledge of such facts or events could, with reasonable diligence, have been ascertained, and submit the statement to the department head, or, if the Mayor shall designate someone other than the department head to receive a grievance, to the person so designated. The person to whom the grievance is submitted will use his/her best efforts to settle the dispute and give his/her answer in writing within five (5) working days. The written grievance shall specify exactly what section of the Agreement is violated and the remedy sought.

STEP 2 - In the event the grievance is not adjusted to the satisfaction of the aggrieved, or the employer, the employee and his/her Union representative or the employer shall within ten (10) working days submit the grievance in writing to the Director of Labor Relations and Personnel. Within ten (10) working days from the date of receipt of said grievance, the Director of Labor Relations and Personnel or his/her designee shall convene a meeting for the purpose of reviewing all of the facts germane to the grievance. Invited to the meeting shall be the grievant, and/or his/her designated representative, and other such persons as may be necessary for the equitable disposition of such grievance. The Director of Labor Relations and Personnel or his/her designee shall render a written decision within five (5) working days subsequent to the date of the meeting.

STEP 3 - In the event the grievance is not adjusted to the satisfaction of the Union at the conclusion of Step 2, then the Union may within thirty (30) days thereafter submit the dispute to arbitration in accordance with Article 8.

Section 4. Time limits provided herein may be extended by written agreement of the parties.

Section 5. Any individual employee may present a grievance to his/her employer at Steps 1 and 2 of the grievance procedure and have the grievance adjusted, without intervention of the Union, provided the employee first gives notification in writing, to the Union with a copy to the Director of Labor Relations and Personnel, and the adjustment shall not be inconsistent with the terms of the collective bargaining agreement. The Union shall be given prompt notice of the adjustment from the Employer. Under no circumstances may an individual employee grievance be processed to arbitration; only the Union shall have the right to file for arbitration of a grievance.

ARTICLE 8 ARBITRATION PROCEDURE

Section 1. In the event the Employer and the Union fail to settle a grievance which has been properly processed through the grievance procedure provided herein, the Union and only the Union may, within thirty (30) calendar days after receiving the Employer's Step 2 answer, and with written notice to the Employer, submit the grievance to arbitration. Within thirty (30) days of receipt of a notice of arbitration, the parties shall attempt to agree upon the selection of an arbitrator in those cases where the parties have agreed to either expedited arbitration under the rules of the State Board of Mediation and Arbitration or the use of a single arbitrator under said rules or by mutual selection. In cases other than those involving expedited arbitration or a single arbitrator, the Union may submit the grievance to the Connecticut State Board of Mediation and Arbitration in accordance with its rules. The submission shall specify the issue raised by the grievance, the nature of the grievance and the award requested.

Said Board shall hear and act on such dispute in accordance with its rules and render a decision which shall be final and binding on all parties. In the event such dispute involves disciplinary action, the Board of Mediation and Arbitration will have the power to uphold the action of the City or to rescind or modify such action, and such powers shall include, but shall not be limited to the right to reinstate a suspended or discharged employee with full back pay.

Section 2. The jurisdiction and authority of the arbitrator and his/her award shall be confined to the interpretation of the provision or provisions of this Agreement in dispute between the Union and the Employer. The arbitrator shall have no authority to modify, amend, revise, add to or subtract from any of the terms of this Agreement.

Section 3. The award of the arbitrator shall be final and binding upon all parties to this Agreement.

Section 4. Expenses of arbitration, including the fees and expenses of the arbitrator, shall be borne and divided equally between the Employer and the Union.

ARTICLE 9 SICK LEAVE

Section 1. Sick leave as used in this Agreement is defined as absence from work as result of a bona fide illness or injury. If the City can prove that an employee out on sick leave does not have a bona fide illness, that employee shall forfeit his sick pay and will be disciplined up to and including termination.

Section 2. Earned sick leave shall accrue at the rate of one day per month. Sick leave may accumulate to a total of ninety (90) days maximum.

The City shall establish, provide and pay for a group long-term disability income program for employees from a company of the City's choosing, which policy shall commence benefits after ninety (90) days of continuous non occupational related illness or disability. It shall contain the following provisions:

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

- benefit shall continue through age 65 if employee continues to meet the plan's eligibility criteria.
- new hires shall be eligible after completion of the probationary period.

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

- a. Medical and dental benefits shall continue on the same basis as in effect prior to the start of the leave, for a maximum of eighteen (18) months. The employee shall pay any contributions toward such benefits as required by this Agreement.
- b. The employee will not be eligible for holiday pay, vacation accrual, use of vacation, sick leave accrual or use of sick leave.
- c. The employee will provide one week's advance notice prior to returning from sick or disability leave and present a physician's note acceptable to the City releasing the employee to return.

Section 3. An employee who is out as a result of a bona fide sick day shall be paid at his hourly rate of pay.

Section 4. The City may require an employee to submit a physician's note acceptable to the City documenting the illness or injury if the employee takes sick leave for three (3) or more consecutive work days, or in the event of an indication of abuse of sick time. An employee on extended sick leave will be required to submit to periodic medical updates regarding his/her medical condition. The City may require the employee to submit to a physician's note acceptable to the City verifying the employee's ability to return to work from sick leave of three (3) or more consecutive days.

Section 5. In the event of the death of a permanent employee his/her dependent survivors or estate shall receive his/her normal weekly wage for four (4) consecutive weeks. If the employee has accumulated sick leave and reserve totaling more than four (4) weeks pay, the survivor or estate shall receive the balance of his/her accumulated sick leave and reserve in a lump sum.

Section 6. Any employee upon retirement with a minimum of twenty (20) consecutive years of service to the City shall be paid for a maximum of thirty (30) days of accumulated sick leave. Any employee upon retirement with a minimum of fifteen (15) years of service to the City shall be paid for fifty percent (50%) of all accumulated sick leave.

Employees hired on or after July 1, 2017 shall not be eligible for a payout of accumulated sick leave.

Section 7. The Employer shall make available to each employee who desires the information a current schedule of accumulated sick leave upon reasonable notice in advance and in writing.

Section 8. Sick leave can be used to care for an employee's sick spouse or child, to a maximum of six (6) weeks per fiscal year. The employer reserves the right to require medical documentation to substantiate and verify an employee's use of paid or unpaid sick leave used for family care. As provided by the 1993 Federal Family and Medical Leave Act (FMLA) and pursuant to the City's FMLA policy, all eligible employees shall be entitled to take up to twelve (12) weeks of unpaid, job protected leave during any twelve (12) month period for specified family and medical reasons.

If anything within this section or the City's FMLA policy reduces state or federal law, then to the extent it so diminishes it, the law and not this Article shall prevail.

Section 9. Any employee shall have the right to transfer a maximum of forty five (45) days from his/her accumulated sick leave or vacation time to another employee, if the recipient employee is out due to a prolonged sickness or injury and has exhausted his/her accumulated sick leave and vacation. "Prolonged sickness or injury" shall include cases of intermittent absence due to serious illness (e.g., cancer, AIDS, heart disease, pregnancy) provided the absence is authorized in writing by the attending physician. This Article does not apply to employees who are terminating their employment with the City.

Section 10. The City agrees to pay an employee on workers' compensation their base weekly salary for a period of four (4) weeks after the date of occupational injury. It must be understood by the Union that the employee benefiting by this clause shall turn over to the City any money received for this period of compensation benefits. The purpose of this clause is not intended to nor shall it inflate the employee's earnings during said compensation period.

ARTICLE 10 PERSONAL DAY

Employees covered by this Agreement shall have two (2) personal days during each year of this Agreement, paid at their regular rate when they are absent due to personal business on a regularly scheduled work day. New employees who are hired on or after January 1st shall receive one (1) personal day during their first fiscal year of employment. These days shall not be accumulative.

ARTICLE 11 MILITARY LEAVE

Section 1. A regular employee who is called into active military service shall be given an unpaid leave of absence for such mandatory period of service and will be reinstated in accordance with applicable statutes in effect on the date of his/her application for reinstatement if said application is filed within thirty (30) days of his/her release from duty.

Section 2. An employee who is a member of the National or Air Guard, or a reserve component of the Armed Forces, will be granted absence when ordered to duty for annual training or emergency service, and for such time lost from his/her scheduled work week, paid the difference between his/her regular rate of pay for a maximum period of two (2) weeks per calendar year, computed on the basis of his/her normal work week, and all of the pay and allowances received

for such military duty. Presentation of completed orders bearing an endorsement showing all payments received will be required before reimbursement.

ARTICLE 12 JURY DUTY

Section 1. If an employee is called for jury duty, the Employer will compensate him/her for the difference between the payment received for jury duty and the payment he/she would have received for the hours he/she was required to lose from his/her regular work schedule. This compensation shall not exceed five (5) days per week computed at the employee's regular rate and shall not exceed one month's duration. Payment shall be made upon presentation of documentary proof of jury duty and the payment received. Extension of the aforementioned duration may be granted upon request for same. An employee may not volunteer for jury duty.

Section 2. Any pay received for this duty will be set-off against the employee's pay. The language of this Section will also hold true for those employees who are subpoenaed as witnesses and, in turn, will not cover those that become witnesses on a voluntary basis. The check for jury duty must be endorsed in blank and turned over to the Employer as soon as it is received by the employee.

ARTICLE 13 BEREAVEMENT LEAVE

Section 1. In the event of a death in the employee's immediate family (spouse, parent, child, step-child, mother-in-law, father-in-law, brother, sister, grandchild), an employee will be permitted up to five (5) working days off at his/her regular rate of pay for the purpose of attending the funeral and providing for matters incident to the death. Additional time off shall be at the sole discretion of the employer and handled on a case-by-case basis depending on the circumstances.

Section 2. A three (3) day special leave (the day before the funeral, the day of the funeral, and the day after the funeral) shall be granted for the death of the following individuals: grandmother, grandfather, step-mother, stepfather, aunt, uncle, niece, nephew, brother-in-law or sister-in-law. Additional time off shall be at the sole discretion of the Employer and handled on a case-by-case basis depending upon the circumstances.

ARTICLE 14 LEAVE OF ABSENCE

Section 1. An employee may apply for and may be granted a leave of absence, without a break in his/her seniority, for a period up to one (1) year. No leave of absence, including personal leave of absence, sick leave, or workers' compensation leave, shall exceed one (1) year. However an employee may request an additional six (6) months extension. An employee who is receiving benefits under the long-term disability income program of Article 9 shall be treated in the same manner as an employee on a leave of absence without pay for seniority purposes.

Section 2. All leaves of absence shall be without pay or benefits.

Section 3. Any employee found working another job while on leave of absence shall be terminated from the City.

Section 4. No leave of absence shall be granted without the approval of the Mayor or his/her designee in the exercise of their discretion, which shall not be unreasonably withheld.

Section 5. Failure on the part of the employee to return at the expiration of an approved leave, without good cause, will be considered a resignation of employment provided the City has mailed a notice by U.S. and Certified Mail to the employee's last known address on file in the City's personnel office, at least two (2) weeks prior to the expiration of the leave. Such notice shall inform the employee of their leave expiration date.

ARTICLE 15 LAYOFF AND RECALL

Section 1. In the event of layoffs, phasing out of jobs, abolishment of jobs, there shall be bargaining unit bumping privileges. All bumps must be a lateral or lower classification.

Section 2. The Employer shall give employees affected at least two (2) weeks advance notice of layoff or wages in lieu thereof.

Section 3. Employees on recall shall be recalled in inverse order of layoff. All employees shall have recall rights for a period of two (2) years after layoff.

Section 4. Any employee on layoff shall be offered reemployment prior to the City hiring new employees provided said employee has the qualifications and ability to perform the duties of the vacant position.

Section 5. The right of an employee to return to work upon recall shall be forfeited if not exercised within seven (7) working days of notification which shall be deemed given on the postmarked date when sent by registered or certified mail to the last known address of the employee on file in the City's personnel office.

Section 6. An employee shall have the right to refuse an offer of recall for a position the employee has not previously performed without loss of recall rights. If an employee accepts such a position, he/she shall have sixty (60) working days to qualify for the position. If at the end of the sixty (60) day period or at any time during the period, the Employer shall determine that the employee is unqualified, they may terminate the employee. Neither the employee nor the Union may contest the termination through the grievance procedure. However, the employee shall retain the balance of any recall rights.

Section 7. The Employer may make the determination as to the qualifications of persons on layoff for hiring to vacant or new positions.

Section 8. The employer shall upon the Union or member's request provide a current order of bumping list in the Supervisor collective bargaining unit for the purpose of layoffs.

**ARTICLE 16
PROBATIONARY PERIOD**

A new or rehired employee shall be on probation for ninety (90) working days from the date of hire or rehire. Any period of absence during the probationary period which is in excess of five (5) working days shall not be counted toward completion of the probationary period. Further, a probationary period may be extended by mutual agreement of the Union and the Director of Personnel and Labor Relations. During the probationary period of any such employee, the City may terminate the employment of such employee for any reason without recourse to the grievance procedure. However, said employee or the Union may discuss said termination with the Director of Labor Relations and Personnel if they so desire. This Article 15 shall not apply to persons recalled under Article 14.

**ARTICLE 17
WORK IN HIGHER CLASSIFICATION**

Section 1. Subject to the approval of the Department Head, an employee may be assigned work in a higher classification. If an employee is assigned work in a higher classification, the employee will be paid for all hours worked at the same wage step of the higher classification as the employee's wage step in their present classification.

Section 2. Assignment to such a position due to another employee's termination, resignation or death shall be paid at the higher rate from the first day of such assignment.

**ARTICLE 18
HOLIDAYS**

Section 1. The following holidays shall be observed as days off with pay:

New Year's Day	Labor Day
Martin Luther King Day	Columbus Day
President's Day	Veterans' Day
Good Friday	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Independence Day	Christmas Day
Floating Holiday*	

*Floating Holiday must be taken as a full day.

Section 2. The Employer shall pay each employee for each designated holiday their hourly rate of pay.

Section 3. When a holiday falls on a Sunday except Easter, the following Monday shall be observed as the holiday. When a holiday falls on a Saturday, it shall be observed on Friday.

Section 4. Employees working on a holiday shall receive eight (8) hours of holiday in addition to their normal straight time for their rate shift provided this holiday falls within the employee's normal forty (40) hour work week.

Section 5. If any emergency or regular work schedule makes it necessary for an employee to work on Christmas, New Year's or Thanksgiving, he/she shall be entitled to two and one-half (2.5) times the employee's regular rate in addition to eight (8) hours of holiday pay at the employee's regular rate of pay.

ARTICLE 19 VACATIONS

Section 1. The following vacation schedule shall be in effect for employees of the bargaining unit:

- a. Each employee who has completed six (6) months of service but less than one (1) year shall be entitled to a vacation with pay of one week. In the event however, that an employee received one week of vacation after his/her first six (6) months of service, he/she shall be entitled to only one additional week of vacation on his/her first anniversary date.
- b. Employees who have completed one (1) year of service shall be entitled a vacation with pay of two (2) weeks annually (ten (10) working days).
- c. Employees who have completed five (5) years of service shall be entitled to a vacation with pay of three (3) weeks annually (fifteen (15) working days).
- d. Employees who have completed ten (10) years of service shall be entitled to a vacation with pay of four (4) weeks annually (twenty (20) working days).
- e. Employees who have completed fifteen (15) years of service shall be entitled to a vacation with pay of five (5) weeks annually (twenty (25) working days). Employees hired after July 1, 2017 will not receive vacation in excess of Section 1(d).
- f. Vacations shall be taken during the year following the year in which they are earned. Vacations shall not be accumulated from one year to another.
- g. Vacations shall be scheduled in January of each year and shall have priority over vacations scheduled later. Vacations must be scheduled with the approval of the Plant Manager and employees at a minimum must provide at least one day advance notice to get one vacation day off, two days notice to get two days off, etc., in the discretion of the Plant Manager. For vacations longer than one week the employee should arrange for the time off with the Plant Manager well in advance. Such scheduling shall be at the mutual agreement of the employee and the department head. No more than three weeks shall be taken consecutively

without prior written approval of the Mayor or his/her designee, which approval shall not be unreasonably withheld.

Section 2. An extra holiday will be granted as an additional day of vacation to be taken either the day before or the day after the regular vacation, whichever is agreed to by the department head.

Section 3. An employee who becomes seriously ill or injured while scheduled to go on vacation or is on vacation shall have the opportunity to change his/her vacation schedule provided that sufficient evidence by way of a physician's certificate attesting to his/her bona fide illness is furnished to the department head.

Section 4. In the event of the resignation, layoff, termination or death of an employee, he/she shall receive any accumulated earned vacation pay due him/her; or in the case of death, his/her survivor or estate shall receive this payment.

Section 5. An employee who does not use his/her annual vacation entitlement by his/her anniversary date may elect to receive one hundred percent (100%) payment for up to ten (10) unused vacation days. An employee wishing to buy back vacation time must submit an application prior to his/her anniversary date, to the Director of Personnel and Labor Relations.

ARTICLE 20 UNION ACTIVITIES

Section 1. The two (2) stewards shall be allowed to attend official Union conferences not to exceed forty (40) hours total time collectively by such stewards without loss of pay during each year of this Agreement.

Section 2. No more than four (4) employees as designated by the Union shall be allowed the necessary time off without loss of pay for the purpose of contract negotiations; no more than one from any single department.

Section 3. In all of the above, reasonable prior notification of said leave shall be given to the Director of Labor Relations and Personnel and in any case shall not seriously disrupt the operation of the department from which the person has requested time off.

Section 4. The Local's Secretary/Treasurer shall advise the Director of Personnel and Labor Relations, in writing, of the identity of all Union stewards.

Section 5. Leave for Union Business.

1. To the extent that the Employer determines that the requirements of service permit, employees who are authorized representatives of the Union will be excused on leave of absence without pay to attend to the business of the union.
2. A Union representative may be granted upon the Union's request a short term leave which shall be for five (5) consecutive work days or less.

3. A maximum of one (1) employee, who is an authorized representative of the union, shall be allowed on leave at one time.
4. The Union shall make all requests for leaves of absence as far in advance as possible and the Employer shall act promptly upon each request.
5. A Union representative on a short-term leave shall suffer no loss of benefits or seniority while on leave and, upon returning from a short-term leave, shall be returned to the position held prior to the leave.

ARTICLE 21 HOURS OF WORK AND OVERTIME

Section 1. The normal work week for employees shall be eight (8) hours per days for five (5) consecutive work days, exclusive of meal periods. There shall be three (3) shifts established. The first (1st) shift shall be 7:00 a.m. to 3:00 p.m. The second (2nd) shift shall be 3:00 p.m. to 11:00 p.m. The third (3rd) shift shall be 11:00 p.m. to 7:00 a.m.

Section 2. Any employee scheduled to work eight (8) hours or more shall receive a paid meal period and two (2) fifteen (15) minute paid break periods which will be permitted during each shift. Meal periods shall be scheduled approximately half way through the shift. Break periods which will be scheduled approximately mid-way through each half shift, except in cases where emergencies or other work requirements preclude such scheduling.

Section 3. Time and one-half the current hourly rate of pay shall be paid for all time worked in excess of forty (40) hours time worked in any work week. Time taken a vacation, personal, holiday or time owed in accordance with Article 21, Section 3 will count toward the forty (40) hours of time worked in any work week; however, time taken as sick will not count towards the forty (40) hours of time worked in any work week. Call in time shall not be used to replace regularly scheduled work hours when the employee is called in on a day of unpaid leave.

Section 4. Supervisors shall notify the Union president or designee of all overtime assignments. The Union shall distribute the overtime as equitably as practicable among the bargaining unit employees holding the same job classification affected by the overtime assignment. When an employee does not avail himself of the opportunity to work overtime, it shall be recorded on the overtime chart as though he had worked.

Section 5. An employee will work overtime when requested to do so by supervision provided such employee is given notice of such overtime at least two (2) hours or more in advance. Should an employee not receive at least two (2) hours notice of such overtime assignment he may decline such overtime assignment, and shall not be credited with such overtime for purposes of determining equitable distribution. **Employees who work overtime contiguous with the end of their regular shift will be paid for the actual time worked.**

In the event that all affected employees refuse or are not available to work overtime, the least senior employee in the classification and area affected by the overtime must work such overtime.

If the classification consists of one or two employees who are not available, the supervisor shall ask for volunteers among his other qualified employees. If no such employee volunteers, then the supervisor shall have the right to assign the overtime to a qualified employee who must work the overtime. The assignment will be rotated on a seniority basis, with the qualified employee with the least seniority being assigned the overtime first.

Section 6. Work schedules and shifts shall be determined by management, as defined within Section 1, and bid by seniority within classifications. Bids shall be conducted within ten (10) days after ratification, and annually thereafter, or whenever there is a need to fill an open shift. Employees shall have at least one-calendar month notice prior to moving shifts following bid completion and employee notification.

All shift operators who previously worked Monday through Friday who at ratification are working a non-Monday through Friday weekend shift will receive a one dollar (\$1.00) per hour increase to their base pay as a weekend shift differential. This one dollar (\$1.00) per hour weekend shift differential will be removed if the employee moves back to a Monday – Friday shift. Employees hired after ratification shall be assigned by the City to all non-Monday through Friday weekend shifts and will not be eligible for the weekend shift differential.

The hours of work may be changed with the mutual consent of the Union and the City. The parties agree to discuss the hours of work in a team environment which members shall be selected from the affected classifications.

Section 7. Employees who work sixteen (16) consecutive hours shall receive four (4) hours off with pay at a time mutually agreed upon with the Director.

Section 8. The City will pay a meal allowance of ten dollars (\$10.00) after an employee works sixteen (16) consecutive hours.

Section 9. If the employee works sixteen (16) hours straight in a declared storm or emergency, the employee will receive eight (8) hours off, paid as straight time, to be taken within three (3) months of the event.

ARTICLE 22 CALL-IN PAY

Section 1. Employees called back under the conditions set forth below, shall, in accordance with the provisions of this Article, be paid call-in pay computed at time and one-half their regular hourly rate.

Section 2. For the purpose of this Agreement, an emergency is defined as a condition which, in the opinion of management, requires that corrective action be taken immediately and that in order

to effect such corrective action, it is necessary to require an employee or employees to return to work prior to the employee's regularly scheduled starting time.

Section 3. Employees called in for emergency work as defined above shall be paid in accordance with the following schedule:

- (a) If an employee is required to and reports for work four (4) or more hours prior to his regularly scheduled starting time, a minimum guarantee of four (4) hours pay at the wage rates provided for in the contract.
- (b) If an employee is required to and reports for work less than four (4) hours prior to his regularly scheduled starting time, time and one-half the wage rates provided for in the contract will be paid for all hours worked up to his regular starting time.

Section 4. Employees who are carrying a City provided communications device (i.e. beeper, cell phone, etc.) on standby must respond to a call within fifteen (15) minutes. They must be able to report to the Plant within forty five (45) minutes. They must be fit for duty. Employees who report and are not fit for duty will not receive any standby pay and they may be subject to discipline.

Employees will receive thirty-five dollars (\$35.00) each week day they carry a communication device on standby.

Employees will receive fifty dollars (\$50.00) for each day on a weekend or a holiday that they carry the communications device on standby.

Two employees must be on standby call-out list daily which consist of one mechanic with a CDL, and one other employee either a mechanic, operator or OIT. The Union will select the two people to be on standby. If they are unable to select two, the Project Manager will select using the same method used to determine who is selected for overtime in this case. The qualified employee with the lowest seniority must take the standby assignment if no other employee is available.

ARTICLE 23 INSURANCE

Section 1. The City shall provide the health benefit plans described below for eligible employees and, unless otherwise provided, for their eligible dependents (which shall include an eligible employee's spouse and unmarried dependents up to age 26).

Effective July 1, ~~2016~~**2020**, the employee's premium cost sharing shall be 12%. **Effective July 1, 2021, the employee's premium cost sharing shall be 13%. Effective July 1, 2022, the employee's premium cost sharing shall be 14%.**

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

The benefits shall be as follows:

1. Effective January 1, 2020, the State Partnership Plan 2.0 will be implemented and will replace the Blue Cross Century Preferred PPO Plan and HDHP.

~~1. A Blue Cross Century Preferred Point of Service Plan (medical plan summary is attached as Appendix E). The Plan shall provide a network of participating providers and facilities which shall include Yale New Haven and St. Raphael's Hospital, subject to the following:~~

~~a. In Network Benefit Copayments: 7/1/15~~

- ~~• General office visits: \$30~~
- ~~• Walk-ins/allergy testing: \$30~~
- ~~• Specialist \$45~~
- ~~• Wellness and preventive:~~
- ~~• DME and prosthetics: \$250~~
- ~~• Urgent Care \$75~~
- ~~• Emergency Room: \$150~~
- ~~• Out-patient \$175~~
- ~~• In Patient \$400~~

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

~~Home health/hospice: 200 visits~~

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

- ~~• Annual deductible: \$300/600/900~~
- ~~• Coinsurance rate: 80/20%~~
- ~~• Coinsurance maximum: \$3,000/6,000/9,000~~
- ~~• Coinsurance cap: \$600/1,200/1,800~~
- ~~• Personal out-of-pocket~~
- ~~— maximum for covered services: \$900/1,800/2,700~~

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

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

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

~~f. The Plan shall include a Managed Care network of participating pharmacies and the following copayments shall be in effect:~~

- ~~• Mail order: 7/1/15
Two times co-pay for three month supply~~

- ~~Retail generic (Retail is thirty day supply)~~
- ~~(required where available): _____ \$5~~
- ~~Retail brand: _____ \$20~~
- ~~Non-formulary _____ \$35~~
- ~~There shall be a \$1,000 per person annual maximum with excess services treated as out-of-network expenses.~~

~~Effective July 1, 2018, a \$2,000/\$4,000 HDHP will be implemented. The City will contribute to the employee's HSA each plan year 50% of applicable deductible for either single coverage or single plus one or family coverage. Employees must be enrolled in the HDHP for the entire plan year or, if a new employee, for the plan year in which (s)he enrolls. The City's contribution towards the applicable deductible for new employees who select the HDHP will be prorated based upon the month in which the employee begins employment. Employees who choose to be covered by the HDHP, but legally cannot have a HSA, will be covered by an IRS approved Health Reimbursement Arrangement ("HRA"), meaning they will be reimbursed up to 50% of the applicable deductible for out-of-pocket medical expenses incurred when utilizing the HDHP. Effective July 1, 2018, if an employee chooses to be covered by the Blue Cross Century Preferred Point of Service Plan ("PPO"), the employee can "buy up" to the PPO plan, meaning the employee will pay the difference between what the City is contributing towards the HDHP (premium and deductible) and the cost of the PPO plan.~~

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

Section 2. The City shall have the right to change insurance carriers or to self insure provided that employee benefits are substantially equivalent to the benefits the employee now has in place and that there shall be no lapse in coverage.

Section 3. The City shall provide and pay for fifty thousand dollars (\$50,000) of life insurance for each employee. Employees will be permitted to purchase additional life insurance at the group rate.

Section 4. The City shall provide a payment in lieu of health benefits for employees that waive such coverage in the amount of two thousand dollars (\$2,000) per year, providing the employee is not receiving coverage as a spouse, partner, child, or dependent or otherwise on any city or Board medical plan.

ARTICLE 24 DEDUCTION OF UNION DUES

Section 1. The Employer agrees to deduct from the weekly wages of each employee, who so authorizes such deduction, the amount of weekly Union dues or its equivalent as certified to the Employer by the Secretary-Treasurer of the Union.

Section 2. Deduction shall be remitted by the Employer to Council 4, AFSCME by the fifteenth (15th) of the month following such deduction showing the amount and the employee from whom such deduction was made.

Section 3. The Employer's obligation is limited solely to making such deduction, if amount of wages permit, and such obligation shall cease at the time the employee is terminated or laid off for lack of work.

Section 4. The Union agrees to indemnify and hold the City harmless against any and all claims, demands, suits or other forms of liability, including attorney's fees that shall, or may, arise out of, or by reason of, action taken by the City for the purpose of complying with the provisions of this Article.

ARTICLE 25 EDUCATION/TRAINING

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

(a) All applications for educational assistance must be made to and approved by the Personnel Director prior to the time of registration, such approval shall not be unreasonably withheld. Applications not made in advance will be rejected.

(b) Course work for which assistance is being requested must be job related, or it must be of such a nature as to improve the employee's promotional opportunities, or it must be a requirement of a college or university degree program which is related to the employee's development as a City employee.

(c) Course work must be taken at an appropriately recognized and certified educational institution, Technical School or training center. No reimbursement is available under this policy for association meetings, conventions, institutional programs, or other similar forms of extracurricular programs.

Section 2. Reimbursement. The City will reimburse employees for actual allowable expense incurred to a maximum of three thousand (\$3000.00) dollars per fiscal year.

(a) Allowable expenses include tuition, books, lab fees, registration and fees.

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

Section 3. Treatment Plant Training. The City will reimburse the employee up to one thousand (\$1000.00) dollars of the three thousand (\$3000.00) dollars allotted in Section 2 toward approved waste water treatment plant training each fiscal year.

Section 4. CDL. The City will reimburse the cost to employee to successfully obtain a CDL for employees on the payroll as of January 1, 2012 who are required to have a CDL.

Section 5. Certification Stipend. To encourage waste water operators to move into Certification Level 3 and 4, the City agrees to pay the operators holding and using a valid level 3 license the sum of two hundred dollars (\$200.00) each fiscal year and for operators holding and using a valid level 4 license the sum of three hundred dollars (\$300.00) each fiscal year.

ARTICLE 26 RETIREMENT

Section 1. The normal retirement for employees covered by this Agreement shall be 65 years of age with at least five (5) years of service.

Section 2. Employees covered in this Agreement shall be eligible for early retirement when they attain the age of 50 with at least twenty (20) years of service.

Section 3. Except as otherwise provided in Section 9, any employee covered by this Agreement who opts to take retirement as provided under Section 2 shall have full health coverage for his/herself and dependents paid by the Employer until he/she attains the age of 65.

Section 4. Any employee covered by this Agreement who retires under either Section 1 or 2 shall be entitled to \$25,000 life insurance paid in full by employer. Employees hired on or after July 1, 2017 shall not be entitled to life insurance in retirement.

Section 5. Each bargaining unit employee shall be offered the opportunity of belonging to the City of West Haven's 401 K Pension Plan. Said plan shall not be changed or modified without the concurrence of the membership of Local 1303-345. Employer's contribution shall be five percent (5%) and the employee's contribution shall be a minimum of two percent (2%) to a maximum of twenty-five (25%). However, effective upon final ratification of this agreement by both parties, the Employer will match the employee's contribution up to eight percent (8%).

Section 6. Except as otherwise provided in Section 8, all employees who qualify to retire with full medical benefits paid by the City shall receive the Blue Cross/Blue Shield 65 Supplement Policy (High Option/81Plan), or equivalent, for themselves and their spouses, providing the retiree was married at the time of retirement. Such coverage shall be paid for by the Employer.

Section 7. Upon retirement, employee shall receive any accumulated earned vacation pay due him/her.

Section 8. Effective January 1, 2012, any employee who retires prior to reaching Medicare eligibility or age 65 shall upon retirement pay the same percentage premium contribution toward health, prescription and dental insurance and/or life insurance which is required of active

employees, plus any increase in contributions as such increase may occur from time to time, or such other contributions as may be required by this Agreement. The medical plan for **pre-age 65** retirees shall ~~change as it changes for active employees through negotiations~~ be a **\$2000/\$4000 HDHP, with a 50% City contribution to an HSA, or Anthem PPO Plan offered to other City retirees, as a buy up plan, meaning the retiree will pay the difference between what the City is contributing toward the HDHP (premium and deductible) and the cost of the PPO Plan. The retiree will be required to remain in the HDHP for the entire plan year.**

- Effective January 1, 2012, post-age 65 retirees must pay the same percentage of premium contribution as active employees for the Medicare supplement premium for employee and/or spouse at time of retirement not to exceed \$1,000/year for retiree or \$2,000/year for retiree plus spouse.
- Employees hired after January 1, 2012 must make a 25% premium contribution toward medical benefits and Medicare Supplement for retiree, 50% for spouse/dependent of retiree at time of retirement, for both pre-age 65 retirees and post-age 65 retirees.
- ~~The City will contribute to the HDHP Plan at the same contribution level it contributes each fiscal year for active employees and the retiree will be required to remain in the HDHP for the entire plan year. If the City offers a plan that current employees are allowed to “buy up” to, the retiree will be responsible to pay the City for the buy up amount being paid by active employees.~~

Employees hired on or after July 1, 2017 shall not be eligible for medical benefits upon retirement.

Section 9. Any employee who does not possess the requisite years of service or age as provided in Section 1, or Section 2, may be credited with years of service or age by selling back to the City thirty (30) days of accumulated sick leave for each year needed.

ARTICLE 27 DISCIPLINE/DISCHARGE/DEMOTIONS

Section 1. No employee covered by this Agreement who has completed the probationary period may be disciplined, demoted or discharged without just cause.

Section 2. At all disciplinary meetings with employees, the Employer shall advise the employee of his/her right to have a Union representative present at the meeting.

ARTICLE 28 HEALTH AND SAFETY

Section 1. The Employer and the Union shall cooperate fully in matters contained in this Agreement having to do with safety, health and sanitary matters affecting the employees.

Section 2. The Employer shall make available rubber gloves and rubber footwear for all work on sewers, rubbish and foul weather clothing to all employees required to work outside in foul weather. This equipment shall become the responsibility of the employee. The City will only issue new equipment when the old equipment is worn out.

Section 3. Clothing or eyeglasses that are damaged under unusual work related circumstances shall be replaced by the Employer when the employee documents the unusual circumstances and the City determines it was in fact unusual and work related.

Section 4. The Employer will provide reimbursement for purchase of safety glasses not covered by the vision health plan up to \$150 every two years, or sooner per doctor's change in prescription. Such payment shall be reimbursable upon submission of receipts.

Section 5. The Employer will provide reimbursement for purchase of safety shoes up to \$150 per year. Such payment shall be reimbursable upon submission of receipts.

Section 6. Bargaining unit employees who drive City vehicles shall be subject to random testing for illegal drugs, controlled substances and alcohol. The procedures and training provisions of the City's "DOT Drug and Alcohol Testing Policy" shall apply to the testing of employees under this provision. The City has a zero tolerance policy as to abuse of drugs and alcohol.

Section 7. Employees on the standby list, and the electrician, who are called in to work before their regular shift shall be covered by workers' compensation insurance during the course of work duties from the time the employee departs the premises of his/her home property and until he/she returns to the premises of his/her home property provided the employee does not make any stops or deviations on the route from home to worksite. Motorcycle travel is excluded from the provisions of this Section.

ARTICLE 29 NON-DISCRIMINATION

Neither the Employer nor the Union shall discriminate against any employee because of race, religion, sex, sexual preference, marital status, age, color, national origin, political affiliation or physical disability.

Neither the Employer nor the Union shall discriminate against any employee because of race, religion, sex, sexual preference, marital status, age, color, national origin, political affiliation or physical disability. A grievance alleging a violation of this Article may be filed up to but not including arbitration.

ARTICLE 30 BULLETIN BOARDS

The Employer will permit the use of Bulletin Boards for the posting of notices relating to Union business, provided that a copy of each said notice is forwarded to the Corporation Counsel immediately prior to posting.

**ARTICLE 31
DISTRIBUTION OF CONTRACT**

The cost of printing this Agreement shall be borne by the Employer. Each employee and any new employees shall be given a copy of this Agreement as soon as practicable.

**ARTICLE 32
DURATION OF AGREEMENT**

Section 1. This Agreement shall be effective upon final ratification. This Agreement shall continue in effect until June 30, ~~2020~~**2023**. Either party may give notice to the other of their intent to negotiate a successor agreement by giving to the other party not less than 180 days or more than 210 days written notice of intention to propose amendments and/or changes prior to the end of the term (June 30, ~~2020~~**2023**).

Section 2. At a mutually convenient time following the receipt of such notification by either party, a conference shall be held between Employer and the Union Negotiation Committee for the purpose of such amendment, modification, or termination.

**ARTICLE 33
WAGES**

Section 1. The wages for all employees of the bargaining unit for ~~20152020-2017~~**2020-2023** shall be in accordance with the wage schedule attached hereto.

Section 2.

For fiscal year ~~2017-2018~~**2020-2021** there will be no wage increase.

Effective July 1, ~~2018~~**2021**, all members of the bargaining unit shall receive an increase of ~~two~~**one** percent (~~2.0%~~**1.0%**).

Effective July 1, ~~2019~~**2022**, all members of the bargaining unit shall receive an increase of two percent (2.0%).

Section 3. All employees hired by the City shall progress one (1) step on the anniversary date of their employment by the City, until such time as the maximum step has been reached.

Section 4. A shift differential of fifty cents (\$.50) per hour will be paid to employees who work the second shift or all hours worked on that shift. A shift differential of sixty-five cents (\$.65) will be paid to all employees who work the third shift or all hours worked on that shift.

**ARTICLE 34
JOB POSTING-BIDDING-PROMOTIONS**

Section 1. All job vacancies, existing or newly created, covered by this Agreement shall be posted for a period of five (5) working days. Any employee may apply in writing for the posted job to the Personnel Director during this period.

Section 2. The employee with the most seniority shall be selected providing he/she possesses the qualifications and abilities required as determined by the Employer.

Section 3. An employee selected to fill a vacancy shall be given a thirty (30) working day probationary period in his/her new position. During said thirty (30) working day probationary period the employer can require or the employee can elect to return to his/her former position at his/her former rate of pay providing his/her former position is still vacant.

Section 4. In instances where the employer determines Union applicant(s) are not qualified, the employer shall notify the applicant(s) and cite deficiencies in writing within five (5) working days.

ARTICLE 35 RESIDENCY

Employees within this bargaining unit will not be required to live within the City limits. Employees must be able to respond to the plant within forty-five (45) minutes of being called.

ARTICLE 36 PRIOR PRACTICE

Section 1. This Agreement is the entire Agreement between the parties. All matters subject to collective bargaining between the parties have been covered in this Agreement. All benefits which bargaining unit employees enjoy are expressly contained in this Agreement and any benefit or right not contained herein does not exist.

Section 2. The only side letters, memoranda of agreement, amendments and other written or oral agreements or assurances which will carry over from the prior agreement and will continue to be effective during the life of this Agreement are those contained within Appendix D of this Agreement.

ARTICLE 37 NO STRIKE OR LOCKOUT/SUCCESSORSHIP

Section 1. There shall be no strike, slow-down, suspension or stoppage of work in any department of the Employer's operation by either a single employee, a group of employees, or the entire collective bargaining unit which is sanctioned by the Union. Neither shall there be any lockout by the Employer in any part of its operations.

Section 2. In the event the Employer decides to sell or transfer its operation, the Employer will advise the Union at least thirty (30) days prior to the effective date of such transfer. Such notice shall include the name and address of the purchaser.

Section 3. The terms and provisions of this Agreement shall bind all sub-lessees, assignees, purchasers or other successors to the business to such terms and provisions, to which the Employees are and shall be entitled under this Agreement. The Employer shall require any purchaser, transferee, lessee, assigns, receiver or trustee of the operation covered by this Agreement to accept the terms of this Agreement by written notice. A copy of such notice shall be provided to the Union at least thirty (30) days prior to the effective date of any sale, transfer, lease assignment, receivership or bankruptcy proceedings. A successor to the business who hires the Local 1303-345 employees shall pay the employees' COBRA costs until such time as the eligibility date for participation in the successor employer's medical plan occurs.

IN WITNESS WHEREOF the parties have caused their names to be signed on this 19th day of March, ~~2019~~, **2021**.

CITY OF WEST HAVEN

LOCAL 1303-345, COUNCIL 4,
AFSCME, AFL-CIO

By: _____

By: _____

By: _____

By: _____

By: _____

By: _____

By: _____

By: _____

**APPENDIX A
WAGES**

Employee	Step-1	Step-2	Step-3	Step-4	Step-5
2017-2018					
Utility Worker	\$13.28	\$13.83	\$14.39	\$14.93	\$15.50
Operator in Training	\$19.92	\$20.75	\$21.58	\$22.41	\$23.26
Mechanic in Training	\$19.92	\$20.75	\$21.58	\$22.41	\$23.26
Asst. Sewer Inp. Operator	\$19.92	\$20.75	\$21.58	\$22.41	\$23.26
Operator	\$22.14	\$23.26	\$24.35	\$25.46	\$26.56
Mechanic	\$22.14	\$23.26	\$24.35	\$25.46	\$26.56
Operator-I	\$25.46	\$26.56	\$27.69	\$28.78	\$29.90
Mechanic-I	\$25.46	\$26.56	\$27.69	\$28.78	\$29.90
Collection Operator-I	\$25.46	\$26.56	\$27.69	\$28.78	\$29.90
Operator-II	\$28.78	\$29.90	\$30.99	\$32.11	\$33.21
Mechanic-II	\$28.78	\$29.90	\$30.99	\$32.11	\$33.21
Collection Operator-II	\$28.78	\$29.90	\$30.99	\$32.11	\$33.21
Operator-III	\$30.99	\$32.37	\$33.76	\$35.14	\$36.54
Mechanic-III	\$30.99	\$32.37	\$33.76	\$35.14	\$36.54
Collections Operator-III	\$30.99	\$32.37	\$33.76	\$35.14	\$36.54
Lead Operator	\$31.55	\$32.93	\$34.32	\$35.69	\$37.08
Lead Mechanic	\$31.55	\$32.93	\$34.32	\$35.69	\$37.08
Lead Collection Operator	\$31.55	\$32.93	\$34.32	\$35.69	\$37.08
Electrician	\$31.55	\$32.93	\$34.32	\$35.69	\$37.08
Maintenance Clerk	\$19.92	\$20.75	\$21.58	\$22.41	\$23.26
Administrative Assistant	\$27.68	\$28.24	\$28.78	\$29.34	\$29.89
Sewer Inspector Operator	\$29.89	\$30.99	\$32.11	\$33.21	\$34.52

Employee	Step-1	Step-2	Step-3	Step-4	Step-5
2018-2019					
Utility Worker	\$13.55	\$14.11	\$14.68	\$15.26	\$15.81
Operator in Training	\$20.32	\$21.16	\$22.01	\$22.86	\$23.73
Mechanic in Training	\$20.32	\$21.16	\$22.01	\$22.86	\$23.73
Asst. Sewer Inp. Operator	\$20.32	\$21.16	\$22.01	\$22.86	\$23.73
Operator	\$22.58	\$23.73	\$24.83	\$25.97	\$27.09
Mechanic	\$22.58	\$23.73	\$24.83	\$25.97	\$27.09
Operator I	\$25.97	\$27.09	\$28.24	\$29.35	\$30.50
Mechanic I	\$25.97	\$27.09	\$28.24	\$29.35	\$30.50
Collection Operator I	\$25.97	\$27.09	\$28.24	\$29.35	\$30.50
Operator II	\$29.35	\$30.50	\$31.61	\$32.75	\$33.87
Mechanic II	\$29.35	\$30.50	\$31.61	\$32.75	\$33.87
Collection Operator II	\$29.35	\$30.50	\$31.61	\$32.75	\$33.87
Operator III	\$31.61	\$33.02	\$34.44	\$35.84	\$37.27
Mechanic III	\$31.61	\$33.02	\$34.44	\$35.84	\$37.27
Collections Operator III	\$31.61	\$33.02	\$34.44	\$35.84	\$37.27
Lead Operator	\$32.18	\$33.59	\$35.00	\$36.40	\$38.02
Lead Mechanic	\$32.18	\$33.59	\$35.00	\$36.40	\$38.02
Lead Collection Operator	\$32.18	\$33.59	\$35.00	\$36.40	\$38.02
Electrician	\$32.18	\$33.59	\$35.00	\$36.40	\$38.02
Maintenance Clerk	\$20.32	\$21.16	\$22.01	\$22.86	\$23.72
Administrative Assistant	\$28.23	\$28.72	\$29.35	\$29.92	\$30.49
Sewer Inspector					
Operator	\$30.49	\$31.61	\$32.75	\$33.87	\$35.21

Employee					
20192020-20202021	Step 1	Step 2	Step 3	Step 4	Step 5
Utility Worker	\$13.82	\$14.39	\$14.97	\$15.56	\$16.13
Operator in Training	\$20.71	\$21.58	\$22.45	\$23.32	\$24.20
Mechanic in Training	\$20.71	\$21.58	\$22.45	\$23.32	\$24.20
Asst. Sewer Inp. Operator	\$20.71	\$21.58	\$22.45	\$23.32	\$24.20
Operator	\$23.03	\$24.20	\$25.33	\$26.49	\$27.83
Mechanic	\$23.03	\$24.20	\$25.33	\$26.49	\$27.83
Operator I	\$26.49	\$27.83	\$28.80	\$29.94	\$31.11
Mechanic I	\$26.49	\$27.83	\$28.80	\$29.94	\$31.11
Collection Operator I	\$26.49	\$27.83	\$28.80	\$29.94	\$31.11
Operator II	\$29.94	\$31.11	\$32.24	\$33.40	\$34.55
Mechanic II	\$29.94	\$31.11	\$32.24	\$33.40	\$34.55
Collection Operator II	\$29.94	\$31.11	\$32.24	\$33.40	\$34.55
Operator III	\$32.24	\$33.68	\$35.13	\$36.56	\$38.02
Mechanic III	\$32.24	\$33.68	\$35.13	\$36.56	\$38.02
Collections Operator III	\$32.24	\$33.68	\$35.13	\$36.56	\$38.02
Lead Operator	\$32.82	\$34.26	\$35.70	\$37.13	\$38.78
Lead Mechanic	\$32.82	\$34.26	\$35.70	\$37.13	\$38.78
Lead Collection Operator	\$32.82	\$34.26	\$35.70	\$37.13	\$38.78
Electrician	\$32.82	\$34.26	\$35.70	\$37.13	\$38.78
Maintenance Clerk	\$20.73	\$21.58	\$22.45	\$23.32	\$24.19
Administrative Assistant	\$28.79	\$29.29	\$29.94	\$30.52	\$31.10
Sewer Inspector Operator	\$31.10	\$32.24	\$33.40	\$34.55	\$35.91

Employee 2021-2022	Step 1	Step 2	Step 3	Step 4	Step 5
Utility Worker	\$13.96	\$14.53	\$15.12	\$15.72	\$16.29
Operator in Training	\$20.92	\$21.80	\$22.67	\$23.55	\$24.44
Mechanic in Training	\$20.92	\$21.80	\$22.67	\$23.55	\$24.44
Asst. Sewer Inp. Operator	\$20.92	\$21.80	\$22.67	\$23.55	\$24.44
Operator	\$23.26	\$24.44	\$25.58	\$26.75	\$28.11
Mechanic	\$23.26	\$24.44	\$25.58	\$26.75	\$28.11
Operator I	\$26.75	\$28.11	\$29.09	\$30.24	\$31.42
Mechanic I	\$26.75	\$28.11	\$29.09	\$30.24	\$31.42
Collection Operator I	\$26.75	\$28.11	\$29.09	\$30.24	\$31.42
Operator II	\$30.24	\$31.42	\$32.56	\$33.73	\$34.90
Mechanic II	\$30.24	\$31.42	\$32.56	\$33.73	\$34.90
Collection Operator II	\$30.24	\$31.42	\$32.56	\$33.73	\$34.90
Operator III	\$32.56	\$34.02	\$35.48	\$36.93	\$38.40
Mechanic III	\$32.56	\$34.02	\$35.48	\$36.93	\$38.40
Collections Operator III	\$32.56	\$34.02	\$35.48	\$36.93	\$38.40
Lead Operator	\$33.15	\$34.60	\$36.06	\$37.50	\$39.17
Lead Mechanic	\$33.15	\$34.60	\$36.06	\$37.50	\$39.17
Lead Collection Operator	\$33.15	\$34.60	\$36.06	\$37.50	\$39.17
Electrician	\$33.15	\$34.60	\$36.06	\$37.50	\$39.17
Maintenance Clerk	\$20.94	\$21.80	\$22.67	\$23.55	\$24.43
Administrative Assistant	\$29.08	\$29.58	\$30.24	\$30.83	\$31.41
Sewer Inspector Operator	\$31.41	\$32.56	\$33.73	\$34.90	\$36.27

Employee					
2022-2023	Step 1	Step 2	Step 3	Step 4	Step 5
Utility Worker	\$14.24	\$14.82	\$15.42	\$16.03	\$16.62
Operator in Training	\$21.34	\$22.23	\$23.13	\$24.02	\$24.93
Mechanic in Training	\$21.34	\$22.23	\$23.13	\$24.02	\$24.93
Asst. Sewer Inp. Operator	\$21.34	\$22.23	\$23.13	\$24.02	\$24.93
Operator	\$23.73	\$24.93	\$26.09	\$27.29	\$28.67
Mechanic	\$23.73	\$24.93	\$26.09	\$27.29	\$28.67
Operator I	\$27.29	\$28.67	\$29.67	\$30.84	\$32.05
Mechanic I	\$27.29	\$28.67	\$29.67	\$30.84	\$32.05
Collection Operator I	\$27.29	\$28.67	\$29.67	\$30.84	\$32.05
Operator II	\$30.84	\$32.05	\$33.21	\$34.41	\$35.59
Mechanic II	\$30.84	\$32.05	\$33.21	\$34.41	\$35.59
Collection Operator II	\$30.84	\$32.05	\$33.21	\$34.41	\$35.59
Operator III	\$33.21	\$34.70	\$36.19	\$37.66	\$39.17
Mechanic III	\$33.21	\$34.70	\$36.19	\$37.66	\$39.17
Collections Operator III	\$33.21	\$34.70	\$36.19	\$37.66	\$39.17
Lead Operator	\$33.81	\$35.29	\$36.78	\$38.25	\$39.95
Lead Mechanic	\$33.81	\$35.29	\$36.78	\$38.25	\$39.95
Lead Collection Operator	\$33.81	\$35.29	\$36.78	\$38.25	\$39.95
Electrician	\$33.81	\$35.29	\$36.78	\$38.25	\$39.95
Maintenance Clerk	\$21.36	\$22.23	\$23.13	\$24.02	\$24.92
Administrative Assistant	\$29.66	\$30.17	\$30.84	\$31.44	\$32.04
Sewer Inspector Operator	\$32.04	\$33.21	\$34.41	\$35.59	\$36.99

APPENDIX B RETURN TO WORK PROGRAM

Back to Work Program

POLICY

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

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

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

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

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

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

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

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

Return to Work Procedure

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

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

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

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

Upon receipt of notification from the medical care provider of the employee's ability to return to modified duty work, the Director of the Personnel Department will review the documentation and job availability within the organization. Personnel will then contact the employee to inform him/her that he/she has been accepted into the Return-to-Work Program. Personnel will discuss a work schedule with the employee's supervisor.

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

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

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

Employees do not waive any rights to Workers' Compensation benefits by participating in the Return-to-Work Program. Employees participating in the Return-to-Work Program will continue to be covered by the Workers' Compensation Act for all reasonable and necessary medical expenses and disability benefits related to the injury or illness.

APPENDIX C

Tentative Agreement

SENIORITY LIST in accordance with Section 1 of ARTICLE 6, SENIORITY:

<u>Name</u>	<u>Seniority Date</u>
Brunt, Dean	9/22/1986
Sheridan, Michael	5/26/1987
Pullen, Thomas	7/16/1987
Magri, Mark	5/24/1988
DeMaio, Charles	9/6/1988
Marnerakis, Anastasio	11/15/1994
Skerritt, Paul	3/4/1996
Dahlgard, Patricia	8/25/1997
Wilkins, Calvin	3/8/1999
Cangiano, Luigi	1/25/2007
Festa, Ryan	7/28/2008
Aquilante, Francesco	3/1/2009
Zwadka, John	7/14/2010
Valerio, Teresa	1/31/2011
Karcher, Jim	2/28/2011
Idarola, Anthony	6/1/2011
Besciglia, Frank	6/26/2012
Butler, Paul	7/29/2013
Westry, Cedric	7/19/2012
Butler, Brian	7/9/2012
Morrissey, Patrick	3/31/2014
Simard, Robert	2/18/2014
O'Brien, Michael	5/19/2014
Crotta, Robert	9/15/2014
Joshua DeMaio	6/25/2018
Steve Wilson	8/19/2019

APPENDIX D

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345 CONTRACT IMPACT ANALYSIS

RERATE FACTOR			1%	2%	0%	0%	
RERATE IMPACT	# EE	FY21	FY22	FY23	FY24	FY25	Total
Administrtrive Assistant	1	\$ -	\$ 646.88	\$ 1,306.70	\$ -	\$ -	\$ 1,953.58
Assistant Sewer Inspection	1	\$ -	\$ 503.36	\$ 1,016.79	\$ -	\$ -	\$ 1,520.15
Collection Operator 1	3	\$ -	\$ 1,844.33	\$ 3,878.23	\$ 88.20	\$ 47.42	\$ 5,858.18
Electrician	1	\$ -	\$ 802.46	\$ 1,620.97	\$ -	\$ -	\$ 2,423.43
Lead Mechanic	1	\$ -	\$ 802.46	\$ 1,620.97	\$ -	\$ -	\$ 2,423.43
Lead Operator	1	\$ -	\$ 802.46	\$ 1,620.97	\$ -	\$ -	\$ 2,423.43
Maintenance Clerk	1	\$ -	\$ 503.36	\$ 1,016.79	\$ -	\$ -	\$ 1,520.15
Mechanic	2	\$ -	\$ 1,157.72	\$ 2,338.60	\$ -	\$ -	\$ 3,496.32
Mechanic 1	2	\$ -	\$ 1,245.92	\$ 2,564.18	\$ 48.68	\$ -	\$ 3,858.78
Mechanic 2	1	\$ -	\$ 718.64	\$ 1,451.65	\$ -	\$ -	\$ 2,170.29
Mechanic 3	2	\$ -	\$ 1,461.41	\$ 3,011.95	\$ 60.32	\$ 59.50	\$ 4,593.18
Operator 1	4	\$ -	\$ 2,563.39	\$ 5,226.74	\$ -	\$ -	\$ 7,790.13
Operator 2	5	\$ -	\$ 3,497.31	\$ 7,113.24	\$ 47.00	\$ 48.26	\$ 10,705.81
Sewer Camera Operator	2	\$ -	\$ 1,371.13	\$ 2,889.90	\$ 119.82	\$ 120.24	\$ 4,501.09
Total Wage Impact	27	\$ -	\$ 17,920.83	\$ 36,677.68	\$ 364.02	\$ 275.42	\$ 55,237.95
5Yr Plan Assumptions		\$ -	\$ 18,233.07	\$ 18,415.40	\$ -	\$ -	\$ 36,648.47
Impact vs 5yr Plan		\$ -	\$ (312.24)	\$ 18,262.28	\$ 364.02	\$ 275.42	\$ 18,589.48

EE CONTRIBUTION %			12%	13%	14%	14%	14%	
EE COST SHARE	# EE	FY21	FY22	FY23	FY24	FY25	Total	
Single	12	\$ -	\$ (1,495.56)	\$ (3,200.40)	\$ (3,424.44)	\$ (3,664.08)	\$ (11,784.48)	
Couple	5	\$ -	\$ (1,336.95)	\$ (2,861.05)	\$ (3,061.35)	\$ (3,275.65)	\$ (10,535.00)	
Family	8	\$ -	\$ (2,615.04)	\$ (5,596.16)	\$ (5,987.84)	\$ (6,407.04)	\$ (20,606.08)	
None	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Impact	27	\$ -	\$ (5,447.55)	\$ (11,657.61)	\$ (12,473.63)	\$ (13,346.77)	\$ (42,925.56)	
5Yr Plan Assumptions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Impact vs 5yr Plan		\$ -	\$ (5,447.55)	\$ (11,657.61)	\$ (12,473.63)	\$ (13,346.77)	\$ (42,925.56)	

Note: Premium Assumption is a 7% increase per year

Total Impact	\$ -	\$ 12,473.28	\$ 25,020.07	\$ (12,109.61)	\$ (13,071.35)	\$ 12,312.39
Impact vs 5yr Plan	\$ -	\$ (5,759.79)	\$ 6,604.67	\$ (12,109.61)	\$ (13,071.35)	\$ (24,336.08)

345 CONTRACT IMPACT ANALYSIS - WAGE IMPACT

Job Class Description	Step	FY21	1%			2%			Step	Rerate	FY24	Step	Rerate	FY25
			Step	Rerate	FY22	Step	Rerate	FY23						
ELECTRICIAN	5	\$ 80,246	\$ -	\$ 802	\$ 81,048	\$ -	\$ 1,621	\$ 82,669	\$ -	\$ -	\$ 82,669	\$ -	\$ -	\$ 82,669
MECHANIC 3	5	\$ 79,082	\$ -	\$ 791	\$ 79,873	\$ -	\$ 1,597	\$ 81,470	\$ -	\$ -	\$ 81,470	\$ -	\$ -	\$ 81,470
OPERATOR 2	5	\$ 71,864	\$ -	\$ 719	\$ 72,583	\$ -	\$ 1,452	\$ 74,034	\$ -	\$ -	\$ 74,034	\$ -	\$ -	\$ 74,034
OPERATOR 1	3	\$ 59,904	\$ 2,371	\$ 623	\$ 62,898	\$ 2,434	\$ 1,307	\$ 66,638	\$ -	\$ -	\$ 66,638	\$ -	\$ -	\$ 66,638
MECHANIC	5	\$ 57,886	\$ -	\$ 579	\$ 58,465	\$ -	\$ 1,169	\$ 59,634	\$ -	\$ -	\$ 59,634	\$ -	\$ -	\$ 59,634
MECHANIC 1	5	\$ 64,688	\$ -	\$ 647	\$ 65,335	\$ -	\$ 1,307	\$ 66,642	\$ -	\$ -	\$ 66,642	\$ -	\$ -	\$ 66,642
ASSISTANT SEWER INSPECTION	5	\$ 50,336	\$ -	\$ 503	\$ 50,839	\$ -	\$ 1,017	\$ 51,856	\$ -	\$ -	\$ 51,856	\$ -	\$ -	\$ 51,856
ADMINISTRATIVE ASSISTANT	5	\$ 64,688	\$ -	\$ 647	\$ 65,335	\$ -	\$ 1,307	\$ 66,642	\$ -	\$ -	\$ 66,642	\$ -	\$ -	\$ 66,642
COLLECTION OPERATOR 1	3	\$ 59,904	\$ 2,371	\$ 623	\$ 62,898	\$ 2,434	\$ 1,307	\$ 66,638	\$ -	\$ -	\$ 66,638	\$ -	\$ -	\$ 66,638
OPERATOR 2	5	\$ 71,864	\$ -	\$ 719	\$ 72,583	\$ -	\$ 1,452	\$ 74,034	\$ -	\$ -	\$ 74,034	\$ -	\$ -	\$ 74,034
OPERATOR 2	5	\$ 71,864	\$ -	\$ 719	\$ 72,583	\$ -	\$ 1,452	\$ 74,034	\$ -	\$ -	\$ 74,034	\$ -	\$ -	\$ 74,034
OPERATOR 2	5	\$ 71,864	\$ -	\$ 719	\$ 72,583	\$ -	\$ 1,452	\$ 74,034	\$ -	\$ -	\$ 74,034	\$ -	\$ -	\$ 74,034
LEAD MECHANIC	5	\$ 80,246	\$ -	\$ 802	\$ 81,048	\$ -	\$ 1,621	\$ 82,669	\$ -	\$ -	\$ 82,669	\$ -	\$ -	\$ 82,669
LEAD OPERATOR	5	\$ 80,246	\$ -	\$ 802	\$ 81,048	\$ -	\$ 1,621	\$ 82,669	\$ -	\$ -	\$ 82,669	\$ -	\$ -	\$ 82,669
SEWER CAMERA OPERATOR	1	\$ 67,059	\$ 2,995	\$ 701	\$ 70,755	\$ 3,016	\$ 1,475	\$ 75,246	\$ 2,975	\$ 60	\$ 78,280	\$ 3,037	\$ 61	\$ 81,378
COLLECTION OPERATOR 1	2	\$ 64,688	\$ 2,371	\$ 671	\$ 67,730	\$ 2,413	\$ 1,403	\$ 71,545	\$ 2,392	\$ 48	\$ 73,985	\$ -	\$ -	\$ 73,985
OPERATOR 1	5	\$ 64,688	\$ -	\$ 647	\$ 65,335	\$ -	\$ 1,307	\$ 66,642	\$ -	\$ -	\$ 66,642	\$ -	\$ -	\$ 66,642
MECHANIC 2	5	\$ 71,864	\$ -	\$ 719	\$ 72,583	\$ -	\$ 1,452	\$ 74,034	\$ -	\$ -	\$ 74,034	\$ -	\$ -	\$ 74,034
MAINTENANCE CLERK	5	\$ 50,336	\$ -	\$ 503	\$ 50,839	\$ -	\$ 1,017	\$ 51,856	\$ -	\$ -	\$ 51,856	\$ -	\$ -	\$ 51,856
OPERATOR 1	5	\$ 64,688	\$ -	\$ 647	\$ 65,335	\$ -	\$ 1,307	\$ 66,642	\$ -	\$ -	\$ 66,642	\$ -	\$ -	\$ 66,642
OPERATOR 1	5	\$ 64,688	\$ -	\$ 647	\$ 65,335	\$ -	\$ 1,307	\$ 66,642	\$ -	\$ -	\$ 66,642	\$ -	\$ -	\$ 66,642
MECHANIC 1	2	\$ 57,886	\$ 2,018	\$ 599	\$ 60,503	\$ 2,371	\$ 1,257	\$ 64,132	\$ 2,434	\$ 49	\$ 66,614	\$ -	\$ -	\$ 66,614
MECHANIC	5	\$ 57,886	\$ -	\$ 579	\$ 58,465	\$ -	\$ 1,169	\$ 59,634	\$ -	\$ -	\$ 59,634	\$ -	\$ -	\$ 59,634
OPERATOR 2	1	\$ 62,275	\$ -	\$ 623	\$ 62,898	\$ 2,434	\$ 1,307	\$ 66,638	\$ 2,350	\$ 47	\$ 69,035	\$ 2,413	\$ 48	\$ 71,497
SEWER CAMERA OPERATOR	1	\$ 67,059	\$ -	\$ 671	\$ 67,730	\$ 2,995	\$ 1,414	\$ 72,139	\$ 3,016	\$ 60	\$ 75,215	\$ 2,975	\$ 60	\$ 78,250
MECHANIC 3	1	\$ 67,059	\$ -	\$ 671	\$ 67,730	\$ 2,995	\$ 1,414	\$ 72,139	\$ 3,016	\$ 60	\$ 75,215	\$ 2,975	\$ 60	\$ 78,250
COLLECTION OPERATOR 1	1	\$ 55,099	\$ -	\$ 551	\$ 55,650	\$ 2,787	\$ 1,169	\$ 59,606	\$ 2,018	\$ 40	\$ 61,664	\$ 2,371	\$ 47	\$ 64,083
		\$ 1,779,957	\$ 12,126	\$ 17,921	\$ 1,810,004	\$ 23,879	\$ 36,678	\$ 1,870,561	\$ 18,201	\$ 364	\$ 1,889,126	\$ 13,771	\$ 275	\$ 1,903,172

345 CONTRACT IMPACT ANALYSIS - HEATHCARE

<u>Job Description</u>	<u>Coverage</u>	FY21	CONTR	<u>EE SHARE</u>	<u>CITY SHARE</u>
		<u>PREMIUMS</u>	<u>%</u>		
ELECTRICIAN	Single	\$ 11,647.23	12%	\$ 1,397.67	\$ 10,249.56
MECHANIC 3	None	\$ -	12%	\$ -	\$ -
OPERATOR 2	Family	\$ 30,549.24	12%	\$ 3,665.91	\$ 26,883.33
OPERATOR 1	Single	\$ 11,647.23	12%	\$ 1,397.67	\$ 10,249.56
MECHANIC	Single	\$ 11,647.23	12%	\$ 1,397.67	\$ 10,249.56
MECHANIC 1	Single	\$ 11,647.23	12%	\$ 1,397.67	\$ 10,249.56
ASSISTANT SEWER INSPECTION	Single	\$ 11,647.23	12%	\$ 1,397.67	\$ 10,249.56
ADMINISTRATIVE ASSISTANT	Single	\$ 11,647.23	12%	\$ 1,397.67	\$ 10,249.56
COLLECTION OPERATOR 1	Couple	\$ 24,989.85	12%	\$ 2,998.78	\$ 21,991.07
OPERATOR 2	Single	\$ 11,647.23	12%	\$ 1,397.67	\$ 10,249.56
OPERATOR 2	None	\$ -	12%	\$ -	\$ -
OPERATOR 2	Single	\$ 11,647.23	12%	\$ 1,397.67	\$ 10,249.56
LEAD MECHANIC	Family	\$ 30,549.24	12%	\$ 3,665.91	\$ 26,883.33
LEAD OPERATOR	Couple	\$ 24,989.85	12%	\$ 2,998.78	\$ 21,991.07
SEWER CAMERA OPERATOR	Single	\$ 11,647.23	12%	\$ 1,397.67	\$ 10,249.56
COLLECTION OPERATOR 1	Family	\$ 30,549.24	12%	\$ 3,665.91	\$ 26,883.33
OPERATOR 1	Couple	\$ 24,989.85	12%	\$ 2,998.78	\$ 21,991.07
MECHANIC 2	Family	\$ 30,549.24	12%	\$ 3,665.91	\$ 26,883.33
MAINTENANCE CLERK	Single	\$ 11,647.23	12%	\$ 1,397.67	\$ 10,249.56
OPERATOR 1	Single	\$ 11,647.23	12%	\$ 1,397.67	\$ 10,249.56
OPERATOR 1	Single	\$ 11,647.23	12%	\$ 1,397.67	\$ 10,249.56
MECHANIC 1	Couple	\$ 24,989.85	12%	\$ 2,998.78	\$ 21,991.07
MECHANIC	Couple	\$ 24,989.85	12%	\$ 2,998.78	\$ 21,991.07
OPERATOR 2	Family	\$ 30,549.24	12%	\$ 3,665.91	\$ 26,883.33
SEWER CAMERA OPERATOR	Family	\$ 30,549.24	12%	\$ 3,665.91	\$ 26,883.33
MECHANIC 3	Family	\$ 30,549.24	12%	\$ 3,665.91	\$ 26,883.33
COLLECTION OPERATOR 1	Family	\$ 30,549.24	12%	\$ 3,665.91	\$ 26,883.33
		<u>\$ 509,109.93</u>		<u>\$ 61,093.22</u>	<u>\$ 448,016.71</u>

345 CONTRACT IMPACT ANALYSIS - HEATHCARE

<u>Job Description</u>	<u>Coverage</u>	FY22	CONTR	FY22 Impact		
		<u>PREMIUMS</u>	<u>%</u>	<u>EE SHARE</u>	<u>CITY SHARE</u>	<u>13% vs 12%</u>
ELECTRICIAN	Single	\$ 12,462.54	13%	\$ 1,620.13	\$ 10,842.41	\$ (124.63)
MECHANIC 3	None	\$ -	13%	\$ -	\$ -	\$ -
OPERATOR 2	Family	\$ 32,687.69	13%	\$ 4,249.40	\$ 28,438.29	\$ (326.88)
OPERATOR 1	Single	\$ 12,462.54	13%	\$ 1,620.13	\$ 10,842.41	\$ (124.63)
MECHANIC	Single	\$ 12,462.54	13%	\$ 1,620.13	\$ 10,842.41	\$ (124.63)
MECHANIC 1	Single	\$ 12,462.54	13%	\$ 1,620.13	\$ 10,842.41	\$ (124.63)
ASSISTANT SEWER INSPECTION	Single	\$ 12,462.54	13%	\$ 1,620.13	\$ 10,842.41	\$ (124.63)
ADMINISTRATIVE ASSISTANT	Single	\$ 12,462.54	13%	\$ 1,620.13	\$ 10,842.41	\$ (124.63)
COLLECTION OPERATOR 1	Couple	\$ 26,739.14	13%	\$ 3,476.09	\$ 23,263.05	\$ (267.39)
OPERATOR 2	Single	\$ 12,462.54	13%	\$ 1,620.13	\$ 10,842.41	\$ (124.63)
OPERATOR 2	None	\$ -	13%	\$ -	\$ -	\$ -
OPERATOR 2	Single	\$ 12,462.54	13%	\$ 1,620.13	\$ 10,842.41	\$ (124.63)
LEAD MECHANIC	Family	\$ 32,687.69	13%	\$ 4,249.40	\$ 28,438.29	\$ (326.88)
LEAD OPERATOR	Couple	\$ 26,739.14	13%	\$ 3,476.09	\$ 23,263.05	\$ (267.39)
SEWER CAMERA OPERATOR	Single	\$ 12,462.54	13%	\$ 1,620.13	\$ 10,842.41	\$ (124.63)
COLLECTION OPERATOR 1	Family	\$ 32,687.69	13%	\$ 4,249.40	\$ 28,438.29	\$ (326.88)
OPERATOR 1	Couple	\$ 26,739.14	13%	\$ 3,476.09	\$ 23,263.05	\$ (267.39)
MECHANIC 2	Family	\$ 32,687.69	13%	\$ 4,249.40	\$ 28,438.29	\$ (326.88)
MAINTENANCE CLERK	Single	\$ 12,462.54	13%	\$ 1,620.13	\$ 10,842.41	\$ (124.63)
OPERATOR 1	Single	\$ 12,462.54	13%	\$ 1,620.13	\$ 10,842.41	\$ (124.63)
OPERATOR 1	Single	\$ 12,462.54	13%	\$ 1,620.13	\$ 10,842.41	\$ (124.63)
MECHANIC 1	Couple	\$ 26,739.14	13%	\$ 3,476.09	\$ 23,263.05	\$ (267.39)
MECHANIC	Couple	\$ 26,739.14	13%	\$ 3,476.09	\$ 23,263.05	\$ (267.39)
OPERATOR 2	Family	\$ 32,687.69	13%	\$ 4,249.40	\$ 28,438.29	\$ (326.88)
SEWER CAMERA OPERATOR	Family	\$ 32,687.69	13%	\$ 4,249.40	\$ 28,438.29	\$ (326.88)
MECHANIC 3	Family	\$ 32,687.69	13%	\$ 4,249.40	\$ 28,438.29	\$ (326.88)
COLLECTION OPERATOR 1	Family	\$ 32,687.69	13%	\$ 4,249.40	\$ 28,438.29	\$ (326.88)
		<u>\$ 544,747.70</u>		<u>\$ 70,817.21</u>	<u>\$ 473,930.49</u>	<u>\$ (5,447.55)</u>
			7%			

345 CONTRACT IMPACT ANALYSIS - HEATHCARE

<u>Job Description</u>	<u>Coverage</u>	FY23	CONTR	FY23 Impact		
		<u>PREMIUMS</u>	<u>%</u>	<u>EE SHARE</u>	<u>CITY SHARE</u>	<u>14% vs 12%</u>
ELECTRICIAN	Single	\$ 13,334.92	14%	\$ 1,866.89	\$ 11,468.03	\$ (266.70)
MECHANIC 3	None	\$ -	14%	\$ -	\$ -	\$ -
OPERATOR 2	Family	\$ 34,975.83	14%	\$ 4,896.62	\$ 30,079.21	\$ (699.52)
OPERATOR 1	Single	\$ 13,334.92	14%	\$ 1,866.89	\$ 11,468.03	\$ (266.70)
MECHANIC	Single	\$ 13,334.92	14%	\$ 1,866.89	\$ 11,468.03	\$ (266.70)
MECHANIC 1	Single	\$ 13,334.92	14%	\$ 1,866.89	\$ 11,468.03	\$ (266.70)
ASSISTANT SEWER INSPECTION	Single	\$ 13,334.92	14%	\$ 1,866.89	\$ 11,468.03	\$ (266.70)
ADMINISTRATIVE ASSISTANT	Single	\$ 13,334.92	14%	\$ 1,866.89	\$ 11,468.03	\$ (266.70)
COLLECTION OPERATOR 1	Couple	\$ 28,610.88	14%	\$ 4,005.52	\$ 24,605.36	\$ (572.21)
OPERATOR 2	Single	\$ 13,334.92	14%	\$ 1,866.89	\$ 11,468.03	\$ (266.70)
OPERATOR 2	None	\$ -	14%	\$ -	\$ -	\$ -
OPERATOR 2	Single	\$ 13,334.92	14%	\$ 1,866.89	\$ 11,468.03	\$ (266.70)
LEAD MECHANIC	Family	\$ 34,975.83	14%	\$ 4,896.62	\$ 30,079.21	\$ (699.52)
LEAD OPERATOR	Couple	\$ 28,610.88	14%	\$ 4,005.52	\$ 24,605.36	\$ (572.21)
SEWER CAMERA OPERATOR	Single	\$ 13,334.92	14%	\$ 1,866.89	\$ 11,468.03	\$ (266.70)
COLLECTION OPERATOR 1	Family	\$ 34,975.83	14%	\$ 4,896.62	\$ 30,079.21	\$ (699.52)
OPERATOR 1	Couple	\$ 28,610.88	14%	\$ 4,005.52	\$ 24,605.36	\$ (572.21)
MECHANIC 2	Family	\$ 34,975.83	14%	\$ 4,896.62	\$ 30,079.21	\$ (699.52)
MAINTENANCE CLERK	Single	\$ 13,334.92	14%	\$ 1,866.89	\$ 11,468.03	\$ (266.70)
OPERATOR 1	Single	\$ 13,334.92	14%	\$ 1,866.89	\$ 11,468.03	\$ (266.70)
OPERATOR 1	Single	\$ 13,334.92	14%	\$ 1,866.89	\$ 11,468.03	\$ (266.70)
MECHANIC 1	Couple	\$ 28,610.88	14%	\$ 4,005.52	\$ 24,605.36	\$ (572.21)
MECHANIC	Couple	\$ 28,610.88	14%	\$ 4,005.52	\$ 24,605.36	\$ (572.21)
OPERATOR 2	Family	\$ 34,975.83	14%	\$ 4,896.62	\$ 30,079.21	\$ (699.52)
SEWER CAMERA OPERATOR	Family	\$ 34,975.83	14%	\$ 4,896.62	\$ 30,079.21	\$ (699.52)
MECHANIC 3	Family	\$ 34,975.83	14%	\$ 4,896.62	\$ 30,079.21	\$ (699.52)
COLLECTION OPERATOR 1	Family	\$ 34,975.83	14%	\$ 4,896.62	\$ 30,079.21	\$ (699.52)
		<u>\$ 582,880.08</u>		<u>\$ 81,603.24</u>	<u>\$ 501,276.84</u>	<u>\$ (11,657.61)</u>
			7%			

345 CONTRACT IMPACT ANALYSIS - HEATHCARE

<u>Job Description</u>	<u>Coverage</u>	<u>FY24 CONTR</u>		<u>FY24 Impact</u>		
		<u>PREMIUMS</u>	<u>%</u>	<u>EE SHARE</u>	<u>CITY SHARE</u>	<u>14% vs 12%</u>
ELECTRICIAN	Single	\$ 14,268.36	14%	\$ 1,997.57	\$ 12,270.79	\$ (285.37)
MECHANIC 3	None	\$ -	14%	\$ -	\$ -	\$ -
OPERATOR 2	Family	\$ 37,424.14	14%	\$ 5,239.38	\$ 32,184.76	\$ (748.48)
OPERATOR 1	Single	\$ 14,268.36	14%	\$ 1,997.57	\$ 12,270.79	\$ (285.37)
MECHANIC	Single	\$ 14,268.36	14%	\$ 1,997.57	\$ 12,270.79	\$ (285.37)
MECHANIC 1	Single	\$ 14,268.36	14%	\$ 1,997.57	\$ 12,270.79	\$ (285.37)
ASSISTANT SEWER INSPECTION	Single	\$ 14,268.36	14%	\$ 1,997.57	\$ 12,270.79	\$ (285.37)
ADMINISTRATIVE ASSISTANT	Single	\$ 14,268.36	14%	\$ 1,997.57	\$ 12,270.79	\$ (285.37)
COLLECTION OPERATOR 1	Couple	\$ 30,613.64	14%	\$ 4,285.91	\$ 26,327.73	\$ (612.27)
OPERATOR 2	Single	\$ 14,268.36	14%	\$ 1,997.57	\$ 12,270.79	\$ (285.37)
OPERATOR 2	None	\$ -	14%	\$ -	\$ -	\$ -
OPERATOR 2	Single	\$ 14,268.36	14%	\$ 1,997.57	\$ 12,270.79	\$ (285.37)
LEAD MECHANIC	Family	\$ 37,424.14	14%	\$ 5,239.38	\$ 32,184.76	\$ (748.48)
LEAD OPERATOR	Couple	\$ 30,613.64	14%	\$ 4,285.91	\$ 26,327.73	\$ (612.27)
SEWER CAMERA OPERATOR	Single	\$ 14,268.36	14%	\$ 1,997.57	\$ 12,270.79	\$ (285.37)
COLLECTION OPERATOR 1	Family	\$ 37,424.14	14%	\$ 5,239.38	\$ 32,184.76	\$ (748.48)
OPERATOR 1	Couple	\$ 30,613.64	14%	\$ 4,285.91	\$ 26,327.73	\$ (612.27)
MECHANIC 2	Family	\$ 37,424.14	14%	\$ 5,239.38	\$ 32,184.76	\$ (748.48)
MAINTENANCE CLERK	Single	\$ 14,268.36	14%	\$ 1,997.57	\$ 12,270.79	\$ (285.37)
OPERATOR 1	Single	\$ 14,268.36	14%	\$ 1,997.57	\$ 12,270.79	\$ (285.37)
OPERATOR 1	Single	\$ 14,268.36	14%	\$ 1,997.57	\$ 12,270.79	\$ (285.37)
MECHANIC 1	Couple	\$ 30,613.64	14%	\$ 4,285.91	\$ 26,327.73	\$ (612.27)
MECHANIC	Couple	\$ 30,613.64	14%	\$ 4,285.91	\$ 26,327.73	\$ (612.27)
OPERATOR 2	Family	\$ 37,424.14	14%	\$ 5,239.38	\$ 32,184.76	\$ (748.48)
SEWER CAMERA OPERATOR	Family	\$ 37,424.14	14%	\$ 5,239.38	\$ 32,184.76	\$ (748.48)
MECHANIC 3	Family	\$ 37,424.14	14%	\$ 5,239.38	\$ 32,184.76	\$ (748.48)
COLLECTION OPERATOR 1	Family	\$ 37,424.14	14%	\$ 5,239.38	\$ 32,184.76	\$ (748.48)
		<u>\$ 623,681.64</u>		<u>\$ 87,315.43</u>	<u>\$ 536,366.21</u>	<u>\$ (12,473.63)</u>
			7%			

345 CONTRACT IMPACT ANALYSIS - HEATHCARE

Job Description	Coverage	FY25	CONTR	FY25 Impact		
		PREMIUMS	%	EE SHARE	CITY SHARE	14% vs 12%
ELECTRICIAN	Single	\$ 15,267.15	14%	\$ 2,137.40	\$ 13,129.75	\$ (305.34)
MECHANIC 3	None	\$ -	14%	\$ -	\$ -	\$ -
OPERATOR 2	Family	\$ 40,043.83	14%	\$ 5,606.14	\$ 34,437.69	\$ (800.88)
OPERATOR 1	Single	\$ 15,267.15	14%	\$ 2,137.40	\$ 13,129.75	\$ (305.34)
MECHANIC	Single	\$ 15,267.15	14%	\$ 2,137.40	\$ 13,129.75	\$ (305.34)
MECHANIC 1	Single	\$ 15,267.15	14%	\$ 2,137.40	\$ 13,129.75	\$ (305.34)
ASSISTANT SEWER INSPECTION	Single	\$ 15,267.15	14%	\$ 2,137.40	\$ 13,129.75	\$ (305.34)
ADMINISTRATIVE ASSISTANT	Single	\$ 15,267.15	14%	\$ 2,137.40	\$ 13,129.75	\$ (305.34)
COLLECTION OPERATOR 1	Couple	\$ 32,756.59	14%	\$ 4,585.92	\$ 28,170.67	\$ (655.13)
OPERATOR 2	Single	\$ 15,267.15	14%	\$ 2,137.40	\$ 13,129.75	\$ (305.34)
OPERATOR 2	None	\$ -	14%	\$ -	\$ -	\$ -
OPERATOR 2	Single	\$ 15,267.15	14%	\$ 2,137.40	\$ 13,129.75	\$ (305.34)
LEAD MECHANIC	Family	\$ 40,043.83	14%	\$ 5,606.14	\$ 34,437.69	\$ (800.88)
LEAD OPERATOR	Couple	\$ 32,756.59	14%	\$ 4,585.92	\$ 28,170.67	\$ (655.13)
SEWER CAMERA OPERATOR	Single	\$ 15,267.15	14%	\$ 2,137.40	\$ 13,129.75	\$ (305.34)
COLLECTION OPERATOR 1	Family	\$ 40,043.83	14%	\$ 5,606.14	\$ 34,437.69	\$ (800.88)
OPERATOR 1	Couple	\$ 32,756.59	14%	\$ 4,585.92	\$ 28,170.67	\$ (655.13)
MECHANIC 2	Family	\$ 40,043.83	14%	\$ 5,606.14	\$ 34,437.69	\$ (800.88)
MAINTENANCE CLERK	Single	\$ 15,267.15	14%	\$ 2,137.40	\$ 13,129.75	\$ (305.34)
OPERATOR 1	Single	\$ 15,267.15	14%	\$ 2,137.40	\$ 13,129.75	\$ (305.34)
OPERATOR 1	Single	\$ 15,267.15	14%	\$ 2,137.40	\$ 13,129.75	\$ (305.34)
MECHANIC 1	Couple	\$ 32,756.59	14%	\$ 4,585.92	\$ 28,170.67	\$ (655.13)
MECHANIC	Couple	\$ 32,756.59	14%	\$ 4,585.92	\$ 28,170.67	\$ (655.13)
OPERATOR 2	Family	\$ 40,043.83	14%	\$ 5,606.14	\$ 34,437.69	\$ (800.88)
SEWER CAMERA OPERATOR	Family	\$ 40,043.83	14%	\$ 5,606.14	\$ 34,437.69	\$ (800.88)
MECHANIC 3	Family	\$ 40,043.83	14%	\$ 5,606.14	\$ 34,437.69	\$ (800.88)
COLLECTION OPERATOR 1	Family	\$ 40,043.83	14%	\$ 5,606.14	\$ 34,437.69	\$ (800.88)
		<u>\$ 667,339.39</u>		<u>\$ 93,427.52</u>	<u>\$ 573,911.87</u>	<u>\$ (13,346.77)</u>
			7%			

General Wage Increase by Fiscal Year: Arbitration Awards

The following are select summary statistics related to all arbitration awards reported to CCM from July 1, 2012. Each month the data below is updated to reflect new settlements received by CCM.

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
Average	2.21%	2.29%	2.52%	2.33%	1.96%	1.71%	1.55%	1.00%
Minimum	1.00%	1.25%	2.25%	2.25%	1.75%	0.00%	0.00%	1.00%
Maximum	3.00%	3.50%	2.90%	2.50%	2.25%	2.25%	2.00%	1.00%
Sample Size	22	17	9	6	6	6	5	1

General Wage Increase by Fiscal Year: Negotiated Settlements

The following are select summary statistics related to all negotiated settlements reported in the Data Reporter from July 1, 2016. Each month the data below will be updated to reflect new settlements received by CCM. For information regarding a particular municipal settlement, please contact CCM.

	FY17-18	FY18-19	FY19-20	FY20-21	FY 21-22	FY22-23	FY 23-24	FY 24-25
Average	2.22%	2.18%	2.22%	2.20%	2.27%	2.37%	2.43%	2.25%
Minimum	0.00%	0.00%	0.00%	0.00%	0.00%	1.25%	2.00%	2.25%
Maximum	3.50%	6.00%	3.50%	3.50%	3.50%	3.50%	3.00%	2.25%
Mode	2.50%	2.00%	2.50%	2.00%	2.25%	2.50%	2.25%	2.25%
Sample Size	348	362	308	227	119	47	14	2

Number of Wage Freezes Achieved: Negotiation Versus Arbitration

The following are the number of wage freezes reported in the Data Reporter from July 1, 2015. It is important to note that for negotiated settlements, the number reflects only those contracts received by CCM and reported in the Data Reporter and corresponds to the sample sizes in the preceding tables. Each month the data below will be updated to reflect new settlements received by CCM. For information regarding a particular municipal settlement, please contact CCM.

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Negotiated	11	13	11	6	1	0	0	0	0
Arbitration	0	0	1	1	1	0	0	0	0

Settlement Comparison

	7/1/17	7/1/18	7/1/19	7/1/20	7/1/21	7/1/22	Average Increase
West Haven WPCA				0.00%	1.00%	2.00%	1.00%
New Haven DPW L. 424-34, UPSEU	2.50%	2.50%	2.25%	2.50%			2.44%
Regional Water Authority				2.50%			2.50%
City of Groton L. 9411-00 Utilities			2.00%	2.75%	2.75%	2.25%	2.44%
East Hampton, NAGE R1-319		2.25%	2.25%	2.25%			2.25%
Hamden Parks and Rec L. 424-36, UPSEU	2.25%	2.00%	2.50%	2.25%	2.50%	2.50%	2.33%
Hamden Public Works L. 424-1, UPSEU	2.25%	2.00%	2.50%	2.25%	2.25%	2.50%	2.29%
East Windsor WPCA UE L. 222 CILU L. 23	CPI+1% capped at 3.5% - all 5 years, 7/1/18 stated as 3.1%						
Stratford Public Works L. 134	2.75%	2.50%	2.50%	2.50%			2.56%
Trumbull UPSEU MATE L. 424-7			2.00%	2.25%	2.00%	2.25%	2.13%
Norwalk MEA	7/1/17 - 12/31/17: 1.25% 1/1/18-6/30/18: 1.1%	7/1/18 - 12/31/18: 1.25% 1/1/19-6/30/19: 1.1%	7/1/19 - 12/31/19: 1.25% 1/1/20-6/30/20: 1.1%				
New London DPW L. 1378 AFSCME		1/1/19: 1%	2.50%	2.00%	2.00%		2.17%
**Montville WPCA L. 1303-341	2.50%	2.50%	2.50%				2.50%
Berlin Blue Collar UE L. 222, CILU#52		2.25%	2.25%	2.25%			2.25%
Bristol Public Works L. 1338 AFSCME		1.50%	2.25%	0.00%	2.50%		1.56%
Colchester Public Works Water Dept L. 506				2.25%			2.25%
Farmington DPW L. 1689		2.50%	2.35%	2.35%			2.40%
Middlebury Teamsters L. 677 DPW and WPCA	\$0.75	\$0.75	\$0.75	\$0.75			
Plainville L. 1303-56, AFSCME			2.25%	2.25%	2.25%		2.25%
Waterbury Blue Collar L. 353		0.00%	2.00%	0.00%	2.20%		1.05%

** Montville - Retro to Jan. 1, 2017 equity adjustment to all \$0.75/hr; July 1, 2017 equity adjustment to Clerk only \$0.75

MARB West Haven Subcommittee Review of FY 2022 Recommended Budget

The West Haven Subcommittee reviewed the Mayor's FY 2022 Recommended Budget at their March 23, 2021 meeting. The Subcommittee's suggestions and follow-up items are summarized below.

Recommendations:

1. Contingency Plan for ARPA Funding: The Recommended Budget includes \$1.575 million of ARPA funding as a revenue source. Detailed guidance regarding the use of these funds has not yet been provided by the Department of Treasury. The City should have a contingency plan to address the possibility that restrictions on the funding may limit the extent to which the funds may be used as an operating revenue in FY 2022. Use of one-time funding as an operating revenue to reduce the mill rate is not a sustainable practice. Potentially address by identifying one-time budgeted expenditures to offset one-time grant revenue.
2. Allingtown Fire Pension and OPEB Funding: The Allingtown Fire pension plan is funded at 28% as of 6/30/20. The District's OPEB liability is essentially unfunded. The current fiscal year budget included a contribution to the pension fund above and beyond the ADEC. The FY 2022 Recommended Budget does not include an additional contribution to the pension fund beyond the ADEC. The FY 2022 Recommended Budget also lowers the Allingtown Fire District mill rate from 14.02 to 10.91. The City should consider budgeting a higher mill rate in order to make an additional contribution to the pension fund and to contribute to pre-funding OPEB.

Follow-Up Items and Related Issues:

1. FY 2020 Actuals and FY 2021 Projections: Prior year actuals and current year projections need to be incorporated into the FY 2022 budget tables presented.
2. Five Year Plan: The City will need to update its Five Year Plan for MARB review and approval. The plan should include measures to address any deficits in internal service funds.
3. Consolidation of Pension Fund Investments: The City reported that it has issued the RFP for consolidating pension fund investment management services. An update should be provided at the next Subcommittee meeting.
4. Independent Districts Mill Rates: For a comprehensive understanding of the tax burden in the City, the independent fire districts' mill rates need to be incorporated into an exhibit displaying the mill rates for the General Fund and each fire district. Detail regarding the planned Special District should also be included.
5. Pension Valuation Assumptions: Determine the impact of changes to pension valuation assumptions, including the use of updated mortality tables and a revised discount rate. The impact will be reflected in the pension fund valuations in the process of being updated.

OPM Review of West Haven Recommended FY 2022 Budget

General Fund

Revenues

Overall General Fund revenues increase by \$99,809, or 0.1%, in the recommended FY 2022 budget. Significant increases in Property Taxes and Charges for Services, as well as modest increases in some other revenue categories, offset the elimination of Municipal Restructuring Funds (included in Intergovernmental category below), resulting in a relatively flat budget.

Revenue Summary

Category	FY 2021 Budget	FY 2022 Proposed	Change vs FY 2021	Percent Change
Property Taxes	\$102,420,883	\$104,494,042	\$2,073,159	2.0%
Intergovernmental	\$56,735,954	\$54,310,954	(\$2,425,000)	-4.3%
Licenses & Permits	\$1,594,150	\$1,761,396	\$167,246	10.5%
Fines, Forfeits, Penalties	\$252,100	\$276,847	\$24,747	9.8%
Use of Money/Property	\$117,700	\$67,700	(\$50,000)	-42.5%
Charges for Services	\$1,135,450	\$1,600,400	\$464,950	40.9%
Other Revenue	\$2,223,012	\$2,282,577	\$59,565	2.7%
Other Financing Sources	\$963,643	\$748,785	(\$214,858)	-22.3%
Total Revenue	\$165,442,892	\$165,542,701	\$99,809	0.1%

Property Taxes

Grand List/Revaluation: The Grand List for FY 2022 is based on the recently completed revaluation (October 2020 Grand List). The overall changes in the Grand List are shown in the table below. Some adjustment to the Net Taxable Grand List may be needed after the Board of Assessment Appeals concludes its work.

Grand List

Net Assessment	FY 2021 Oct. 2019	FY 2022 Oct. 2020	Change	Percent Change
Real Estate	2,281,215,176	2,575,534,936	294,319,760	12.9%
Personal Property	161,168,039	168,292,475	7,124,436	4.4%
Motor Vehicles	<u>276,734,340</u>	<u>287,802,252</u>	<u>11,067,912</u>	<u>4.0%</u>
Total Net Assessment	2,719,117,555	3,031,629,663	312,512,108	11.5%

The 12.9% increase in the Real Estate portion of the Grand List shown above is the cumulative effect of actual growth in taxable property (construction, development, expansion, etc.) and the effects of revaluation (changes in market value of property). The table below depicts the changes in the Grand

OPM Review of West Haven Recommended FY 2022 Budget

List attributable to growth (\$24.1 million) and to the revaluation (\$288.4 million) based on data provided by the Assessor's Office that results in a total Grand List increase of \$312.5 million.

Grand List

Net Assessment (in millions)	FY 2021 Net Grand List Oct. 2019	Growth Due to Development, Etc.	Effects of Revaluation	FY 2022 Net Grand List Oct. 2020
Real Estate	2,281.2	5.9	288.4	2,575.5
Personal Property	161.2	7.1	-	168.3
Motor Vehicles	276.7	11.1	-	287.8
Total Net Assessment	2,719.1	24.1	288.4	3,031.6

Additional analyses of the Revaluation and the resulting Grand List will be provided as a supplement to this budget review. The analyses in the supplement will illustrate the shift in tax burden, calculations of the tax impact on several representative properties, and other details on the Revaluation.

Mill rates: The Recommended FY 2022 Budget proposes a mill rate of 34.00 mills for Real Estate and Personal Property (RE/PP) and a mill rate of 37.00 for Motor Vehicles (MV) as shows in the following table.

Mill Rates	General Fund	Capital Fund	Combined
FY 2021			
RE/PP	37.36	0.12	37.48
MV	36.88	0.12	37.00
FY 2022			
RE/PP	33.87	0.13	34.00
MV	36.87	0.13	37.00

Note: The split mill rate does not appear to comply with Section 12-71e of the Conn. General Statutes because the statute only provides for split mill rates when necessary to comply with the cap on MV mill rates. The proposed mill rate of 34.00 mills, when combined with the proposed Allingtown Fire Fund mill rate of 10.91, would not exceed the statutory MV mill rate cap of 45.00 mills. The matter of mill rate splits will need to be resolved prior to budget adoption.

As shown in the Grand List table in the preceding section, the Grand List for FY 2022 reflects both the market shifts resulting from revaluation as well as growth resulting from construction, expansion, acquisition of business personal property, etc. Taking into consideration the impact of revaluation only, a baseline mill rate of 33.41 for Real Estate and Personal Property would generate the same General Fund Property Tax revenue as the FY 2021 levy for Real Estate and Personal Property (step 4 in worksheet the accompanying Worksheet).

OPM Review of West Haven Recommended FY 2022 Budget

Current and Non-Current Taxes: Current Property Taxes increase by \$2.07 million, or 2.1% in the recommended budget as a combined effect of the mill rate adjustment plus grand list growth. As noted above, the baseline RE/PP mill rate required to generate the same RE/PP Property Tax revenue as FY 2021 would be 33.41 mills. The following table illustrates the additional revenue that is generated from actual Grand List growth and the additional revenue generated by the difference between the baseline mill rate of 33.41 mills for RE/PP and the proposed RE/PP mill rate of 33.87 mills.

General Fund Current Property Tax Levy

Levy in Millions	FY 2021 Adjusted Levy	Revenue Generated by Growth	Revenue Generated by Mill Rate Difference	FY 2022 Adjusted Levy
Real Estate/Personal Property	89.78	0.44	1.23	91.45
Motor Vehicles	<u>10.04</u>	<u>0.40</u>	-	<u>10.44</u>
Total Current Levy	99.83	0.84	1.23	101.90

Non-Current Property Taxes are budgeted in the same amount as FY 2021 (\$1.77 million). Interest and Lien Fees show a small increase of a few thousand dollars.

Tax Collection Rate: The proposed budget assumes a collection rate of 98.4%. This rate has been used for budgeting purposes for the last several years. Actual collection rates in the prior three fiscal years were:

- FY 2020: 97.85%
- FY 2019: 98.35%
- FY 2018: 98.43%

Assumptions in 5-Year Plan:

Total revenues in the proposed budget as compared to the updated 5-Year Plan are shown in the following table.

Revenue Category	Updated 5-Yr Plan FY 2022	Proposed Budget FY 2022
Property Taxes	\$106,645,189	\$104,494,042
Intergovernmental (not incl. MRF)	\$53,153,826	\$54,310,954
All Other Revenue	<u>\$6,061,216</u>	<u>\$6,737,705</u>
Total Revenue (not including MRF)	\$165,860,231	\$165,542,701
Municipal Restructuring Funds (MRF)	<u>\$2,000,000</u>	<u>\$0</u>
Total Revenue inclusive of MRF	\$167,860,231	\$165,542,701

Grand List: The updated 5-Year Plan assumed that revaluation would add \$48 million to the Grand List, accompanied by virtually no growth from construction and development.

Mill Rates: The 5-Year Plan assumed the RE/PP mill rate would increase by 1.05 mills to 38.53 following revaluation. No change to the MV mill rate was assumed.

OPM Review of West Haven Recommended FY 2022 Budget

Current and Non-Current Taxes: Current Property Taxes in the 5-Year Plan were projected to increase by \$4.1 million, attributable to the mill rate increase applied to a Grand List reflecting a modest increase. Non-Current Taxes were projected to increase slightly by about \$79,000.

Tax Collection Rate: The 5-Year Plan assumed a tax collection rate of 98.4% in each year of the plan.

Intergovernmental: State and Federal Aid

Sources of State and Federal Aid are grouped together in the From Other Agencies category in the City’s budget document.

State Aid – Recurring sources of State Aid in the proposed budget represent 31.9% of total General Fund revenues, and are flat compared to the current year. The proposed amounts for each source of recurring State Aid is consistent with the State budget as proposed by the Governor for FY 2022.

Municipal Restructuring Funds – The proposed budget for FY 2022 does not include any Municipal Restructuring Funds. The current fiscal year budget included \$4 million in Municipal Restructuring Funds.

American Rescue Plan Act (Federal) – The recently passed American Rescue Plan Act (ARPA) will direct considerable sums to the State of Connecticut and directly to municipalities. Based on the figures currently available, the City of West Haven is programmed to receive approximately \$18.8 million in ARPA funding. The FY 2022 budget includes \$1.575 million of this amount. Formal guidelines regarding restrictions or limitations on the use of this funding have yet to be distributed.

Intergovernmental Revenues

Category	FY 2021 Budget	FY 2022 Proposed	Change vs FY 2021	Percent Change
State Aid (not including Muni. Restructuring Funds)	\$52,735,954	\$52,735,954	\$0	0.0%
Municipal Restructuring Funds	\$4,000,000	\$0	(\$4,000,000)	-100.0%
American Rescue Plan Act (Federal)	\$0	\$1,575,000	\$1,575,000	
Total Intergovernmental	\$56,735,954	\$54,310,954	(\$2,425,000)	-4.3%

Assumptions in 5-Year Plan: Funding levels for routine sources of State Aid in the recommended budget are consistent with the amounts included in the 5-Year Plan. The 5-Year Plan included \$2 million in Municipal Restructuring Funds in FY 2022. The proposed FY 2022 budget eliminates the use of Municipal Restructuring Funds, but offsets much of this adjustment by incorporating the use of a portion of anticipated ARPA funding.

Other Revenue Sources

All other revenue sources, including fees, licenses, fines, investment income and transfers from other funds make up 4.1% of General Fund revenues. In the aggregate, these sources increase by \$451,650, or 7.2% in the FY 2022 budget, driven by the following changes:

OPM Review of West Haven Recommended FY 2022 Budget

- Building permits and related permitting fees increase by \$167,246
- The transfer from the Sewer Fund to reimburse for Clean Water Fund bond payments made from the General Fund decreases by \$164,858
- Increase of \$493,750 in Record Legal Instrument Fees resulting from an increase in the real estate conveyance tax
- A projected decrease of \$50,000 in interest income

In addition to the above changes, a handful of relatively small revenue sources have been adjusted to reflect actual historical collections. Otherwise, the remaining revenue sources remain flat in FY 2022.

Assumptions in 5-Year Plan: Other Revenue Sources in the 5-Year Plan were generally assumed to increase by 3% per year. Total revenues for this group of revenue sources totaled \$6.06 million in the 5-Year Plan compared to \$6.74 million in the Recommended FY 2022 Budget, a difference of about \$676,000. The single largest source of the variance is the increase in real estate conveyance taxes which were not factored into the 5-Year Plan.

OPM Review of West Haven Recommended FY 2022 Budget

Expenditures

Overall expenditures increase by \$99,809, or 0.1% in the proposed FY 2022 budget. The budgeted expenditures include a set-aside of \$300,000 for fund balance. This is essentially a budgeted surplus, but treated as an expense in the budget document. Absent the set aside for fund balance, all other expenditures increase by 0.3% in the proposed budget.

Expenditure Summary

Category	FY 2021 Budget	FY 2022 Proposed	Change vs FY 2021	Percent Change
General Government	\$2,231,757	\$2,195,162	-\$36,595	-1.6%
Planning & Development	\$1,054,544	\$1,126,953	\$72,409	6.9%
Finance	\$2,615,252	\$2,664,389	\$49,137	1.9%
Public Safety	\$15,881,227	\$16,307,767	\$426,540	2.7%
Public Works	\$10,854,358	\$11,367,762	\$513,404	4.7%
Human Resources	\$2,026,361	\$2,295,654	\$269,293	13.3%
Library	\$1,221,000	\$1,521,544	\$300,544	24.6%
Board of Education	\$89,960,421	\$89,960,421	\$0	0.0%
Operating Charges	\$18,773,841	\$18,714,103	-\$59,738	-0.3%
Debt Service	\$18,643,292	\$17,900,579	-\$742,713	-4.0%
Contingency	\$1,564,627	\$1,188,367	-\$376,260	-24.0%
Total Expenditures	\$164,826,680	\$165,242,701	\$416,021	0.3%
<i>Set-aside for Fund Balance adjustment</i>	<i>\$616,212</i>	<i>\$300,000</i>	<i>-\$316,212</i>	<i>-51.3%</i>
Expenditures with Fund Balance adjustment	\$165,442,892	\$165,542,701	\$99,809	0.1%

Payroll/Personnel Services

Regular salaries increase by approximately \$595,000, or 3.1% in the proposed budget. The majority of this increase is a result of the net increase in the number of positions funded. The accompanying table depicts the addition of new or previously unfunded positions as well as eliminated positions and the resulting net increase of five funded positions.

The net increase of five positions is estimated to account for approximately \$430,000 of the increase in regular salaries in the budget. Most of the remaining increase appears to be attributable to a budgeted 1% salary adjustment for other positions.

The Recommended Budget also increases funding for overtime expenses by approximately \$132,000 overall in the General Fund, with most of the increase occurring in the Police Department and Public Works. The increase in overtime expenses across the General Fund departments

Change in Funded Full Time Positions	FTE
Funded Full Time Positions FY 2021	292.0
<u>Additions</u>	
HR (Personnel) Generalist	1.0
Chief Accountant	1.0
Jr. Accountant/Grants	1.0
Finance Admin. Clerk	1.0
IT Network Supervisor	1.0
Detective	1.0
Highway/Parks Driver	1.0
Human Resources (Services) Commissioner	1.0
Human Resources (Services) Data Coordinator	1.0
<u>Deletions</u>	
Chief Acct/Bud. Coord.	(1.0)
Accounting Specialist	(1.0)
Highway/Parks Laborer	(1.0)
Human Resources (Services) Program Aid	(1.0)
Funded Full Time Positions FY 2022	297.0

OPM Review of West Haven Recommended FY 2022 Budget

is offset by the elimination of Overtime Contingency funding in the Contingency category, which was funded at \$139,442 in the current year.

Assumptions in 5-Year Plan: The 5-Year Plan assumed 1% general wage increases in FY 2022. One new position was assumed to be funded (Detective).

Employee Benefits

Health Insurance – Overall, the budget for health insurance benefits for City active and retirees decreases by almost \$300,000 or 2.8%. The table below shows that this is the combined effect of a modest increase for active employees, currently enrolled in the State Partnership Plan, and a significant decrease for retirees who continue to be covered in the self-insured Anthem Plan or receiving Medicare supplemental benefits through the Zenith Plan.

	FY 2021 Budget	FY 2022 Proposed	Change vs FY 2021	Percent Change
Health Insurance				
CT Partnership	5,390,723	5,526,392	135,669	2.5%
Retirees	<u>5,188,122</u>	<u>4,755,117</u>	<u>(433,005)</u>	<u>-8.3%</u>
Total Health Insurance	10,578,845	10,281,509	(297,336)	-2.8%

Police Pension – The proposed budget funds the Police pension in the amount projected as the actuarially determined employer contribution (ADEC) in the August 2019 actuarial report. At \$2,430,000, the budgeted amount is a modest increase of \$18,000 over the current year funding requirement.

Other Benefits – Changes in Other Benefits accounts include a 4.8% increase in the City’s FICA contribution and a 6% increase in funding for employees’ defined contribution plan. The remaining accounts in this category decrease by a net \$8,259.

Assumptions in 5-Year Plan:

Health Insurance - The 5-Year Plan based health insurance costs on a 7.0% increase in self-insured rates for actives and retirees. This assumption yielded a projected health insurance cost that was approximately \$570,000 higher than the amount in the proposed budget.

Police Pension – Police Pension in both the proposed budget and the 5-Year Plan is based on the projected ADEC from the most August 2019 valuation report.

Other Benefits – Other Benefits are in line with the figures included in the 5-Year Plan, with the exception of the Longevity Payments which have been reduced.

Non-Payroll Expenses

Significant year-over-year changes in non-payroll expenses include the following:

- An increase of \$300,000 in the Library budget, partially offset by the removal of \$100,000 in the City Council budget earmarked for the Library in the current year.

OPM Review of West Haven Recommended FY 2022 Budget

- Increases of about \$135,000 in tip fee expenses and \$105,000 in collection costs for an overall increase of approximately \$240,000 in solid waste expenses.
- An additional \$50,000 for economic development consulting.
- The elimination of \$70,000 of external data processing services.
- Increases totaling about \$96,000 across Vehicle Maintenance accounts, primarily for fuel and parts.
- An increase of \$51,000 in funding for holiday festivities.

Debt Service

Debt Service expenses in the proposed budget decline by \$742,713 in accordance with with scheduled principal and interest payments on existing debt.

Assumptions in 5-Year Plan: Debt Service for FY 2022 in the 5-Year Plan totaled \$20,268,203. The variance with the Recommended Budget is due in part to revisions to the high school renovation debt issuance timing and more favorable interest rates than originally projected.

Education

The proposed FY 2022 budget level funds the General Fund contribution for Education at \$89,960,421. The Board of Education adopted a budget request totaling \$91,591,947. In prior Subcommittee discussions, the possibility of covering the difference through partial use of Alliance Grant funding was raised. A breakdown of all funding sources supporting the Education budget has been requested by OPM as part of a larger request for information.

Assumptions in 5-Year Plan: The updated 5-Year Plan includes an increase of 0.4% to the General Fund contribution to Education in FY 2022, and in subsequent years.

Contingency Items

The City budgets a wide range of expenditures within the Contingency category. Of the \$1.49 million budgeted in the Contingency category for FY 2022, \$600,000 is budgeted as a true contingency account that would provide a buffer against revenue shortfalls or unanticipated, but necessary, expenditures. This amount equates to just under four tenths of one percent of overall expenditures.

Significant changes in the funding provided in the Contingency category in FY 2022 include:

- The elimination of \$75,000 for various studies
- The elimination of \$155,644 for medical run-off costs which were budgeted in FY 2021 for medical claims expenses following the transition to the State Partnership.
- Reduction in the amount set aside as a Fund Balance Adjustment from \$616,212 in the current year to \$300,000 in FY 2022.

OPM Review of West Haven Recommended FY 2022 Budget

Assumptions in 5-Year Plan: The 5-Year Plan included \$1.29 million in the Contingency category for FY 2022. The main variances between the Recommended Budget and the 5-Year Plan include the following:

- Recommended budget includes \$600,000 for true contingency compared to \$395,000 in the 5-Year Plan
- Recommended budget includes \$160,000 in continued expense related to the outsourcing of payroll, which was not included in FY 2022 in the 5-Year Plan.
- Recommended budget does not include continued medical run-off expense, which was projected to be \$149,736 in the 5-Year Plan in FY 2022.

Capital Funding

The recommended FY22 budget funds a modest increase of about \$50,000 to the Capital Fund, resulting in a total contribution of \$388,450. The City provides a list of proposed uses for this funding on page 119 of the budget document. In the pages that follow the proposed uses of the FY 2022 General Fund contribution to the Capital Fund is a summary 5-year capital improvement plan for fiscal years 2022-2026. A synopsis of the energy savings performance contract projects is also included in the budget document. This project provides an alternative financing mechanism for select projects.

Assumptions in 5-Year Plan: The 5-Year Plan projected a funding level of \$587,826 for the Capital Fund in FY 2022.

OPM Review of West Haven Recommended FY 2022 Budget

Allingtown Fire Fund

Revenues

Overall Fire Fund revenues decrease by \$347,287, or -4.0%, in the recommended FY 2022 budget. This is the cumulative result of a significant reduction in revenue raised through the Property Tax, partially offset by an overall increase in non-tax revenues.

Revenue Summary

Category	FY 2021 Budget	FY 2022 Proposed	Change vs FY 2021	Percent Change
Property Taxes	\$ 7,436,508	\$ 6,721,696	(\$714,812)	-10.6%
Other Revenues	\$ 1,168,600	\$ 1,536,125	\$367,525	23.9%
Other Financing Sources	\$0	\$0	\$0	
Total Revenue	\$8,605,108	\$8,257,821	(\$347,287)	-4.0%

Property Taxes

Grand List: The FY 2022 (October 2020) net taxable grand list for the Allingtown Fire tax district grew by approximately \$78.1 million, or 14.1% over the prior year's grand list as the combined result of growth and the 2020 revaluation.

Allingtown Fire District Grand List

Net Assessment	FY 2021 Oct. 2019	FY 2022 Oct. 2020	Change	Percent Change
Real Estate & Personal Property	495,341,903	568,606,571	73,264,668	14.8%
Motor Vehicles	57,523,260	62,385,230	4,861,970	8.5%
Total Net Assessment	552,865,163	630,991,801	78,126,638	14.1%

Mill rates: The Recommended Budget reduces the the mill rate to 10.91 mills for RE/PP and keeps the mill rate for motor vehicles at 8 mills.

Current and Non-Current Taxes: The reduced mill rate for RE/PP, even applied to the larger grand list following revaluation, results in considerably less revenue from Property Taxes. Current Property Taxes decrease by approximately \$695,000 in the Recommended Budget. Overall, Current and Non-Current Taxes decline by \$714,812, or 10.6%.

Tax Collection Rate: The proposed budget assumes a collection rate of 98.4%, the same rate that is assumed for the General Fund.

Non-Tax Sources

Non-tax sources in the Fire Fund includes the motor vehicle tax reimbursement from the State, budgeted at \$960,525. In addition, the district has included a \$300,000 grant from FEMA which is

OPM Review of West Haven Recommended FY 2022 Budget

funding the acquisition of one fire apparatus (with a corresponding expenditure). Revenues also include an increase in Miscellaneous revenues of \$22,000. The overall increase in Non-Tax Sources in the Recommended Budget totals \$367,525.

Assumptions in 5-Year Plan:

Grand List: The recently approved 5-Year Plan assumed the cumulative effect of growth and revaluation would result in a 1.5% increase in the Allingtown District Grand List.

Mill Rates: The 5-Year Plan held the mill rates constant in FY 2022 at 14.02 for RE/PP and 8.00 for MV.

Revenue Category	Updated 5-Yr Plan	Proposed Budget
	FY 2022	FY 2022
Property Taxes	\$7,520,607	\$ 6,721,696
All Other Revenue	<u>\$269,100</u>	<u>\$ 1,536,125</u>
Total Revenue	\$7,789,707	\$8,257,821

Current and Non-Current Taxes: Revenues from Property Taxes were projected to increase by \$84,099.

Tax Collection Rate: The 5-Year Plan assumed a tax collection rate of 98.4% in each year of the plan.

Non-Tax Sources: The 5-Year Plan did not include revenue from the State reimbursement for motor vehicle taxes or the FEMA grant.

Expenditures

Overall expenditures in the Fire Fund decrease by \$347,287, or -4.0% in the proposed FY 2022 budget. The most significant reductions are the removal of set-aside funding for capital improvements and to supplement the pension fund contribution.

The increase in Administration expenses is driven largely by health insurance premium expense. The increase in Operations reflects the \$300,000 purchase of fire apparatus as well as salary adjustments which add approximately \$87,000 and an increase of \$40,000 for overtime expense. Operations expenses across a number of accounts add another \$63,000.

The budgeted contribution to the pension fund, at \$2.54 million, appears to be slightly higher than the ADC in the last valuation report (\$2.49 million).

Expenditure Summary

Category	FY 2021	FY 2022	Change	Percent
	Budget	Proposed	vs FY 2021	Change
Administration	5,156,079	5,252,748	96,669	1.9%
Operations	2,359,029	2,850,073	491,044	20.8%
Unallocated Contingency	190,000	155,000	(35,000)	-18.4%
Set-aside for Capital	250,000	0	(250,000)	-100.0%
Set-aside for Pension Liability	650,000	0	(650,000)	-100.0%
Total Expenditures	8,605,108	8,257,821	(347,287)	-4.0%

OPM Review of West Haven Recommended FY 2022 Budget

Assumptions in 5-Year Plan: The 5-Year Plan anticipated the removal of set-asides for capital improvements and additional contribution for the pension fund in FY 2022. Total expenditures for FY 2022 in the 5-Year Plan are \$7.79 million.

Sewer Fund

Revenues

Overall Sewer Fund revenues increase by 0.3% in the recommended FY 2022 budget. The Sewer user charge remains at \$426 per housing unit with an assumed uncollectible rate of 1.6%. No changes are made to collections on prior years billing. Charges to the Town of Orange, which are comprised of a combination of consumption charges and a share of Sewer Fund debt service, increase by \$39,775 based on the Town's share of debt expense in FY 2022.

Revenue Summary

Category	FY 2021 Budget	FY 2022 Proposed	Change vs FY 2021	Percent Change
Sewer Use Fees	11,191,507	11,181,636	(9,871)	-0.1%
Town of Orange	536,425	576,200	39,775	6.9%
Other Revenues	70,000	70,000	0	0.0%
Total Revenue	11,797,932	11,827,836	29,904	0.3%

Expenditures

Overall expenditures in the Sewer Fund increase slightly to at \$11.83 million, an increase of 0.3% overall. The modest increase reflects a reallocation expenses among numerous accounts, including an increase of \$100,000 in funding for capital improvements to the collection system which is more than offset by a \$156,000 reduction in debt services expense. Other significant changes include an increase of \$100,000 for Engineering services and reductions of \$25,000 in liabilities claims expense and \$25,000 in outside services.

Expenditure Summary

Category	FY 2021 Budget	FY 2022 Proposed	Change vs FY 2021	Percent Change
Administration	\$4,954,093	\$5,023,560	\$69,467	1.4%
Operations	\$6,843,839	\$6,804,276	-\$39,563	-0.6%
Total Expenditures	\$11,797,932	\$11,827,836	\$29,904	0.3%

Assumptions in 5-Year Plan: The 5-Year Plan assumed a sewer use fee increase from \$426 to \$428 per housing unit in FY 2028. Overall expenditures in the 5-Year Plan are slightly higher than the Recommended Budget at \$11.87 million.

Worksheet: Impact of Revaluation vs. Growth on Mill Rates

	General Fund	Capital Fund	Combined
1. FY 2021 RE/PP Gross Levy	91,243,512	303,588	91,547,100
2. Collection Rate	98.40%	100.00%	
3. FY 2021 RE/PP Adjusted Levy	89,783,616	303,588	90,087,204
4. Baseline Mill Rate required after revaluation to generate same revenue as FY 2021 RE/PP levy	33.41	0.12	33.54
5. Additional revenue generated by growth in RE/PP Grand List	435,652	1,450	437,102
6. Proposed Mill Rate	33.87	0.13	34.00
7. Difference: Proposed - Baseline RE/PP Mill Rate	0.46	0.01	0.46
8. Additional revenue generated by difference between Baseline and Proposed RE/PP Mill Rates	1,234,201	15,640	1,249,841
9. Resulting FY 2022 RE/PP Net Levy	91,453,470	320,677	91,774,147
10. FY 2022 RE/PP Gross Levy*	92,940,518	320,677	93,261,196

* Rounding in calculations results in \$1,508 difference vs. Gross RE/PP levy in budget book

FY 2021 (Oct. 2019) RE/PP Net Grand List	2,442,383,215
Impact of Revaluation	<u>288,405,735</u>
Net Grand List reflecting impact of Revaluation	2,730,788,950
Growth in RE/PP due to construction, etc.	13,038,461
FY 2022 (Oct. 2020) RE/PP Net Grand List	2,743,827,411

WEST HAVEN GRAND LIST COMPARISON
MULTI-YEAR COMPARISON & YEARLY VARIANCE

A. GRAND LIST YEARLY COMPARISON

	<u>F.Y.'16</u> <u>2014 NET G.L.</u>	<u>F.Y.'17</u> <u>2015 NET G.L.</u>	<u>F.Y.'18</u> <u>2016 NET G.L.</u>	<u>F.Y.'19</u> <u>2017 NET G.L.</u>	<u>F.Y.'20</u> <u>2018 NET G.L.</u>	<u>F.Y.'21</u> <u>2019 NET G.L.</u>	<u>F.Y.'22</u> <u>2020 NET G.L.</u>
<u>REAL ESTATE</u>	2,484,501,178	2,250,030,309	2,263,010,382	2,259,335,773	2,265,973,014	2,281,215,176	2,575,534,936
<u>PERSONAL PROPERTY</u>	120,107,975	122,420,920	127,660,606	132,379,084	150,234,335	161,168,039	168,292,475
<u>MOTOR VEHICLE</u>	249,341,572	258,055,554	259,519,230	261,726,860	266,920,740	276,734,340	287,802,252
TOTAL	2,853,950,725	2,630,506,783	2,650,190,218	2,653,441,717	2,683,128,089	2,719,117,555	3,031,629,663

B. GRAND LIST YEARLY VARIANCE

	<u>G.L.'14/G.L.'15</u>	<u>G.L.'15/G.L.'16</u>	<u>G.L.'16/G.L.'17</u>	<u>G.L.'17/G.L.'18</u>	<u>G.L.'18/G.L.'19</u>	<u>G.L.'19/G.L.'20</u>
<u>REAL ESTATE</u>						
\$ INCREASE	-234,470,869	12,980,073	-3,674,609	6,637,241	15,242,162	294,319,760
% INCREASE	-9.44%	0.58%	-0.16%	0.29%	0.67%	12.90%
<u>PERSONAL PROPERTY</u>						
\$ INCREASE	2,312,945	5,239,686	4,718,478	17,855,251	10,933,704	7,124,436
% INCREASE	1.93%	4.28%	3.70%	13.49%	7.28%	4.42%
<u>MOTOR VEHICLE</u>						
\$ INCREASE	8,713,982	1,463,676	2,207,630	5,193,880	9,813,600	11,067,912
% INCREASE	3.49%	0.57%	0.85%	1.98%	3.68%	4.00%
TOTAL						
\$ INCREASE	-223,443,942	19,683,435	3,251,499	29,686,372	35,989,466	312,512,108
% INCREASE	-7.83%	0.75%	0.12%	1.12%	1.34%	11.49%

REAL ESTATE PROPERTY CATEGORIES
GRAND LIST COMPARISON

CATEGORIES	2019 GRAND LIST	2020 GRAND LIST	\$ VARIANCE	% VARIANCE	CATEGORY as % of TOTAL REAL ESTATE
RESIDENTIAL	1,811,212,822	2,040,376,725	229,163,903	12.65%	79.34%
PUBLIC UTILITY	7,838,180	8,300,740	462,560	5.90%	0.32%
VACANT LAND	16,843,929	19,411,220	2,567,291	15.24%	0.75%
USE ASSESSMENT	20,570	23,720	3,150	15.31%	0.0009%
EXEMPTIONS	-23,986,052	-25,787,727	-1,801,675	7.51%	-1.00%
COMMERCIAL	289,373,265	325,975,831	36,602,566	12.65%	12.68%
INDUSTRIAL	71,759,864	76,531,246	4,771,382	6.65%	2.98%
APARTMENTS	102,863,560	123,781,280	20,917,720	20.34%	4.81%
10% IE PENALTY	5,289,038	2,921,901	-2,367,137	-44.76%	0.11%
NET TOTAL	2,281,215,176	2,571,534,936	290,319,760	12.73%	100.00%

**WEST HAVEN REVALUATION
COMMERCIAL PROPERTIES- COMPARATIVE ANALYSIS
FINANCIAL IMPACT
AMONG THE TOP TEN TAX PAYERS**

TAXPAYER	WEST HAVEN		PAR EDGEWATER	ROLLING RIDGE CT	MEADOW LANDING I	MARLAKE CO. LLC
	<u>WAL-MART REAL ESTATE</u>	<u>PROPERTY DEVELOPMENT</u>	<u>OWNER LLC</u>	<u>LLC</u>	<u>LIMITED</u>	
NATURE of PROPERTY	<u>RETAIL SHOPPING CENTER</u>	<u>RETAIL SHOPPING CENTER</u>	<u>APARTKMENTS</u>	<u>APARTMENTS</u>	<u>APARTMENTS</u>	<u>APARTMENTS</u>
I ASSESSMENT COMPARISON						
G.L. 2019 VALUE	10,477,600	8,627,360	5,998,510	6,152,930	6,586,580	6,746,440
G.L. 2020 VALUE	10,796,800	8,461,180	7,358,750	7,311,010	9,474,808	8,321,320
\$ VARIANCE	319,200	-166,180	1,360,240	1,158,080	2,888,228	1,574,880
% VARIANCE	3.05%	-1.93%	22.68%	18.82%	43.85%	23.34%
II TAX RATE COMPARISON						
A CURRENT FISCAL YEAR						
TAXES F.Y. 2021- 37.48 MILLS	392,700	323,353	224,824	230,612	246,865	252,857
B F.Y. '22 ESTIMATED						
TAXES F.Y. 2022- 34.00 MILLS	367,091	287,680	250,198	248,574	322,143	282,925
\$ VARIANCE	-25,609	-35,673	25,373	17,963	75,278	30,068
% VARIANCE	-6.52%	-11.03%	11.29%	7.79%	30.49%	11.89%

**WEST HAVEN REVALUATION
RESIDENTIAL PROPERTIES- COMPARATIVE ANALYSIS
FINANCIAL IMPACT
FIRST DISTRICT**

DISTRICT SAMPLE PROPERTY	1 A	1 B	1 C	1 D
I ASSESSMENT COMPARISON				
G.L. 2019 VALUE	110,810	109,130	152,600	216,440
G.L. 2020 VALUE	122,290	120,540	167,510	204,430
\$ VARIANCE	11,480	11,410	14,910	-12,010
% VARIANCE	10.36%	10.46%	9.77%	-5.55%
II TAX RATE COMPARISON				
A CURRENT FISCAL YEAR				
TAXES F.Y. 2021- 37.48 MILLS	4,153	4,090	5,719	8,112
B F.Y. '22 ESTIMATED				
TAXES F.Y. 2022- 34.00 MILLS	4,158	4,098	5,695	6,951
\$ VARIANCE	5	8	-24	-1,162
% VARIANCE	0.11%	0.20%	-0.42%	-14.32%

**WEST HAVEN REVALUATION
RESIDENTIAL PROPERTIES- COMPARATIVE ANALYSIS
FINANCIAL IMPACT
SECOND DISTRICT**

DISTRICT SAMPLE PROPERTY	2 E	2 F	2 G	2 H
I ASSESSMENT COMPARISON				
G.L. 2019 VALUE	168,000	237,510	122,220	403,550
G.L. 2020 VALUE	186,480	255,990	134,610	401,520
\$ VARIANCE	18,480	18,480	12,390	-2,030
% VARIANCE	11.00%	7.78%	10.14%	-0.50%
II TAX RATE COMPARISON				
A CURRENT FISCAL YEAR				
TAXES F.Y. 2021- 37.48 MILLS	6,297	8,902	4,581	15,125
B F.Y. '22 ESTIMATED				
TAXES F.Y. 2022- 34.00 MILLS	6,340	8,704	4,577	13,652
\$ VARIANCE	44	-198	-4	-1,473
% VARIANCE	0.69%	-2.23%	-0.09%	-9.74%

**WEST HAVEN REVALUATION
RESIDENTIAL PROPERTIES- COMPARATIVE ANALYSIS
FINANCIAL IMPACT
THIRD DISTRICT**

DISTRICT SAMPLE PROPERTY	3 I	3 J	3 K	3 L
I ASSESSMENT COMPARISON				
G.L. 2019 VALUE	142,660	96,740	112,420	110,810
G.L. 2020 VALUE	156,310	110,950	128,450	130,970
\$ VARIANCE	13,650	14,210	16,030	20,160
% VARIANCE	9.57%	14.69%	14.26%	18.19%
II TAX RATE COMPARISON				
A CURRENT FISCAL YEAR				
TAXES F.Y. 2021- 37.48 MILLS	5,347	3,626	4,214	4,153
B F.Y. '21 ESTIMATED				
TAXES F.Y. 2022- 34.00 MILLS	5,315	3,772	4,367	4,453
\$ VARIANCE	-32	146	154	300
% VARIANCE	-0.61%	4.04%	3.65%	7.22%

**ALLINGTOWN FIRE DISTRICT
GRAND LIST COMPARISON
MULTI-YEAR COMPARISON & YEARLY VARIANCE**

A. GRAND LIST YEARLY COMPARISON

	<u>F.Y.'16</u> <u>2014 NET G.L.</u>	<u>F.Y.'17</u> <u>2015 NET G.L.</u>	<u>F.Y.'18</u> <u>2016 NET G.L.</u>	<u>F.Y.'19</u> <u>2017 NET G.L.</u>	<u>F.Y.'20</u> <u>2018 NET G.L.</u>	<u>F.Y.'21</u> <u>2019 NET G.L.</u>	<u>F.Y.'22</u> <u>2020 NET G.L.</u>
<u>REAL ESTATE & PERSONAL PROPERTY</u>		466,670,698	472,680,905	469,767,658	479,582,523	495,341,903	568,606,571
<u>MOTOR VEHICLE</u>		49,507,406	52,643,180	51,934,800	53,128,800	57,523,260	62,385,230
TOTAL	565,907,633	516,178,104	525,324,085	521,702,458	532,711,323	552,865,163	630,991,801

B. GRAND LIST YEARLY VARIANCE

	<u>G.L.'14/G.L.'15</u>	<u>G.L.'15/G.L.'16</u>	<u>G.L.'16/G.L.'17</u>	<u>G.L.'17/G.L.'18</u>	<u>G.L.'18/G.L.'19</u>	<u>G.L.'19/G.L.'20</u>
<u>REAL ESTATE & PERSONAL PROPERTY</u>						
\$ INCREASE		6,010,207	-2,913,247	9,814,865	15,759,380	73,264,668
% INCREASE		1.29%	-0.62%	2.09%	3.29%	14.79%
<u>MOTOR VEHICLE</u>						
\$ INCREASE		3,135,774	-708,380	1,194,000	4,394,460	4,861,970
% INCREASE		6.33%	-1.35%	2.30%	8.27%	8.45%
TOTAL						
\$ INCREASE		9,145,981	-3,621,627	11,008,865	20,153,840	78,126,638
% INCREASE		1.77%	-0.69%	2.11%	3.78%	14.13%

City of West Haven

FY2021 8Mos Monthly Financial Report to
the Municipal Accountability Review Board



April 08, 2021



To: Municipal Accountability Review Board
 From: Frank M. Cieplinski
 Date: 3/31/2021
 Subject: City of West Haven Monthly Financial Report YTD February FY21

I) West Haven General Fund

A. Revenues

YTD operational revenues of \$131.008M are \$3.3M higher than the same period last year as higher tax revenues more than offset a fall in investment income. To date collections of the current year tax levy are at 95.96% of the year compared to 96.32% in FY20 and a 5 year average of 96.67%.

The tax department has begun the tax lien sale process, gathering data preparing notifications.

Current operational revenue expectations are to be slightly below the annual budget (excluding COVID funds).

GENERAL FUND : Revenue Comparisons FY18-FY21

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	90.971	95.73%	92.481	95.44%	94.685	95.86%	97.436	95.65%
Licenses & Permits	0.777	39.01%	1.257	64.07%	1.013	71.18%	1.011	67.14%
Fines And Penalties	0.166	52.26%	0.182	63.32%	0.171	70.37%	0.264	78.01%
Revenue From Use Of Money	0.108	52.01%	0.224	55.51%	0.312	83.69%	0.116	78.70%
Fed/State Grants - Non MARB	29.718	56.14%	28.991	54.45%	28.706	54.16%	29.758	54.70%
Charges For Services	0.612	53.54%	0.661	54.87%	0.667	67.18%	0.677	67.61%
Other Revenues	1.314	68.50%	1.458	68.81%	1.075	59.81%	1.030	58.12%
Other Financing Sources	1.171	87.19%	1.064	69.74%	1.110	100.00%	0.714	74.06%
	124.838	80.60%	126.317	80.13%	127.739	80.99%	131.008	80.87%

*Note : Does not reflect any MARB restructuring funds.

**CITY OF WEST HAVEN
REVENUE DETAIL REPORT
February 2021**

Variances favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY21	Feb YTD	Feb YTD	Feb YTD %	FY20 YTD %	Projected	Feb YTD %	Δ to Budget
	Budget	Actual	FY20	Budget	Actual	FY21	Fcst	
Tax Levy - Current Year	99,826,283	95,279,601	92,434,993	95.4%	96.4%	99,135,746	96.1%	(690,537)
Motor Vehicle Supplement	1,261,000	1,025,895	1,314,546	81.4%	88.4%	1,228,510	83.5%	(32,490)
Tax Levy - Prior Years	412,000	640,153	284,077	155.4%	74.0%	640,153	100.0%	228,153
Tax Levy - Suspense	100,000	95,206	117,277	95.2%	74.9%	137,529	69.2%	37,529
Tax Interest - Current Year	476,100	143,856	236,440	30.2%	46.0%	326,569	44.1%	(149,531)
Tax Interest - Prior Years	220,500	166,432	170,030	75.5%	76.9%	273,353	60.9%	52,853
Tax Interest - Suspense	125,000	85,347	127,303	68.3%	75.6%	120,957	70.6%	(4,043)
41 Property Taxes	102,420,883	97,436,490	94,684,666	95.1%	95.9%	101,862,817	95.7%	(558,066)
Building Permits	1,075,000	748,623	649,617	69.6%	66.9%	1,140,826	65.6%	65,826
Electrical Permits	177,000	54,763	122,613	30.9%	78.8%	71,385	76.7%	(105,615)
Zoning Permits	100,000	60,460	82,590	60.5%	79.6%	89,873	67.3%	(10,127)
Health Licenses	80,300	80,052	44,717	99.7%	105.6%	109,490	73.1%	29,190
Plumbing & Heating Permits	105,300	26,630	71,070	25.3%	73.2%	34,369	77.5%	(70,931)
Police & Protection Licenses	22,900	28,370	20,590	123.9%	81.0%	36,772	77.2%	13,872
Animal Licenses	15,400	3,771	3,212	24.5%	37.4%	10,818	34.9%	(4,582)
Excavation Permits	7,100	1,050	9,205	14.8%	93.7%	1,309	80.2%	(5,791)
City Clerk Fees	6,200	3,374	4,031	54.4%	70.4%	5,076	66.5%	(1,124)
Dog Pound Releases	300	137	1,310	45.7%	-507.8%	137	100.0%	(163)
Marriage Licenses	3,800	3,704	3,006	97.5%	81.4%	5,706	64.9%	1,906
Sporting Licenses	250	14	182	5.6%	866.7%	14	100.0%	(236)
Alcoholic Beverage License	600	480	1,014	80.0%	89.4%	640	75.0%	40
42 Licenses & Permits	1,594,150	1,011,428	1,013,157	63.4%	71.2%	1,506,415	67.1%	(87,735)
Bldg Code Violations	-	2,708	3,001	n/a	63.2%	4,604	58.8%	4,604
Fines And Penalties	32,500	49,377	15,367	151.9%	32.6%	49,377	100.0%	16,877
Parking Tags	219,600	212,243	152,777	96.6%	79.8%	284,837	74.5%	65,237
43 Fines And Penalties	252,100	264,328	171,145	104.9%	70.4%	338,818	78.0%	86,718
Investment Income	100,000	29,001	282,285	29.0%	81.1%	50,000	58.0%	(50,000)
Rent from City Facilities	17,700	87,351	29,970	493.5%	120.3%	97,847	89.3%	80,147
44 Revenue From Use Of Money	117,700	116,352	312,255	98.9%	83.7%	147,847	78.7%	30,147
Educational Cost Sharing	45,140,487	22,494,321	22,100,725	49.8%	49.1%	45,140,487	49.8%	-
Health Services	60,000	73,068	67,266	121.8%	100.0%	73,068	100.0%	13,068
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	4,508	4,608	90.2%	100.0%	5,000	90.2%	-
Prop Tax Relief - Veterans	127,400	138,561	130,803	108.8%	100.0%	138,561	100.0%	11,161
Pilot-State Owned Property	181,198	181,198	181,198	100.0%	100.0%	181,198	100.0%	-
Mashentucket Pequot Grant	807,097	269,032	269,032	33.3%	33.3%	807,097	33.3%	-
Town Aid Road	617,268	619,574	-	100.4%	0.0%	619,574	100.0%	2,306
Fed/State Miscellaneous Grants	122,000	137,847	120,682	113.0%	79.9%	137,847	100.0%	15,847
Telephone Access Grant	95,000	-	-	0.0%	0.0%	95,000	0.0%	-
SCCRWA-Pilot Grant	301,100	312,233	302,062	103.7%	100.0%	312,233	100.0%	11,133
45 Fed/State Grants	53,132,054	29,758,330	28,706,364	56.0%	54.2%	53,185,569	56.0%	53,515
Record Legal Instrument Fees	656,250	627,016	497,665	95.5%	69.2%	926,288	67.7%	270,038
Miscellaneous - Parks & Recreation	340,000	6,742	132,022	2.0%	79.1%	11,711	57.6%	(328,289)
Miscellaneous - General Gov't	84,800	20,637	19,757	24.3%	37.7%	37,204	55.5%	(47,596)
Miscellaneous - Public Works	37,900	40	635	0.1%	1.9%	1,841	2.2%	(36,059)
Police Charges	13,500	4,896	15,833	36.3%	85.9%	6,852	71.5%	(6,648)
All Other Public Works	3,000	18,060	974	602.0%	39.4%	18,060	100.0%	15,060
46 Charges For Services	1,135,450	677,391	666,886	59.7%	67.2%	1,001,956	67.6%	(133,494)
Fire Dept Share of ERS	864,558	258,229	396,840	29.9%	51.8%	864,558	29.9%	-
Yale Contribution	422,651	444,796	444,561	105.2%	100.0%	444,796	100.0%	22,145
Sale of Property	-	29,000	12,000	n/a	100.0%	29,000	100.0%	29,000
Miscellaneous Revenue	195,300	25,484	22,979	13.0%	11.2%	125,399	20.3%	(69,901)
Pilot - Housing Authority	146,600	147,965	-	100.9%	0.0%	147,965	100.0%	1,365
Parking Meter Revenue	62,000	22,306	63,748	36.0%	86.6%	29,784	74.9%	(32,216)
Sewer Fee Collection Expenses	55,200	55,166	55,166	99.9%	100.0%	55,200	99.9%	-
Quigley/Yale Parking	43,603	25,435	29,069	58.3%	66.7%	38,153	66.7%	(5,450)
Insurance Reimbursement	26,400	12,884	32,252	48.8%	100.0%	26,400	48.8%	-
Organic Recycling Compost	10,600	8,492	18,630	80.1%	88.7%	10,600	80.1%	-
47 Other Revenues	1,826,912	1,029,757	1,075,245	56.4%	59.8%	1,771,855	58.1%	(55,057)
Residual Equity Transfers In	250,000	-	-	0.0%	0.0%	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%	86.4%	963,643	74.1%	-
Total Operational Revenue	161,442,892	131,007,719	127,739,292	81.1%	80.9%	160,778,920	81.5%	(663,972)
COVID Relief Funds	-	1,212,472	-	n/a	n/a	1,212,472	100.0%	1,212,472
MARB	4,000,000	-	-	0.0%	0.0%	4,000,000	0.0%	-
Total General Fund Revenues	165,442,892	132,220,191	127,739,292	79.9%	79.3%	165,991,392	79.7%	548,500

CITY OF WEST HAVEN
CURRENT YEAR TAX LEVY / MV
February 2021

	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	931,618
December	7,808,428	8,140,855	9,739,833	5,353,068	9,221,956	9,660,020
January	26,199,708	26,044,887	24,813,164	28,991,624	26,502,343	24,351,642
February	4,317,898	5,509,758	6,497,672	6,655,587	6,558,742	8,705,437
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	100,364,256
Feb YTD	84,808,890	88,186,027	88,829,090	91,166,255	93,749,539	96,305,496
% Total	97.66%	97.25%	97.44%	96.16%	96.32%	95.96%
				Feb YTD 5 Year Avg FY16-FY20		96.97%

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

B. Expenditures

YTD city expenses of \$52.406M are \$423K above last year as overtime costs and other COVID related costs drive the increase.

Forecasted costs are expected to be over budget due to overtime and other costs related to the COVID pandemic.

GENERAL FUND : Cost Comparisons FY18-FY21

\$ Millions Expense Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	17.495	69.13%	15.858	61.42%	16.494	67.97%	16.656	65.93%
Debt Service	10.933	65.34%	18.132	105.95%	17.774	93.91%	17.594	95.54%
Health Ins. & Pension	10.234	78.56%	10.219	71.95%	9.730	71.50%	9.481	61.91%
Other Fixed Charges	2.293	64.56%	2.042	61.98%	2.116	74.23%	2.272	66.81%
Solid Waste & Recycling	3.021	99.07%	2.006	67.14%	2.066	64.96%	2.042	61.54%
Other Contractual Svcs	2.069	71.09%	1.843	64.38%	2.082	68.06%	1.773	51.57%
Electricity/Gas	1.048	59.85%	0.915	58.94%	0.500	28.60%	0.763	50.10%
Supplies & Materials	0.378	59.24%	0.300	53.35%	0.363	63.14%	0.343	55.30%
Capital Outlay	0.058	86.62%	0.025	31.65%	0.046	87.80%	0.039	41.40%
Other/Contingency	0.503	215.52%	0.402	68.74%	0.384	61.72%	1.009	30.75%
Fuel	0.214	64.92%	0.191	54.69%	0.189	55.31%	0.218	53.81%
Telephone	0.439	95.27%	0.236	32.08%	0.239	40.30%	0.217	41.75%
Total City Expend.	48.683	71.54%	52.169	74.38%	51.982	74.45%	52.406	69.33%
Salaries	29.201	56.48%	29.515	57.03%	29.457	57.09%	28.588	55.06%
Tuition	6.580	82.79%	4.376	51.83%	1.460	15.71%	3.409	41.55%
Student Transportation	3.176	60.41%	3.382	58.39%	2.547	43.08%	1.853	35.26%
Operation of Plant	2.733	79.92%	3.554	92.17%	1.630	44.44%	2.880	79.47%
Health Insurance	10.130	75.68%	9.462	70.67%	9.010	69.39%	9.649	68.41%
Other Fixed Costs	2.404	75.11%	2.613	76.21%	2.245	60.52%	2.225	52.59%
Purchased Services	0.841	55.97%	0.795	51.40%	0.449	30.38%	0.637	53.05%
Instruction	1.469	91.24%	1.182	85.11%	1.127	86.25%	1.794	126.39%
Total Board of Ed.	56.535	64.22%	54.878	61.25%	47.924	53.28%	51.034	56.73%

*Note : FY21% reflects current YTD as a % of currently projected FY21

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES
February 2021

Variances favorable/(unfavorable)

Department	ACTUAL					FORECAST		
	FY21 Budget	Feb YTD Actual	Feb YTD FY20	Feb YTD % Budget	FY20 YTD % Actual	FY21 Projected	Feb YTD % Fcst	Δ to Budget
100 City Council	199,686	77,291	69,713	38.7%	37.9%	211,201	36.6%	(11,515)
105 Mayor	322,211	201,473	228,292	62.5%	74.1%	320,844	62.8%	1,367
110 Corporation Counsel	681,602	267,767	237,216	39.3%	52.7%	639,144	41.9%	42,458
115 Personnel Department	239,362	143,772	111,345	60.1%	64.8%	223,265	64.4%	16,097
120 Telephone Administration	336,336	120,926	124,309	36.0%	40.3%	336,336	36.0%	-
125 City Clerk	298,538	179,917	223,995	60.3%	69.9%	287,020	62.7%	11,518
130 Registrar Of Voters	145,502	105,509	86,512	72.5%	71.4%	144,605	73.0%	897
165 Probate Court	8,520	3,783	4,867	44.4%	58.3%	8,520	44.4%	-
190 Planning & Development	1,054,544	440,889	514,548	41.8%	65.5%	835,560	52.8%	218,984
Central Government Total	3,286,301	1,541,329	1,600,795	46.9%	60.2%	3,006,496	51.3%	279,805
200 Treasurer	7,600	5,067	5,067	66.7%	66.7%	7,600	66.7%	-
210 Comptroller	975,956	661,329	700,331	58.3%	67.8%	987,715	67.0%	(11,759)
220 Central Services	741,492	537,505	462,980	71.6%	72.3%	741,887	72.5%	(395)
230 Assessment	452,500	287,295	287,097	64.1%	65.2%	436,754	65.8%	15,746
240 Tax Collector	437,704	239,460	268,498	55.8%	61.1%	409,103	58.5%	28,601
Finance Total	2,615,252	1,730,655	1,723,974	62.5%	67.3%	2,583,059	67.0%	32,193
300 Emergency Report System I	2,043,241	1,169,717	992,183	61.4%	54.3%	2,017,145	58.0%	26,096
310 Police Department	13,542,122	9,270,184	8,925,928	68.7%	66.2%	13,665,821	67.8%	(123,699)
320 Animal Control	281,666	161,021	151,887	56.8%	67.4%	267,559	60.2%	14,107
330 Civil Preparedness	14,198	8,899	10,991	62.7%	73.4%	24,198	36.8%	(10,000)
Public Service Total	15,881,227	10,609,821	10,080,990	67.6%	64.8%	15,974,723	66.4%	(93,496)
400 Public Works Administration	550,209	305,827	277,811	50.6%	59.5%	545,045	56.1%	5,164
410 Engineering	439,311	265,058	138,263	78.1%	43.4%	387,866	68.3%	51,445
440 Central Garage	1,182,281	754,382	751,517	57.0%	69.2%	1,256,766	60.0%	(74,485)
450 Solid Waste	3,336,684	2,053,399	2,079,473	63.9%	59.4%	3,336,684	61.5%	-
460 Building & Ground Maintena	1,253,237	707,596	660,441	56.9%	63.2%	1,285,941	55.0%	(32,704)
470 Highways & Parks	4,092,636	2,426,629	2,592,035	60.1%	66.3%	4,190,071	57.9%	(97,435)
Public Works Total	10,854,358	6,512,892	6,499,539	60.5%	62.9%	11,002,373	59.2%	(148,015)
500 Human Resources	308,637	140,364	170,158	50.3%	58.2%	258,813	54.2%	49,824
510 Elderly Services	458,493	119,905	249,351	27.1%	56.5%	452,915	26.5%	5,578
520 Parks & Recreation	906,786	463,361	515,404	52.7%	67.8%	920,007	50.4%	(13,221)
530 Health Department	352,445	228,992	207,341	66.5%	61.1%	348,577	65.7%	3,868
Health & Human Services Total	2,026,361	952,622	1,142,253	49.0%	62.3%	1,980,312	48.1%	46,049
600 Library	1,221,000	915,750	1,014,000	64.4%	71.4%	1,221,000	75.0%	-
800 City Insurance	800,977	623,673	632,142	77.9%	83.3%	829,133	75.2%	(28,156)
810 Employee Benefits	17,930,685	11,136,113	11,200,018	61.9%	72.3%	17,580,185	63.3%	350,500
820 Debt Service	18,643,292	17,593,977	17,773,839	93.2%	96.1%	18,415,639	95.5%	227,653
830 C-Med	42,179	-	19,791	0.0%	50.6%	42,179	0.0%	-
900 Unallocated Expenses	2,180,839	789,082	294,967	-468.4%	54.1%	2,953,301	26.7%	(772,462)
Other Total	40,818,972	31,058,595	30,934,758	79.7%	84.2%	41,041,437	75.7%	(222,465)
Total City Departments	75,482,471	52,405,914	51,982,310	71.4%	74.6%	75,588,400	69.3%	(105,929)
Board of Education	89,960,421	47,149,626	47,926,583	52.4%	53.8%	89,835,421	52.5%	125,000
Total General Fund Expenses	165,442,892	99,555,540	99,908,893	60.9%	62.9%	165,423,821	60.2%	19,071

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
February 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Feb YTD	Feb YTD	Feb YTD	FY20 YTD	FY21	Feb YTD	
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Regular Wages	20,463,385	12,804,591	12,995,992	62.6%	65.7%	19,400,621	66.0%	1,062,764
Part Time	971,057	646,620	576,560	66.6%	74.0%	1,027,510	62.9%	(56,453)
Overtime	1,840,212	1,904,174	1,617,050	103.5%	77.1%	2,626,111	72.5%	(785,899)
Longevity	653,400	435,624	392,567	66.7%	53.9%	757,519	57.5%	(104,119)
Fringe Reimbursements	1,239,400	801,773	740,847	64.7%	78.0%	1,143,142	70.1%	96,258
Other Personnel Services	311,281	63,113	170,701	20.3%	92.2%	307,105	20.6%	4,177
51 Personnel Services	25,478,735	16,655,896	16,493,719	65.4%	67.3%	25,262,007	65.9%	216,728
Advertising	54,848	32,201	28,419	58.7%	58.9%	58,028	55.5%	(3,180)
Building Maintenance	58,294	33,053	94,784	56.7%	66.1%	58,294	56.7%	-
Copier Machine & Rental	46,000	31,075	21,937	67.6%	52.8%	46,000	67.6%	-
Electricity	1,349,136	699,191	629,447	51.8%	66.8%	1,349,136	51.8%	-
Equipment Repair and Maintenance	84,800	29,502	56,816	34.8%	56.2%	84,800	34.8%	-
Financial Services	217,500	168,565	164,610	77.5%	84.1%	217,500	77.5%	-
Legal Services	200,000	25,125	28,704	12.6%	20.9%	200,000	12.6%	-
Maintenance Services	801,097	592,644	376,076	74.0%	57.7%	820,643	72.2%	(19,546)
Town Aid Road & Tree Manintenance	433,000	125,730	228,555	29.0%	57.9%	433,000	29.0%	-
Training	37,930	18,863	36,094	49.7%	62.7%	37,930	49.7%	-
Trash Pickup, Tip Fees & Recycling	3,315,284	2,042,276	2,066,103	61.6%	59.5%	3,318,517	61.5%	(3,233)
Water	48,200	12,924	15,867	26.8%	56.8%	48,200	26.8%	-
Uniforms	184,432	158,810	188,474	86.1%	89.7%	180,287	88.1%	4,146
Other Contractual Services	1,287,061	557,305	646,391	43.3%	58.0%	1,301,326	42.8%	(14,265)
52 Contractual Services	8,117,582	4,527,263	4,582,276	55.8%	60.8%	8,153,659	55.5%	(36,077)
Motor Vehicle Parts	230,700	147,160	147,287	63.8%	60.9%	230,700	63.8%	-
Construction Supplies	68,593	11,343	62,780	16.5%	79.5%	68,593	16.5%	-
Office Supplies	71,500	46,792	45,979	65.4%	68.3%	71,500	65.4%	-
Other Supplies & Materials	246,788	137,532	106,725	55.7%	45.3%	249,160	55.2%	(2,372)
53 Supplies & Materials	617,581	342,826	362,771	55.5%	58.1%	619,953	55.3%	(2,372)
Health & General Liability Insurance	12,198,966	6,833,972	7,288,217	56.0%	72.4%	11,637,707	58.7%	561,259
FICA	1,432,900	1,005,742	948,496	70.2%	68.4%	1,509,675	66.6%	(76,775)
Pension	3,593,278	2,646,639	2,442,181	73.7%	76.7%	3,674,678	72.0%	(81,400)
Workers Compensation	1,500,000	1,035,056	1,080,993	69.0%	61.1%	1,552,584	66.7%	(52,584)
Debt Service	18,282,165	17,301,305	17,320,952	94.6%	97.1%	18,054,512	95.8%	227,653
Debt Service (Water Purification)	361,127	292,672	452,888	81.0%	68.7%	361,127	81.0%	-
Other Fixed Charges	248,929	231,463	86,078	93.0%	28.9%	338,768	68.3%	(89,839)
54 Fixed Charges	37,617,365	29,346,849	29,619,805	78.0%	84.2%	37,129,051	79.0%	488,314
Capital Outlay	93,075	38,554	45,934	41.4%	53.8%	93,135	41.4%	(60)
55 Capital Outlay	93,075	38,554	45,934	41.4%	53.8%	93,135	41.4%	(60)
Contingency Services	150,000	15,000	18,387	10.0%	11.6%	150,000	10.0%	-
Other Contingency	2,357,647	993,721	365,601	42.1%	56.6%	3,130,109	31.7%	(772,462)
56 Other/Contingency	2,507,647	1,008,721	383,988	40.2%	47.8%	3,280,109	30.8%	(772,462)
Fuel	405,000	217,916	188,733	53.8%	66.2%	405,000	53.8%	-
Telephone	520,486	217,321	239,289	41.8%	47.9%	520,486	41.8%	-
Gas Heat	125,000	50,568	65,797	40.5%	54.1%	125,000	40.5%	-
Total City Departments	75,482,471	52,405,914	51,982,310	69.4%	74.6%	75,588,400	69.3%	(105,929)
Salaries	51,922,019	27,532,186	29,459,144	53.0%	56.4%	51,222,019	53.8%	700,000
Health Insurance	14,105,092	9,649,278	9,009,685	68.4%	67.9%	14,705,092	65.6%	(600,000)
Benefits & Fixed Charges	4,110,713	2,224,796	2,245,196	54.1%	68.7%	4,070,713	54.7%	40,000
Tuition	8,139,686	3,408,554	1,459,881	41.9%	15.7%	8,678,485	39.3%	(538,799)
Student Transportation	5,254,423	1,852,663	2,546,928	35.3%	51.7%	5,254,423	35.3%	-
Operation of Plant	3,847,829	1,496,368	1,629,589	38.9%	43.4%	3,524,030	42.5%	323,799
Purchased Services	1,161,159	412,156	448,726	35.5%	41.0%	961,159	42.9%	200,000
Instruction	1,419,500	573,626	1,127,433	40.4%	85.3%	1,419,500	40.4%	-
Board of Education	89,960,421	47,149,626	47,926,583	52.4%	53.8%	89,835,421	52.5%	125,000
Total General Fund Expenses	165,442,892	99,555,540	99,908,893	60.2%	62.9%	165,423,821	60.2%	19,071

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
BOARD OF EDUCATION EXPENDITURE REPORT
February 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Feb YTD	Feb YTD	Feb YTD	FY20 YTD	FY21	Feb YTD	
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Superintendent / Principals / Asst.	2,350,120	1,305,213	1,269,575	55.5%	56.7%	2,350,120	55.5%	-
Teachers - Classroom	27,163,377	14,878,652	15,016,031	54.8%	54.9%	27,163,377	54.8%	-
Teachers - Special Education	5,786,082	3,028,178	3,295,252	52.3%	55.6%	5,786,082	52.3%	-
Teachers - Special Area	3,305,682	1,801,984	1,841,043	54.5%	54.1%	3,305,682	54.5%	-
Teachers - Substitutes/Interns	689,815	-	264,832	0.0%	37.9%	289,815	0.0%	400,000
Teacher Aides	3,044,326	1,623,884	1,870,875	53.3%	62.5%	3,044,326	53.3%	-
Pupil Services	1,516,201	819,901	968,725	54.1%	61.9%	1,516,201	54.1%	-
Clerical	1,551,638	983,768	1,033,846	63.4%	67.9%	1,551,638	63.4%	-
School Nurses	1,039,846	509,518	483,298	49.0%	47.1%	1,039,846	49.0%	-
Coordinators/Directors	1,114,632	639,989	589,912	57.4%	55.5%	1,114,632	57.4%	-
Custodial / Maintenance	3,006,539	1,752,400	1,860,606	58.3%	61.7%	3,006,539	58.3%	-
Lunch Aides	300,000	-	196,889	0.0%	64.0%	-	0.0%	300,000
Para Subs-Instructional Aides	105,000	40,000	146,708	38.1%	139.7%	105,000	38.1%	-
Homebound	125,000	7,245	38,675	5.8%	30.9%	125,000	5.8%	-
Detached Worker	98,261	42,288	43,034	43.0%	43.8%	98,261	43.0%	-
Athletic Coaches	175,500	45,863	68,046	26.1%	51.6%	175,500	26.1%	-
Adult Education	150,000	50,291	66,566	33.5%	44.4%	150,000	33.5%	-
Severance Pay	300,000	-	405,230	0.0%	100.0%	300,000	0.0%	-
Student Activity Advisors	100,000	3,012	-	3.0%	0.0%	100,000	3.0%	-
Salaries	51,922,019	27,532,186	29,459,144	53.0%	56.4%	51,222,019	53.8%	700,000
Health Insurance	14,105,092	9,649,278	9,009,685	68.4%	67.9%	14,705,092	65.6%	(600,000)
Medicare Only - Taxes	881,908	448,846	458,125	50.9%	57.0%	881,908	50.9%	-
Social Security	764,786	394,773	432,153	51.6%	62.7%	764,786	51.6%	-
Property & Liability Insurance	525,000	441,105	487,606	84.0%	97.1%	525,000	84.0%	-
Worker's Compensation	1,050,000	422,735	398,318	40.3%	72.1%	850,000	49.7%	200,000
Retirement Contributions	477,406	197,749	203,274	41.4%	62.7%	477,406	41.4%	-
Life Insurance	187,913	65,933	130,317	35.1%	61.3%	187,913	35.1%	-
Travel / Convention / Dues	77,200	93,789	103,327	121.5%	89.1%	147,200	63.7%	(70,000)
Other Benefits & Fixed Charges	146,500	159,865	32,077	109.1%	46.5%	236,500	67.6%	(90,000)
Benefits & Fixed Charges	18,215,805	11,874,074	11,254,881	65.2%	68.1%	18,775,805	63.2%	(560,000)
Tuition	8,139,686	3,408,554	1,459,881	41.9%	15.7%	8,678,485	39.3%	(538,799)
Bus Service	3,322,459	1,340,835	1,436,939	40.4%	47.0%	3,322,459	40.4%	-
Transportation - Phys. Handicapped	1,516,345	442,187	860,696	29.2%	57.1%	1,516,345	29.2%	-
Transportation - Regional VOC	308,053	62,539	173,042	20.3%	68.1%	308,053	20.3%	-
Transportation - Student Activities	107,566	7,102	76,251	6.6%	69.9%	107,566	6.6%	-
Student Transportation	5,254,423	1,852,663	2,546,928	35.3%	51.7%	5,254,423	35.3%	-
Site Repairs & Improvements	725,000	279,991	274,336	38.6%	38.2%	725,000	38.6%	-
Electricity	1,108,733	531,642	488,621	48.0%	46.2%	1,108,733	48.0%	-
Heating	564,487	147,226	194,324	26.1%	37.1%	564,487	26.1%	-
Water	103,919	43,990	67,294	42.3%	50.2%	103,919	42.3%	-
Telephone & Communications	364,178	74,614	113,300	20.5%	35.1%	264,178	28.2%	100,000
Building Security	388,740	263,458	185,981	67.8%	48.1%	388,740	67.8%	-
Solid Waste / Recycling	220,833	102,644	125,794	46.5%	64.2%	220,833	46.5%	-
Supplies & Equipment	321,939	25,444	178,830	7.9%	48.6%	100,000	25.4%	221,939
Other Expenses	50,000	27,360	1,110	54.7%	2.2%	48,140	56.8%	1,860
Operation of Plant	3,847,829	1,496,368	1,629,589	38.9%	43.4%	3,524,030	42.5%	323,799
Photocopy Services	269,809	184,860	151,255	68.5%	56.1%	304,809	60.6%	(35,000)
Consultant Services	260,000	66,766	48,697	25.7%	18.7%	325,000	20.5%	(65,000)
Police And Fire	75,000	-	3,089	0.0%	4.1%	35,000	0.0%	40,000
Printing / Postage / Supplies	119,300	50,312	42,519	42.2%	58.5%	117,850	42.7%	1,450
Other Services	437,050	110,218	203,167	25.2%	48.8%	178,500	61.7%	258,550
Purchased Services	1,161,159	412,156	448,726	35.5%	41.0%	961,159	42.9%	200,000
Instruction	1,419,500	573,626	1,127,433	40.4%	85.3%	1,419,500	40.4%	-
Board of Education	89,960,421	47,149,626	47,926,583	52.4%	53.8%	89,835,421	52.5%	125,000

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
February 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY21 Budget	Feb YTD Actual	FY20 Actual	Feb YTD FY20	Feb YTD % Budget	FY20 YTD % Actual	Projected FY21	Feb YTD % Fcst	Δ to Budget	
REVENUE										
41 Property Taxes	102,420,883	97,436,490	98,769,515	94,684,666	95.1%	95.9%	101,862,817	95.7%	(558,066)	
42 Licenses & Permits	1,594,150	1,011,428	1,423,277	1,013,157	63.4%	71.2%	1,506,415	67.1%	(87,735)	
43 Fines And Penalties	252,100	264,328	243,204	171,145	104.9%	70.4%	338,818	78.0%	86,718	
44 Revenue From Use Of Money	117,700	116,352	373,110	312,255	98.9%	83.7%	147,847	78.7%	30,147	
45 Fed/State Grants - Non MARB	53,132,054	29,758,330	53,005,594	28,706,364	56.0%	54.2%	53,185,569	56.0%	53,515	
46 Charges For Services	1,135,450	677,391	992,695	666,886	59.7%	67.2%	1,001,956	67.6%	(133,494)	
47 Other Revenues	1,826,912	1,029,757	1,797,796	1,075,245	56.4%	59.8%	1,771,855	58.1%	(55,057)	
48 Other Financing Sources	963,643	713,643	1,284,122	1,109,575	74.1%	86.4%	963,643	74.1%	-	
Total Operational Revenues	161,442,892	131,007,719	157,889,312	127,739,292	81.1%	80.9%	160,778,920	81.5%	(663,972)	
COVID Relief Funds	-	1,212,472	-	-			1,212,472	100.0%	1,212,472	
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	132,220,191	161,004,312	127,739,292	79.9%	79.3%	165,991,392	79.7%	548,500	
EXPENDITURES										
Central Government	3,286,301	1,541,329	2,657,788	1,600,795	46.9%	60.2%	3,006,496	51.3%	279,805	
Finance	2,615,252	1,730,655	2,560,423	1,723,974	66.2%	67.3%	2,583,059	67.0%	32,193	
Public Service	15,881,227	10,609,821	15,546,388	10,080,990	66.8%	64.8%	15,974,723	66.4%	(93,496)	
Public Works	10,854,358	6,512,892	10,325,393	6,499,539	60.0%	62.9%	11,002,373	59.2%	(148,015)	
Health & Human Services	2,026,361	952,622	1,832,675	1,142,253	47.0%	62.3%	1,980,312	48.1%	46,049	
City Insurance	800,977	623,673	759,221	632,142	77.9%	83.3%	829,133	75.2%	(28,156)	
Employee Benefits	17,930,685	11,136,113	15,486,615	11,200,018	62.1%	72.3%	17,580,185	63.3%	350,500	
Debt Service	18,643,292	17,593,977	18,498,827	17,773,839	94.4%	96.1%	18,415,639	95.5%	227,653	
Library / Other	1,263,179	915,750	1,460,088	1,033,791	72.5%	70.8%	1,263,179	72.5%	-	
Contingency Services	150,000	15,000	158,587	18,387	10.0%	11.6%	150,000	10.0%	-	
COVID Expenses	-	561,195	-	-			756,120	74.2%	(756,120)	
Other Contingency	2,030,839	212,887	386,643	276,580	10.5%	71.5%	2,047,181	10.4%	(16,342)	
Total City Departments	75,482,471	52,405,914	69,672,648	51,982,310	69.4%	74.6%	75,588,400	69.3%	(105,929)	
Board of Education	89,960,421	47,149,626	89,156,482	47,926,583	52.4%	53.8%	89,835,421	52.5%	125,000	
Total Expenditures	165,442,892	99,555,540	158,829,130	99,908,893	60.2%	62.9%	165,423,821	60.2%	19,071	
Surplus / (Deficit)	-	32,664,651	2,175,182	27,830,399			567,571		567,571	

II) West Haven Sewer Fund

SEWER FUND : Revenue Comparisons FY18-FY21

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Charges For Services	11.363	94.75%	11.038	94.69%	10.991	93.79%	10.580	92.90%
Fed/State Grants - Non MARB	0.141	100.00%	0.009	100.00%	-		-	
Other Revenues	0.209	84.24%	0.149	65.51%	0.230	59.53%	0.126	44.57%
	11.712	94.60%	11.195	94.14%	11.221	92.69%	10.706	91.74%

SEWER FUND : Cost Comparisons FY18-FY21

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	1.405	64.34%	1.396	63.40%	1.566	65.36%	1.519	61.53%
Capital Outlay	1.718	71.06%	1.715	72.85%	1.758	70.43%	1.655	56.34%
Electricity/Gas/Water	0.761	56.70%	0.790	59.29%	0.549	47.10%	0.706	48.48%
Debt Service	0.815	100.00%	0.717	100.00%	0.659	100.00%	0.361	99.97%
Contractual Services	0.973	83.09%	0.442	50.62%	0.514	48.88%	0.442	42.29%
Other Fixed Charges	0.603	61.05%	0.462	43.27%	0.577	68.00%	0.320	33.60%
Supplies & Materials	0.686	73.43%	0.643	66.02%	0.614	56.89%	0.747	57.53%
Health Ins. & Pension	0.052	46.15%	0.087	42.15%	0.057	84.30%	0.018	9.12%
Other/Contingency	0.370	66.27%	0.474	66.47%	0.500	94.19%	0.396	56.51%
Fuel	0.010	55.54%	0.014	61.31%	0.006	21.22%	0.010	40.83%
Telephone	0.006	86.72%	0.001	52.69%	0.001	57.49%	0.001	11.68%
	7.399	70.15%	6.741	64.41%	6.801	65.87%	6.175	53.90%

*Note : FY21% reflects current YTD as a % of currently projected FY21

Overall Revenues are \$515k below prior year due to a smaller Nitrogen Credit compared to last year, timing on fees from the Town of Orange that have not yet been received.

Expenses are below last year due the drop in CWF debt transfers for debt service being paid for by the general fund.

**WEST HAVEN SEWER
SUB CATEGORY EXPENDITURE REPORT
February 2021**

	Feb YTD				Feb YTD		
	FY21 Budget	Forecast	Actual	% Fcst	FY20 Actual	Actual	% Actual
Regular Wages	1,957,086	1,738,481	1,098,664	63.2%	1,710,360	1,143,158	66.8%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	547,431	678,586	420,171	61.9%	633,600	421,858	66.6%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	50,000	50,000	-	0.0%	-	-	0.0%
Other Personnel Services	1,530	1,530	-	0.0%	1,050	900	85.7%
51 Personnel Services	2,556,047	2,468,597	1,518,835	61.5%	2,345,011	1,565,916	66.8%
Advertising	-	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	1,200,000	613,646	51.1%	1,220,505	463,190	38.0%
Equipment Repair and Maintenance	220,000	220,000	25,709	11.7%	293,597	53,383	18.2%
Financial Services	55,166	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	80,000	12,435	15.5%	46,795	25,913	55.4%
Town Aid Road & Tree Manintenance	-	-	-	0.0%	-	-	0.0%
Training	-	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	15,000	10,917	72.8%	12,998	6,922	53.3%
Water	190,000	190,000	80,896	42.6%	114,693	69,311	60.4%
Uniforms	-	-	-	0.0%	-	-	0.0%
Other Contractual Services	674,000	674,000	337,325	50.0%	600,398	372,395	62.0%
52 Contractual Services	2,434,166	2,434,166	1,136,094	46.7%	2,344,153	1,046,279	44.6%
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	1,298,000	746,775	57.5%	1,081,779	613,903	56.7%
53 Supplies & Materials	1,298,000	1,298,000	746,775	57.5%	1,081,779	613,903	56.7%
Health & General Liability Insurance	200,000	200,000	18,234	9.1%	67,429	56,845	84.3%
FICA	178,880	178,880	103,187	57.7%	165,035	106,230	64.4%
Pension	-	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	95,128	95,128	100.0%	26,005	16,051	61.7%
Debt Service	-	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	361,228	361,228	361,128	100.0%	658,875	658,875	100.0%
Other Fixed Charges	678,624	678,624	121,809	17.9%	675,993	455,073	67.3%
54 Fixed Charges	1,468,732	1,513,860	699,486	46.2%	1,593,337	1,293,074	81.2%
Capital Outlay	2,937,987	2,937,987	1,655,141	56.3%	2,496,491	1,758,211	70.4%
55 Capital Outlay	2,937,987	2,937,987	1,655,141	56.3%	2,496,491	1,758,211	70.4%
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	1,000,000	700,000	395,580	56.5%	530,709	499,850	94.2%
56 Other/Contingency	1,000,000	700,000	395,580	56.5%	530,709	499,850	94.2%
Fuel	25,000	25,000	10,207	40.8%	28,710	6,091	21.2%
Telephone	12,000	12,000	1,401	11.7%	2,282	1,312	57.5%
Gas Heat	66,000	66,000	11,342	17.2%	30,469	16,810	55.2%
Deficit Reduction	-	-	-	0.0%	-	-	0.0%
Total City Departments	11,797,932	11,455,610	6,174,861	53.9%	10,452,942	6,801,446	65.1%

Note : YTD actuals exclude encumbrances

WEST HAVEN SEWER
Summary of Revenues and Expenditures
February 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY21	Budget	Feb YTD Actual	FY20 Actual	Feb YTD FY20	Feb YTD % Budget	FY20 YTD % Actual	Projected FY21	Feb 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		10,579,909	11,700,602	10,990,952	91.4%	93.9%	11,387,897	92.9%	(183,610)
47 Other Revenues	226,425		125,785	386,484	230,059	55.6%	59.5%	282,210	44.6%	55,785
Total Revenue	11,797,932		10,705,694	12,087,086	11,221,011	90.7%	92.8%	11,670,107	91.7%	(127,825)
EXPENDITURES										
Personnel Services	2,556,047		1,518,835	2,345,011	1,565,916	59.4%	66.8%	2,468,597	61.5%	87,450
Electricity/Gas/Water	1,456,000		705,885	1,365,668	549,311	48.5%	40.2%	1,456,000	48.5%	-
Other Contractual Services	1,044,166		441,552	1,008,954	513,778	42.3%	50.9%	1,044,166	42.3%	-
Supplies & Materials	1,298,000		746,775	1,081,779	613,903	57.5%	56.7%	1,298,000	57.5%	-
Health & General Liability Insurance	200,000		18,234	67,429	56,845	9.1%	84.3%	200,000	9.1%	-
Debt Service	361,228		361,128	658,875	658,875	100.0%	100.0%	361,228	100.0%	-
Other Fixed Charges	907,504		320,124	867,033	577,354	35.3%	66.6%	952,632	33.6%	(45,128)
Capital Outlay	2,937,987		1,655,141	2,496,491	1,758,211	56.3%	70.4%	2,937,987	56.3%	-
Other Contingency	1,000,000		395,580	530,709	499,850	39.6%	94.2%	700,000	56.5%	300,000
Fuel	25,000		10,207	28,710	6,091	40.8%	21.2%	25,000		
Telephone	12,000		1,401	2,282	1,312	11.7%	57.5%	12,000	11.7%	-
Total Expenditures	11,797,932		6,174,861	10,452,942	6,801,446	52.3%	65.1%	11,455,610	53.9%	342,322
Surplus / (Deficit)	-		4,530,832	1,634,144	4,419,565		270.5%	214,497		

III) Allingtown Fire Department

AFD : Revenue Comparisons FY18-FY21

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	5.784	96.63%	6.722	94.87%	6.923	95.71%	7.070	94.11%
Licenses & Permits	0.007	3.31%	0.111	82.72%	0.078	66.38%	0.018	32.79%
Revenue From Use Of Money	0.004	100.00%	0.000	100.00%	-		-	
Fed/State Grants - Non MARB	0.414	93.85%	0.198	100.00%	0.220	91.09%	0.990	98.59%
Charges For Services	0.001	10.43%	0.004	34.19%	0.010	98.11%	0.000	19.75%
Other Revenues	0.126	87.15%	0.027	8.21%	0.017	10.83%	0.114	95.31%
	6.335	93.38%	7.062	91.08%	7.249	93.40%	8.192	94.25%

AFD : Cost Comparisons FY18-FY21

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	1.406	62.22%	1.286	64.09%	1.345	64.61%	1.430	63.28%
Health Ins. & Pension	2.002	64.53%	2.394	67.66%	2.698	72.15%	3.376	68.43%
Telephone	0.138	54.13%	0.123	47.57%	0.149	46.00%	0.068	23.55%
Other Fixed Charges	0.142	108.04%	0.121	76.48%	0.108	29.96%	0.049	26.84%
Electricity/Gas/Water	0.177	94.01%	0.182	93.44%	0.186	94.46%	0.191	88.74%
Other/Contingency	0.024	44.67%	0.045	72.99%	0.000	0.59%	0.000	0.15%
Other Contractual Svcs	0.079	77.33%	0.053	48.32%	0.119	83.32%	0.078	58.24%
Capital Outlay	0.009	9.77%	0.009	8.77%	0.010	10.46%	0.041	13.26%
Supplies & Materials	0.034	92.86%	0.021	60.18%	0.026	68.08%	0.075	78.30%
Fuel	0.005	27.44%	0.004	31.72%	0.005	36.30%	0.006	40.85%
	4.018	64.34%	4.237	65.46%	4.648	66.24%	5.314	60.82%

*Note : FY21% reflects current YTD as a % of currently projected FY21

Tax collections for Allingtown are slightly ahead of last year. Overall revenues are 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.

**ALLINGTOWN FIRE DEPARTMENT
SUB CATEGORY EXPENDITURE REPORT
February 2021**

	Feb YTD				Feb YTD		
	FY21 Budget	Forecast	Actual	% Fcst	FY20 Actual	Actual	% Actual
Regular Wages	1,742,989	1,678,277	1,074,935	64.0%	1,597,039	1,045,705	65.5%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	360,000	552,093	350,743	63.5%	418,256	281,248	67.2%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	25,000	29,416	4,416	15.0%	17,604	17,604	100.0%
Other Personnel Services	-	-	-	0.0%	-	-	0.0%
51 Personnel Services	2,127,989	2,259,786	1,430,094	63.3%	2,032,898	1,344,556	66.1%
Advertising	-	-	-	0.0%	-	-	0.0%
Building Maintenance	19,600	19,600	11,247	57.4%	45,738	40,188	87.9%
Copier Machine & Rental	-	-	-	0.0%	-	-	0.0%
Electricity	16,300	16,300	9,375	57.5%	16,300	10,042	61.6%
Equipment Repair and Maintenance	34,200	34,200	31,963	93.5%	54,415	49,787	91.5%
Financial Services	13,000	13,000	148	1.1%	9,000	9,000	100.0%
Legal Services	-	-	-	0.0%	-	-	0.0%
Maintenance Services	-	-	-	0.0%	-	-	0.0%
Town Aid Road & Tree Manintenance	-	-	-	0.0%	-	-	0.0%
Training	32,000	32,000	12,776	39.9%	9,770	5,297	54.2%
Trash Pickup, Tip Fees & Recycling	-	-	-	0.0%	-	-	0.0%
Water	188,025	188,025	177,119	94.2%	172,544	171,767	99.5%
Uniforms	16,000	16,000	11,236	70.2%	10,690	10,321	96.5%
Other Contractual Services	19,000	19,000	10,552	55.5%	13,207	4,879	36.9%
52 Contractual Services	338,125	338,125	264,416	78.2%	331,664	301,281	90.8%
Motor Vehicle Parts	-	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	6,000	2,405	40.1%	3,719	1,523	41.0%
Other Supplies & Materials	90,000	90,000	72,760	80.8%	36,950	24,924	67.5%
53 Supplies & Materials	96,000	96,000	75,165	78.3%	40,669	26,447	65.0%
Health & General Liability Insurance	1,713,467	1,713,467	856,734	50.0%	1,623,696	1,007,481	62.0%
FICA	57,768	57,768	43,275	74.9%	57,660	37,657	65.3%
Pension	3,220,196	3,220,196	2,519,181	78.2%	2,255,235	1,690,489	75.0%
Workers Compensation	125,000	125,000	5,774	4.6%	304,030	70,714	23.3%
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	5,116,431	3,424,965	66.9%	4,240,620	2,806,341	66.2%
Capital Outlay	309,000	309,000	40,968	13.3%	97,340	10,183	10.5%
55 Capital Outlay	309,000	309,000	40,968	13.3%	97,340	10,183	10.5%
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	305,125	305,125	450	0.1%	13,269	110	0.8%
56 Other/Contingency	305,125	305,125	450	0.1%	13,269	110	0.8%
Fuel	14,000	14,000	5,719	40.9%	11,920	5,019	42.1%
Telephone	287,438	287,438	67,692	23.6%	284,872	149,178	52.4%
Gas Heat	11,000	11,000	4,589	41.7%	8,626	4,402	51.0%
Deficit Reduction	-	-	-	0.0%	5,436	-	0.0%
Total City Departments	8,605,108	8,736,905	5,314,059	60.8%	7,067,314	4,647,517	65.8%

Note : YTD actuals exclude encumbrances

ALLINGTOWN FIRE DEPARTMENT
Summary of Revenues and Expenditures
February 2021

Variances favorable/(unfavorable)

	ACTUAL						FORECAST			
	FY21	Budget	Feb YTD Actual	FY20 Actual	Feb YTD FY20	Feb YTD % Budget	FY20 YTD % Actual	Projected FY21	Feb YTD % Fcst	Δ to Budget
REVENUE										
41 Property Taxes	7,436,508		7,069,611	7,233,501	6,923,417	95.1%	95.7%	7,512,186	94.1%	75,678
42 Licenses & Permits	75,000		17,605	118,095	78,397	23.5%	66.4%	53,697	32.8%	(21,303)
44 Revenue From Use Of Money	-		-	-	-			-		-
45 Fed/State Grants - Non MARB	956,000		990,227	241,514	219,999	103.6%	91.1%	1,004,346	98.6%	48,346
46 Charges For Services	6,000		420	10,555	10,355	7.0%	98.1%	2,127	19.7%	(3,873)
47 Other Revenues	131,600		114,015	158,002	17,105	86.6%	10.8%	119,629	95.3%	(11,971)
Total Revenue	8,605,108		8,191,878	7,761,667	7,249,274	95.2%	93.4%	8,691,985	94.2%	86,877
EXPENDITURES										
Personnel Services	2,127,989		1,430,094	2,032,898	1,344,556	67.2%	66.1%	2,259,786	63.3%	(131,797)
Electricity/Gas/Water	215,325		191,083	197,470	186,211	88.7%	94.3%	215,325	88.7%	-
Other Contractual Services	133,800		77,922	142,820	119,471	58.2%	83.7%	133,800	58.2%	-
Supplies & Materials	96,000		75,165	40,669	26,447	78.3%	65.0%	96,000	78.3%	-
Health & General Liability Insurance	1,713,467		856,734	1,623,696	1,007,481	50.0%	62.0%	1,713,467	50.0%	-
Pension	3,220,196		2,519,181	2,255,235	1,690,489	78.2%	75.0%	3,220,196	78.2%	-
Other Fixed Charges	182,768		49,049	361,689	108,370	26.8%	30.0%	182,768	26.8%	-
Capital Outlay	309,000		40,968	97,340	10,183	13.3%	10.5%	309,000	13.3%	-
Other Contingency	305,125		450	13,269	110	0.1%	0.8%	305,125	0.1%	-
Fuel	14,000		5,719	11,920	5,019	40.9%	42.1%	14,000		-
Telephone	287,438		67,692	284,872	149,178	23.6%	52.4%	287,438	23.6%	-
Deficit Reduction	-		-	5,436	-		0.0%	-		-
Total Expenditures	8,605,108		5,314,059	7,067,314	4,647,517	61.8%	65.8%	8,736,905	60.8%	(131,797)
Surplus / (Deficit)	-		2,877,819	694,352	2,601,757		374.7%	(44,920)		

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Hartford Subcommittee
Date: April 5, 2021

The Hartford Subcommittee met on March 25. In addition to a review of the Board of Education Recommended FY 2022 Budget, the Subcommittee continued its discussion of special education issues.

Board of Education Recommended FY 2022 Budget: The Board of Education Recommended FY 2022 Budget was presented to the Subcommittee. The FY 2022 budget relies on level funding from the General Fund (when taking into account Committed Fund Balance), which is consistent with the City's 5-Year Plan. The budget also relies on use of a portion of ESSER funding to make up for anticipated increases in ECS that have not materialized. In the event that funding levels are reduced, several options for reducing expenditures are included in the budget document. The Subcommittee discussed significant cost drivers, which include out-of-district tuition. The Subcommittee also discussed per pupil expenditures and how the district ensures equity in funding for all students.

Special Education: The Subcommittee continued its discussion around special education issues. The impact of Open Choice on the movement of students in and out of district and on the district's ability to project demand for special education services was covered. Questions were raised regarding the percentage of Open Choice students identified for special education services compared to the overall percentage of students identified for special education, as well as questions regarding oversight and monitoring of placements.

The Subcommittee also discussed whether a consultant study or an assessment led by the State Department of Education would be more likely to support the district in managing special education programming and costs. Members also discussed the possibility of the MARB taking a formal assessment or position on the issue to the Governor and other stakeholders.

* The next meeting of the Hartford Subcommittee is April 22.

City of Hartford

FY2021

Monthly Financial Report to the Municipal Accountability Review Board



February 2021

(FY2021 P8)

Meeting date: April 8, 2021

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

FY2021 General Fund Summary	1
Revenue and Expenditure Footnotes	2
Revenue Summary - Major Category	3
Tax Collections	4
Expenditure Summary - Departments	5
Expenditure Summary - Major Category	6
Appendix - Full-time payroll	7

City of Hartford - FY2021 General Fund Financial Report & Projection

MARB 4/8/2021

Revenue Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (FEBRUARY)	FY2021 ACTUAL (FEBRUARY)	FY2021 PROJECTION	VARIANCE (FAV)/(UNFAV)
41 General Property Taxes ¹	(279,164,431)	(281,967,014)	(281,967,014)	(269,785,618)	(272,539,479)	(287,749,687)	(5,782,673)
42 Licenses & Permits ²	(6,417,686)	(6,161,581)	(6,161,581)	(4,216,252)	(5,348,326)	(7,112,830)	(951,249)
43 Fines Forfeits & Penalties ³	(159,380)	(194,282)	(194,282)	(123,878)	(112,921)	(169,532)	24,750
44 Revenue from Money & Property ⁴	(3,361,237)	(2,478,879)	(2,478,879)	(2,480,543)	(508,856)	(1,013,862)	1,465,017
45 Intergovernmental Revenues ^{5 16}	(304,169,420)	(258,570,285)	(258,570,285)	(155,182,318)	(155,475,688)	(258,213,668)	356,617
46 Charges For Services ⁶	(3,289,713)	(3,087,015)	(3,087,015)	(2,631,094)	(2,337,775)	(3,217,912)	(130,897)
47 Reimbursements ⁷	(108,890)	(121,624)	(121,624)	(60,817)	(57,696)	(115,044)	6,580
48 Other Revenues ⁸	(205,839)	(236,134)	(236,134)	(204,833)	(174,360)	(185,685)	50,449
53 Other Financing Sources ⁹	(9,726,738)	(14,941,496)	(14,941,496)	(3,687,799)	(2,280,960)	(7,759,829)	7,181,667
Total Revenues¹⁹	(606,603,335)	(567,758,310)	(567,758,310)	(438,373,152)	(438,836,063)	(565,538,049)	2,220,261

MARB 4/8/2021

Expenditure Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (FEBRUARY)	FY2021 ACTUAL (FEBRUARY)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
Payroll ¹⁰	100,457,781	111,531,937	111,747,222	65,222,901	68,178,342	110,859,813	887,409
Benefits ¹¹	78,132,921	93,872,044	93,872,044	55,337,329	57,744,244	94,221,084	(349,040)
Debt & Other Capital ^{12 18}	70,570,660	11,697,446	11,697,446	4,815,507	4,844,542	11,697,446	-
Library ¹³	1,534,650	8,335,687	8,335,687	1,023,100	1,112,680	1,669,021	6,666,666
Metro Hartford Innovation Services	3,193,214	3,167,436	3,167,436	2,128,809	2,111,624	3,167,436	-
Utilities ¹⁴	24,847,819	26,291,225	26,515,662	16,262,494	17,551,296	27,301,037	(785,375)
Other Non-Personnel ¹⁵	31,838,956	28,849,261	28,409,539	12,850,074	12,574,012	28,324,899	84,640
Education ¹⁶	279,856,448	284,013,274	284,013,274	158,013,035	158,013,035	284,013,274	-
Total Expenditures¹⁹	590,432,448	567,758,310	567,758,310	315,653,249	322,129,776	561,254,010	6,504,300
Committed Fund Balance for Board of Education ¹⁷	2,747,119						
Assigned Fund Balance for economic uncertainty	5,000,000						
Total Expenditures incl. Committed and Assigned Fund Balance	598,179,567						
Revenues and Expenditures incl. Committed and Assigned, Net	(8,423,768)	-	-	(122,719,903)	(116,706,287)	(4,284,039)	
Council Approved Use of Fund Balance							
Net Surplus/(Deficit)	8,423,768	-	-	122,719,903	116,706,287	4,284,039	

See footnotes on page 2.

REVENUE FOOTNOTES

- ¹ (1) Cumulative through February current year tax levy revenues actuals are 0% or \$282k higher than FY2020 Period 8 (February). Due to the extension of time to pay taxes based on State action, the second property tax payment is due April 1, 2021.
(2) Prior Year Levy collections actuals are tracking favorable by \$1.5M comparing to the FY2020 cumulative through February primarily due to one-time revenues of \$920K in Tax Deed Sales.
(3) Interest and liens collections actuals are higher by \$297K through February comparing to FY2020.
(4) Revenues from subsequent tax lien sales are not recorded until the 4th quarter of the fiscal year.
(5) Other Tax Revenues are projected to be over the budget due to a few properties being refinanced, and additional tax of \$623K was due to the City based on abatement agreements.
Overall, a surplus of \$5.8M 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 11% or \$402K comparing to the FY2020 cumulative through February and projected to be favorable and over the FY2021 budget by \$951K.
- ³ The **Fines, Forfeits and Penalties** revenue line item is primarily comprised of false alarms fines and projected to be slightly under the FY2021 budget.
- ⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2021 actuals are tracking lower compared to FY2020 Period 8 (February) due to a low interest rate environment for short-term investment income. This revenue category is projected to be under the FY2021 budget by \$1.5M.
- ⁵ FY2021 **Intergovernmental Revenues** YTD primarily reflect the receipts of \$155M 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 surplus of \$130K is projected for this revenue category due to a large conveyance tax payment received of \$306K on sale of 461 Washington Street.
- ⁷ **Reimbursements** (primarily Section 8) largely 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 two quarters of revenue from Hartford Parking Authority was received and recorded as of January 31st, however, it is projected to be under the FY2021 budget due to loss in the revenues as a result of the COVID-19 health pandemic.
(4) Revenues for 2nd QTR of FY2021 from Police Private Duty were posted and this revenue line item is projected to meet the budget. As of December 2020, the XL Center outstanding receivable balance related to Police Private Duty and Fire Marshal Services totaled \$2.2 million for services performed between FY2017 and FY2020. This balance is not included in the current year budget, however, would be a positive variance if the funds were received in FY2021.
(5) Other revenues are projected to be \$0.

EXPENDITURE FOOTNOTES

- ¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$887K. The methodology of the full-time payroll projection (detailed in the appendix) reflects 30.6 weeks of actual payroll expenses with 21.6 weeks remaining. Vacancies are assumed to be refilled with 17.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$4.68M is offset by a projected shortfall of \$5K in Holiday Pay, \$3.46M in OT and \$331K in PT. Payroll will continue to be monitored throughout the fiscal year.
- ¹¹ 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, offset by favorable cashouts.
- 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 \$785K unfavorable; \$654K in waste disposal costs, \$555K in tipping fees, offset by favorable variances in electricity, water and heating expenses.
- ¹⁵ Other Non-Personnel is favorable due to copier expenditures, leases, audit services and fees, offset by cyber security services, web site software, tax refunds and Microsoft 365 services.
- ¹⁶ Education YTD actuals reflect 8 months of the City's tax supported payment of \$96M and two payments from the State of Connecticut. The \$188M ECS will be recorded as the State allocation is received.
- ¹⁷ For FY2020 the Board of Education had an operating surplus of \$3,978,033.88, on December 14, 2020 Council Resolution Number 16 approved \$2,747,118.63 of surplus funds to be "Committed Fund Balance". This resolution included the continuation of the previous Committed Funds (\$2,933,146.85) for a total of \$5,680,265.48. This amount is 2% of the annual Board of Education general fund budget, the maximum allowed by the Conn. Gen. Stat. 10-248a (unexpended education funds account.) This amount is available to use by the Board of Education to provide educational services to the school children of Hartford.
- 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 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (FEBRUARY)	FY2021 ACTUAL (FEBRUARY)
41-TAXES	(279,164,431)	(281,967,014)	(281,967,014)	(269,785,618)	(272,539,479)
CURRENT YEAR TAX LEVY	(269,680,607)	(272,347,014)	(272,347,014)	(261,224,996)	(261,506,942)
INTEREST AND LIENS	(4,792,629)	(3,800,000)	(3,800,000)	(3,495,914)	(3,793,303)
PRIOR YEAR LEVIES	(3,940,996)	(5,270,000)	(5,270,000)	(4,921,480)	(6,380,227)
TAX LIEN SALES	(537,555)	(480,000)	(480,000)	-	-
OTHER	(212,645)	(70,000)	(70,000)	(143,228)	(859,007)
42-LICENSES AND PERMITS	(6,417,686)	(6,161,581)	(6,161,581)	(4,216,252)	(5,348,326)
BUILDING PERMITS	(3,608,111)	(3,442,000)	(3,442,000)	(2,302,374)	(3,352,817)
ELECTRICAL PERMITS	(953,593)	(797,665)	(797,665)	(631,663)	(656,902)
FOOD & MILK DEALER LICENSES	(135,904)	(299,727)	(299,727)	(115,650)	(86,606)
MECHANICAL PERMITS	(728,778)	(800,000)	(800,000)	(442,728)	(555,870)
PLUMBING PERMITS	(374,799)	(337,846)	(337,846)	(268,829)	(333,810)
OTHER	(616,501)	(484,343)	(484,343)	(455,008)	(362,321)
43-FINES FORFEITS AND PENALTIES	(159,380)	(194,282)	(194,282)	(123,878)	(112,921)
FALSE ALARM CITATIONS-POL&FIRE	(138,732)	(185,000)	(185,000)	(105,838)	(111,634)
LAPSED LICENSE/LATE FEE	(14,100)	(7,100)	(7,100)	(13,900)	100
OTHER	(6,547)	(2,182)	(2,182)	(4,141)	(1,387)
44-INTEREST AND RENTAL INCOME	(3,361,237)	(2,478,879)	(2,478,879)	(2,480,543)	(508,856)
BILLINGS FORGE	(20,257)	(20,428)	(20,428)	(15,440)	(5,476)
CT CENTER FOR PERFORM ART	(37,500)	(50,000)	(50,000)	(25,000)	(33,333)
INTEREST	(2,417,949)	(1,402,256)	(1,402,256)	(2,015,279)	(1,70,089)
RENT OF PROP-ALL OTHER	(95,070)	(114,780)	(114,780)	(63,892)	(61,040)
RENTAL OF PARK PROPERTY	(16,163)	(72,565)	(72,565)	(15,338)	(8,075)
RENTAL OF PARKING LOTS	(24,674)	(600)	(600)	-	-
RENTAL OF PROP-FLOOD COMM	(84,480)	(148,560)	(148,560)	(58,800)	(59,640)
RENTAL-525 MAIN STREET	(18,111)	(21,094)	(21,094)	(12,778)	(28,153)
RENTS FROM TENANTS	(157,448)	(180,500)	(180,500)	(95,834)	(116,370)
SHEPHERD PARK	(234,393)	(118,000)	(118,000)	-	-
THE RICHARDSON BUILDING	(218,124)	(313,952)	(313,952)	(141,113)	(8,609)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(18,072)
OTHER	(925)	-	-	(925)	-
45-INTERGOVERNMENTAL	(304,169,420)	(258,570,285)	(258,570,285)	(155,182,318)	(155,475,688)
MUNICIPAL AID	(254,097,409)	(254,031,479)	(254,031,479)	(153,595,417)	(154,531,535)
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)	(93,987,446)	(93,987,446)
HIGHWAY GRANT	(1,190,578)	(1,190,578)	(1,190,578)	-	(1,188,254)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(2,045,508)	(2,045,508)
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)	(107,353)	(71,294)
DISTRESSED MUNICIPALITIES	-	-	-	-	(4,582)
JUDICIAL BRANCH REV DISTRIB.	(87,898)	(66,947)	(66,947)	(87,898)	(42,197)
VETERANS EXEMPTIONS	(19,456)	(36,082)	(36,082)	(19,456)	(24,516)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,277,084)	(4,432,477)	(4,432,477)	(1,459,399)	(870,565)
DISABIL EXEMPT-SOC SEC	(6,559)	(6,569)	(6,569)	(6,559)	(6,417)
GR REC TAX-PARI MUTUEL	(152,553)	(227,868)	(227,868)	(127,578)	(99,933)
HEALTH&WELFARE-PRIV SCH	(50,793)	(61,366)	(61,366)	(50,793)	(55,215)
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)	(125,390)	(126,131)
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)	(270,124)	-
PILOT HARTFORD MARRIOTT	(603,956)	(552,764)	(552,764)	(603,956)	(312,200)
PILOT TRINITY COLLEGE	(25,000)	(20,000)	(20,000)	(25,000)	(20,000)
OTHER	(20,949)	(3,300)	(3,300)	(20,149)	(2,294)
CONS NETWORK TRANSP	(16,749)	-	-	(16,749)	-
STATE REIMBURSEMENTS	(4,200)	(3,300)	(3,300)	(3,400)	(2,294)
46-CHARGES FOR SERVICES	(3,289,713)	(3,087,015)	(3,087,015)	(2,631,094)	(2,337,775)
CONVEYANCE TAX	(1,245,596)	(1,240,916)	(1,240,916)	(1,006,126)	(1,294,016)
FILING RECORD-CERTIF FEES	(277,024)	(300,000)	(300,000)	(203,456)	(207,724)
TRANSCRIPT OF RECORDS	(706,343)	(821,151)	(821,151)	(532,437)	(505,410)
OTHER	(1,060,750)	(724,948)	(724,948)	(889,075)	(330,625)
47-REIMBURSEMENTS	(108,890)	(121,624)	(121,624)	(60,817)	(57,696)
ADVERTISING LOST DOGS	(415)	(453)	(453)	(283)	(290)
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)	(1,327)	-
REIMB FOR MEDICAID SERVICES	-	(16,056)	(16,056)	-	(12,753)
SECTION 8 MONITORING	(86,101)	(83,890)	(83,890)	(41,972)	(38,709)
OTHER	(18,613)	(14,904)	(14,904)	(16,955)	(5,944)
48-OTHER REVENUES	(205,839)	(236,134)	(236,134)	(204,833)	(174,360)
MISCELLANEOUS REVENUE	(158,326)	(189,124)	(189,124)	(160,161)	(170,138)
OVER & SHORT ACCOUNT	(14)	(737)	(737)	9	(163)
SALE CITY SURPLUS EQUIP	(1,489)	(26,150)	(26,150)	(963)	(515)
SALE OF DOGS	(6,563)	(5,993)	(5,993)	(4,917)	(3,617)
SETTLEMENTS - OTHER	(95)	(3,000)	(3,000)	(75)	-
OTHER	(39,353)	(11,130)	(11,130)	(38,726)	73
53-OTHER FINANCING SOURCES	(9,726,738)	(14,941,496)	(14,941,496)	(3,687,799)	(2,280,960)
CORPORATE CONTRIBUTION	(3,333,333)	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(1,082,775)	-	-	(541,230)	-
REVENUE FROM HTFD PKG AUTHY	(2,171,429)	(2,076,496)	(2,076,496)	(1,177,315)	(899,888)
SPECIAL POLICE SERVICES	(3,081,144)	(2,750,000)	(2,750,000)	(1,914,742)	(1,381,072)
OTHER	(58,057)	(115,000)	(115,000)	(54,512)	-
Grand Total	(606,603,335)	(567,758,310)	(567,758,310)	(438,373,152)	(438,836,063)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY20 AND FY21
PROPERTY TAX COLLECTION REPORT THROUGH FEBRUARY 28, 2021

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	1,301,195	364,745	1,438,745 ^{4,6}	219,391	891,410 ^{4,6}	-	13,090 ⁶	1,982,751	3,644,440 ^{4,6}
December	13,885,761	14,009,256	945,112	440,158 ⁷	1,085,525	305,344 ⁷	-	(13,090) ⁶	15,916,399	14,741,667 ⁷
January	80,265,171	82,675,244 ⁸	664,435	616,190	324,876	352,382	-	-	81,254,483	83,643,816 ⁸
February	26,015,103	18,490,419 ⁹	647,294	570,470 ⁹	602,991	304,306 ⁹	-	-	27,265,387	19,365,194
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	261,506,942	6,747,808	6,380,227	4,800,274	3,793,303	537,555	-	278,810,491	271,680,472
60 Day Collections	-	-	135,749	-	-	-	-	-	135,749	-
July -- Year End entries	2,955,753	- ⁵	(2,942,561)	- ⁵	(7,646)	- ⁵	-	-	5,546	- ⁵
Adjusted Total Collections	269,680,607	261,506,942	3,940,996	6,380,227	4,792,629	3,793,303	537,555	-	278,951,787	271,680,472
	Current Year Taxes FY 20	Current Year Taxes FY 21	Prior Year Taxes FY 20	Prior Year Taxes FY 21	Interest FY 20	Interest FY 21	Liens Sales FY 20	Liens Sales FY 21	Total Collections FY 20	Total Collections 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	290,397,279	292,707,724	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through FEBRUARY	261,224,996	261,506,942	4,921,480	6,380,227	3,495,914	3,793,303	-	-	269,642,390	271,680,472
Outstanding Receivable at 02/28	22,120,926	25,278,122	48,580,226	51,249,532	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjustment from bridging QDS to Munis		5,922,660								
% of Budget Collected	95.96%	96.02%	78.74%	121.07%	77.69%	99.82%	0.00%	0.00%	95.12%	96.38%
% of Adjusted Levy Collected	89.95%	89.34%	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 These amounts represent year end journal entries. The material adjustment was a one time reclass correction between current and prior levy revenues for the July 2019 tax bills that posted incorrectly in Munis due to credit balances resulting from the crossover of FY19/FY20 fiscal years. This correction has a net zero effect on total FY20 tax revenues. Other immaterial year end reconciliation adjustments resulted in a net \$5,546 change to overall tax revenues.

⁶ Tax Deed Sales of \$1,573,518 was processed and recorded in November 2020, period 5. \$13,090 was posted to Lien Sales in error and was corrected in December.

⁷ Reduced collections in Prior Year Levy and Interest in FY21 result from a one-time tax fixing agreement payment in December 2019 of \$1.6m.

⁸ CY levy collections are higher than prior year due to timing of payments received.

⁹ The due date for tax collections was extended to 4/1/2021 per the Governor's executive order. Anticipate catch up collections in March/April.

Expenditure Summary - Departments

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (FEBRUARY)	FY2021 ACTUAL (FEBRUARY)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	716,367	603,584	603,584	535,501	335,031	570,371	33,213
00112 COURT OF COMMON COUNCIL	488,562	594,815	694,815	298,557	346,721	666,524	28,291
00113 TREASURER	381,744	487,540	487,540	271,164	222,497	436,125	51,415
00114 REGISTRARS OF VOTERS	596,307	472,452	790,688	426,217	518,046	731,269	59,419
00116 CORPORATION COUNSEL	1,264,155	1,829,808	1,829,808	810,724	763,553	1,642,703	187,105
00117 TOWN & CITY CLERK ¹	691,342	793,100	793,100	441,487	442,028	781,397	11,703
00118 INTERNAL AUDIT	509,566	510,567	510,567	323,067	307,874	503,176	7,391
00119 CHIEF OPERATING OFFICER	759,506	1,366,789	1,366,789	401,162	784,624	1,307,080	59,709
00122 METRO HARTFORD INNOVATION SERV	3,193,214	3,167,436	3,167,436	2,128,809	2,111,624	3,167,436	0
00123 FINANCE	3,764,509	3,609,199	3,609,199	2,086,471	1,981,255	3,406,678	202,521
00125 HUMAN RESOURCES	1,193,411	1,459,364	1,459,364	735,376	785,557	1,404,368	54,996
00128 OFFICE OF MANAGEMENT & BUDGET	887,664	1,199,258	1,199,258	540,246	700,477	1,181,328	17,930
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,430,201	3,676,785	3,676,785	2,332,318	2,170,017	3,379,985	296,800
00211 FIRE ²	33,251,312	35,345,057	35,345,057	20,843,149	21,503,480	35,804,371	(459,314)
00212 POLICE ³	40,827,056	44,948,288	44,948,288	26,456,179	27,931,006	45,725,674	(777,386)
00213 EMERGENCY SERVICES & TELECOMM. ⁴	3,726,686	3,904,021	3,904,021	2,376,361	2,543,376	3,935,218	(31,197)
00311 PUBLIC WORKS	14,075,953	16,237,382	16,237,382	9,086,639	9,118,948	15,569,935	667,447
00420 DEVELOPMENT SERVICES	3,642,417	4,281,035	4,281,035	2,321,628	2,390,246	4,002,340	278,695
00520 HEALTH AND HUMAN SERVICES	4,713,317	5,263,784	5,263,784	2,482,191	1,701,943	5,033,613	230,171
00711 EDUCATION	279,856,448	284,013,274	284,013,274	158,013,035	158,013,035	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY ⁵	1,534,650	8,335,687	8,335,687	1,023,100	1,112,680	1,669,021	6,666,666
00820 BENEFITS & INSURANCES ⁶	78,132,921	93,872,044	93,872,044	55,337,329	57,744,244	94,221,084	(349,040)
00821 DEBT SERVICE ⁷	70,570,660	11,697,446	11,697,446	4,815,507	4,844,542	11,697,446	0
00822 NON OP DEPT EXPENDITURES ⁸	42,224,479	40,089,595	39,671,359	21,567,032	23,756,968	40,403,594	(732,235)
Grand Total	590,432,448	567,758,310	567,758,310	315,653,249	322,129,776	561,254,010	6,504,300

¹ 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.

² Fire is projected to be unfavorable in overtime due to unfilled sworn positions.

³ Police is projected to be unfavorable due to overtime expenditures for gun-related crimes and auto thefts.

⁴ 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.

⁵ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

⁶ 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, offset by favorable cashouts.

⁷ 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.

⁸ Non-Operating is projected to be net unfavorable \$732K due to tipping fees, other disposal fees, tax refunds and camera maintenance, offset by favorable lease payments.

Expenditure Summary - Major Expenditure Category

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (FEBRUARY)	FY2021 ACTUAL (FEBRUARY)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
PAYROLL	100,457,781	111,531,937	111,747,222	65,222,901	68,178,342	110,859,813	887,409
FT ¹	83,197,524	95,394,989	95,262,989	53,226,421	54,536,334	90,582,139	4,680,850
HOL ¹	2,226,941	2,404,357	2,404,357	1,658,232	1,860,068	2,408,902	(4,545)
OT ¹	12,818,729	12,088,532	12,088,532	8,601,128	10,069,873	15,546,659	(3,458,127)
PT ¹	2,214,587	1,644,059	1,991,344	1,737,120	1,712,066	2,322,114	(330,770)
BENEFITS	78,132,921	93,872,044	93,872,044	55,337,329	57,744,244	94,221,084	(349,040)
HEALTH ²	27,512,861	34,702,117	34,702,117	18,869,375	18,487,559	34,652,117	50,000
MITIGATION ³	0	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
PENSION ⁴	43,214,724	49,316,611	49,316,611	28,140,281	30,500,173	48,531,191	785,420
INSURANCE	3,949,483	4,557,677	4,557,677	3,818,372	3,695,945	4,557,677	0
FRINGE REIMBURSEMENTS	(5,090,455)	(3,800,000)	(3,800,000)	(2,026,262)	(1,772,532)	(3,800,000)	0
LIFE INSURANCE	233,055	315,652	315,652	155,072	157,082	235,622	80,030
OTHER BENEFITS ⁵	4,017,670	4,414,719	4,414,719	2,788,823	3,015,180	4,590,727	(176,008)
WAGE ⁶	0	(88,482)	(88,482)	0	0	0	(88,482)
WORKERS COMP	4,295,584	5,453,750	5,453,750	3,591,667	3,660,838	5,453,750	0
DEBT	70,570,660	11,697,446	11,697,446	4,815,507	4,844,542	11,697,446	0
DEBT	70,570,660	11,697,446	11,697,446	4,815,507	4,844,542	11,697,446	0
LIBRARY	1,534,650	8,335,687	8,335,687	1,023,100	1,112,680	1,669,021	6,666,666
LIBRARY ⁷	1,534,650	8,335,687	8,335,687	1,023,100	1,112,680	1,669,021	6,666,666
MHIS	3,193,214	3,167,436	3,167,436	2,128,809	2,111,624	3,167,436	0
MHIS	3,193,214	3,167,436	3,167,436	2,128,809	2,111,624	3,167,436	0
UTILITY	24,847,819	26,291,225	26,515,662	16,262,494	17,551,296	27,301,037	(785,375)
UTILITY ⁸	24,847,819	26,291,225	26,515,662	16,262,494	17,551,296	27,301,037	(785,375)
OTHER	31,838,956	28,849,261	28,409,539	12,850,074	12,574,012	28,324,899	84,640
COMMUNITY ACTIVITIES	2,166,896	2,547,699	2,597,699	1,040,866	1,419,593	2,597,699	0
CONTINGENCY	395,655	2,770,935	2,185,068	54,873	192,489	2,185,068	0
CONTRACTED SERVICES ⁹	4,001,314	4,255,315	4,403,335	1,794,455	2,006,677	4,465,103	(61,768)
ELECTIONS	0	297,471	0	0	0	0	0
GOVT AGENCY & OTHER	19,964	19,964	19,964	19,964	19,964	19,964	0
LEASES - OFFICES PARKING COPIER ¹⁰	1,810,014	2,066,103	2,066,103	1,055,263	1,068,081	1,912,473	153,630
LEGAL EXPENSES & SETTLEMENTS	1,952,780	2,536,500	2,536,500	1,084,870	914,820	2,536,500	0
OTHER ¹¹	9,714,466	4,174,777	4,174,777	2,599,928	1,376,552	4,236,793	(62,016)
POSTAGE	200,000	200,000	200,000	125,000	171,679	200,000	0
SUPPLY	3,879,319	4,105,995	4,110,511	2,267,178	1,740,699	4,110,511	0
TECH, PROF & COMM BASED SERVICES ¹²	2,093,531	2,778,218	3,019,298	1,185,513	1,412,478	2,964,504	54,794
VEHICLE & EQUIP	5,605,017	3,096,284	3,096,284	1,622,164	2,250,981	3,096,284	0
EDUCATION	279,856,448	284,013,274	284,013,274	158,013,035	158,013,035	284,013,274	0
EDUCATION	279,856,448	284,013,274	284,013,274	158,013,035	158,013,035	284,013,274	0
Grand Total	590,432,448	567,758,310	567,758,310	315,653,249	322,129,776	561,254,010	6,504,300

¹ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$887K. The methodology of the full-time payroll projection (detailed in the appendix) reflects 30.6 weeks of actual payroll expenses with 21.6 weeks remaining. Vacancies are assumed to be refilled with 17.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$4.68M is offset by a projected shortfall of \$5K of in Holiday Pay, \$3.46M in OT and \$331K in PT. Payroll will continue to be monitored throughout the fiscal year.

² Health expenditures are favorable due to the trend in contractual service provider costs.

³ 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.

⁴ Pension is \$785K favorable due to cashouts and favorability in closed plans, offset by a recently implemented employer contribution plan for non-union employees.

⁵ Other Benefits is unfavorable due to the trend in Social Security expenditures.

⁶ The FY2021 Adopted Budget includes savings of \$88K for furloughs, which will be realized in payroll throughout the fiscal year.

⁷ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

⁸ Utilities are projected to be \$785K unfavorable; \$654K in waste disposal costs, \$555K in tipping fees, offset by favorable variances in electricity, water and heating expenses.

⁹ Contracted Services is projected to be unfavorable due to camera expenditures, offset by lower document conversion costs.

¹⁰ Leases are projected to be \$154K favorable due to favorable rental expenditures, copying expenditures and leasing less parking spaces.

¹¹ Other expenditures are unfavorable as a result of tax refunds, offset by the Connecticut Conference of Municipalities reducing payments due to COVID-19.

¹² Tech, Prof and Comm Based Services are favorable due to audit services and planned civic service software, offset by cyber security services, Microsoft 365 services and web site software.

Appendix

FY2021 Full-time Payroll Projection (through February) as of 2/5/21

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 2/5 (30.6 WEEKS)	PROJECTION (21.6 WEEKS)	YTD THRU 2/5 PLUS PROJECTION (21.6 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	7	567,336	312,435	221,688	534,123	0	534,123	33,213
112-CCC	7	354,519	184,963	137,339	322,302	0	322,302	32,217
113- Treas	9	402,160	205,353	139,426	344,779	5,941	350,720	51,440
114- ROV	7	335,321	173,690	145,293	318,983	919	319,902	15,419
116-Corp Counsel	16	1,496,628	698,136	602,541	1,300,677	0	1,300,677	195,951
117- Clerk	10	655,706	371,077	271,300	642,377	2,251	644,628	11,078
118-Audit	5	505,389	290,866	206,782	497,648	0	497,648	7,741
119-COO	14	1,024,060	481,685	453,050	934,735	1,216	935,951	88,109
123- FIN	44	3,298,836	1,739,969	1,336,191	3,076,160	20,505	3,096,665	202,171
125- HR	14	1,015,419	512,323	403,995	916,319	931	917,250	98,169
128-OMBG	13	1,091,178	564,851	460,739	1,025,590	0	1,025,590	65,588
132-FCYR	12	871,522	438,517	344,188	782,705	758	783,464	88,058
211- Fire	365	28,190,753	15,427,406	11,899,603	27,327,008	140,159	27,467,168	723,585
212- Police	507	37,084,916	19,127,778	14,663,830	33,791,608	217,282	34,008,889	3,076,027
213- EST	51	3,047,638	1,396,158	1,188,358	2,584,516	14,935	2,599,451	448,187
311- DPW	206	10,571,491	5,572,920	4,318,803	9,891,724	52,854	9,944,578	626,913
420- Devel Serv	56	4,124,396	2,017,499	1,636,100	3,653,600	24,131	3,677,731	446,665
520- HHS	34	2,177,434	917,431	865,651	1,783,082	10,740	1,793,822	383,612
Grand Total	1,377	96,814,702	50,433,058	39,294,877	89,727,935	492,622	90,220,558	6,594,144

FT- Fire Attrition	(450,000)	FT- Fire Attrition	(450,000)
FT- Police Attrition	(1,159,718)	FT- Police Attrition	(1,159,718)
FT- Development Serv. Attrition	(20,000)	FT- Development Ser	(20,000)
FT- Net other payroll	78,005	FT- Net other payroll	(283,576)
FT- Total Revised Budget	95,262,989	FT- Subtotal Variance	4,680,850
		Non-Sworn Attrition	(1,000,000)
		Total Variance	3,680,850

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 2/5/21, which includes 30.6 pay periods, and projects filled positions for 21.6 future weeks.
- 2) Non-sworn vacancies are projected for 17.6 future weeks, with one Council (CCC) position assumed not to be filled in FY2021.
- 3) A future Police FY2021 class is planned for the spring (12 max. hires).
- 4) A future Fire FY2021 class is planned for the spring (14 max. hires).
- 5) Adopted head count is 1391 with 14 MHIS positions funded in the MHIS internal service fund.