

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

**Meeting Date and Time:** Thursday, May 13, 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: 700 374 478

**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. April 8, 2021 Regular Meeting
  
- IV. City of Hartford
  - a. Subcommittee update
  - b. Review, discussion and possible action: FY 2022 Recommended Budget
  - c. Review and discussion: Monthly Financial Report: March 2021
  
- V. Town of Sprague
  - a. Subcommittee update
  - b. Review, discussion and possible action: Labor Contract
    - i. MEUI Local 506
  - c. Review, discussion and possible action: FY 2022 Recommended Budget
  - d. Review and discussion: Monthly Financial Report: March 2021

- VI. City of West Haven
  - a. Subcommittee update
  - b. Review, discussion and possible action: Labor contract
    - i. CWA Local 1103
  - c. Review, discussion and possible action: FY 2022 Recommended Budget
  - d. Review and discussion: Monthly Financial Report: March 2021
  
- VII. Other Business
  
- VIII. Adjourn

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

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

**Meeting Location:** This was 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

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

**Municipal Officials in Attendance:** First Selectman Cheryl Blanchard, Michele Demicco, Mayor Rossi, Frank Cieplinski, Matthew Cavallaro, Lee Tiernan, Mayor Bronin, Jennifer Hockenull

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

**Agenda**

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

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

II. Public Comment Period

There was no public comment.

III. Approval of Minutes:

a. March 11, 2021 Regular Meeting

A motion was made by Ms. Shaw, with a second by Mr. Hamilton, to approve the minutes. The minutes were approved unanimously.

IV. Town of Sprague

a. Subcommittee Update

The Subcommittee met on March 25 to review the FY 2020 audit. Much of the prior year General Fund deficit has been eliminated. The deficit as of June 30, 2020 is -\$48,306. A deficit in the Capital Nonrecurring Fund is related to an audit finding regarding budgetary controls which the Town will have

to resolve. Three prior year findings have been closed. Three findings were repeat findings. The Subcommittee also reviewed the Board of Education proposed FY 2022 budget, which is consistent with the approved 5-Year Plan. The Subcommittee will likely schedule a special meeting in April to review a proposed Town budget from the Board of Finance.

Mr. Hamilton asked about the deficit in the CNR Fund. First Selectman Cheryl Blanchard explained that the deficit is the result of expenses incurred on a project that was not funded.

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

First Selectman Blanchard reported that revenues are down slightly year over year as a result of the deferment program. All invoices are at thirty days or less. All expenditures are comparable to prior the prior year for the same period. Ms. Demicco reported that the Board of Education is projecting an end of year balance of about \$160,000.

V. City of West Haven

a. Subcommittee update

A written update was provided in the meeting materials. The Subcommittee met on March 23 to review the City's proposed FY 2022 Budget. The Subcommittee provided feedback on the budget which has been summarized in a document for this board meeting. The City reported that it has gone live with the ADP payroll system. The next subcommittee meeting will be April 20.

b. Review, discussion and possible action: Labor Contract

i. AFSCME Local 1303-345

The City's labor attorney, Chris Hodgson, provided a summary of the tentative agreement. The 3-year contract provides general wage adjustments and increases to employees' health insurance cost share that is comparable to the agreement recently approved for Local 681. Mr. Hamilton expressed support for the contract, including provisions for increasing the employee health insurance cost share. Mr. Falcigno asked if the health provisions are comparable to other unions in the City and region. Mr. Hodgson indicated that the cost share is consistent with other unions in West Haven and with other union contracts that provide health benefits through the State Partnership. Mr. Waxenberg suggested that the position titles in the contract be made consistent throughout the document.

Mr. Luciano made a motion, with a second by Mr. Hamilton, to approve the contract. The motion passed unanimously.

c. Review and discussion: Recommended FY 2022 Budget

The Subcommittee reviewed Recommended Budget at March meeting and provided feedback which has been included in the meeting materials for the full MARB along with OPM's detailed review of the budget. Feedback provided by the MARB today will be put into a written synopsis for the City and respond to. The Subcommittee will revisit the budget at the April meeting and review any adjustments made by the City as well as an updated 5-Year Plan.



Mr. Cieplinski provided highlights on the budget. The City is not budgeting any Municipal Restructuring Funds as a revenue source in FY 2022. However, \$1,575 million of ARPA funding is included. Staffing increases by five additional positions. The proposed mill rate reflects the impact of revaluation.

The Subcommittee has suggested the City prepare a contingency plan related to the ARPA funds in the event that there are restrictions or limitations on its use. The Subcommittee also suggested increasing the proposed Allingtown Fire Fund mill rate in order to fund additional contributions to the pension fund and to pre-fund OPEB. Mayor Rossi reported that the City Council has approved a higher mill rate for the Allingtown Fire Fund and the additional funding for pension and OPEB.

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

Mr. Cieplinski reported that tax revenues have returned to levels comparable to prior years for the same period. The lien process has begun with the sale of liens expected in May. Expenditures are in line with prior years. A surplus of about \$250,000 in the Sewer Fund is projected. The Allingtown Fire Fund continues to show high overtime expenses.

VI. City of Hartford

a. Subcommittee update

A written update was included in the meeting materials. At the March meeting, the Subcommittee reviewed the proposed Board of Education FY 2022 Budget. The discussion around special education was also continued. The district's options for managing and monitoring special education costs, particularly the students in the Open Choice program for which the district is invoiced.

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

Mayor Bronin reported that the City is currently projecting an end of year surplus of about \$4.2 million. The City has had positive property tax collections, including prior year tax collections. Expenditures are projected to be under budget largely due to attrition. The projected surplus may increase, as the City has been conservative in its health insurance expense projections.

Mayor Bronin also explained that the City intends to propose a budget for FY 2022 that includes municipal aid that was included in the Governor's recommended budget only. The City will not include any ARPA funding, but will be presenting a multi-year spending plan for use of ARPA funding. He expects the proposed uses of ARPA funding will be a combination of meeting urgent needs exacerbated by the pandemic along with longer term investments in economic development to the extent they are permitted uses.

VII. Other Business

None.

VIII. Adjourn

A motion to adjourn was made by Mr. Falcigno with a second by Ms. Shaw. The meeting adjourned at 11:30 AM.

City of Hartford

**MEMORANDUM  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on Hartford Subcommittee  
**Date:** May 10, 2021

The Hartford Subcommittee met on April 22 to review the Mayor's Recommended FY 2022 Budget and an updated 5-Year Plan.

Recommended FY 2022 Budget: The Subcommittee reviewed the Mayor's Recommended Budget for FY 2022. MARB approval of certain budget assumptions is required, including the mill rate, tax collection rate and State Aid to municipalities. The mill rate is proposed to remain flat and the tax collection rate is consistent with the City Charter formula for setting the collection rate. State Aid is consistent with the Governor's proposed budget. However, the Subcommittee noted some uncertainty that remains with regard to final State Aid funding levels. The Subcommittee requested a mitigation plan to address the potential for some budgeted revenues to not materialize. The Subcommittee voted to recommend to the full MARB approval of the FY 2022 Budget, contingent upon receiving a mitigation plan regarding State funding and contingent upon MARB approval of an updated 5-Year Plan. The requested mitigation plan was provided by the City and is included in the MARB's May 13 meeting materials along with the FY 2022 Budget document and other supporting documentation.

5-Year Plan: The Subcommittee reviewed the City's updated 5-Year Plan for FY 2022 – FY 2026. The Plan projects annual deficits that range from \$11.75 million to \$31.8 million by the final year of the Plan, with the gaps to be closed by efficiencies and other mitigation measures. The Subcommittee requested that the City provide the mitigation plan to close those gaps. In addition to the mitigation plan, the following supplementary items were requested:

- Detail on Grand List projections
- CIP with funding sources identified
- Plan for increasing reserves
- Information regarding planned crisis response team

The City provided the mitigation plan and other requested supplementary items which are included in the MARB's May 13 meeting materials.

IT Corrective Action Plan: The City provided a written update on the IT Corrective Action Plan and reported that the plan has been fully implemented.

\* The next meeting of the Hartford Subcommittee is May 27.

City of Hartford  
FY 2022 Budget

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD  
MEMORANDUM**

**To:** Members of the Municipal Accountability Review Board  
**From:** Julian Freund  
**Date:** May 8, 2021  
**Subject:** City of Hartford FY 2022 Budget

Background

According to the MARB statute, the MARB has approval authority of certain elements of the annual budgets of Tier III municipalities. Assumptions regarding state revenues, property tax revenues and mill rates require MARB approval prior to budget approval by the local legislative body. The statute also provides MARB with an opportunity for review and comment on the budget prior to adoption by the local legislative body. (Budget approval is required for municipalities receiving Municipal Restructuring Funds. However, neither the current year budget nor recommended FY 2022 budget for the City of Hartford include restructuring funds).

The Mayor’s Recommended Budget for FY 2022 was released April 19. The Hartford Subcommittee reviewed the budget at its April 22 meeting. The Subcommittee voted to recommend to the full MARB approval of the FY 2022 Budget assumptions contingent upon receipt of a mitigation plan in the event that State revenue increases are not received, and contingent upon approval of an updated 5-Year Plan. The mitigation plan was submitted by the City and is included among the materials the City provided in response to the Subcommittee’s review of the budget and 5-Year Plan.

The following provides a brief overview of budget components subject to MARB approval and additional highlights.

I. Budget Items Subject to MARB Approval

***Mill Rate and Property Tax Revenues***

Taxable Grand List growth of 2.3% drives an increase of about \$7.4 million in the FY 2022 Current Levy, based on no changes to the current mill rates and a slight decrease in the collection rate. This is partially offset by decreases in Interest and Lien Fees and Prior Year Taxes totaling -\$690,000, resulting in a net increase of \$6.76 million in total Property Tax Collections in the Recommended FY 2022 budget.

<b>Mill Rates</b>	<b>FY 2022 Mill Rate</b>	<b>Change vs. FY 2021</b>
Real Estate/Personal Property	74.29	No change
Motor Vehicles	45.00	No change

A slight decrease in the assumed collection rate, from 95.96% to 95.64%, is the result of the City Charter required formula for setting the collection rate. The formula is based on the average of the last three

years collection rates as reported in Table 7 of the Statistical section of the City’s FY 2020 financial statements:

- FY Ended 6/30/20: 95.11%
- FY Ended 6/30/19: 96.05%
- FY Ended 6/30/18: 95.77%

**State Revenues**

The major routine sources of State Aid in FY 2022 are flat compared to FY 2022, consistent with the levels of funding for aid to municipalities in the budget submitted by the Governor. The budgeted amount for Education Cost Sharing reflects only the base ECS amount and does not include the Alliance portion of the grant. In addition, one non-routine grant is included in the Recommended Budget. The Distressed Municipality grant was included in the Governor’s proposed budget with \$11.1 million allocated to the City of Hartford.

<b>Routine Sources of State Aid</b>	<b>City FY22 Recommended Budget</b>	<b>Governor's Recommended FY22</b>
PILOT State Owned Property	10,162,953	10,162,953
PILOT Colleges & Hospitals	20,009,758	20,009,758
Municipal Revenue Sharing	12,422,113	12,422,113
MV Tax Reimbursement	11,344,984	11,344,984
Municipal Stabilization Grant	3,370,519	3,370,519
Pequot & Mohegan Fund Grant	6,136,523	6,136,523
Town Aid Road	1,188,254	1,188,254
Grants Munic. Projects	1,419,161	1,419,161
ECS Base Entitlement	187,974,890	187,974,890
ECS Alliance *	-	21,129,887

\* As noted in the Mayor’s recommended budget, Alliance school district funding is provided directly to the Board of Education.

<b>Non-routine Sources of State Aid</b>	<b>City FY22 Recommended Budget</b>	<b>Governor's Recommended FY22</b>
Distressed Municipalities	11,114,995	11,114,995

The Distressed Municipalities grant, as shown in the Governor’s proposed budget, is funded for one year only (FY 2022). The subsequent loss of this one-time source is addressed in the City’s multi-year forecast by including the new tiered PILOT payment (aimed at municipalities with a high percentage of tax exempt state-owned property) as a revenue source beginning in FY 2023. Conditions and potential restrictions around the Distressed Municipalities funding in FY 2022 have not yet been defined. The Governor’s budget proposes funding the Distressed Municipalities grant through a combination of Covid Relief Funds and State bonding, but no guidelines regarding eligible uses have been established yet. The funding of the grant is subject to final budget adoption by the General Assembly. The City has

submitted a mitigation plan in the event that the additional resources do not materialize in FY 2022. The mitigation plan is included in the response package submitted by the City regarding issues raised by the Hartford Subcommittee at the April 22 meeting.

## II. Budget Highlights

### ***Revenues***

Overall, General Fund revenues increase by \$16.2 million, or 2.9%, in the Recommended FY 2022 budget. As noted above, projected Property Taxes account for about \$6.76 million of the year over year increase in General Fund revenue. The remaining increase is attributable to the Distressed Municipalities grant, offset somewhat by lowered expectations for interest income.

At \$583.96 million, budgeted revenues for FY 2022 are roughly in line with the revenues projected for the same year in the previous update to the City's 5-Year Plan (\$575.91 million). The 1.4% variance with the previous forecasted revenues is primarily attributable to the inclusion of the Distressed Municipalities grant.

The table in the previous section illustrates that the routine sources of State Aid are budgeted consistent with the proposed State budget. The Recovery Plan generally anticipated flat funding from the State, and therefore, the recommended budget is consistent with the Recovery Plan for these sources.

As is the case for the current budget year, the FY 2022 budget does not rely on Use of Fund Balance to balance the budget, consistent with the 5-Year Plan.

### ***Expenditures***

Overall, General Fund expenditures increase by \$16.2 million, or 2.9%, in the Recommended FY 2022 budget. As noted in the Executive Summary of the budget document, FY 2022 expenditures in the recommended budget are within 0.55% of the projected expenditures in previous update to the 5-Year Plan.

#### **Operations:**

Expenditure increases in the operation departments reflect a net increase of 26 funded positions across a number of departments. While most appear to be new positions, 5 are the result of shifting Police Officer positions previously supported by grants to the General Fund. Operating expenditures in Development Services and Public Works (Infrastructure) also reflect the reclassification of certain expenses previously budgeted as capital expenditures to operations.

#### **Employee Benefits:**

Health Insurance – Health insurance is budgeted at \$35,151,047 in FY 2022, an increase of \$448,930, or 1.3%. The budgeted amount is reportedly the cumulative effect of claims expense trend and a reduction in contracted consultant services.

Pension – The City’s General Fund budget for FY 2022 includes \$52.3 million in pension expense, and is described in the budget document as meeting the ADEC requirement established in the latest pension actuarial valuation. This budget category includes both pension fund contributions as well as leave payouts at separation and actuarial consultant costs. Contributions to pension funds for Board of Education staff and Library staff are included in their respective budgets.

Debt Service and Capital:

Budgeted Debt Service reflects those debt service requirements that were not included as part of the Contract for Financial Assistance the City entered into with OPM and the Treasurer’s Office. These payments that remain as part of the City budget include debt on revenue bonds related to the Hartford Stadium Authority, debt related to a CT Brownfields Development Authority project, and a Clean Water loan. The budget does not include, or forecast, any new debt as ongoing capital investment will be funded on a pay-as-you-go basis. These debt service requirements are relatively flat at \$4.87 million in FY 2022 when compared to FY 2021.

In addition, \$6.29 million is budgeted as the General Fund contribution (pay-as-you-go) to a Capital Improvement Plan totaling \$30 million in FY 2022. This reflects a decrease of about -\$524,000 in the General Fund contribution to the CIP compared to the projected contribution for the current year. However, the reclassification of certain capital expenses to operating departments may have effectively created additional capacity within the capital budget.

Education:

The proposed FY 2022 budget continues the practice of level funding the General Fund contribution to Education at \$284.0 million. This is consistent with the approach outlined in the Recovery Plan which provides level funding from the General Fund for Education throughout the five-year period. As noted in the budget document (p. 31-1), Hartford Public Schools relies on additional funding from State, federal and other sources, which are included in a Special Funds Budget. The FY 2022 revenue from these sources is projected at approximately \$139.9 million for a total FY 2022 Education budget of \$423.9 million.



# City of Hartford

## FY2022 Recommended Budget Report to the Municipal Accountability Review Board



*Meeting date: April 22, 2021*

**City of Hartford**  
**FY2022 Recommended Budget Report**  
**to the Municipal Accountability Review Board**

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**FY2022 Recommended Budget**  
**City of Hartford - General Fund Revenue & Expenditure Summary**

Revenue Category	FY2020 ADOPTED BUDGET	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2021 ACTUAL (FEBRUARY)	FY2021 PROJECTION (FEBRUARY)	VARIANCE* (FAV)/UNFAV	FY2022 RECOMMENDED BUDGET
41-TAXES	(283,570,266)	(279,164,431)	(281,967,014)	(281,967,014)	(272,539,479)	(287,749,687)	(5,782,673)	(288,722,169)
42-LICENSES AND PERMITS	(6,040,406)	(6,417,686)	(6,161,581)	(6,161,581)	(5,348,326)	(7,112,830)	(951,249)	(6,166,426)
43-FINES FORFEITS AND PENALTIES	(190,000)	(159,380)	(194,282)	(194,282)	(112,921)	(169,532)	24,750	(147,282)
44-INTEREST AND RENTAL INCOME	(4,003,465)	(3,361,237)	(2,478,879)	(2,478,879)	(508,856)	(1,013,862)	1,465,017	(1,222,188)
45-INTERGOVERNMENTAL	(259,533,800)	(304,169,420)	(258,570,285)	(258,570,285)	(155,475,688)	(258,213,668)	356,617	(269,161,247)
46-CHARGES FOR SERVICES	(2,967,964)	(3,289,713)	(3,087,015)	(3,087,015)	(2,337,775)	(3,217,912)	(130,897)	(3,061,155)
47-REIMBURSEMENTS	(135,440)	(108,890)	(121,624)	(121,624)	(57,696)	(115,044)	6,580	(91,869)
48-OTHER REVENUES	(238,650)	(205,839)	(236,134)	(236,134)	(174,360)	(185,685)	50,449	(193,822)
53-OTHER FINANCING SOURCES	(16,554,137)	(9,726,738)	(14,941,496)	(14,941,496)	(2,280,960)	(7,759,829)	7,181,667	(15,193,000)
<b>Grand Total</b>	<b>(573,234,128)</b>	<b>(606,603,335)</b>	<b>(567,758,310)</b>	<b>(567,758,310)</b>	<b>(438,836,063)</b>	<b>(565,538,049)</b>	<b>2,220,261</b>	<b>(583,959,158)</b>

Expenditure Category	FY2020 ADOPTED BUDGET	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2021 ACTUAL (FEBRUARY)	FY2021 PROJECTION (FEBRUARY)	VARIANCE* FAV/(UNFAV)	FY2022 RECOMMENDED BUDGET
PAYROLL	110,295,287	100,457,781	111,531,937	111,747,222	68,178,342	110,859,813	887,409	118,292,721
BENEFITS	94,148,565	78,132,921	93,872,044	93,872,044	57,744,244	94,221,084	(349,040)	98,278,371
DEBT	16,310,036	70,570,660	11,697,446	11,697,446	4,844,542	11,697,446	-	11,159,875
LIBRARY	8,201,317	1,534,650	8,335,687	8,335,687	1,112,680	1,669,021	6,666,666	8,460,590
MHIS	3,193,214	3,193,214	3,167,436	3,167,436	2,111,624	3,167,436	-	4,190,683
UTILITY	25,865,608	24,847,819	26,291,225	26,515,662	17,551,296	27,301,037	(785,375)	27,772,450
OTHER	31,253,440	31,838,956	28,849,261	28,409,539	12,574,012	28,324,899	84,640	31,791,194
EDUC	284,013,274	279,856,448	284,013,274	284,013,274	158,013,035	284,013,274	-	284,013,274
<b>Grand Total</b>	<b>573,280,741</b>	<b>590,432,448</b>	<b>567,758,310</b>	<b>567,758,310</b>	<b>322,129,776</b>	<b>561,254,010</b>	<b>6,504,300</b>	<b>583,959,158</b>

Committed Fund Balance for Board of Education		2,747,119						
<b>Total Expenditures incl. Committed Fund Balance</b>		593,179,567						
<b>Revenues and Expenditures incl. Committed for BOE, Net</b>		(13,423,768)	-	-	(116,706,287)	(4,284,039)	(4,284,039)	-
Council Approved Use of Fund Balance								
<b>Net Surplus/(Deficit)</b>		<b>13,423,768</b>	-	-	<b>116,706,287</b>	<b>4,284,039</b>	<b>4,284,039</b>	-

\*FY2021 Revised Budget to FY2021 Projection



**General Property Taxes- FY2022 Projection**

Tax Revenue Description	FY2020 ADOPTED BUDGET	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2021 ACTUAL (FEBRUARY)	FY2021 PROJECTION (FEBRUARY)	VARIANCE* (FAV)/UNFAV	% CHG REV	FY2022 RECOMMENDED BUDGET	% CHG PROJ VS REC
CURRENT YEAR TAX LEVY <sup>1</sup>	(272,220,266)	(269,680,607)	(272,347,014)	(272,347,014)	(261,506,942)	(271,421,112)	925,902	-0.34%	(279,792,169)	3.08%
INTEREST AND LIENS <sup>2</sup>	(4,500,000)	(4,792,629)	(3,800,000)	(3,800,000)	(3,793,303)	(6,755,446)	(2,955,446)	77.77%	(3,800,000)	-43.75%
PRIOR YEAR LEVIES <sup>3</sup>	(6,250,000)	(3,940,996)	(5,270,000)	(5,270,000)	(6,380,227)	(8,149,119)	(2,879,119)	54.63%	(4,580,000)	-43.80%
TAX LIEN SALES	(500,000)	(537,555)	(480,000)	(480,000)	-	(480,000)	-	0.00%	(450,000)	-6.25%
OTHER	(100,000)	(212,645)	(70,000)	(70,000)	(859,007)	(944,010)	(874,010)	1248.59%	(100,000)	-89.41%
<b>TOTAL GENERAL PROPERTY TAXES</b>	<b>(283,570,266)</b>	<b>(279,164,431)</b>	<b>(281,967,014)</b>	<b>(281,967,014)</b>	<b>(272,539,479)</b>	<b>(287,749,687)</b>	<b>(5,782,673)</b>	<b>2.05%</b>	<b>(288,722,169)</b>	<b>0.34%</b>

**FOOTNOTES**

<sup>1</sup> Cumulative through February current year tax levy revenues are in line with FY2020 Period 8 (February.) However, per the Governor's executive order, the property tax due date for the second installment moved from February 1 to April 1, 2021 so additional tax revenues are expected to be received in March and April. Also, due to favorable real estate market conditions and an increase to the personal property valuations, grand list 2020 resulted in an increase of 2.34% over grand list 2019. This increase is used in the projections for FY2022.

<sup>2</sup> Interest and liens collections through February are in line with FY2020 Period 8 (February). However, due to two large prior year tax payments received in FY2021 making up a material amount of the total interest collections, the City maintained the the same budget as FY2020.

<sup>3</sup> Prior Year Levy collections are tracking favorably when compared to FY2020. However, due to two large prior year tax payments received in FY2021 that made up a material amount of the total prior levy collections, the City is projecting a reduced budget for FY2022.

\*FY2021 Revised Budget to FY2021 Projection

GENERAL PROPERTY TAX			
	FY2021 ADOPTED BUDGET	FY2022 RECOMMENDED BUDGET	Description
<b>Gross Tax Levy</b>	<b>301,464,905</b>	<b>308,523,543</b>	
<i>Adj of Motor Vehicle (Mill Rate 45 calc 74.29)</i>	<b>(10,524,115)</b>	<b>(11,099,524)</b>	The City's assessment software calculates gross taxes based on 1 mill rate. Since the City has a different mill rate for motor vehicles, this amount represents the difference between mill rate of 74.29 and the 45 for motor vehicles.
<b>Deletions</b>			
<b>Adjustments</b>			
Tax Abatements	5,182,493	3,468,023	Taxes that are abated based on long term abatement agreements with various taxpayers mainly related to low income housing. The process starts with Development Services making a recommendation to the Abatement Committee. The Abatement Committee reviews and then proposes a recommendation to City Council. City Council then approves or denies the request.
Deletions - Assessor's Grand List Appeals (BAA)	400,000	600,000	After completion of grand list and communication with property owners, there is a 20 day appeal period for taxpayers to appeal any increased property valuation on the new grand list through the BAA.
Assessment Court Appeals	3,000,000	2,600,000	Property owners appeal through the court process either after appealing through the BAA or claiming an illegal assessment.
Elderly Tax Adjustments	400,000	400,000	Per the municipal code, the City provides an elderly exemption based on income. The exemption is either \$500 based on <4 family or \$1500 on > 4 family.
<b>Total Adjustments</b>	<b>8,982,493</b>	<b>7,068,023</b>	
<b>Total Deletions</b>	<b>8,982,493</b>	<b>7,068,023</b>	
<b>Additions</b>			
Pro Rated Additions	150,000	150,000	This represents the adjustments to properties when newly constructed buildings are completed and assessed mid year.
Supplemental Motor Vehicle	2,104,764	2,041,232	This represents additions to the grand list per the Department of Motor Vehicles. If a vehicle is not registered before the October 1st assesement date for the regular grand list - it is added to this supplemental list that represents new registrations between October 1 and August 31 on the previous grand list.
<b>Total Additions</b>	<b>2,254,764</b>	<b>2,191,232</b>	
<i>Net Tax Adjustment</i>	<i>(6,727,729)</i>	<i>(4,876,791)</i>	
<b>Adjusted Tax Levy</b>	<b>284,213,061</b>	<b>292,547,228</b>	
Tax Collection Rate	95.96%	95.64%	Per the charter, the current levy budget must be calculated using the average collection rate of the previous 3 years. Using the collection rates per the CAFR for current year taxes only, the previous 3 year collection rates are: 95.77% in FY2018, 96.05% in FY2019, and 95.11% in FY2020
<b>Current Year Taxes</b>	<b>272,347,014</b>	<b>279,792,169</b>	
<b>Prior Year Levies</b>	<b>5,270,000</b>	<b>4,580,000</b>	This represents collections of prior year levies that were not paid. Methods of collection include delinquent notices, lies/notice of demand, foreclosures, lien sales, auction of property in a Tax deed sale, Personal Property audits performed by the Assessor's office, and use of a 3rd party collection agency.
<b>Tax Lien Sales</b>	<b>480,000</b>	<b>450,000</b>	The City sold tax liens historically and those agreements allow the vendor the option to purchase any subsequent liens issued. This amount represent the value of subsequent liens that the Tax Collector believes will get purchased based on historical subsequent sales.
<b>Interest</b>	<b>3,800,000</b>	<b>3,800,000</b>	This amount is based on historical collections plus/minus any known future collections of prior taxes per the Tax Collector.
<b>Other Taxes</b>	<b>70,000</b>	<b>100,000</b>	This amount represents anticipated collection of taxes written off. The abatement agreements also contain language that the City will receive a payment in lieu of taxes if an abated property sells or refinances during the abatement period. These transactions are reflected in actuals only as these types of transactions can not be forecasted.
<b>Total Tax Revenue</b>	<b>281,967,014</b>	<b>288,722,169</b>	
<b>Net Grand List</b>			
	<b>4,057,947,303</b>	<b>4,152,961,945</b>	
<i>Mill Rate</i>	<i>74.29</i>	<i>74.29</i>	
<b>Value of 1 Mill (including collection rate %)</b>	<b>3,894,006</b>	<b>3,971,893</b>	Gross tax levy * Tax collection rate / Mill Rate

**Municipal Aid**

State Account Description	FY2020 ADOPTED BUDGET	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2021 ACTUAL (FEBRUARY)	FY2021 PROJECTION (FEBRUARY)	VARIANCE* (FAV)/UNFAV	FY2022 RECOMMENDED BUDGET
PILOT: STATE-OWNED REAL PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	-	(10,162,953)
PILOT: COLLEGES & HOSPITALS	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	-	(20,009,758)
MASHANTUCKET PEQUOT AND MOHEGAN FUND GRANT	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)	(2,045,508)	(6,136,523)	-	(6,136,523)
TOWN AID ROAD GRANT	(1,192,605)	(1,190,578)	(1,190,578)	(1,190,578)	(1,188,254)	(1,188,254)	(2,324)	(1,188,254)
GRANTS FOR MUNICIPAL PROJECTS	(1,419,161)	(1,419,161)	(1,419,161)	(1,419,161)	-	(1,419,161)	-	(1,419,161)
MUNICIPAL REVENUE SHARING	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	-	(12,422,113)
MUNICIPAL TRANSITION GRANT	(11,597,120)	(11,597,120)	(11,344,984)	(11,344,984)	(11,344,984)	(11,344,984)	-	(11,344,984)
EDUCATION COST SHARING	(187,974,890)	(187,788,684)	(187,974,890)	(187,974,890)	(93,987,446)	(187,974,890)	-	(187,974,890)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	-	(3,370,519)
<b>TOTAL MUNICIPAL AID</b>	<b>(254,285,642)</b>	<b>(254,097,409)</b>	<b>(254,031,479)</b>	<b>(254,031,479)</b>	<b>(154,531,535)</b>	<b>(254,029,155)</b>	<b>(2,324)</b>	<b>(254,029,155)</b>

\*FY2021 Revised Budget to FY2021 Projection

**FY2022 Recommended Budget Amounts by Major Category**

	FY2020 ADOPTED BUDGET	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2021 ACTUAL (FEBRUARY)	FY2021 PROJECTION (FEBRUARY)	VARIANCE* FAV/(UNFAV)	FY2022 RECOMMENDED BUDGET
<b>PAYROLL</b>	<b>110,295,287</b>	<b>100,457,781</b>	<b>111,531,937</b>	<b>111,747,222</b>	<b>68,178,342</b>	<b>110,859,813</b>	<b>887,409</b>	<b>118,292,721</b>
FT	94,243,829	83,197,524	95,394,989	95,262,989	54,536,334	90,582,139	4,680,850	101,557,106
HOL	2,480,489	2,226,941	2,404,357	2,404,357	1,860,068	2,408,902	(4,545)	2,494,938
OT	12,066,029	12,818,729	12,088,532	12,088,532	10,069,873	15,546,659	(3,458,127)	12,751,927
PT	1,504,940	2,214,587	1,644,059	1,991,344	1,712,066	2,322,114	(330,770)	1,488,750
<b>BENEFITS</b>	<b>94,148,565</b>	<b>78,132,921</b>	<b>93,872,044</b>	<b>93,872,044</b>	<b>57,744,244</b>	<b>94,221,084</b>	<b>(349,040)</b>	<b>98,278,371</b>
1HEALTH	35,195,175	27,512,861	34,702,117	34,702,117	18,487,559	34,652,117	50,000	35,151,047
2MITIG	(500,000)	0	(1,000,000)	(1,000,000)	0	0	(1,000,000)	(1,000,000)
3PEN	48,109,987	43,214,724	49,316,611	49,316,611	30,500,173	48,531,191	785,420	52,306,956
3PEN	20,000	56,250	20,000	20,000	0	20,000	0	50,000
3PEN-CMERS	1,766,560	1,821,961	2,035,993	2,035,993	1,102,069	2,035,083	910	2,182,869
3PEN-MERF	40,866,000	39,732,476	43,653,000	43,653,000	28,559,310	43,653,000	0	47,235,000
3PEN-OTHER	482,427	333,622	357,618	357,618	299,806	385,608	(27,990)	389,087
3PEN-PAYOUT	4,975,000	1,270,415	3,250,000	3,250,000	538,989	2,437,500	812,500	2,450,000
4INSUR	4,890,000	3,949,483	4,557,677	4,557,677	3,695,945	4,557,677	0	4,595,305
<b>FRINGE REIMBURSEMENTS</b>	<b>(3,800,000)</b>	<b>(5,090,455)</b>	<b>(3,800,000)</b>	<b>(3,800,000)</b>	<b>(1,772,532)</b>	<b>(3,800,000)</b>	<b>0</b>	<b>(3,236,631)</b>
LIFE INSURANCE	315,652	233,055	315,652	315,652	157,082	235,622	80,030	164,970
OTHER BENEFITS	4,698,957	4,017,670	4,414,719	4,414,719	3,015,180	4,590,727	(176,008)	4,741,536
SOC SEC	4,328,957	3,721,159	4,144,719	4,144,719	2,847,086	4,320,727	(176,008)	4,471,536
TUITION REIMBURSEMENT	20,000	18,795	20,000	20,000	150	20,000	0	20,000
UNEMPLOY COMP	350,000	277,717	250,000	250,000	167,944	250,000	0	250,000
WAGE	(111,206)	0	(88,482)	(88,482)	0	0	(88,482)	521,438
WORKERS COMP	5,350,000	4,295,584	5,453,750	5,453,750	3,660,838	5,453,750	0	5,033,750
<b>DEBT</b>	<b>16,310,036</b>	<b>70,570,660</b>	<b>11,697,446</b>	<b>11,697,446</b>	<b>4,844,542</b>	<b>11,697,446</b>	<b>0</b>	<b>11,159,875</b>
DEBT	16,310,036	70,570,660	11,697,446	11,697,446	4,844,542	11,697,446	0	11,159,875
CLEAN WATER	115,584	115,583	115,584	115,584	77,056	115,584	0	115,584
DONO	4,649,344	4,643,344	4,644,950	4,644,950	4,644,950	4,644,950	0	4,647,544
GILOT	95,108	95,107	96,912	122,537	122,536	122,537	0	106,747
GO BONDS - CURRENT	0	45,666,626	0	0	0	0	0	0
PAY GO CAPEX	11,450,000	20,050,000	6,840,000	6,814,375	0	6,814,375	0	6,290,000
<b>LIBRARY</b>	<b>8,201,317</b>	<b>1,534,650</b>	<b>8,335,687</b>	<b>8,335,687</b>	<b>1,112,680</b>	<b>1,669,021</b>	<b>6,666,666</b>	<b>8,460,590</b>
MHIS	3,193,214	3,193,214	3,167,436	3,167,436	2,111,624	3,167,436	0	4,190,683
UTILITY	25,865,608	24,847,819	26,291,225	26,515,662	17,551,296	27,301,037	(785,375)	27,772,450
OTHER	31,253,440	31,838,956	28,849,261	28,409,539	12,574,012	28,324,899	84,640	31,791,194
EDUC	284,013,274	279,856,448	284,013,274	284,013,274	158,013,035	284,013,274	0	284,013,274
<b>Grand Total</b>	<b>573,280,741</b>	<b>590,432,448</b>	<b>567,758,310</b>	<b>567,758,310</b>	<b>322,129,776</b>	<b>561,254,010</b>	<b>6,504,300</b>	<b>583,959,158</b>

\*FY2021 Revised Budget to FY2021 Projection



**FY2022 Recommended Budget Amounts by Department**

ACCOUNT IDENTIFIERS	FY2020 ADOPTED BUDGET	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2021 ACTUAL (FEBRUARY)	FY2021 PROJECTION (FEBRUARY)	VARIANCE* FAV/(UNFAV)	FY2022 RECOMMENDED BUDGET
00111 MAYOR'S OFFICE	802,661	716,367	603,584	603,584	335,031	570,371	33,213	648,055
00112 COURT OF COMMON COUNCIL	510,147	488,562	594,815	694,815	346,721	666,524	28,291	719,684
00113 TREASURER	470,860	381,744	487,540	487,540	222,497	436,125	51,415	465,316
00114 REGISTRARS OF VOTERS	470,367	596,307	472,452	790,688	518,046	731,269	59,419	475,065
00116 CORPORATION COUNSEL	1,551,808	1,264,155	1,829,808	1,829,808	763,553	1,642,703	187,105	1,558,048
00117 TOWN & CITY CLERK	800,095	691,342	793,100	793,100	442,028	781,397	11,703	842,154
00118 INTERNAL AUDIT	513,779	509,566	510,567	510,567	307,874	503,176	7,391	510,567
00119 CHIEF OPERATING OFFICER	818,222	759,506	1,366,789	1,366,789	784,624	1,307,080	59,709	1,646,987
00122 METRO HARTFORD INNOVATION SERV	3,193,214	3,193,214	3,167,436	3,167,436	2,111,624	3,167,436	0	4,190,683
00123 FINANCE	3,803,175	3,764,509	3,609,199	3,609,199	1,981,255	3,406,678	202,521	3,758,757
00125 HUMAN RESOURCES	1,257,176	1,193,411	1,459,364	1,459,364	785,557	1,404,368	54,996	1,730,419
00128 OFFICE OF MANAGEMENT & BUDGET	1,187,960	887,664	1,199,258	1,199,258	700,477	1,181,328	17,930	1,252,452
00132 CHILDREN FAMILY RECREATION	3,407,296	3,430,201	3,676,785	3,676,785	2,170,017	3,379,985	296,800	3,690,893
00211 FIRE	34,285,229	33,251,312	35,345,057	35,345,057	21,503,480	35,804,371	(459,314)	37,658,924
00212 POLICE	46,627,694	40,827,056	44,948,288	44,948,288	27,931,006	45,725,674	(777,386)	48,274,513
00213 EMERGENCY SERVICES & TELECOMMU	3,799,883	3,726,686	3,904,021	3,904,021	2,543,376	3,935,218	(31,197)	4,027,832
00311 PUBLIC WORKS	15,595,312	14,075,953	16,237,382	16,237,382	9,118,948	15,569,935	667,447	17,903,864
00420 DEVELOPMENT SERVICES	4,020,079	3,642,417	4,281,035	4,281,035	2,390,246	4,002,340	278,695	5,646,084
00520 HEALTH AND HUMAN SERVICES	5,063,719	4,713,317	5,263,784	5,263,784	1,701,943	5,033,613	230,171	5,587,795
00711 EDUCATION	284,013,274	279,856,448	284,013,274	284,013,274	158,013,035	284,013,274	0	284,013,274
00721 HARTFORD PUBLIC LIBRARY	8,201,317	1,534,650	8,335,687	8,335,687	1,112,680	1,669,021	6,666,666	8,460,590
00820 BENEFITS & INSURANCES	94,148,565	78,132,921	93,872,044	93,872,044	57,744,244	94,221,084	(349,040)	98,278,371
00821 DEBT SERVICE	16,310,036	70,570,660	11,697,446	11,697,446	4,844,542	11,697,446	0	11,159,875
00822 NON OP DEPT EXPENDITURES	42,428,873	42,224,479	40,089,595	39,671,359	23,756,968	40,403,594	(732,235)	41,458,956
<b>Grand Total</b>	<b>573,280,741</b>	<b>590,432,448</b>	<b>567,758,310</b>	<b>567,758,310</b>	<b>322,129,776</b>	<b>561,254,010</b>	<b>6,504,300</b>	<b>583,959,158</b>

\*FY2021 Revised Budget to FY2021 Projection

**FY2022 Recommended Budget Amounts by Non-Operating**

	FY2020 ADOPTED BUDGET	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2021 ACTUAL (FEBRUARY)	FY2021 PROJECTION (FEBRUARY)	VARIANCE* FAV/(UNFAV)	FY2022 RECOMMENDED BUDGET
<b>00822 NON OP DEPT EXPENDITURES</b>	<b>42,428,873</b>	<b>42,224,479</b>	<b>40,089,595</b>	<b>39,671,359</b>	<b>23,756,968</b>	<b>40,403,594</b>	<b>(732,235)</b>	<b>41,458,956</b>
<b>822002 PAYMENT FOR COMMUNITY IMPACT</b>	<b>79,371</b>	<b>5,064,562</b>	<b>84,371</b>	<b>134,371</b>	<b>41,017</b>	<b>134,371</b>	<b>0</b>	<b>84,371</b>
534026 CENSUS	0	2,521	0	50,000	10,749	50,000	0	0
535028 HONORARIUM	0	0	5,000	5,000	0	5,000	0	5,000
589232 PUBLIC TV AND MEDIA	54,371	54,371	54,371	54,371	27,186	54,371	0	54,371
589271 CIVIC ENGAGEMENT	25,000	7,670	25,000	25,000	3,083	25,000	0	25,000
599300 OPERATING TRANSFER OUT	0	5,000,000	0	0	0	0	0	0
<b>822003 VEHICLES AND EQUIPMENT &amp; TECH</b>	<b>3,786,924</b>	<b>5,965,234</b>	<b>3,462,974</b>	<b>3,572,639</b>	<b>2,616,953</b>	<b>3,659,639</b>	<b>(87,000)</b>	<b>3,587,150</b>
543032 COMM EQUIP SERV. CONTRACT	0	0	0	109,665	0	109,665	0	0
573038 BODY CAMERAS - CEW'S	0	231,790	231,790	231,790	231,790	231,790	0	231,790
573040 IN-CAR CAMERAS	0	39,900	39,900	39,900	39,900	39,900	0	39,900
573044 CAMERA MAINTENANCE	95,000	88,527	95,000	95,000	94,282	182,000	(87,000)	200,000
577320 EXISTING LEASES	1,613,705	1,613,705	1,358,994	1,358,994	1,358,994	1,358,994	0	658,979
577321 NEW LEASES AND PURCHASES	2,078,219	0	1,737,290	883,420	38,120	883,420	0	2,456,481
599300 OPERATING TRANSFER OUT	0	3,991,313	0	853,870	853,868	853,870	0	0
<b>822004 PAYMENT TO GOVT AGENCY</b>	<b>58,000</b>	<b>77,940</b>	<b>77,964</b>	<b>77,964</b>	<b>36,243</b>	<b>77,964</b>	<b>0</b>	<b>187,145</b>
589228 GRT HTFD TRANSIT DISTRICT	0	19,964	19,964	19,964	19,964	19,964	0	19,964
589229 PROBATE COURT	58,000	57,976	58,000	58,000	16,279	58,000	0	58,000
589248 US CONFERENCE OF MAYORS	0	0	0	0	0	0	0	9,181
589250 BUSINESS IMPROVEMENT DISTRICT	0	0	0	0	0	0	0	100,000
<b>822005 LEASE PAYMENTS</b>	<b>1,996,936</b>	<b>1,793,472</b>	<b>2,041,103</b>	<b>2,041,103</b>	<b>1,059,684</b>	<b>1,887,473</b>	<b>153,630</b>	<b>2,035,368</b>
544003 RENTAL 250 & 260 CONSTITUTION	1,472,936	1,445,311	1,531,853	1,531,853	870,303	1,531,853	0	1,585,468
544004 RENTAL OF OFFICES	255,000	146,247	235,000	235,000	108,630	181,780	53,220	227,500
544024 COPIER MACHINE	215,000	147,913	215,000	215,000	55,911	138,200	76,800	190,000
590054 PARKING GARAGE EXPENSES	54,000	54,000	59,250	59,250	24,840	35,640	23,610	32,400
<b>822006 PAY OUTSIDE AGENCIES &amp; OTHERS</b>	<b>5,933,798</b>	<b>1,910,828</b>	<b>4,508,638</b>	<b>3,625,300</b>	<b>717,931</b>	<b>3,546,542</b>	<b>78,758</b>	<b>4,166,236</b>
534028 STAFF TRAINING SERVICES	95,000	26,977	70,000	70,000	6,517	70,000	0	70,000
534098 OTHER TECH & PROF SERVICE	40,000	20,054	35,000	35,000	16,516	35,000	0	35,000
543000 REPAIRS AND MAINTENANCE	442,500	403,677	425,000	425,000	222,843	425,000	0	425,000
544202 ELECTIONS EXPENSES	458,146	0	297,471	0	0	0	0	334,389
554000 ADVERTISING	30,000	0	19,000	19,000	19,000	19,000	0	19,000
555098 DOCUMENT CONVERSION	30,000	58,823	73,232	73,232	9,694	48,000	25,232	170,000
588999 CONTINGENCY FUND	4,022,152	395,655	2,770,935	2,185,068	192,489	2,185,068	0	2,426,847
589254 SINGLE AUDIT FIN SVCS	185,000	99,358	185,000	185,000	88,000	132,000	53,000	185,000
589256 TENS	391,000	386,785	393,000	393,000	162,873	392,474	526	401,000
599060 GOLF ENTERPRISE	240,000	240,000	240,000	240,000	0	240,000	0	100,000
599300 OPERATING TRANSFER OUT	0	279,500	0	0	0	0	0	0
<b>822007 CLIENT SERVER TECHNOLOGY</b>	<b>220,000</b>	<b>148,230</b>	<b>275,000</b>	<b>356,000</b>	<b>231,643</b>	<b>385,706</b>	<b>(29,706)</b>	<b>170,000</b>
534098 OTHER TECH & PROF SERVICE	220,000	148,230	275,000	356,000	231,643	385,706	(29,706)	170,000
<b>822008 FUEL UTILITY &amp; TIP FEE PMT</b>	<b>25,865,608</b>	<b>24,847,819</b>	<b>26,291,225</b>	<b>26,515,662</b>	<b>17,551,296</b>	<b>27,301,037</b>	<b>(785,375)</b>	<b>27,831,450</b>
534031 OPERATIONS & MANAGEMENT	0	0	0	224,437	0	224,437	0	59,000
534070 CONTRACT CONSULTANT SERV	188,000	97,953	150,000	150,000	66,711	150,000	0	200,000
534098 OTHER TECH & PROF SERVICE	249,000	121,236	249,000	249,000	23,698	162,000	87,000	489,000
562000 ELECTRICITY	3,812,000	3,434,071	3,635,000	3,635,000	1,984,251	3,526,000	109,000	3,493,000
562024 PIPED HEAT & A/C	921,000	576,926	790,000	790,000	344,117	704,000	86,000	770,000
562028 FUEL OIL HEATING	5,000	1,572	2,500	2,500	1,214	2,500	0	2,500
562600 PIPED GAS	750,000	641,836	750,000	750,000	417,336	750,000	0	750,000
562625 GASOLINE	838,000	854,806	891,000	891,000	489,428	891,000	0	922,000
562627 DIESEL FUEL	431,000	412,394	396,000	396,000	272,319	396,000	0	436,000
562923 WATER	1,754,000	1,593,371	1,817,000	1,817,000	928,178	1,692,000	125,000	1,817,000
566230 ENERGY EFFICIENCY	258,908	0	0	0	0	0	0	0
566263 FUEL CELL LEASE	297,000	285,560	270,000	270,000	159,250	273,000	(3,000)	273,000
589226 METROPOLITAN DISTRICT	12,782,800	12,782,800	13,367,100	13,367,100	10,108,250	13,367,100	0	13,235,950
589231 HARTFORD HOUSING AUTHORITY	60,000	0	20,000	20,000	0	0	20,000	0
590050 OTHER DISPOSAL FEES	1,063,900	1,289,859	1,258,625	1,258,625	927,337	1,913,000	(654,375)	1,814,000
590053 TIPPING FEES (CRRA)	2,455,000	2,496,527	2,695,000	2,695,000	1,829,208	3,250,000	(555,000)	3,570,000
<b>822009 LEGAL EXPENSES AND SETTLEMNTS</b>	<b>4,256,000</b>	<b>2,244,157</b>	<b>3,115,000</b>	<b>3,115,000</b>	<b>1,347,339</b>	<b>3,221,000</b>	<b>(106,000)</b>	<b>3,165,000</b>
534010 LEGAL SERVICES	2,200,000	1,651,518	1,520,000	1,520,000	892,720	1,520,000	0	1,520,000
589371 SETTLEMENTS	1,000,000	301,261	1,000,000	1,000,000	22,100	1,000,000	0	1,000,000
589372 TAX APPEAL	416,000	50,061	75,000	75,000	14,845	75,000	0	75,000
589373 PY TAX REFUNDS	500,000	177,224	400,000	400,000	383,213	550,000	(150,000)	450,000
590040 FEES-CRT RECORD LICEN INS	140,000	64,093	120,000	120,000	34,461	76,000	44,000	120,000
<b>822013 ADVOCACY</b>	<b>232,236</b>	<b>172,236</b>	<b>233,320</b>	<b>233,320</b>	<b>154,861</b>	<b>189,862</b>	<b>43,459</b>	<b>232,236</b>
589227 CAP REG COUN OF GOVERN	87,487	87,487	88,571	88,571	87,487	87,487	1,084	87,487
589245 CCM	84,749	84,749	84,749	84,749	42,375	42,375	42,375	84,749
589252 LEGISLATIVE SVCS	60,000	0	60,000	60,000	25,000	60,000	0	60,000
<b>Grand Total</b>	<b>42,428,873</b>	<b>42,224,479</b>	<b>40,089,595</b>	<b>39,671,359</b>	<b>23,756,968</b>	<b>40,403,594</b>	<b>(732,235)</b>	<b>41,458,956</b>

\*FY2021 Revised Budget to FY2021 Projection

City of Hartford  
FY2022 Budget – MARB Follow Up Items  
May 6, 2021

1. Mitigation Plan
  - a. For FY2022, if we do not receive the \$11m what would we do?
  - b. For FY2022, what would we do with a surplus, should we receive additional funding?
  - c. For FY2023-FY2026
    - i. Include plan for increasing GF reserves
    - ii. Include note on Corporate Contribution falling off in FY2023 and why
2. Most Recent Actuarial Report (previously provided)
3. Grand List Growth Assumptions
4. CIP Plan with projected cash flow
5. Crisis Response Funding Update and plans to fund when \$5m is expended (will footnote in the forecast, should we plan to spend down current fund to \$0 prior to FY2026) [Program implementation currently underway. Based on current estimates, it is assumed the \\$5 million will cover the cost of the program over the next 5 years. Future years will likely be funded through other sources such as grants. Therefore, no funding for this program is included in the 5-year plan.](#)
6. Support for Motor Vehicle Tax Receivable
7. DoNo tax abatements – when do these come off the books? [Minimum PILOT payments are set to begin on this project starting in FY2023 \(2 years after construction commencement.](#)

**ATTACHMENT 1a and 1b**  
**CITY OF HARTFORD**  
**REVENUE AND EXPENDITURE INITIATIVES—FY22 PLAN**

*1a) If the City does not receive the \$11m in funding from State related to Distressed Municipalities, the following could offset the loss of revenue:*

<b>If \$11m is not received:</b>		<b>(11,114,995)</b>		
1. Potential tax deed sales, prior year levy and interest collection increases		1,500,000		
2. Decrease CIP		3,000,000		
3. Decrease FTE Additions from 17 to 8		500,000		
4. Decrease in Vehicle, Equipment and Technology Purchases		250,000		
5. Decrease Contingency		1,000,000		
6. Continued Cost Savings Measures (Procurement)		400,000		
7. Increased collection efforts		300,000		
8. Decrease DDS project funding		382,000	Would leave \$1m for efforts	
9. Continued Golf Enterprise Improvements		100,000		
10. Aggressive Grant pursuit		1,000,000		
11. Facility and Fleet Management Improvements		100,000		
12. Assumed underspend in health insurance, payouts, settlements, etc.		2,582,995	Less than 0.50% of budget	

**Tax Collection Efforts**

***Estimated Additional Annual Revenues \$300K-\$500K***

- Tax Deed Sales for Residential and Commercial
  - The City held its first tax deed sale in several years in April 2019. The results from the sale resulted in the redemption of 5 properties in the amount of \$159,000, the sale of 8 properties in the amount of \$304,000, and the City took ownership of 23 properties. The City is planning another sale for FY2020 with a focus on delinquent vacant properties and top delinquent properties within the City followed by a follow up sale on delinquent rental property within the City.
  - **February 19, 2020 Update on Tax Deed Sales-** The City's next tax deed sale had been scheduled for Saturday May 16, 2020, but was delayed because of the COVID-19 pandemic. This deed sale was to be focused on primarily vacant land and top delinquent properties throughout the City. There is a total of 61 properties and to date 3 properties redeemed for a total of \$481,000. Of the remaining properties, some will be retained by the City if the owners do not redeem and we project the redemption or sale of another \$650,000. We are exploring a FY2021 tax deed sales focused on delinquent rental properties, the timing of which may also be impacted by the pandemic.
  - **April 19, 2021 Update on 5/16/20 Tax Deed Sales -** The City held the delayed 5/16/20 tax deed sale on October 24, 2020 in accordance with the Governor's executive order allowing the sale to move forward during the pandemic. The results from the sale were the redemption of multiple properties in the amount of \$2,239,534, the sale of 20 properties in the amount of \$1,178,397, the City took ownership of 27 properties, and postponed 2 properties until the next sale. Of the 2 postponed properties, 1 property recently redeemed their property by paying the full amount of taxes due of approximately \$450,000. The City is planning another deed sale for FY2022 with a focus on delinquent rental properties.

## **Private Duty Jobs**

### ***Estimated Additional Annual Revenues \$250,000-\$350,000***

In FY2020, the private duty police services application was published and enforced by rules and conditions. Failure to pay any invoice after 60 days from its due date may result in suspension of the account and /or the account submittal for collection or other legal action. Suspension will remain in effect until the account is current or a payment plan agreement is in place. Interest charges will continue to accrue. In addition, applicants must be current with all financial obligations, taxes and/or fees due to the City of Hartford, including, but is not limited to, general property taxes, miscellaneous permits, false alarm fees, fire watch fees and/or special event charges. The City reserves the right not to lift the suspension until all monies owed to the City are satisfied. The ability to pay online has also improved collections.

An RFP is currently outstanding to select a collection firm related to outstanding private duty work. As of April 15, 2021, \$609k of the \$874k in uncollected private duty is over 120 days past due (excluding amounts due from the XL Center). The City intends to increase collection efforts in FY2022 to ensure we are collecting the dollars due to the City in a timely manner.

## **Grant Opportunities**

### ***Estimated Additional Annual Revenues Amount Varies by Grant***

The City is eligible for many Federal and State grants. Departments work directly with the Grants Department to determine the level of eligibility for various projects.

In the coming years, there will be many opportunities to offset various capital projects. The most recently released Rebuilding American Infrastructure with Sustainability and Equity (RAISE) grant through the Department of Transportation offers the City the opportunity to fund up to \$25m, upon submission and approval. The City would assume such project funding would begin in FY2022 and FY2023, however, no funding is currently included in the budget or forecasts for such projections.

The City is also eligible for an additional SAFER grant which offers funding of new fire recruits. This grant, which will likely be awarded in FY2023, offsets costs of approx. \$1m per year.

Other grants being considered include various Health and Human Service grants, though the exact amounts are not known at this time.

Through proactive grant research, the City will continue to work to offset future capital needs and operating expenses as made available.

## **EXPENDITURE SAVINGS INITIATIVES**

### **Strengthening Golf Course Enterprise Operations**

#### ***Estimated Additional Annual Savings \$100,000***

Golf operations have continued to stabilize, with Goodwin and Keeney either hitting or exceeding projections for rounds played and revenue. These trends are expected to continue and grow enabling the decrease and eventual elimination for the City's subsidy from the General fund over the next several years. Fees are also increased consistent with maintaining competitive rates. Efforts are also underway to reduce or restructure certain costs. In prior year budgets, \$240,000 was set aside to cover the shortfall; for FY2022, only \$100,000 was set aside due to favorable results during the year.

**Cost Reduction Strategies Through Procurement Efforts**

***Estimated Additional Annual Savings of at Least \$300k - \$400k Annually***

In June 2020, the City hired a new Procurement Manager. The Manager has been able to implement various LEAN improvements which assist with efficiency throughout the procurement process. The LEAN group is proposing the hiring of a Project Manager to continue with these projects in the future. The process improvements coming from the projects may allow the City to obtain more favorable pricing from vendors who in the past may have added a premium to their price for the lag of time between the contract offering, acceptance and payment of projects. The Project Manager will also help find efficiencies throughout the City which will free up current staff to work on other projects.

The Procurement team has already started renegotiating various contracts that will save the City money (i.e. Office Supplies contract will save the City approx. \$128k annually). The team is also working on consolidating and renegotiating the various copier contracts with the City and the BOE which has the potential of \$100k-\$200k in annual savings. Other potential projects in the coming year include bulk purchasing contracts in lieu of one-off purchases of computer hardware and other large purchases done throughout the year. There are also RFPs currently being reviewed which could produce additional savings in the areas such as solid waste disposal, which have the potential of further annual savings.

The Finance department has initiated two audits during FY2021 – Energy and Telecommunications. These audits will allow the City to understand if the billings received monthly are accurate and if the services we are receiving are necessary.

**Cost Reduction Strategies Through Facility and Fleet Management Efforts**

***Estimated Additional Annual Savings \$75,000 to \$100,000***

The City currently has aging buildings and vehicles which require significant maintenance. In the coming years, the City plans to put forth a facility and fleet management plan laying out repair vs. replace guidelines, investing in more fuel-efficient vehicles, consolidate maintenance contracts and better understand the space and vehicle needs of each department. This plan will allow the City to save in repair and fuel costs and more efficiently and effectively perform the necessary roles of each department.

**Cost Reduction Strategies Through Decrease in DDS Project Funding**

***Estimated Cost Reduction \$382,000***

Should the City not receive the Distressed Municipality State funding of \$11m, the City could reduce the funding being provided to DDS related to various programs such as acquisition of blighted properties, emergency demolitions and grant matches. While it would be preferred to leave this funding available to the department, if cuts need to be made this is a potential area due to the uncertainty of the needs of funds each year.

***1b) If the City receives the additional \$11m in PILOT funding as recommended by the Appropriations and Finance Committed, the City intends to use it for:***

CIP Projects	\$ 10,000,000
Fund Balance Reserves	1,000,000
	\$ 11,000,000
Unassigned Fund Balance @ 6/30/20	\$ 18,880,000
7.5% Goal	43,796,937
Current Gap	\$ 24,916,937
New Fund Balance (if funded with PILOT)	\$ 19,880,000
7.5% Goal	43,796,937
Proposed Gap	\$ 23,916,937

**City of Hartford**

Five-Year Plan Efficiencies and Other Mitigation  
Prepared on 5-5-2021

<b>FIVE-YEAR PLAN</b>	<b>2022 RECOMM</b>	<b>FY2023 FORECAST</b>	<b>FY2024 FORECAST (1)</b>	<b>FY2025 FORECAST</b>	<b>FY2026 FORECAST</b>
Revenues	583,959,158	587,200,649	586,209,048	596,374,328	601,835,757
Expenditures	583,959,158	598,950,996	608,180,632	620,506,375	633,639,045
Surplus/(Deficit)	-	(11,750,347)	(21,971,584)	(24,132,047)	(31,803,288)
State PILOT Program Increase	-	11,000,000	11,000,000	11,000,000	11,000,000
Additional Revenue and Efficiencies	-	13,885,309	11,042,533	13,188,606	15,767,124
Revised Surplus/ (Deficit) ****	-	13,134,962	70,949	56,559	(5,036,164)

<b>Additional Revenue and Efficiencies (each effort includes a City Champion) - Lower Range of Estimates</b>	<b>2022 RECOMM</b>	<b>FY2023 FORECAST</b>	<b>FY2024 FORECAST</b>	<b>FY2025 FORECAST</b>	<b>FY2026 FORECAST</b>
Revenue and Expenditure Initiatives* (See Attachment)					
Projected Increases in Grand List due to Reval (5.13%)	-	10,360,309	7,517,533	7,238,606	6,217,124
Tax Collection Efforts	-	300,000	300,000	300,000	300,000
Increased Revenue Collections - Private Duty	-	250,000	250,000	250,000	250,000
Energy Efficiency	-	350,000	350,000	350,000	350,000
New Grant Opportunities	-	2,000,000	2,000,000	2,000,000	2,000,000
Strengthening Golf Operations	-	100,000	100,000	100,000	100,000
Worker's Compensation Reduction Strategies	-	150,000	150,000	150,000	150,000
Procurement Efforts	-	300,000	300,000	300,000	300,000
Facility and Fleet Management Efforts	-	75,000	75,000	100,000	100,000
<b>Sub-Total Rev and Expend Initiatives</b>	-	13,885,309	11,042,533	10,788,606	9,767,124
Other Categories:					
General Fund Reduction PayGo Cap Ex**	-	-	-	2,400,000	5,000,000
General Fund Reduction Operating Costs ***	-	-	-	-	1,000,000
<b>Sub-Total Other Categories</b>	-	-	-	2,400,000	6,000,000
<b>Total</b>	-	13,885,309	11,042,533	13,188,606	15,767,124

\* **Revenue and Expenditure Initiatives:** Many of the revenue increases and expenditure decreases will become part of the base revenues and expenditures going forward. For those initiatives that are more one time in nature, it is assume that such or similar efforts will continue or be repeated at times throughout the plan. **The descriptions of these initiatives are attached.**

\*\* **General Fund Reduction PayGo CapEx:** These General Fund reductions will be achieved through reductions to the appropriation OR additional funding obtained through State, Federal aid, grants, or subsidies and other sources. Current CIP funding at \$10,400,000 annually in FY2023 to FY2026.

\*\*\* **General Fund Reduction Operating Costs:** These General Fund reductions will be achieved through operational efficiencies or service reductions as necessary OR additional funding obtained through State, Federal aid, grants or subsidies or other sources.

A planned initiative regarding enhancing service effectiveness and operational efficiencies include cost containment efforts related to employee health costs. Another is considering approaches to reduce refuse disposal costs.

\*\*\*\* Surplus generated would be used for CIP and/or to increase general fund reserves.

(1) *Response to 1c(ii)* Corporate contribution of \$10m falls off in FY2024. Corporate partners do not plan to renew their commitment at this time.

**ATTACHMENT 1c**  
**CITY OF HARTFORD**  
**REVENUE AND EXPENDITURE INITIATIVES—FY22 to FY26 PLAN**

**Tax Collection Efforts**

***Estimated Additional Annual Revenues \$300K-\$500K***

- Tax Deed Sales for Residential and Commercial
  - The City held its first tax deed sale in several years in April 2019. The results from the sale resulted in the redemption of 5 properties in the amount of \$159,000, the sale of 8 properties in the amount of \$304,000, and the City took ownership of 23 properties. The City is planning another sale for FY2020 with a focus on delinquent vacant properties and top delinquent properties within the City followed by a follow up sale on delinquent rental property within the City.
  - **February 19, 2020 Update on Tax Deed Sales-** The City's next tax deed sale had been scheduled for Saturday May 16, 2020, but was delayed because of the COVID-19 pandemic. This deed sale was to be focused on primarily vacant land and top delinquent properties throughout the City. There is a total of 61 properties and to date 3 properties redeemed for a total of \$481,000. Of the remaining properties, some will be retained by the City if the owners do not redeem and we project the redemption or sale of another \$650,000. We are exploring a FY2021 tax deed sales focused on delinquent rental properties, the timing of which may also be impacted by the pandemic.
  - **April 19, 2021 Update on 5/16/20 Tax Deed Sales -** The City held the delayed 5/16/20 tax deed sale on October 24, 2020 in accordance with the Governor's executive order allowing the sale to move forward during the pandemic. The results from the sale were the redemption of multiple properties in the amount of \$2,239,534, the sale of 20 properties in the amount of \$1,178,397, the City took ownership of 27 properties, and postponed 2 properties until the next sale. Of the 2 postponed properties, 1 property recently redeemed their property by paying the full amount of taxes due of approximately \$450,000. The City is planning another deed sale for FY2022 with a focus on delinquent rental properties.
  
- Motor Vehicles – License Plate Scanning & Compliance Initiative
  - The City contracted with a consultant to address non-registered or improperly registered vehicles within the City. This compliance initiative has resulted in additional assessments in FY2019 of \$103,912 and \$1,020,956 in FY2020. The consultant spent a majority of time in FY2019 investigating, and those investigations resulted in numerous bills being sent in October and December of 2019. The City, to date, has increased assessments by \$19m and has billed \$1.1m to non-compliant tax payers.
  - **Update on MTS billing and collections (2/19/20)** – The tax collection office is seeing a trend in MTS billings of about \$100,000 per month with a 15% collection rate to date. For FY2020, we anticipate a total of \$1.6m in billings at a 15% collection rate resulting in approximately \$240,000. By agreement, our vendor gets 50% of collections resulting in an additional \$120,000 in tax revenues for FY2020.
  - **Update on MTS Billing and Collections (4/19/21)** – Prior to the start of the pandemic, the tax collection office was seeing a trend in MTS collections annually. To date, the City has billed \$2,213,356 in new tax billings since the start of this program and has collected \$926,006 through March 2021. This averages 42% in collections of the total amount billed. By agreement, our vendor gets 50% of total collections.



- Personal Property Audits
  - The audit program was suspended due to the pandemic. Most of the remaining targets were in businesses that were likely to be in jeopardy because of the pandemic and we did not want to push anybody out of business. The canvassing of the construction sites continued and because of the pandemic, we were able canvass most of the city to a degree that has been impossible for at least 15 years. Although the effort caused us to remove a significant number of personal property accounts, we also discovered a significant number of accounts and the personal property portion of the grand list rose four percent.
  
- Personal Property Collection efforts – Use Alias Tax Warrants
  - **Update to Use of Alias Tax Warrants (2/19/20)** – The City went to RFP and just signed into contract with a new collection agency. Unlike our previous collection agency, the new vendor will follow through with tax collections to the court system if necessary. The City’s use of alias tax warrants is not being required at this time as we get situated with a new collection agency and process. However, the City is willing to use alias tax warrants as a collection tool on an as needed basis. The timing of this initiative will likely also be impacted by the pandemic.
  - **Update to Use of Alias Tax Warrants (4/19/21)** - There has been no change to 2/19/2020 update. The City will not use alias tax warrants during the pandemic except for on an as needed basis. At this point in time, there is currently no need.
  
- Personal Property – Assessors inventory city for construction vehicles not on grand list (Example: there is a visible crane for example)
  - **2/19/20 Update to Construction Vehicles** – Any vehicles discovered during the summer/fall of 2019 were added to the 2019 Grand list finalized January 31, 2020. There was a 6.6% or \$50m in assessed value increase in the personal property category due in part to this initiative, personal property audits, new businesses, canvassing City businesses, and renovations to 2 large insurance companies located in the City. This initiative is now part of the Tax Assessor’s ongoing operations.
  - **4/19/2021 Update to Construction Vehicles** – As mentioned above, the canvassing of the construction sites, including vehicles, has been ongoing and because of the pandemic, we were able canvass most of the city to a degree that has been impossible for at least 15 years. Although the effort resulted in the removal of a significant number of personal property accounts, we also discovered a material number of new accounts resulting in a 4% increase to the 2020 grand list for personal property.

### **Private Duty Jobs**

#### ***Estimated Additional Annual Revenues \$250,000-\$350,000***

In FY 2020 the private duty police services application was published and enforced by rules and conditions. Failure to pay any invoice after 60 days from its due date may result in suspension of the account and /or the account submittal for collection or other legal action. Suspension will remain in effect until the account is current or a payment plan agreement is in place. Interest charges will continue to accrue. In addition, applicants must be current with all financial obligations, taxes and/or fees due to the City of Hartford, including, but is not limited to, general property taxes, miscellaneous permits, false alarm fees, fire watch fees and/or special event charges. The City reserves the right not to lift the suspension until all monies owed to the City are satisfied. The ability to pay online has also improved collections.

An RFP is currently outstanding to select a collection firm related to outstanding private duty work. As of April 15, 2021, \$609k of the \$874k in uncollected private duty is over 120 days past due. The City intends to increase collection efforts in FY2022 to ensure we are collecting the dollars due to the City in a timely manner.

## **EXPENDITURE SAVINGS INITIATIVES**

### **Energy Efficiency Opportunities**

***Estimated Additional Annual Savings \$350,000-\$400,000***

\*See separate report attached.

- **Lead by Example.** The City is organizing an energy challenge with the utilities, local nonprofits and residents related to measuring and reducing energy use. The City team is taking a “Lead by Example” approach to this effort, ensuring that our own facilities are benchmarked – with performance over time measured and improved.”

### **Grant Opportunities**

***Estimated Additional Annual Revenues Amount Varies by Grant***

The City is eligible for many Federal and State grants. Departments work directly with the Grants team to determine the level of eligibility for various projects.

In the coming years, there will be many opportunities to offset various capital projects. The most recently released Rebuilding American Infrastructure with Sustainability and Equity (RAISE) grant through the Department of Transportation offers the City the opportunity to fund up to \$25m, upon submission and approval. The City would assume such project funding would begin in FY2022 and FY2023, however, no funding is currently included in the budget or forecasts for such projections.

The City is also eligible for an additional SAFER grant which offers funding of new fire recruits. This grant, which will likely be awarded in FY2023, offsets costs of approx. \$1m per year.

Other grants being considered include various Health and Human Service grants, though the exact amounts are not known at this time.

Through proactive grant research, the City will continue to work to offset future capital needs and operating expenses as made available.

### **Strengthening Golf Course Enterprise Operations**

***Estimated Additional Annual Savings \$100,000***

Golf operations have continued to stabilize, with Goodwin and Keeney either hitting or exceeding projections for rounds played and revenue. These trends are expected to continue and grow enabling the decrease and eventual elimination for the City’s subsidy from the General fund over the next several years. Fees are also increased consistent with maintaining competitive rates. Efforts are also underway to reduce or restructure certain costs. In prior year budgets, \$240,000 was set aside to cover the shortfall; for FY2022, only \$100,000 was set aside due to favorable results during the year.

### **Workers Compensation Reduction Strategies**

***Estimated Additional Annual Savings \$75,000-\$200,000***

- To reduce slip and fall claims, the City working with contractors and others to keep parking lots and sidewalks safe – during winter weather events as well as provide support to DPW in the prioritization of sidewalk repairs. Both of these should help reduce both Worker’s Compensation and Liability claims.
- Work with City departments to expand light-duty opportunities to assist with return to work; investigate instances of fraud; interdepartmental review of cases
- Work with the City’s Third-Party Workers’ Compensation Claims Administrator to improve the current plan to include telephonic nurse triage plans and consider preferred provider networks for injured workers.

- City is investigating use of new technology/equipment that would help in reducing injuries.
- Training activities:
  - o The City has a contract in place which provides the City a \$12,500 budget to use towards in-person training. All of this related to WC reduction strategies. Training topics include:
    - Preventing Sprains and Strains/Back Injury with Safe Lifting Techniques
    - Preventing Slips, Trips and Falls
    - OSHA/Regulatory Compliance (Ex. Asbestos Awareness, Personal Protective Equipment, etc.)
    - Worker Safety (Ex. Ladder safety, forklift, etc.)
    - Fleet and Driver Safety Programs
    - Worksite Hazard Assessment Services

**Cost Reduction Strategies Through Procurement Efforts**

***Estimated Additional Annual Savings of at Least \$300k Annually***

In June 2020, the City hired a new Procurement Manager. The Manager has been able to implement various LEAN improvements which assist with efficiency throughout the procurement process. The LEAN group is proposing the hiring of a Project Manager to continue with these projects in the future. The process improvements coming from the projects may allow the City to obtain more favorable pricing from vendors who in the past may have added a premium to their price for the lag of time between the contract offering, acceptance and payment of projects. The Project Manager will also help find efficiencies throughout the City which will free up current staff to work on other projects.

The Procurement team has already started renegotiating various contracts that will save the City money (i.e. Office Supplies contract will save the City approx. \$128k annually). The team is also working on consolidating and renegotiating the various copier contracts with the City and the BOE which has the potential of \$100k-\$200k in annual savings. Other potential projects in the coming year include bulk purchasing contracts in lieu of one-off purchases of hardware and other large purchases done throughout the year. There are also RFPs currently being reviewed which could produce additional savings in the areas such as solid waste disposal, which have the potential of further annual savings.

The Finance department has initiated two audits during FY2021 – Energy and Telecommunications. These audits will allow the City to understand if the billings received monthly are accurate and if the services we are receiving are necessary.

**Cost Reduction Strategies Through Facility and Fleet Management Efforts**

***Estimated Additional Annual Savings \$75,000 to \$100,000***

The City currently has aging buildings and vehicles which require significant maintenance. In the coming years, the City plans to put forth a facility and fleet management plan laying out repair vs. replace guidelines, investing in more fuel-efficient vehicles, consolidate maintenance contracts and better understand the space and vehicle needs of each department. This plan will allow the City to save in repair and fuel costs and more efficiently and effectively perform the necessary roles of each department.

# ENERGY PROGRAM SUMMARY

*Attachment 1c Supplemental*

MARB Report April 2021

## Introduction

A comparison chart is in the “Overview” section below, detailing FY 20 and FY 21 energy-related information from our vendors Colliers, Bridge Energy and Graybar.

- **Efficiency Projects.** Both the Public Safety Complex engineering study and interior lighting projects noted in the last report were completed. Additional exterior lighting LED upgrades are in progress at city and park facilities. These projects will offer more cost savings.
- **VNM Savings.** There is a range of possible revenue from current and expected VNM projects. Total credits are valued *between* \$2.6 million to \$3.6 million, based on average annual credits ranging from \$135,000 to \$180,000. This range is due to varying production, and other factors, such as potential increases in market rates. Two of three VNM projects remain unbuilt, but will be electrified within the next 12 months. The annual revenue from the existing VNM project is \$35,000. Bridge Energy will also be evaluating the impact of existing VNM credits associated with the Parkville fuel cell.
- **Demand Response.** There is additional new demand response revenue for the Board of Ed, which was not reported last year.

## Overview

A summary of FY20 versus FY 21 is below.

Project Type	Project Name (Vendor)	Facilities	Estimated Annual Impact (Cost Savings or Revenue)		Contract Term	Installation Completed?
			FY2020*	FY2021		
Efficiency	Interior Lighting (Graybar)	DPW, HPSC, SAND	\$127,400	\$127,400	N/A	Yes
	Engineering Study (Colliers)	HPSC	\$63,000 <i>(Reflects savings if recommendations are implemented)</i>	\$63,000	N/A	No <i>(Study Completed; Est. Implementation Summer 2021)</i>
Financial Contracts	Virtual Net Metering	Out of Town	Projected (For Life of Contract): \$180,000  Actual: \$35,000	Projected (For Life of Contract): \$135,000 - \$180,000	20 years	No <i>(one of three projects completed).</i>  <i>Full implementation estimated in the next 12 months.</i>
	Demand Response	Parkville Fuel Cell Microgrid	Projected: \$15,000 - \$25,000  Actual: \$15,190	Projected: \$18,000	Annual Renewal	Yes
	Demand Response	Board of Ed	Actual: \$33,512	Projected: \$65,300	5 years	Yes

*\*FY20 numbers listed here are static estimates reported in the previous year.*

## Next Steps

### Facility Projects

There will be a continued, and expanded focus on addressing critical facility upgrades.

**Comprehensive.** The Office of Sustainability and DPW staff are working with the Procurement Agent to issue an RFI for additional efficiency and HVAC work in city facilities. The intention is to identify projects among the recommendations totaling approximately \$12.9 million that can be completed using a mix of financing and funding sources.

**More Lighting.** On the public schools' side, Graybar is working with HPS staff on three new schools for LED conversion currently (Naylor, Burr, Capitol Prep). That team will continue to audit facilities. In addition, LED conversions will also happen at Keney and Colt Parks, and achieve additional savings.

**Steam.** A City Hall project to improve the efficiency of the steam system will cost the City approximately \$104,000. Total project costs will be offset by utility incentives from both Eversource and CNG. These incentives will reduce the project cost by about 50%.

City of Hartford  
 FY2023 Grant List Growth Projections (Conservative)

Code	2020 GL Count	Class	2020 Market Value	2020 GL Assm't Ratio	2020 GL Gross Assessments	2020 GL Total Exemptions	2020 GL Total Net Assessment	2021 Market Value	2021 GL Assm't Ratio	2021 GL Gross Assessments	2021 GL Total Exemptions	2021 GL Total Net Assessment	2020 GL Tax with FY 2021 Gross Levy	2021 GL Tax with FY 2022 Gross Levy	Tax Change	% Change
													RE & PP mill	74.29		
													MV mill max	45.00		
<b>Real Property</b>																
100	21,856	Residential	2,618,668,543	35.0000%	924,397,020	3,535,668	912,998,322	3,227,681,530	35.0000%	1,137,551,565	3,535,668	1,126,100,721	\$67,826,645	\$83,658,023	\$15,831,377	23.34%
101	7231	One Family	1,081,466,469	35.0000%	378,513,264	1,788,211	376,725,053	1,297,759,762	35.0000%	454,215,917	1,788,211	452,427,706	\$27,986,904	\$33,610,854	\$5,623,950	20.09%
102	3109	Two Family	534,189,837	35.0000%	186,966,443	715,116	186,251,327	667,737,296	35.0000%	233,708,054	726,397	232,981,657	\$13,836,611	\$17,308,207	\$3,471,596	25.09%
103	3251	Three Family	553,074,211	35.0000%	193,575,974	740,397	192,835,577	746,650,185	35.0000%	261,327,565	812,242	260,515,323	\$14,325,755	\$19,353,683	\$5,027,928	35.10%
105	2888	Condominium	218,081,651	35.0000%	76,328,578	291,944	76,036,634	239,889,817	35.0000%	83,961,436	260,964	83,700,472	\$5,648,762	\$6,218,108	\$569,347	10.08%
107	21	Multi Fam Res	9,181,800	35.0000%	3,213,630	-	3,213,630	9,181,800	35.0000%	3,213,630	-	3,213,630	\$238,741	\$238,741	\$0	0.00%
108	481	Condo Garage	3,734,100	35.0000%	1,306,935	-	1,306,935	3,734,100	35.0000%	1,306,935	-	1,306,935	\$97,092	\$97,092	\$0	0.00%
150	4875	Condo Conversion res	218,940,474	35.0000%	76,629,166	-	76,629,166	262,728,569	35.0000%	91,954,999	-	91,954,999	\$5,692,781	\$6,831,337	\$1,138,556	20.00%
200	1,290	Commercial	1,874,875,911	70.00%	1,312,413,138	-	1,312,413,138	1,593,644,525	70.00%	1,115,551,167	-	1,115,551,167	\$97,499,172	\$82,874,296	-\$14,624,876	-15.00%
300	101	Industrial	76,126,720	70.00%	53,288,704	849,934	52,438,770	72,320,384	70.00%	50,624,269	849,934	49,774,335	\$3,895,676	\$3,697,735	-\$197,941	-5.08%
400	10	Public Utility	26,582,100	70.00%	18,607,470	-	18,607,470	26,582,100	70.00%	18,607,470	-	18,607,470	\$1,382,349	\$1,382,349	\$0	0.00%
500	924	Vacant Land	122,196,494	70.00%	85,537,546	-	85,537,546	122,196,494	70.00%	85,537,546	-	85,537,546	\$6,354,584	\$6,354,584	\$0	0.00%
600	1	Use Assm't	19,200	70.00%	13,440	-	13,440	19,200	70.00%	13,440	-	13,440	\$998	\$998	\$0	0.00%
170	287	Condo Conversion apt	11,232,900	70.00%	7,863,030	-	7,863,030	11,232,900	70.00%	7,863,030	-	7,863,030	\$584,144	\$584,144	\$0	0.00%
180	17	CRDA Apartments	58,529,420	35.00%	20,485,297	-	20,485,297	79,014,717	35.00%	27,655,151	-	27,655,151	\$1,521,853	\$2,054,501	\$532,648	35.00%
800	1,481	Apartments	753,601,124	70.00%	527,520,787	-	527,520,787	1,017,361,518	70.00%	712,153,062	-	712,153,062	\$39,189,519	\$52,905,851	\$13,716,332	35.00%
<b>Totals</b>	<b>25,967</b>		<b>5,541,832,413</b>	<b>70.00%</b>	<b>\$2,942,263,402</b>	<b>4,385,602</b>	<b>\$2,937,877,800</b>	<b>6,150,053,367</b>	<b>70.00%</b>	<b>\$3,147,693,671</b>	<b>4,437,748</b>	<b>\$3,143,255,923</b>	<b>\$218,254,942</b>	<b>\$233,512,482</b>	<b>\$15,257,541</b>	<b>6.99%</b>
<b>Personal Property</b>	<b>3,788</b>	<b>Pers. Property</b>	<b>1,233,492,700</b>	<b>70.00%</b>	<b>863,444,890</b>	<b>27,313,420</b>	<b>836,131,470</b>	<b>1,233,492,700</b>	<b>70.00%</b>	<b>863,444,890</b>	<b>27,313,420</b>	<b>836,131,470</b>	<b>\$62,116,207</b>	<b>\$62,116,207</b>	<b>\$0</b>	<b>0.00%</b>
<b>Motor Vehicle</b>	<b>49,000</b>	<b>Motor Vehicle</b>	<b>552,440,427</b>	<b>70.00%</b>	<b>386,708,299</b>	<b>7,755,624</b>	<b>378,952,675</b>	<b>552,440,427</b>	<b>70.00%</b>	<b>386,708,299</b>	<b>7,755,624</b>	<b>378,952,675</b>	<b>\$17,052,870</b>	<b>\$17,052,870</b>	<b>\$0</b>	<b>0.00%</b>
<b>Grand Totals</b>		<b>All</b>	<b>7,327,765,540</b>	<b>57.21%</b>	<b>4,192,416,591</b>	<b>39,454,646</b>	<b>4,152,961,945</b>	<b>7,935,986,494</b>	<b>55.42%</b>	<b>4,397,846,860</b>	<b>39,506,792</b>	<b>4,358,340,068</b>	<b>\$297,424,019</b>	<b>\$312,681,560</b>	<b>\$15,257,541</b>	<b>5.13%</b>

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6	<b>CAPITAL IMPROVEMENT PLAN</b>																	
7																		
15	<b>ALL PROJECT</b>		<b>SOURCE:</b>	TBD	TBD	TBD	From FY21 Budget	From Depts	From FY21 Budget	From Depts	From FY21 Budget	From Depts	From Depts	From Depts	From Depts	From Depts	AE + AT + AW + AZ + BB	BD + BE
16	<b>FY 2022 - FY 2026</b>																	
17				FY2022 Recommended			FY2023		FY2024		FY2025		FY2026					
18	DEPT	Req #	PROJECT NAME	Total Preliminary Recommended	City	Grant	LoCIP	PROJ	REQ	PROJ	REQ	PROJ	REQ	REQ	FY2027 TO COMPLETION	FY2022 - FY2026 TOTAL REQUESTED	PROJECT (FY22 -- Life of Project) TOTAL REQUESTED	
19	BOE	10	BURNS	18,386,629	1,838,663	16,547,966	-	12,391,230	20,723,444	2,334,230	5,310,911		-	-	0	44,420,984	44,420,984	
20	BOE	11	BULKELEY HS	45,346,451	4,534,645	40,811,806	-	32,800,000	58,167,465	74,160,000	48,336,271	8,690,000	3,653,301	-	0	155,503,488	155,503,488	
21	BOE		LEARNING CORRIDOR	750,000	750,000													
22	BOE	12	DISTRICT SUPPORT FACILITY AT BULKELEY	6,708,861	670,886	6,037,975	-		5,361,998	5,380,089			1,110,796	243,954	0	18,805,698	18,805,698	
23	JBTOTAL		Subtotal	71,191,941	7,794,194	63,397,747	-	45,191,230	84,252,907	76,494,230	59,027,271	8,690,000	4,764,097	243,954	0	218,730,170	218,730,170	
24	DDS	9	North Main Street Streetscape Design	216,000	200,000	16,000	-	-	3,000,000	-	3,000,000	-	-	-	-	6,216,000	6,216,000	
25	DDS	17	NW District School Historic Preservation Project	700,000	700,000	-	-	-	650,000	-	650,000	-	-	-	-	2,000,000	2,000,000	
26	DDS	3	Bartholomew Avenue Streetscape Phase II	2,100,000	100,000	2,000,000	-	-	-	-	-	-	-	-	-	2,770,000	2,770,000	
27	DDS	2	Bicycle and Pedestrian Safety Improvements	250,000	250,000	-	-	500,000	200,000	-	150,000	-	150,000	150,000	-	1,150,000	1,150,000	
28	DDS	B	CITYWIDE STREETScape IMP	266,100	-	266,100	-									266,100	266,100	
29	DDS	6	Farmington Avenue Streetscape	1,233,891	-	1,233,891	-	-	4,000,000	-	3,500,000	-	-	-	-	8,733,891	8,733,891	
30	DDS	C	FEDERAL LANDS ACCESS PROGRAMS	69,615	-	69,615	-									69,616	69,616	
31	DDS	D	Hartford Decides	16,142	16,142	-	-									16,142	16,142	
32	DDS	E	LYRIC THEATER - LIBRARY AND CULTURAL	11,558	11,558	-	-									11,558	11,558	
33	DDS	4	Main Street Streetscape	400,000	200,000	200,000	-	-	5,000,000	-	5,000,000	-	-	-	-	10,797,076	10,797,076	
34	DDS	14	Parkville Environmental Development Project	500,000	500,000	-	-	-	-	-	-	-	-	-	-	655,000	655,000	
35	DDS	5	Riverfront Park Walk And Bike Path	1,600,000	320,000	1,280,000	-	-	1,200,000	-	-	-	-	-	-	2,800,000	2,800,000	
36	DDS	16	Sigourney / Homestead Remediation	500,000	500,000	-	-	500,000	500,000	-	-	-	-	-	-	1,347,000	1,347,000	
37	DDS	7	South Branch Park River Trail	1,000,000	100,000	900,000	-	-	-	-	-	-	-	-	-	1,300,000	1,300,000	
38	JBTOTAL			8,863,306	2,897,700	5,965,606	-	1,000,000	14,550,000	-	12,300,000	-	150,000	150,000	-	38,132,283	38,132,283	
39	DPW	27	Managed Paving Maintenance Program	3,070,000	1,000,000	-	2,070,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	-	17,021,141	17,021,141	
40	DPW	23	Flood Control	7,802,513	4,065,840	3,736,673	-	1,145,000	2,154,000	2,278,000	3,288,000	3,269,000	6,876,000	6,177,000	-	26,894,031	26,894,031	

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16	<b>FY 2022 - FY 2026</b>																		
17				FY2022 Recommended			FY2023		FY2024		FY2025		FY2026						
18	DEPT	Req #	PROJECT NAME	Total Preliminary Recommended	City	Grant	LoCIP	PROJ	REQ	PROJ	REQ	PROJ	REQ	REQ	FY2027 TO COMPLETION	FY2022 - FY2026 TOTAL REQUESTED	PROJECT (FY22 -- Life of Project) TOTAL REQUESTED		
41	DPW	11	Citywide ADA Improvements Sidewalks and Buildings	3,633,799	1,109,799	-	2,524,000	1,191,345		1,291,345		1,191,345	2,000,000	2,000,000	38,400,000	7,633,799	46,033,799		
42	DPW	24	Fuel Oil Storage Tanks	874,278	874,278	-	-	1,000,000	1,252,500	800,000	103,900	200,000	804,000	404,100	-	3,438,593	3,438,593		
43	DPW	30	Neighborhood Environmental Improvements & Citywide Tree Planting	700,339	700,339	-	-	405,000	300,000	505,000	300,000	505,000	500,000	500,000	-	2,100,000	2,100,000		
44	DPW	20	Environmental Compliance	125,000	125,000	-	-		190,910		191,910		203,000	204,000	-	914,820	914,820		
45	DPW	17	Citywide Sidewalk Replacement, DECD Grant	1,221,312	-	1,221,312	-		-		-		-	-	-	4,221,312	4,221,312		
46	DPW	29	Municipal Facilities Renovations	1,250,000	1,250,000	-	-	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	6,100,000	6,250,000	12,350,000		
47	DPW	13	Citywide Roof Replacement	300,000	300,000	-	-	1,554,000	2,120,000	770,500	2,000,000	493,400	300,000	300,000	-	5,020,000	5,020,000		
48	DPW	12	Open Options City Wide Card Access Upgrade.	170,000	170,000	-	-		-		-		-	-	-	340,000	340,000		
49	DPW	7	Broad Street Reconstruction	370,988	370,988	-	-		-		-		-	-	-	370,988	370,988		
50	DPW	6	Bridge Maintenance and Repair	258,000	-	-	258,000	600,000	2,775,000	500,000	325,000	500,000	325,000	325,000	25,000	5,833,000	5,858,000		
51	DPW	40	Traffic Calming	300,000	300,000	-	-		500,000		500,000		500,000	500,000	-	2,500,000	2,500,000		
52	DPW	25	Goodwin Park Irrigation (HPTF)	1,379,000	-	1,379,000	-		(100,000)		(100,000)		(100,000)	(100,000)	-	979,000	979,000		
53	DPW	10	Bushnell Park Sidewalks and Lighting (HPTF)	834,169	-	834,169	-		-		-		-	-	-	2,141,462	2,141,462		
54	DPW	14	Colt and Pope Park Improvements	1,400,000	400,000	1,000,000	-		-		-		-	-	-	1,030,000	1,030,000		
55	DPW	19	LED External Light Conversion	1,200,000	-	1,200,000	-		-		-		-	-	-	1,200,000	1,200,000		
56	DPW	34	Park Street Sidewalks, DECD Grant	1,310,608	264,955	1,045,653	-		-		-		-	-	-	1,310,608	1,310,608		
57	DPW	35	Park Terrace @ Russ St Roundabout	1,716,369	2,735	1,713,634	-		-		-		-	-	-	1,716,369	1,716,369		
58	DPW	15	Coltsville Phase 1	121,864	121,864	-	-		-		-		-	-	-	121,864	121,864		
59	DPW	16	Coltsville Phase 2	4,702,400	195,611	4,506,789	-		-		-		-	-	-	4,702,400	4,702,400		
60	DPW	39	Three Avenues Southend Entrance	2,832,275	707,275	2,125,000	-		225,000		-		-	-	-	3,791,550	3,791,550		
61	DPW	41	Traffic Control Systems CMAQ Project 63-690	965,300	15,300	950,000	-		2,700		3,000		3,000	3,000	75,000	977,000	1,052,000		
62	DPW	42	Traffic Signal System Communications Phase II Proejct 63-717	612,585	124,917	487,668	-		3,000		3,000		3,000	3,000	75,000	624,585	699,585		



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16	<b>FY 2022 - FY 2026</b>																	
17				FY2022 Recommended			FY2023		FY2024		FY2025		FY2026					
18	DEPT	Req #	PROJECT NAME	Total Preliminary Recommended	City	Grant	LoCIP	PROJ	REQ	PROJ	REQ	PROJ	REQ	REQ	FY2027 TO COMPLETION	FY2022 - FY2026 TOTAL REQUESTED	PROJECT (FY22 -- Life of Project) TOTAL REQUESTED	
63	DPW	43	Traffic Signalization System Communications Upgrade LoCIP Project DPW19-10	618,000	28,000	590,000	-		3,000		3,000		3,000	3,000	75,000	630,000	705,000	
64	DPW	44	Traffic Signal Upgrade, Road Diet, and City-wide Timing Optimization Improvements LoCIP	200,000	200,000	-	-		100,000		-		-	-	-	300,000	300,000	
65	DPW	45	Traffic Signalization of 15 Intersections Project 63-718	1,033,215	163,215	870,000	-		454,810		3,000		3,000	3,000	75,000	2,530,240	2,605,240	
66	DPW	46	Traffic Signalization Weston and Jennings Proejct 63-714	618,762	83,226	535,536	-		3,000		3,000		3,000	3,000	75,000	1,249,523	1,324,523	
67	DPW	18	Emergency Generator Replacement	500,000	500,000	-	-		-		-		-	-	-	500,000	500,000	
68	DPW	4	Accident Reduction Signourney Avenue and Asylum Project 63-720	337,200	46,700	290,500	-		2,500		3,000		3,000	3,000	75,000	348,700	423,700	
69	DPW	28	Misc. Sidewalk and Curb Repair	300,000	300,000	-	-	1,250,000	300,000	1,250,000	300,000	1,250,000	300,000	300,000	-	1,500,000	1,500,000	
70	DPW	49	Bulky Waste Truck Scale Improvements	575,200	575,200	-	-		1,711,000		(25,000)		(25,000)	(25,000)	(25,000)	2,211,200	2,186,200	
71	DPW	47	Transfer Station Improvements	50,000	50,000	-	-		-		-		-	-	-	75,000	75,000	
72	DPW	33	Park River Cleanup	100,000	100,000	-	-		-		-		-	-	-	250,000	250,000	
73	DPW	31	New Britain Avenue Roundabout	130,000	130,000	-	-		2,000,000		-		-	-	-	2,130,000	2,130,000	
74	DPW	8	Bushnell Park Pond Dredging (HPTF)	130,000	130,000	-	-		1,160,000		-		-	-	-	1,290,000	1,290,000	
75	DPW	9	Bushnell Park Pump House Gallery Improvements	200,000	200,000	-	-		-		-		-	-	-	833,000	833,000	
76	DPW		Subrogation	200,000	200,000	-	-											
77	DPW	37	Pulaski Circle Wall	50,000	50,000	-	-		-		-		-	-	-	50,000	50,000	
78	JBTOTAL			42,193,176	14,855,242	22,485,934	4,852,000	11,395,345	19,407,420	11,644,845	11,151,810	11,658,745	15,951,000	14,853,100	6,550,000	115,030,184	159,980,184	
79	ES&T	2	Public Safety Radio Infrastructure Upgrade	2,000,000	2,000,000	-	-		3,000,000		1,000,000		900,000	900,000	0	8,300,000	8,300,000	
80	JBTOTAL			2,000,000	2,000,000	-	-		3,000,000		1,000,000		900,000	900,000	0	8,300,000	8,300,000	
81	HFD	14	Repairs and upgrades to Station 15	100,000	100,000	-	-		-		-		15,000	-	0	2,115,000	2,115,000	
82	HFD	8	Replacement Air cleaning - Station 2	22,500	-	22,500	-		-		-		-	-	0	22,500	22,500	
83	HFD	7	Repairs and upgrades to Station 1	15,000	-	15,000	-		-		-		-	-	2,100,000	15,000	2,115,000	
84	HFD	9	Repairs and upgrades to Station 7	40,000	-	40,000	-		-		-		-	-	0	40,000	40,000	

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5	<b>CITY OF HARTFORD</b>																	
6	<b>CAPITAL IMPROVEMENT PLAN</b>																	
7																		
15	<b>ALL PROJECT</b>		<b>SOURCE:</b>	TBD	TBD	TBD	From FY21 Budget	From Depts	From FY21 Budget	From Depts	From FY21 Budget	From Depts	From Depts	From Depts	From Depts	From Depts	AE + AT + AW + AZ + BB	BD + BE
16	<b>FY 2022 - FY 2026</b>																	
17				FY2022 Recommended			FY2023		FY2024		FY2025		FY2026					
18	DEPT	Req #	PROJECT NAME	Total Preliminary Recommended	City	Grant	LoCIP	PROJ	REQ	PROJ	REQ	PROJ	REQ	REQ	FY2027 TO COMPLETION	FY2022 - FY2026 TOTAL REQUESTED	PROJECT (FY22 -- Life of Project) TOTAL REQUESTED	
85	HFD	13	Repairs and upgrades to Station 14	80,000	-	80,000	-	-	-	-	22,500	-	-	-	0	102,500	102,500	
86	HFD	12	Rehab of Station 11	2,645,233	2,645,233	-	-	-	-	-	-	-	-	-	0	904,785	904,785	
87	JBTOTAL			2,902,733	2,745,233	157,500	-	-	-	-	22,500	-	15,000	-	2,100,000	3,199,785	5,299,785	
88	HPD	1	Hartford Public Safety Complex Parking Garage	100,000	100,000	-	-	-	4,000,000	-	4,000,000	-	3,500,000	1,000	1,000	12,001,000	12,002,000	
89	HPD	3	Police Firing Range Safety & Improvements	75,000	75,000	-	-	-	260,000	-	80,000	-	945,000	5,000	970,000	1,365,000	2,335,000	
90	JBTOTAL			175,000	175,000	-	-	-	4,260,000	-	4,080,000	-	4,445,000	6,000	971,000	13,366,000	14,337,000	
91	HPL	1	Barbour Street Library at Swift Factory	5,500,000	-	5,500,000	-	-	-	-	-	-	-	-	0	5,500,000	5,500,000	
92	JBTOTAL			5,500,000	-	5,500,000	-	-	-	-	-	-	-	-	0	5,500,000	5,500,000	
93																		
94																		
95	<b>TOTAL</b>	<b>65</b>		<b>132,826,156</b>	<b>30,467,369</b>	<b>97,506,787</b>	<b>4,852,000</b>	<b>57,586,575</b>	<b>125,470,327</b>	<b>88,139,075</b>	<b>87,581,581</b>	<b>20,348,745</b>	<b>26,225,097</b>	<b>16,153,054</b>	<b>9,621,000</b>	<b>402,258,421</b>	<b>450,279,421</b>	
96																		
97	<b>Funding Sources:</b>																	
99	BOE State Grants				-	-	-	-	80,040,262	-	56,075,907	-	4,525,892	-	231,756			
100	Current Year Budget				6,290,000	-	-	-	10,400,000	-	10,400,000	-	10,400,000	-	10,400,000			
101	Funded through LoCIP				-	-	-	-	2,000,000	-	2,000,000	-	2,000,000	-	2,000,000			
102	Prior Year Surplus Available				11,800,000	-	-	-	-	-	-	-	-	-	-			
103	Projected Current Year Surplus - City				7,400,000	-	-	-	-	-	-	-	-	-	-			
104	Projected Current Year Surplus - BOE				5,000,000	-	-	-	-	-	-	-	-	-	-			
105					30,490,000	-	-	-	92,440,262	-	68,475,907	-	16,925,892	-	12,631,756			
106	Surplus / (Deficit)				22,631	-	-	-	(33,030,065)	-	(19,105,674)	-	(9,299,205)	-	(3,521,298)			
107																		

**GRAND RATEBOOK BALANCE SHEET REPORT  
CITY OF HARTFORD  
GRAND LIST YEAR 2019**

Year: 2004 To 2019, Pay Date: 04/27/2021, Time: 04/27/2021 04:44:08 pm All

Page: 1

Conditions: Recap By Year:No Recap By Dist:No Act/Susp: Active, Cycle: 00 To 00, Type: All, Bill Type: 88 MV/MVS

YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
YR: 2005	6,176	1,370,269.65	0.40	-2,604.06	1,367,665.99	0.00	20,612.73	59,901.19	6,524.12	87,038.04	-776.02	1,347,053.26
YR: 2006	6,116	1,438,771.71	560.47	-5,742.24	1,433,589.94	0.00	22,842.83	55,570.90	7,526.93	85,940.66	-1,167.92	1,410,747.11
YR: 2007	6,486	1,701,747.81	1,314.12	-7,534.69	1,695,527.24	0.00	26,956.36	58,454.87	7,832.40	93,243.63	-944.77	1,668,570.88
YR: 2008	6,109	1,584,206.23	0.00	-6,729.87	1,577,476.36	0.00	23,178.50	49,580.91	6,116.93	78,876.34	-884.15	1,554,297.86
YR: 2009	5,885	1,454,667.08	0.36	-5,985.04	1,448,682.40	0.00	33,171.73	53,490.55	8,372.07	95,034.35	-936.27	1,415,510.67
YR: 2010	7,308	1,445,151.39	75.16	-4,328.67	1,440,897.88	0.00	33,920.89	67,143.34	8,016.75	109,080.98	-205.83	1,406,976.99
YR: 2011	6,603	1,566,426.88	430.33	-4,851.27	1,562,005.94	0.00	43,458.16	65,507.39	9,824.35	118,789.90	-1,855.53	1,518,547.78
YR: 2012	59,183	1,639,466.84	606.96	-4,457.92	1,635,615.88	0.00	57,439.56	74,446.09	13,480.13	145,365.78	-470.43	1,578,176.32
YR: 2013	60,296	1,869,527.42	1,102.84	-4,774.56	1,865,855.70	0.00	77,156.30	87,148.26	15,472.10	179,776.66	-3,233.37	1,788,699.40
YR: 2014	60,910	1,998,820.89	1,319.72	-5,752.69	1,994,387.92	0.00	119,837.36	108,809.91	25,585.87	254,233.14	-2,282.75	1,874,550.56
YR: 2015	63,356	1,089,827.57	1,230.73	-5,860.94	1,085,197.36	0.00	98,857.82	72,440.78	19,959.75	191,258.35	-1,294.56	986,339.54
YR: 2016	64,657	1,302,867.81	185,764.05	-8,748.83	1,479,883.03	0.00	222,612.76	123,553.46	40,625.01	386,791.23	-1,213.35	1,257,270.27
					***REFUND***		-496.91	0.00	0.00			
YR: 2017	67,477	1,853,531.30	4,145.10	-22,933.86	1,834,742.54	0.00	429,608.71	191,725.05	92,908.74	714,242.50	-155,663.11	1,405,133.83
					***REFUND***		-92,422.56	0.00	0.00			
YR: 2018	69,407	4,512,281.96	255,720.93	-193,666.24	4,574,336.65	0.00	2,232,265.02	407,683.66	269,290.40	2,909,239.08	-187,175.54	2,342,071.63

**GRAND RATEBOOK BALANCE SHEET REPORT  
CITY OF HARTFORD  
GRAND LIST YEAR 2019**

Year: 2004 To 2019, Pay Date: 04/27/2021, Time: 04/27/2021 06:47:27 pm All

Conditions: Recap By Year:No Recap By Dist:No Act/Susp: Active, Cycle: 00 To 00, Type: All, Bill Type: 88 MV/MVS

YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
					***REFUND***		-24,275.88	0.00	0.00			
Prior Total	24,827,564.54	452,271.17	-283,970.88	24,995,864.83	***REFUND***	0.00	3,441,918.73	1,475,456.36	531,535.55	5,448,910.64	-358,103.60	21,553,946.10
					***REFUND***		-117,195.35	0.00	0.00			
YR: 2019	65,167											
	19,310,849.19	381,011.57	-635,032.01	19,056,828.75	***REFUND***	0.00	14,696,858.54	191,644.10	39,401.99	14,927,904.63	-193,511.07	4,359,970.21
					***REFUND***		-53,439.03	0.00	0.00			
Grand Total	555,136											
	44,138,413.73	833,282.74	-919,002.89	44,052,693.58	***REFUND***	0.00	18,138,777.27	1,667,100.46	570,937.54	20,376,815.27	-551,614.67	25,913,916.31
					***REFUND***		-170,634.38	0.00	0.00			

City of Hartford  
Monthly Financial Report

# City of Hartford

FY2021

## Monthly Financial Report to the Municipal Accountability Review Board



March 2021

(FY2021 P9)

*Meeting date: May 13, 2021*

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

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City of Hartford - FY2021 General Fund Financial Report & Projection

MARB 5/13/2021

Revenue Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (MARCH)	FY2021 ACTUAL (MARCH)	FY2021 PROJECTION	VARIANCE (FAV)/UNFAV
41 General Property Taxes <sup>1</sup>	(279,164,431)	(281,967,014)	(281,967,014)	(273,215,186)	(281,844,433)	(288,749,687)	(6,782,673)
42 Licenses & Permits <sup>2</sup>	(6,417,686)	(6,161,581)	(6,161,581)	(4,556,640)	(6,038,397)	(7,409,499)	(1,247,918)
43 Fines Forfeits & Penalties <sup>3</sup>	(159,380)	(194,282)	(194,282)	(131,244)	(139,487)	(186,116)	8,166
44 Revenue from Money & Property <sup>4</sup>	(3,361,237)	(2,478,879)	(2,478,879)	(2,816,925)	(750,951)	(935,299)	1,543,580
45 Intergovernmental Revenues <sup>5 16</sup>	(304,169,420)	(258,570,285)	(258,570,285)	(157,927,433)	(157,906,971)	(257,753,077)	817,208
46 Charges For Services <sup>6</sup>	(3,289,713)	(3,087,015)	(3,087,015)	(2,783,221)	(2,722,691)	(3,454,551)	(367,536)
47 Reimbursements <sup>7</sup>	(108,890)	(121,624)	(121,624)	(80,810)	(78,050)	(115,307)	6,317
48 Other Revenues <sup>8</sup>	(205,839)	(236,134)	(236,134)	(210,053)	(177,929)	(183,933)	52,201
53 Other Financing Sources <sup>9</sup>	(9,726,738)	(14,941,496)	(14,941,496)	(5,100,683)	(2,876,031)	(7,759,829)	7,181,667
<b>Total Revenues<sup>19</sup></b>	<b>(606,603,335)</b>	<b>(567,758,310)</b>	<b>(567,758,310)</b>	<b>(446,822,195)</b>	<b>(452,534,940)</b>	<b>(566,547,298)</b>	<b>1,211,012</b>

Expenditure Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (MARCH)	FY2021 ACTUAL (MARCH)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
Payroll <sup>10</sup>	100,457,781	111,531,937	111,947,222	72,371,820	75,910,322	109,892,986	2,054,236
Benefits <sup>11</sup>	78,132,921	93,872,044	93,872,044	62,177,392	64,403,415	91,030,721	2,841,323
Debt & Other Capital <sup>12 18</sup>	70,570,660	11,697,446	11,697,446	4,825,138	4,854,174	14,697,446	(3,000,000)
Library <sup>13</sup>	1,534,650	8,335,687	8,335,687	1,150,988	1,251,765	1,669,021	6,666,666
Metro Hartford Innovation Services	3,193,214	3,167,436	3,167,436	2,394,911	2,375,577	3,167,436	-
Utilities <sup>14</sup>	24,847,819	26,291,225	26,428,662	17,419,361	18,562,322	27,379,037	(950,375)
Other Non-Personnel <sup>15</sup>	31,838,956	28,849,261	28,296,539	15,099,797	14,800,374	28,191,120	105,419
Education <sup>16</sup>	279,856,448	284,013,274	284,013,274	166,016,234	166,016,234	284,013,274	-
<b>Total Expenditures<sup>19</sup></b>	<b>590,432,448</b>	<b>567,758,310</b>	<b>567,758,310</b>	<b>341,455,641</b>	<b>348,174,183</b>	<b>560,041,041</b>	<b>7,717,269</b>

Committed Fund Balance for Board of Education <sup>17</sup>	2,747,119						
Assigned Fund Balance for economic uncertainty	5,000,000						
<b>Total Expenditures incl. Committed and Assigned Fund Balance</b>	<b>598,179,567</b>						
<b>Revenues and Expenditures incl. Committed and Assigned, Net</b>	<b>(8,423,768)</b>	<b>-</b>	<b>-</b>	<b>(105,366,554)</b>	<b>(104,360,756)</b>	<b>(6,506,257)</b>	
Council Approved Use of Fund Balance				-			
<b>Net Surplus/(Deficit)</b>	<b>8,423,768</b>	<b>-</b>	<b>-</b>	<b>105,366,554</b>	<b>104,360,756</b>	<b>6,506,257</b>	

See footnotes on page 2.



## REVENUE FOOTNOTES

- <sup>1</sup> (1) Cumulative through March current year tax levy revenues actuals are 1.98% or \$5.23M higher than FY2020 Period 9 (March). 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 favorably by \$2.0M comparing to the FY2020 cumulative through March primarily due to one-time revenues of \$920K in Tax Deed Sales.
- (3) Interest and liens collections actuals are higher by \$661K through March 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.
- <sup>2</sup> 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 favorably by 33% or \$1.5M comparing to the FY2020 cumulative through March and projected to be favorable and over the FY2021 budget by \$1.2M.
- <sup>3</sup> The **Fines, Forfeits and Penalties** revenue line item is primarily comprised of false alarms fines and projected to be slightly under the FY2021 budget.
- <sup>4</sup> Revenue from Money and Property contains lease/rental and short-term investment income. FY2021 actuals are tracking lower compared to FY2020 Period 9 (March) 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.
- <sup>5</sup> FY2021 **Intergovernmental Revenues** YTD primarily reflect the receipts of \$155M in Municipal Aid revenues from the State.
- <sup>6</sup> **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 \$367K is projected for this revenue category due, in part, to a large conveyance tax payment received of \$306K received from the sale of 461 Washington Street.
- <sup>7</sup> **Reimbursements** (primarily Section 8) largely occur at fiscal year end.
- <sup>8</sup> **Other Revenues** will vary year to year based on unanticipated items such as settlements.
- <sup>9</sup> 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 (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. The 3rd QTR revenue was posted in April 2021.
- (4) Revenues for 3rd QTR of FY2021 from Police Private Duty were posted and this revenue line item is projected to meet the budget. As of March 2021, 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

- <sup>10</sup> Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$2.05M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 34.6 weeks of actual payroll expenses with 17.6 weeks remaining. Vacancies are assumed to be refilled with 13.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$5.77M are offset by a projected shortfall of \$3K of in Holiday Pay, \$3.40M in OT and \$278K in PT. Payroll will continue to be monitored throughout the fiscal year.
- <sup>11</sup> Benefits and Insurances are projected to be favorable due to health and cashouts, offset by centrally budgeted non-Public Safety attrition and Social Security expenditures.
- <sup>12</sup> 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. This expenditure line item is projected to be \$14.70M due to additional capital needs.
- <sup>13</sup> The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.
- <sup>14</sup> Utilities are projected to be \$950K unfavorable; \$654K in waste disposal costs, \$555K in tipping fees, offset by favorable variances in electricity, water and heating expenses.
- <sup>15</sup> Other Non-Personnel is favorable due to copier expenditures, leases, audit services and fees, offset by cyber security/firewall services, Microsoft 365 services and web site software.
- <sup>16</sup> Education YTD actuals reflect 9 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.
- <sup>17</sup> 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.
- <sup>18</sup> 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.
- <sup>19</sup> 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	FY2021 ADOPTED	FY2021 REVISED	FY2020 ACTUAL	FY2021 ACTUAL
		ACTUAL	BUDGET	BUDGET	(MARCH)	(MARCH)
<b>41-TAXES</b>		<b>(279,164,431)</b>	<b>(281,967,014)</b>	<b>(281,967,014)</b>	<b>(273,215,186)</b>	<b>(281,844,433)</b>
	CURRENT YEAR TAX LEVY	(269,680,607)	(272,347,014)	(272,347,014)	(263,564,125)	(268,795,850)
	INTEREST AND LIENS	(4,792,629)	(3,800,000)	(3,800,000)	(3,917,040)	(4,578,154)
	PRIOR YEAR LEVIES	(3,940,996)	(5,270,000)	(5,270,000)	(5,570,888)	(7,587,245)
	TAX LIEN SALES	(537,555)	(480,000)	(480,000)	-	-
	OTHER	(212,645)	(70,000)	(70,000)	(163,133)	(883,185)
<b>42-LICENSES AND PERMITS</b>		<b>(6,417,686)</b>	<b>(6,161,581)</b>	<b>(6,161,581)</b>	<b>(4,556,640)</b>	<b>(6,038,397)</b>
	BUILDING PERMITS	(3,608,111)	(3,442,000)	(3,442,000)	(2,474,549)	(3,571,622)
	ELECTRICAL PERMITS	(953,593)	(797,665)	(797,665)	(681,553)	(864,292)
	FOOD & MILK DEALER LICENSES	(135,904)	(299,727)	(299,727)	(117,248)	(93,494)
	MECHANICAL PERMITS	(728,778)	(800,000)	(800,000)	(488,818)	(731,514)
	PLUMBING PERMITS	(374,799)	(337,846)	(337,846)	(296,561)	(376,615)
	OTHER	(616,501)	(484,343)	(484,343)	(497,911)	(400,860)
<b>43-FINES FORFEITS AND PENALTIES</b>		<b>(159,380)</b>	<b>(194,282)</b>	<b>(194,282)</b>	<b>(131,244)</b>	<b>(139,487)</b>
	FALSE ALARM CITATIONS-POL&FIRE	(138,732)	(185,000)	(185,000)	(111,687)	(138,002)
	LAPSED LICENSE/LATE FEE	(14,100)	(7,100)	(7,100)	(14,000)	100
	OTHER	(6,547)	(2,182)	(2,182)	(5,557)	(1,585)
<b>44-INTEREST AND RENTAL INCOME</b>		<b>(3,361,237)</b>	<b>(2,478,879)</b>	<b>(2,478,879)</b>	<b>(2,816,925)</b>	<b>(750,951)</b>
	BILLINGS FORGE	(20,257)	(20,428)	(20,428)	(15,440)	(10,068)
	CT CENTER FOR PERFORM ART	(37,500)	(50,000)	(50,000)	(37,500)	(41,667)
	INTEREST	(2,417,949)	(1,402,256)	(1,402,256)	(2,196,335)	(192,851)
	RENT OF PROP-ALL OTHER	(95,070)	(114,780)	(114,780)	(82,675)	(70,167)
	RENTAL OF PARK PROPERTY	(16,163)	(72,565)	(72,565)	(16,163)	(8,075)
	RENTAL OF PARKING LOTS	(24,674)	(600)	(600)	(24,674)	-
	RENTAL OF PROP-FLOOD COMM	(84,480)	(148,560)	(148,560)	(75,360)	(67,920)
	RENTAL-525 MAIN STREET	(18,111)	(21,094)	(21,094)	(18,111)	(28,416)
	RENTS FROM TENANTS	(157,448)	(180,500)	(180,500)	(127,654)	(154,037)
	SHEPHERD PARK	(234,393)	(118,000)	(118,000)	-	(132,996)
	THE RICHARDSON BUILDING	(218,124)	(313,952)	(313,952)	(185,946)	(8,609)
	UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
	OTHER	(925)	-	-	(925)	-
<b>45-INTERGOVERNMENTAL</b>		<b>(304,169,420)</b>	<b>(258,570,285)</b>	<b>(258,570,285)</b>	<b>(157,927,433)</b>	<b>(157,906,971)</b>
	<b>MUNICIPAL AID</b>	<b>(254,097,409)</b>	<b>(254,031,479)</b>	<b>(254,031,479)</b>	<b>(155,640,924)</b>	<b>(156,577,043)</b>
	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)	(4,091,015)	(4,091,015)
	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)
	<b>OTHER MUNICIPAL AID</b>	<b>(45,666,626)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	STATE CONTRACT ASSISTANCE	(45,666,626)	-	-	-	-
	<b>OTHER STATE REVENUES</b>	<b>(107,353)</b>	<b>(103,029)</b>	<b>(103,029)</b>	<b>(107,353)</b>	<b>(71,294)</b>
	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)
	<b>PILOTS, MIRA &amp; OTHER INTERGOVERNMENTAL</b>	<b>(4,277,084)</b>	<b>(4,432,477)</b>	<b>(4,432,477)</b>	<b>(2,158,606)</b>	<b>(1,255,440)</b>
	DISABIL EXEMPT-SOC SEC	(6,559)	(6,559)	(6,559)	(6,559)	(6,417)
	GR REC TAX-PARI MUTUEL	(152,553)	(227,868)	(227,868)	(143,691)	(112,760)
	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)	-	(60,515)
	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)	(343,053)	-
	PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(250,000)
	PILOT HARTFORD HILTON	(495,227)	(540,247)	(540,247)	(360,165)	-
	PILOT HARTFORD MARRIOTT	(603,956)	(552,764)	(552,764)	(603,956)	(624,401)
	PILOT TRINITY COLLEGE	(25,000)	(20,000)	(20,000)	(25,000)	(20,000)
	<b>OTHER</b>	<b>(20,949)</b>	<b>(3,300)</b>	<b>(3,300)</b>	<b>(20,549)</b>	<b>(3,194)</b>
	CONS NETWORK TRANSP	(16,749)	-	-	(16,749)	-
	STATE REIMBURSEMENTS	(4,200)	(3,300)	(3,300)	(3,800)	(3,194)
<b>46-CHARGES FOR SERVICES</b>		<b>(3,289,713)</b>	<b>(3,087,015)</b>	<b>(3,087,015)</b>	<b>(2,782,221)</b>	<b>(2,722,691)</b>
	CONVEYANCE TAX	(1,245,596)	(1,240,916)	(1,240,916)	(1,045,390)	(1,462,283)
	FILING RECORD-CERTIF FEES	(277,024)	(300,000)	(300,000)	(220,892)	(240,518)
	TRANSCRIPT OF RECORDS	(706,343)	(821,151)	(821,151)	(583,599)	(594,233)
	OTHER	(1,060,750)	(724,948)	(724,948)	(933,340)	(425,657)
<b>47-REIMBURSEMENTS</b>		<b>(108,890)</b>	<b>(121,624)</b>	<b>(121,624)</b>	<b>(80,810)</b>	<b>(78,050)</b>
	ADVERTISING LOST DOGS	(415)	(453)	(453)	(293)	(443)
	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)	(1,777)	-
	REIMB FOR MEDICAID SERVICES	-	(16,056)	(16,056)	-	(12,753)
	SECTION 8 MONITORING	(86,101)	(83,890)	(83,890)	(61,097)	(58,560)
	OTHER	(18,613)	(14,904)	(14,904)	(17,363)	(6,294)
<b>48-OTHER REVENUES</b>		<b>(205,839)</b>	<b>(236,134)</b>	<b>(236,134)</b>	<b>(210,053)</b>	<b>(177,929)</b>
	MISCELLANEOUS REVENUE	(158,326)	(189,124)	(189,124)	(164,588)	(172,377)
	OVER & SHORT ACCOUNT	(14)	(737)	(737)	9	(168)
	SALE CITY SURPLUS EQUIP	(1,489)	(26,150)	(26,150)	(1,107)	(515)
	SALE OF DOGS	(6,563)	(5,993)	(5,993)	(5,199)	(4,842)
	SETTLEMENTS - OTHER	(95)	(3,000)	(3,000)	(95)	-
	OTHER	(39,353)	(11,130)	(11,130)	(39,074)	(27)
<b>53-OTHER FINANCING SOURCES</b>		<b>(9,726,738)</b>	<b>(14,941,496)</b>	<b>(14,941,496)</b>	<b>(5,100,683)</b>	<b>(2,876,031)</b>
	CORPORATE CONTRIBUTION	(3,333,333)	(10,000,000)	(10,000,000)	-	-
	DOWNTOWN NORTH (DONO)	(1,082,775)	-	-	(666,188)	-
	REVENUE FROM HTFD PKG AUTHY	(2,171,429)	(2,076,496)	(2,076,496)	(1,752,179)	(899,888)
	SPECIAL POLICE SERVICES	(3,081,144)	(2,750,000)	(2,750,000)	(2,627,133)	(1,976,143)
	OTHER	(58,057)	(115,000)	(115,000)	(55,182)	-
<b>Grand Total</b>		<b>(606,603,335)</b>	<b>(567,758,310)</b>	<b>(567,758,310)</b>	<b>(446,822,195)</b>	<b>(452,534,940)</b>

**CITY OF HARTFORD**  
**PROPERTY TAX COLLECTIONS REPORT FOR FY20 AND FY21**  
**PROPERTY TAX COLLECTION REPORT THROUGH MARCH 31, 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 <sup>1</sup>	(151,199)	113,251 <sup>2</sup>	303,663	496,088 <sup>1</sup>	-	-	83,693,359	91,874,888 <sup>1</sup>
August	51,765,115	47,619,102 <sup>3</sup>	1,244,906	1,035,620 <sup>3</sup>	322,761	492,040 <sup>3</sup>	-	-	53,332,783	49,146,762 <sup>3</sup>
September	2,165,195	3,597,283 <sup>4</sup>	436,631	1,035,675 <sup>4</sup>	259,879	461,078 <sup>4</sup>	-	-	2,861,706	5,094,036 <sup>4</sup>
October	2,189,141	2,548,895 <sup>4</sup>	769,555	1,130,119 <sup>4</sup>	376,828	490,655 <sup>4</sup>	-	-	3,335,524	4,169,669 <sup>5</sup>
November	1,398,615	1,301,195	364,745	1,438,745 <sup>4,6</sup>	219,391	891,410 <sup>4,6</sup>	-	13,090 <sup>6</sup>	1,982,751	3,644,440 <sup>4,6</sup>
December	13,885,761	14,009,256	945,112	440,158 <sup>7</sup>	1,085,525	305,344 <sup>7</sup>	-	(13,090) <sup>6</sup>	15,916,399	14,741,667 <sup>7</sup>
January	80,265,171	82,675,244 <sup>8</sup>	664,435	616,190	324,876	352,382	-	-	81,254,483	83,643,816 <sup>8</sup>
February	26,015,103	18,490,419 <sup>9</sup>	647,294	570,470 <sup>9</sup>	602,991	304,306 <sup>9</sup>	-	-	27,265,387	19,365,194
March	2,339,129	7,288,908 <sup>10</sup>	649,408	1,207,018 <sup>10</sup>	421,126	784,851 <sup>10</sup>	-	-	3,409,663	9,280,777 <sup>10</sup>
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	-
<b>Total Collections</b>	<b>266,724,855</b>	<b>268,795,850</b>	<b>6,747,808</b>	<b>7,587,245</b>	<b>4,800,274</b>	<b>4,578,154</b>	<b>537,555</b>	<b>-</b>	<b>278,810,491</b>	<b>280,961,248</b>
<b>60 Day Collections</b>			135,749		-		-		135,749	-
<b>July -- Year End entries</b>	2,955,753		(2,942,561) <sup>5</sup>		(7,646) <sup>5</sup>		-		5,546	- <sup>5</sup>
<b>Adjusted Total Collections</b>	<b>269,680,607</b>	<b>268,795,850</b>	<b>3,940,996</b>	<b>7,587,245</b>	<b>4,792,629</b>	<b>4,578,154</b>	<b>537,555</b>	<b>-</b>	<b>278,951,787</b>	<b>280,961,248</b>
	<b>Current Year Taxes</b>		<b>Prior Year Taxes</b>		<b>Interest</b>		<b>Liens Sales</b>		<b>Total Collections</b>	
	<b>FY 20</b>	<b>FY 21</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 20</b>	<b>FY 21</b>
<b>Total Budget</b>	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
<b>Total current levy at July 1st</b>	290,397,279	292,707,724	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Collections through MARCH</b>	263,564,125	268,795,850	5,570,888	7,587,245	3,917,040	4,578,154	-	-	273,052,053	280,961,248
<b>Outstanding Receivable at 03/31</b>	19,476,607	17,981,157	47,919,616	50,042,515	n/a	n/a	n/a	n/a	n/a	n/a
<b>Timing Adjustment from bridging QDS to Munis</b>		5,930,716								
<b>% of Budget Collected</b>	96.82%	98.70%	89.13%	143.97%	87.05%	120.48%	0.00%	0.00%	96.32%	99.67%
<b>% of Adjusted Levy Collected</b>	90.76%	91.83%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Mill Rate Real Estate</b>	74.29	74.29								
<b>Mill Rate Personal Property</b>	74.29	74.29								
<b>Mill Rate Motor Vehicle</b>	45	45								

<sup>1</sup> 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.

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

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

<sup>4</sup> 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.

<sup>5</sup> 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.

<sup>6</sup> 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.

<sup>7</sup> 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.

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

<sup>9</sup> 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.

<sup>10</sup> Tax collections were strong in March mainly due to the extended due date to pay taxes without interest of 4/1/2021.

**Expenditure Summary - Departments**

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (MARCH)	FY2021 ACTUAL (MARCH)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	716,367	603,584	603,584	604,120	374,618	565,605	37,979
00112 COURT OF COMMON COUNCIL	488,562	594,815	694,815	355,321	396,836	662,755	32,060
00113 TREASURER	381,744	487,540	487,540	305,710	250,850	433,326	54,214
00114 REGISTRARS OF VOTERS	596,307	472,452	790,688	465,059	545,753	732,020	58,668
00116 CORPORATION COUNSEL	1,264,155	1,829,808	1,629,808	906,829	857,346	1,415,095	214,713
00117 TOWN & CITY CLERK <sup>1</sup>	691,342	793,100	793,100	484,101	495,996	780,769	12,331
00118 INTERNAL AUDIT	509,566	510,567	510,567	361,636	338,099	494,674	15,893
00119 CHIEF OPERATING OFFICER	759,506	1,366,789	1,566,789	516,284	856,344	1,302,834	263,955
00122 METRO HARTFORD INNOVATION SERV	3,193,214	3,167,436	3,167,436	2,394,911	2,375,577	3,167,436	0
00123 FINANCE	3,764,509	3,609,199	3,609,199	2,342,171	2,215,841	3,387,063	222,136
00125 HUMAN RESOURCES	1,193,411	1,459,364	1,459,364	845,922	896,154	1,397,500	61,864
00128 OFFICE OF MANAGEMENT & BUDGET	887,664	1,199,258	1,199,258	605,926	783,911	1,164,847	34,411
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,430,201	3,676,785	3,676,785	2,544,740	2,282,918	3,288,571	388,214
00211 FIRE <sup>2</sup>	33,251,312	35,345,057	35,345,057	23,418,734	24,220,311	35,564,757	(219,700)
00212 POLICE <sup>3</sup>	40,827,056	44,948,288	44,948,288	29,166,217	31,687,969	45,341,531	(393,243)
00213 EMERGENCY SERVICES & TELECOMM. <sup>4</sup>	3,726,686	3,904,021	3,904,021	2,733,626	2,849,564	3,906,739	(2,718)
00311 PUBLIC WORKS	14,075,953	16,237,382	16,237,382	10,142,025	10,127,270	15,528,058	709,324
00420 DEVELOPMENT SERVICES	3,642,417	4,281,035	4,281,035	2,601,656	2,676,888	3,981,913	299,122
00520 HEALTH AND HUMAN SERVICES	4,713,317	5,263,784	5,263,784	3,152,287	1,897,578	4,967,270	296,514
00711 EDUCATION	279,856,448	284,013,274	284,013,274	166,016,234	166,016,234	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY <sup>5</sup>	1,534,650	8,335,687	8,335,687	1,150,988	1,251,765	1,669,021	6,666,666
00820 BENEFITS & INSURANCES <sup>6</sup>	78,132,921	93,872,044	93,872,044	62,175,736	64,403,415	91,030,721	2,841,323
00821 DEBT SERVICE <sup>7</sup>	70,570,660	11,697,446	11,697,446	4,825,138	4,854,174	14,697,446	(3,000,000)
00822 NON OP DEPT EXPENDITURES <sup>8</sup>	42,224,479	40,089,595	39,671,359	23,340,270	25,518,770	40,547,815	(876,456)
<b>Grand Total</b>	<b>590,432,448</b>	<b>567,758,310</b>	<b>567,758,310</b>	<b>341,455,641</b>	<b>348,174,183</b>	<b>560,041,041</b>	<b>7,717,269</b>

<sup>1</sup> 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.

<sup>2</sup> Fire is projected to be unfavorable in overtime due to unfilled sworn positions.

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

<sup>4</sup> 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.

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

<sup>6</sup> Benefits and Insurances are projected to be favorable due to health and cashouts, offset by centrally budgeted non-Public Safety attrition and Social Security expenditures.

<sup>7</sup> 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. This expenditure line item is projected to be \$14.70M due to additional capital needs.

<sup>8</sup> Non-Operating is projected to be net unfavorable \$876K due to tipping fees, other disposal fees, tax refunds and piped gas, offset by favorable lease payments, electricity, water and piped heat & A/C.

Expenditure Summary - Major Expenditure Category

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (MARCH)	FY2021 ACTUAL (MARCH)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
<b>PAYROLL</b>	<b>100,457,781</b>	<b>111,531,937</b>	<b>111,947,222</b>	<b>72,371,820</b>	<b>75,910,322</b>	<b>109,892,986</b>	<b>2,054,236</b>
FT <sup>1</sup>	83,197,524	95,394,989	95,462,989	59,223,149	61,011,705	89,697,309	5,765,680
HOL <sup>1</sup>	2,226,941	2,404,357	2,404,357	1,850,016	1,998,143	2,407,693	(3,336)
OT <sup>1</sup>	12,818,729	12,088,532	12,088,532	9,360,494	11,032,992	15,518,847	(3,430,315)
PT <sup>1</sup>	2,214,587	1,644,059	1,991,344	1,938,162	1,867,483	2,269,136	(277,792)
<b>BENEFITS</b>	<b>78,132,921</b>	<b>93,872,044</b>	<b>93,872,044</b>	<b>62,177,392</b>	<b>64,403,415</b>	<b>91,030,721</b>	<b>2,841,323</b>
HEALTH <sup>2</sup>	27,512,861	34,702,117	34,702,117	20,881,958	20,511,944	32,402,117	2,300,000
MITIGATION <sup>3</sup>	0	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
PENSION <sup>4</sup>	43,214,724	49,316,611	49,316,611	32,619,184	35,161,668	47,590,828	1,725,783
INSURANCE	3,949,483	4,557,677	4,557,677	4,113,758	3,878,569	4,557,677	0
FRINGE REIMBURSEMENTS	(5,090,455)	(3,800,000)	(3,800,000)	(2,724,968)	(2,527,835)	(3,800,000)	0
LIFE INSURANCE	233,055	315,652	315,652	174,520	176,615	235,622	80,030
OTHER BENEFITS <sup>5</sup>	4,017,670	4,414,719	4,414,719	3,100,440	3,112,139	4,590,727	(176,008)
WAGE <sup>6</sup>	0	(88,482)	(88,482)	0	0	0	(88,482)
WORKERS COMP	4,295,584	5,453,750	5,453,750	4,012,500	4,090,316	5,453,750	0
<b>DEBT</b>	<b>70,570,660</b>	<b>11,697,446</b>	<b>11,697,446</b>	<b>4,825,138</b>	<b>4,854,174</b>	<b>14,697,446</b>	<b>(3,000,000)</b>
DEBT <sup>7</sup>	70,570,660	11,697,446	11,697,446	4,825,138	4,854,174	14,697,446	(3,000,000)
<b>LIBRARY</b>	<b>1,534,650</b>	<b>8,335,687</b>	<b>8,335,687</b>	<b>1,150,988</b>	<b>1,251,765</b>	<b>1,669,021</b>	<b>6,666,666</b>
LIBRARY <sup>8</sup>	1,534,650	8,335,687	8,335,687	1,150,988	1,251,765	1,669,021	6,666,666
<b>MHIS</b>	<b>3,193,214</b>	<b>3,167,436</b>	<b>3,167,436</b>	<b>2,394,911</b>	<b>2,375,577</b>	<b>3,167,436</b>	<b>0</b>
MHIS	3,193,214	3,167,436	3,167,436	2,394,911	2,375,577	3,167,436	0
<b>UTILITY</b>	<b>24,847,819</b>	<b>26,291,225</b>	<b>26,428,662</b>	<b>17,419,361</b>	<b>18,562,322</b>	<b>27,379,037</b>	<b>(950,375)</b>
UTILITY <sup>9</sup>	24,847,819	26,291,225	26,428,662	17,419,361	18,562,322	27,379,037	(950,375)
<b>OTHER</b>	<b>31,838,956</b>	<b>28,849,261</b>	<b>28,296,539</b>	<b>15,099,797</b>	<b>14,800,374</b>	<b>28,191,120</b>	<b>105,419</b>
COMMUNITY ACTIVITIES	2,166,896	2,547,699	2,597,699	1,218,668	1,489,645	2,597,699	0
CONTINGENCY	395,655	2,770,935	2,171,628	80,208	227,289	2,171,628	0
CONTRACTED SERVICES <sup>10</sup>	4,001,314	4,255,315	4,497,720	2,132,782	2,937,616	4,462,488	35,232
ELECTIONS	0	297,471	0	0	0	0	0
GOVT AGENCY & OTHER	19,964	19,964	33,404	19,964	33,404	33,404	0
LEASES - OFFICES PARKING COPIER <sup>11</sup>	1,810,014	2,066,103	2,066,103	1,248,013	1,305,307	1,904,590	161,513
LEGAL EXPENSES & SETTLEMENTS	1,952,780	2,536,500	2,536,500	1,360,467	1,007,938	2,536,500	0
OTHER <sup>12</sup>	9,714,466	4,174,777	3,974,777	3,080,059	1,439,331	4,036,793	(62,016)
POSTAGE	200,000	200,000	200,000	200,000	171,679	200,000	0
SUPPLY	3,879,319	4,105,995	4,138,926	2,742,873	2,073,749	4,138,926	0
TECH, PROF & COMM BASED SERVICES <sup>13</sup>	2,093,531	2,778,218	2,983,498	1,394,599	1,607,488	3,012,808	(29,310)
VEHICLE & EQUIP	5,605,017	3,096,284	3,096,284	1,622,164	2,506,927	3,096,284	0
<b>EDUCATION</b>	<b>279,856,448</b>	<b>284,013,274</b>	<b>284,013,274</b>	<b>166,016,234</b>	<b>166,016,234</b>	<b>284,013,274</b>	<b>0</b>
EDUCATION	279,856,448	284,013,274	284,013,274	166,016,234	166,016,234	284,013,274	0
<b>Grand Total</b>	<b>590,432,448</b>	<b>567,758,310</b>	<b>567,758,310</b>	<b>341,455,641</b>	<b>348,174,183</b>	<b>560,041,041</b>	<b>7,717,269</b>

<sup>1</sup> Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$2.05M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 34.6 weeks of actual payroll expenses with 17.6 weeks remaining. Vacancies are assumed to be refilled with 13.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$5.77M is offset by a projected shortfall of \$3K of in Holiday Pay, \$3.40M in OT and \$278K in PT. Payroll will continue to be monitored throughout the fiscal year.

<sup>2</sup> Health expenditures are favorable due to the trend in health claims and contractual service provider costs.

<sup>3</sup> 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.

<sup>4</sup> Pension is \$1.73M favorable due to cashouts and favorability in closed plans, offset by a recently implemented employer contribution plan for non-union employees.

<sup>5</sup> Other Benefits is unfavorable due to the trend in Social Security expenditures.

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

<sup>7</sup> The Debt expenditure line is projected to be \$14.70M due to additional capital needs.

<sup>8</sup> The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

<sup>9</sup> Utilities are projected to be \$950K unfavorable; \$654K in waste disposal costs, \$555K in tipping fees, offset by favorable variances in electricity, water and heating expenses.

<sup>10</sup> Contracted Services is projected to be favorable due to lower document conversion costs.

<sup>11</sup> Leases are projected to be \$162K favorable due to favorable rental expenditures, copying expenditures and leasing less parking spaces.

<sup>12</sup> Other expenditures are unfavorable as a result of tax refunds, offset by the Connecticut Conference of Municipalities reducing payments due to COVID-19.

<sup>13</sup> Tech, Prof and Comm Based Services are unfavorable due to cyber security/firewall services, Microsoft 365 services and web site software, offset by audit services.

# Appendix

**FY2021 Full-time Payroll Projection (through March) as of 3/5/21**

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 3/5 (34.6 WEEKS)	PROJECTION (17.6 WEEKS)	YTD THRU 3/5 PLUS PROJECTION (17.6 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	7	567,336	351,874	177,482	529,357	0	529,357	37,979
112-CCC	7	354,519	206,386	112,146	318,533	0	318,533	35,986
113- Treas	9	402,160	212,278	130,802	343,080	4,841	347,921	54,239
114- ROV	7	335,321	200,126	118,975	319,101	749	319,850	15,471
116-Corp Counsel	16	1,496,628	786,511	486,558	1,273,069	0	1,273,069	223,559
117- Clerk	10	655,706	420,610	221,556	642,166	1,834	644,000	11,706
118-Audit	5	505,389	321,091	168,055	489,146	0	489,146	16,243
119-COO	14	1,224,060	561,078	370,236	931,314	991	932,305	291,755
123- FIN	44	3,298,836	1,965,767	1,094,575	3,060,343	16,707	3,077,050	221,786
125- HR	14	1,015,419	580,102	329,522	909,624	759	910,382	105,037
128-OMBG	13	1,091,178	643,786	365,324	1,009,109	0	1,009,109	82,069
132-FCYR	12	871,522	496,132	278,740	774,872	618	775,490	96,032
211- Fire	365	28,190,753	17,397,127	9,722,497	27,119,624	114,204	27,233,827	956,926
212- Police	507	37,084,916	21,565,824	11,896,120	33,461,944	177,044	33,638,988	3,445,928
213- EST	51	3,047,638	1,586,329	958,758	2,545,087	12,169	2,557,256	490,382
311- DPW	206	10,571,491	6,316,630	3,520,130	9,836,760	43,066	9,879,826	691,665
420- Devel Serv	56	4,124,396	2,300,943	1,331,571	3,632,514	19,662	3,652,176	472,220
520- HHS	34	2,177,434	1,037,417	700,875	1,738,292	8,751	1,747,043	430,391
<b>Grand Total</b>	<b>1,377</b>	<b>97,014,702</b>	<b>56,950,010</b>	<b>31,983,922</b>	<b>88,933,933</b>	<b>401,396</b>	<b>89,335,329</b>	<b>7,679,373</b>

FT- Fire Attrition	(450,000)
FT- Police Attrition	(1,159,718)
FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	78,005
FT- Total Revised Budget	<u>95,462,989</u>

FT- Fire Attrition	(450,000)
FT- Police Attrition	(1,159,718)
FT- Development Serv. Attriti	(20,000)
FT- Net other payroll	(283,975)
FT- Subtotal Variance	<u>5,765,680</u>
Non-Sworn Attrition (in Bene	(1,000,000)
Total Variance	<u>4,765,680</u>

**Assumptions**

- 1) Analysis is based on year-to-date actuals from check date 3/5/21, which includes 34.6 pay periods, and projects filled positions for 17.6 future weeks.
- 2) Non-sworn vacancies are projected for 13.6 future weeks, with one Council (CCC) position assumed not to be filled in FY2021.
- 3) A future Police FY2021 class is planned for the late spring.
- 4) A future Fire FY2021 class is planned for the late spring.
- 5) Adopted head count is 1391 with 14 MHIS positions funded in the MHIS internal service fund.

# Town of Sprague



**MEMORANDUM  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on Sprague Subcommittee  
**Date:** May 13, 2021

The Sprague Subcommittee met on May 6 for a special meeting to review a labor contract and the FY 2022 Recommended Budget.

Labor Contract - MEUI Local 506: The Subcommittee reviewed a contract between the Town and the union representing the Town's Public Works employees. The term of the contract is July 1, 2020 to June 30, 2023. The Subcommittee voted to recommend approval by the full MARB. The contract and supporting documentation are included in the MARB's May 13 meeting materials.

Recommended FY 2022 Budget: The Subcommittee reviewed the Recommended FY 2022 Budget as proposed by the Town's Board of Finance. A public hearing on the budget is scheduled for May 11, to be followed by the Annual Town Meeting on the budget approximately two weeks later. The budget may be approved at the Town Meeting (as proposed or with adjustments) or may be referred to a town-wide referendum. The Subcommittee recommended approval of the Recommended Budget by the full MARB. The Recommended FY 2022 Budget and a summary analysis of the budget are included in the MARB's May 13 meeting materials.

5-Year Plan: A draft update to the 5-Year Plan was submitted to the Subcommittee in order to provide context for review of the FY 2022 Budget, including projections of future fund balance. Additional work on the 5-Year Plan is needed before a complete review by the Subcommittee.

\* The next regularly scheduled meeting of the Subcommittee is in May 27. The Subcommittee will continue its review of the updated 5-Year Plan.

# Town of Sprague Labor Contract

**MEMORANDUM**  
**Municipal Accountability Review Board**

**To:** Members of the Municipal Accountability Review Board  
**From:** Julian Freund, OPM  
**Subject:** Agreement Between Town of Sprague and MEUI Local 506  
**Date:** May 4, 2021

**Background**

The previous collective bargaining agreement between the Town of Sprague and MEUI Local 506 expired June 30, 2020. An Agreement for a successor contract with a term of July 1, 2020 to June 20, 2023 was signed by the Town and the union on April 26.

According to the Town's Memorandum of Agreement (MOA) with the Office of Policy and Management (OPM), the MARB has the option of approving, rejecting, or taking no action on the contract. Based on the MOA and statutory provisions, the MARB has until June 9 to approve or reject the contract if it chooses to take action.

This bargaining unit covers four Public Works employees of the Town.

**Summary of Major Economic Provisions**

**Wages**

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

<b>Year</b>	<b>General Wage Increase</b>	<b>Step Advancement</b>
2020/21	2.0%	Yes
2021/22	2.0%	Yes
2022/23	2.0%	Yes

In the attached financial analysis provided by the Town, the general wage increases are projected to add \$13,455 in additional salary expense over the life of the contract. The FY 2021 general wage adjustment is retroactive to July 1, 2020. The FY 2021 and FY 2022 wage increases have been incorporated into current year projections and the FY 2022 budget. Each of the current members is at the top step of the salary table.

The prior contract for Local 506 provided for the following wage adjustments:

<b>Year</b>	<b>General Wage Increase</b>	<b>Step Advancement</b>
2017/18	2.2%	Yes
2018/19	2.2%	Yes
2019/20	2.2%	Yes

### Reimbursable Expenses

The Agreement also provides for several adjustments to certain reimbursable expenses effective July 1, 2021, as follows:

- Reimbursement for safety footwear is increased from \$150/year to \$175/year
- Reimbursement for clothing expense is increased from \$250/year to \$300/year
- A new reimbursement for prescription eyewear at \$150/year

The combined cost of the above reimbursements is shown in the financial impact to be \$900 per year.

### Health Insurance

No changes are made to health insurance provisions in the Agreement. Employees are enrolled in the State Partnership health plan and pay 13% toward the premium cost.

### Attachments

- Copy of Final Contract
- New and Revised Language in Contract
- Financial Analysis
- Comparables

**AGREEMENT**

**BETWEEN THE**

**TOWN OF SPRAGUE**

**AND**

**MUNICIPAL EMPLOYEES UNION INDEPENDENT (MEUI)  
LOCAL UNION 506**

**JULY 1, 2020 - JUNE 30, 2023**

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**ARTICLE V - CHECK-OFF**

- 5.1 The Town shall provide the Union with electronic notification of the name, job title, home or cell phone numbers, home address, and personal and work e-mail addresses of any newly hired employee within seven (7) days of the date of hire.
- 5.2 The Town agrees to deduct from the pay of ~~the bargaining unit members~~ its employees such membership dues, ~~initiation fees, service fees, or reinstatement of service fees~~ as may be fixed by the Union: beginning with the employee’s first payroll period. Such deductions shall continue for the duration of the Agreement or any extension thereof. Employees may express authorization for payroll deduction of membership dues by submitting to the Union a written membership form, or by any other means of indicating agreement allowable under state and federal law. The Union will submit to the Town a list of members who have authorized payroll deduction and shall provide the Town with verification that payroll deduction have been authorized by the employee only in the event a question arises about an employee’s membership status. An employee who is paying dues may withdraw from membership in the Union and stop making those payments by giving written notice to the Union and the Town which notice must be received or postmarked during the period not less than thirty (30) and not more than forty-five (45) days before the annual anniversary date of the employee’s authorization or the date of termination of the applicable contract between the Town and the Union, whichever occurs sooner. The Town will honor employee checkoff authorizations unless they are revoked in writing during the window period, regardless of whether the employee is a member of the Union
- ~~5.2 An employee who fails to become a member of the Union or an employee whose membership is terminated for nonpayment of dues or who resigns from membership shall be required to pay an~~

~~agency service fee. Dues and fees shall be calculated effective the beginning of the first full pay period following initial employment.~~

- 5.4 The deduction of Union ~~fees and dues or service fees~~ for any month shall be authorized on the approved form (see Appendix A) and be made on a bi-weekly basis during the applicable month and shall be remitted to the Union. ~~The payment of applicable fees, dues and/or service fees is a condition of employment.~~

## **ARTICLE VII - GRIEVANCE PROCEDURE**

### 7.2 Procedural Steps.

Step 1 - Written Grievance to First Selectman. Not later than fourteen (14) days after the event giving rise to the grievance, or fourteen (14) days after the employee should have reasonably learned of the event giving rise to the grievance, whichever is later, the employee shall submit a written grievance to the First Selectman or his/her designee. The First Selectman or his/her designee, shall meet with the grievant and/or Union Representative and give his/her written answer to the grievance within ten (10) calendar days after receipt of the written grievance, which answer shall be final and binding on the employee, the Union and the Employer unless it is timely appealed to arbitration by the Union in accordance with the procedures set forth in Article VIII of this Agreement.

- 7.3 Written Presentation. All grievances presented at Step 1 of this procedure shall be signed, numbered and dated, by the aggrieved employee and/or his/her Local Union Representative and shall set forth the facts giving rise to the grievance; the provision(s) of the Agreement, if any, alleged to have been violated; the names of the aggrieved employee(s); and the remedy sought by the Union. All written answers submitted by the Employer shall be signed and dated by the appropriate Employer representative.

## **ARTICLE VIII - ARBITRATION**

- 8.4 Arbitrator's Jurisdiction. The jurisdiction and authority of the arbitrator and his/her opinion and award shall be confined to the interpretation and/or application of the provision(s) of this Agreement at issue between the Union and the Employer. He/She shall have no authority to add to, detract from, alter, amend, or modify any provision of this Agreement. The arbitrator shall not have jurisdiction to hear or decide more than one (1) grievance without the mutual consent of the Employer and the Union. The written award of the arbitrator on the merits of any grievance adjudicated within his jurisdiction and authority shall be final and binding on the aggrieved employee, the Union, and the Employer. The standard of proof in disciplinary case shall be based on a preponderance of the evidence.

## **ARTICLE IX - PROBATIONARY PERIOD**



- 9.2 Employees may be disciplined or discharged during the probationary period without cause. Probationary employees ~~and the Union~~ shall have no recourse to the grievance and/or arbitration procedure. The time period described in this Article means six (6) months of actual service.

### **ARTICLE XIII - WAGES**

- 13.2 Effective ~~and retroactive to~~ July 1, ~~2017~~2020, the salary schedule in effect July 1, ~~2016~~2019, shall be increased by two ~~and two tenths~~ (2.20) percent.
- 13.3 Effective July 1, ~~2018~~2021, the adjusted salary schedule in effect July 1, ~~2017~~2020, shall be increased by an additional two ~~and two tenths~~ (2.20) percent.
- 13.4 Effective July 1, ~~2019~~2022, the adjusted salary schedule in effect July 1, ~~2018~~2021, shall be increased by an additional two ~~and two tenths~~ (2.20) percent.

### **ARTICLE XIV - HOURS OF WORK AND OVERTIME**

- 14.3 Hours of Work. Normal working hours for full-time employees are from 7:00 a.m. until 3:30 p.m., Monday through Friday, for a forty (40) hour work week. Summer Hours shall be modified to be from 6:00 a.m. until 2:30 p.m., Monday through Friday, for a forty (40) hour work week, and occur from ~~June~~May 15 through ~~August~~September 15 ~~and may be extended or amended by mutual agreement between the parties~~. Notwithstanding the above, the Employer will have the right to assign employees to different working hours and days if required by operational needs. Employees will receive two (2) weeks written notice of any changes in the normal workweek, except in emergencies.
- 14.4 Meal Periods. There shall be a one-half (1/2) hour unpaid meal period during the course of the regular workday. The employer may schedule a working lunch provided the end of the workday is adjusted accordingly. ~~Employees working at the transfer station shall have a paid working lunch~~. Employees will not take Town vehicles home during lunch or on break times.
- 14.7 Overtime Pay. Overtime at the rate of time and one half (1 1/2) an employee's regular hourly rate of pay shall be paid for all hours ~~actually~~-worked beyond forty (40) hours in a seven (7) day work cycle, such pay to be calculated in fifteen (15) minute segments. Compensatory time off in lieu of overtime payments may be offered up to a maximum of 240 hours which represents not more than 160 hours of actual overtime worked. ~~Hours worked includes all paid time~~.
- 14.8 Required Overtime. The First Selectman or his/~~her~~ designee(s) shall have the right to require overtime work and employees may not refuse overtime assignments.
- 14.9 Any employee who works on a holiday shall be compensated at the rate of double time plus his/~~her~~ regular holiday pay.

### **ARTICLE XV - HOLIDAYS**

~~15.4 In order to be eligible for holiday leave, the full-time employee must be present the last working day preceding the holiday and the first working day following the holiday, unless excused by the Employer.~~

### **ARTICLE XXI - UNIFORMS/CLOTHING/SHOES**

21.1 Each full-time and part-time employee shall receive reimbursement for appropriate ANSI approved footwear up to one hundred and fifty dollars (\$150) annually, and, effective 07/01/2021, one hundred and ~~fifty (\$150)~~seventy-five (\$175) dollars annually.

21.2 Each full-time and part-time employee shall receive reimbursement for appropriate work clothing ~~(this does not include underwear or socks)~~ up to two hundred and fifty dollars (\$250) annually, and, effective 07/01/2021, ~~two~~three hundred (\$300) dollars annually.

21.3 Effective 07/01/2021, each full-time and part-time employee shall receive reimbursement for prescription eyewear up to one hundred and fifty (~~\$250~~150) dollars annually.

### **ARTICLE XXIII - MISCELLANEOUS**

23.1 Volunteer Fire and Ambulance Duty. Any full-time employee who is a member of the Volunteer Fire Department or Volunteer Ambulance Association may be released from regularly scheduled work, upon approval by the First Selectman, at his/her sole discretion, without loss of pay or benefits to respond to emergencies. On any week when the aforementioned benefit is utilized, the employee will submit a report as to when and how long the employee was absent for emergency activity.

23.2 Mileage Reimbursement. Any employee authorized to drive his-~~or~~/her own vehicle for Town business shall be compensated at the IRS rate.

### **ARTICLE XXIV - DRUG AND ALCOHOL POLICY ~~(CDL)~~**

24.1 Statement of Purpose

~~(a) The provisions of this Memorandum of Understanding are intended to comply with the Omnibus Transportation Employees Testing Act of the 1991 (the "Act") and relevant Department of Transportation Regulations, including those of the Federal Highway Administration (FHWA). The parties recognize the significant adverse consequences of the work place use of alcohol and drugs and hereby agree that the work place should be free from the risks posed by their use in order to protect the safety of employees and the public.~~

~~(b) The manufacture, distribution, possession, or use of alcohol or a controlled substance, other than a prescription drug as defined in Section II, is prohibited in the work place.~~

~~24.2 Definitions~~

- (a) ~~Accident. An occurrence involving a commercial motor vehicle operating on a public road which results in (1) a fatality, (2) bodily injury to a person who, as a result of the injury, immediately receives medical treatment away from the scene of the accident, or (3) one or more motor vehicles incurring disabling damage as a result of the accident, requiring the vehicle to be transported away from the scene by a tow truck or other vehicle. The term accident does not include an occurrence involving only boarding and alighting from a stationary motor vehicle, or an occurrence involving only the loading or unloading of cargo.~~
- (b) ~~Alcohol Concentration. The concentration of alcohol in a person's blood or breath. When expressed as a percentage it means grams of alcohol per 100 milliliters of blood or grams of alcohol per 210 liters of breath.~~
- (c) ~~Commercial Motor Vehicle (CMV). Any self-propelled or towed vehicle used on public highways in interstate commerce to transport passengers or property when (1) vehicle has a gross vehicle weight rating or gross combination weight rating of 26,001 or more pounds, or (2) the vehicle is designed to transport more than fifteen (15) passengers, including the driver, or (3) the vehicle is used in the transportation of hazardous materials in a quantity requiring placarding under regulations promulgated under the Hazardous Materials Transportation Act.~~
- (d) ~~Covered Employee. An employee who is covered by the federal alcohol and controlled substances regulations.~~
- (e) ~~Driver. Any person who operates any commercial motor vehicle.~~
- (f) ~~Performing (a safety sensitive function). A driver is considered to be performing a safety sensitive function during periods in which he or she is actually performing, ready to perform, or immediately available to perform a "safety sensitive function".~~
- (g) ~~Prescription Drug. Any drug prescribed to an employee by a licensed physician which is in its original container with the original label identifying the employee's name, the drug, and the doctor prescribing the medication, and which is used strictly according to the instructions and prohibitions contained in the prescription.~~
- (h) ~~Safety Sensitive Function. Any function defined as safety sensitive~~The Town shall maintain a drug and alcohol policy in accordance with the state and federal alcohol and controlled substances regulations.

### 24.3 Prohibitions

- (a) ~~Alcohol. With respect to alcohol use, no driver shall:~~

- ~~(1) — Report to duty or remain on duty while having an alcohol concentration of 0.02 or higher;~~
  - ~~(2) — Possess alcohol while on duty;~~
  - ~~(3) — Use alcohol while performing safety sensitive functions;~~
  - ~~(4) — Perform safety sensitive functions within four (4) hours after using alcohol;~~
  - ~~(5) — Use alcohol for eight (8) hours after an accident or until he/she undergoes an alcohol test; or~~
  - ~~(6) — Refuse to submit to a required alcohol test.~~
- ~~(b) — Controlled Substances. The use, including reporting to duty while having a positive result, possession, manufacturing or distribution of a controlled substance, is prohibited, except when the use is legally prescribed by a physician who has advised the driver that the substance does not adversely affect the ability to operate a vehicle.~~

#### 24.4 — Disciplinary Consequences

- ~~(a) — Alcohol Test Results Greater Than or Equal to .02%, but less than .04%. If an employee tests positive for alcohol as a result of random testing, reasonable suspicion testing, police action and/or CDL physical testing, and the blood alcohol level is greater than or equal to .02%, but less than .04%, the employee shall be subject to discipline. For the first offense, the employee shall. Employees will be sent home without pay, and receive a five (5) to ten (10) day suspension at the employer's sole discretion. For a second offense, employment shall cease and the employee shall be terminated immediately in accordance with paragraph "C". If the employee has been previously suspended in accordance with paragraph "B" as a result of a positive drug test, or alcohol test where the blood alcohol level was greater than or equal to .04%, and the blood alcohol level is greater than or equal to .02%, but less than .04%, the more recent matter shall be considered and regarded as a first offense under this provision. During the period of suspension, the employee shall continue to receive insurance benefits, but shall not be eligible for leave.~~
- ~~(b) — Positive Drug Test and/or Alcohol Test Results Greater Than or Equal to .04%/Controlled Substances. If an employee tests positive for drugs or alcohol as a result of random testing, reasonable suspicion testing, a police action and/or CDL physical testing, the employee shall be subject to discipline. In the event the employee tests positive for alcohol (greater than or equal to .04%), the employee shall be suspended for a period of one (1) month suspension without pay or until the employee successfully passes a return to duty alcohol test (and receives clearance by the EAP) whichever is later. In the event an employee fails the drug test, the employee shall be terminated. During the period of suspension, the employee shall continue to receive insurance benefits, but shall not be eligible for leave. Notwithstanding the foregoing, the Employer may consider other relevant factors and impose additional discipline if circumstances so warrant.~~

~~Upon the employee's return from suspension, if it should be determined that the employee may not continue to perform "safety sensitive functions", or does not have proper licensure, the employee shall be reassigned to a lower classification for which the employee is qualified and compensated at the rate established for the lower classification. Once the employee is professionally cleared for the performance of "safety sensitive functions", and has the proper licensure, the employee shall be reinstated to his/her original classification provided he or she is qualified.~~

~~If it should be determined that the above referenced employee may not continue to perform safety sensitive functions, and the operational needs of the Town are not compromised, the employee may be reassigned to a lower classification for which the employee is qualified and compensated at the rate established for the top step of the lower classification a copy of the policy upon hire and provided there is no increase in pay.~~

- ~~(c) — Termination. In the event an employee performing "safety sensitive functions" fails a post-accident drug and/or alcohol test (alcohol level greater than or equal to .02%), or fails for the second time — follow up testing, random testing, reasonable suspicion testing and/or CDL physical testing, employment shall cease and the employee shall be terminated immediately.~~

~~24.5 — Required Alcohol and Controlled Substances Tests. Drivers will be tested for alcohol and/or controlled substances used under the following circumstances:~~

- ~~(a) — Pre-employment (or Assignment). Prior to the first time an employee performs a safety-sensitive function, the individual must undergo controlled substances testing, but not alcohol testing.~~
- ~~(b) — Post-accident. Following an accident, each surviving driver will submit to post-accident alcohol and controlled substances testing if the accident involved a fatality, or if the driver receives a citation under state or local law for a moving traffic violation arising from the accident.~~

~~(c) — Random.~~

- ~~(1) — Rate of Testing. The Employer will conduct random alcohol and controlled substances testing of covered employees in accordance with federal alcohol and controlled substances regulations.~~
- ~~(2) — Selection Method. The selection of drivers shall be determined by a random number table of a computer based random number generator that is matched with a driver's unique identification number. Each driver shall have an equal chance of being tested each time the selections are made.~~
- ~~(3) — Application to Drivers on Leave. When drivers are off work due to long-term layoffs, illnesses, injuries or vacations, the Employer will skip that employee and~~

~~select the next person appearing on the list of individuals selected at random. The Employer shall not notify any driver to submit to a test while the driver is off work due to these extended leaves.~~

~~(d) — Reasonable Suspicion.~~

- ~~(1) — Training for Supervisors. The Employer will provide training to its supervising personnel regarding reasonable suspicion testing in accordance with the federal alcohol and controlled substances regulations.~~
- ~~(2) — Supervisory personnel who have received reasonable suspicion training pursuant to Section D, subparagraph 1, above, shall direct an employee to submit to an alcohol and/or controlled substances test when that supervisor has a basis to form reasonable suspicion in accordance with the federal alcohol and controlled substances regulations.~~

~~(e) — Return to Duty. A driver who has violated a prohibition in Section III above, must undergo a return to duty alcohol test with a result of less than 0.02 before returning to duty if the violation was for alcohol; and/or must undergo a controlled substances test with a negative result if the violation was for controlled substances use.~~

~~(f) — Follow up Testing. A covered employee who has been identified as needing assistance in resolving problems associated with alcohol misuse or controlled substances use and/or has tested positive on an alcohol or controlled substance test is subject to follow up testing. Follow up testing consists of at least six (6) unannounced tests in the first twelve (12) months following the employee's return to duty.~~

~~24.6 — Alcohol and Controlled Substances Testing Procedures. any updates to the policy prior to implementation. All alcohol and controlled substances tests shall be conducted in accordance with the federal alcohol and controlled substances regulations employees covered under this agreement are the subject to the procedures outlined therein.~~

~~24.7 — Pay Status. Employees receiving initial positive results in alcohol or controlled substances tests shall be placed on administrative leave without pay for further testing. If a final determination is subsequently made that the employee has tested positively, that employee shall be terminated. If a final determination of negative test results is made, the employee's leave shall be retroactively reclassified as administrative leave with pay and the employee shall receive all the pay and benefits he or she would have been entitled to had he or she not been placed on leave.~~

~~24.8 — Evaluation and Treatment~~

~~(a) — A driver who violates a prohibition in Section III shall be evaluated in accordance with the federal alcohol and controlled substances regulations.~~

~~(b) — The Employer will cooperate with an employee seeking to enter an Employee Assistance Program (EAP).~~

~~(c) — Nothing contained in this Section prohibits or restricts the discipline of an employee, up to termination, in accordance with other Sections of this Memorandum.~~

~~24.9 — Voluntary Disclosure. Where an employee holding a commercial drivers license and serving in a position which performs safety sensitive functions unilaterally and voluntarily discloses to the employer that he or she requires treatment for the abuse and/or misuse of alcohol and/or controlled substances (drugs), he shall not, solely by virtue of said disclosure, be subject to discipline, but rather, shall be referred to an employee assistance program for treatment.~~

~~24.10 — Notice Requirements. The Employer will consult with the Union regarding employee orientation meetings and materials. The Union shall be permitted to attend orientation meetings and address the employees if it wishes to.~~

~~24.11 — Cost of Testing. The Employer shall pay for the cost of the alcohol and drug testing, except for the split drug test.~~

~~24.12 — Federal Law. This Article is subject to the Act and the regulations issued thereunder.~~

**ARTICLE XXVXXXV – CDL TRAINING**

~~The Town agrees to provide CDL training to any part time employee who requests in writing such training. The request must be made prior to January 1 and the training must occur prior to July 1. Once an employee requests training the parties agree the individual will be entered into the random drug testing pool and the Town may request one drug test prior to commencing the training.~~

~~25.1 The Town shall provide CDL training to any employee hired without a CDL license.~~

**WAGE SCHEDULE - 7/1/20**

<u>POSITION</u>	<u>EXISTING RATE</u>	<u>START</u>	<u>AFTER</u>	<u>AFTER</u>	<u>AFTER</u>
		<u>85%</u>	<u>YEAR ONE</u>	<u>YEAR TWO</u>	<u>YEAR THREE</u>
			<u>90%</u>	<u>95%</u>	<u>100%</u>

FOREMAN	\$29.49	\$25.57	\$27.07	\$28.58	\$30.08
ASSISTANT FOREMAN	\$27.50	\$23.84	\$25.25	\$26.65	\$28.05
DRIVER/LABORER	\$25.29	\$21.93	\$23.22	\$24.51	\$25.80
PART TIME DRIVER/LABORER	\$23.52	\$20.39	\$21.59	\$22.79	\$23.99
TRANSFER STATION SUPERINTENDENT	\$17.93	\$15.55	\$16.46	\$17.37	\$18.29
TRANSFER STATION WORKER	\$17.36	\$15.05	\$15.94	\$16.82	\$17.71

**WAGE SCHEDULE - 7/1/21**

<b><u>POSITION</u></b>	<b>EXISTING RATE</b>	<b>START <u>85%</u></b>	<b>AFTER YEAR ONE <u>90%</u></b>	<b>AFTER YEAR TWO <u>95%</u></b>	<b>AFTER YEAR THREE <u>100%</u></b>
FOREMAN	\$30.08	\$26.08	\$27.61	\$29.15	\$30.68
ASSISTANT FOREMAN	\$28.05	\$24.32	\$25.75	\$27.18	\$28.61
DRIVER/LABORER	\$25.80	\$22.36	\$23.68	\$25.00	\$26.31
PART TIME DRIVER/LABORER	\$23.99	\$20.80	\$22.02	\$23.25	\$24.47
TRANSFER STATION SUPERINTENDENT	\$18.29	\$15.86	\$16.79	\$17.72	\$18.65
TRANSFER STATION WORKER	\$17.71	\$15.35	\$16.26	\$17.16	\$18.06



**WAGE SCHEDULE - 7/1/22**

<b><u>POSITION</u></b>	<b>EXISTING RATE</b>	<b>START</b> <b><u>85%</u></b>	<b>AFTER</b> <b>YEAR</b> <b>ONE</b> <b><u>90%</u></b>	<b>AFTER</b> <b>YEAR</b> <b>TWO</b> <b><u>95%</u></b>	<b>AFTER</b> <b>YEAR</b> <b>THREE</b> <b><u>100%</u></b>
FOREMAN	\$30.68	\$26.60	\$28.17	\$29.73	\$31.30
ASSISTANT FOREMAN	\$28.61	\$24.81	\$26.26	\$27.72	\$29.18
DRIVER/LABORER	\$26.31	\$22.81	\$24.15	\$25.50	\$26.84
PART TIME DRIVER/LABORER	\$24.47	\$21.22	\$22.46	\$23.71	\$24.96
TRANSFER STATION SUPERINTENDENT	\$18.65	\$16.17	\$17.12	\$18.08	\$19.03
TRANSFER STATION WORKER	\$18.06	\$15.66	\$16.58	\$17.50	\$18.42

**IN WITNESS WHEREOF**, the parties hereto have caused their names to be subscribed by their duly authorized officers and representatives on the date written below and have duly executed this Agreement.

Town of Sprague

Municipal Employees Union Independent

BY: \_\_\_\_\_  
~~Cathy Osten~~ Cheryl Blanchard  
First Selectman

BY: \_\_\_\_\_  
Thomas Girard  
Union Steward, MEUI Local 506

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

BY: \_\_\_\_\_  
Theo Horesco  
MEUI  
Staff Representative,

DATE: \_\_\_\_\_

**AGREEMENT**

**BETWEEN THE**

**TOWN OF SPRAGUE**

**AND**

**MUNICIPAL EMPLOYEES UNION INDEPENDENT (MEUI)  
LOCAL UNION 506**

**JULY 1, 2020 - JUNE 30, 2023**

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## AGREEMENT AND PREAMBLE

The parties to this Agreement are the Town of Sprague (hereinafter referred to the Town or Employer") and the Municipal Employees Union Independent Local 506 (hereinafter referred to as the "Union").

## ARTICLE I - UNION RECOGNITION

- 1.1 Pursuant to the Decision and Certification of Representation by the National Labor Relations Board, Decision No. 3851, the Employer recognizes the Union as the exclusive representative of employees as defined in Section 1.2 of this Agreement.
- 1.2 Definition of Employees. Whenever used in this Agreement, the term "employees" shall mean all Public Works employees including but not limited to full-time, part-time, temporary and seasonal employees expected to be employed for a month or longer in the classifications of Driver/Laborer, Assistant Road Foreman and Road Foreman, Transfer Station employees.

## ARTICLE II - MANAGEMENT RIGHTS

- 2.1 Retention of Managerial Prerogatives. Except as expressly modified or restricted by a specific provision of this Agreement, all statutory and inherent managerial rights, prerogatives and functions are retained and vested exclusively in the Employer including, but not limited to, the rights, in accordance with its sole and exclusive judgment and discretion: to reprimand, suspend, discharge or otherwise discipline employees for just cause; to determine the number of employees to be employed; to hire employees, determine their qualifications and assign and direct their work; to promote, demote, transfer, lay off, recall to work, and retire employees; to set the standards of productivity; the services to be rendered; to determine the amount and forms of compensation for employees; to maintain the efficiency of operations; to determine the personnel, methods, means, and facilities by which operations are conducted; to set the starting and quitting time and the number of hours and shifts to be worked; to use independent contractors to perform work or services; to subcontract, contract out, close down, or relocate the Employer's operations or any part thereof; to expand, reduce, alter, combine, transfer, assign, or cease any job, department, operation, or service; to control and regulate the use of machinery, facilities, equipment and other property of the Employer; to introduce new or improved production, service, distribution, and maintenance methods, materials, machinery, and equipment; to determine the number, location, and operation of departments, divisions, and all other units of the Employer; to issue, amend and revise policies, rules, regulations, and practices; and to take whatever action is either necessary or advisable to determine, manage and fulfill the mission of the Employer and the direct the Employer's employees.
- 2.2 During a declared emergency, the Employer shall have the right to take any action necessary to meet the emergency notwithstanding any contrary provisions of this Agreement.

- 2.3 The Employer's failure to exercise any right, prerogative, or function hereby reserved to it, or the Employer's exercise of any such right, prerogative, or function in a particular way, shall not be considered a waiver of the Employer's right to exercise such right, prerogative, or function or to preclude it from exercising the same in some other way not in conflict with the express provisions of this Agreement.

### **ARTICLE III - UNION RIGHTS**

- 3.1 Bulletin Boards. The Union may post, on existing bulletin boards provided by the Town for the posting of notices by individual employees, notices concerning legitimate Union business. Notices posted shall be dated and authorized by the Union and shall not be derogatory, defamatory or scurrilous in character. The Town reserves the right to remove notices which violate this provision.
- 3.2 Access to Premises During Working Hours. Non-employee representatives of the Union shall be granted access to the Town's premises for the purpose of attending such meetings in such areas of the Town's property as may be mutually arranged by the Town and the Union. In addition, non-employee representatives of the Union shall be granted access to the Town's premises in circumstances in which the Union's right to administer this Agreement cannot be effected other than by entry upon the Town's premises. In circumstances in which non-employee representatives of the Union wish to enter upon the Town's property for purposes other than attending scheduled meetings between the Town and the Union, the Union, prior to such entry, shall inform the First Selectman of the purpose of such visit, and access to the Town's property shall be limited to such times and such areas of the Town's property as may be mutually agreed upon by the Town and the Union.
- 3.3 Orientation and Training. Once a year, the designated Union Steward shall be released from the workday, with pay, with the approval of the First Selectman, to attend Steward's training.
- 3.4 The Town shall provide a copy of the contract and the name of the Union Steward or Staff Representative to all new bargaining unit members upon hire.

### **ARTICLE IV - NO STRIKES OR LOCKOUT**

- 4.1 In consideration of the Employer's commitment as set forth in Section 4.2 of this Agreement, the Union and all employees shall not participate in any strike, sympathy strike, slow-down, work stoppage, or any other interference with or interruption of work at any of the Employer's operations.
- 4.2 In consideration of the Union's commitment as set forth in Section 4.1 of this Agreement, the Employer shall not lock out employees.



## ARTICLE V - CHECK-OFF

- 5.1 The Town shall provide the Union with electronic notification of the name, job title, home or cell phone numbers, home address, and personal and work e-mail addresses of any newly hired employee within seven (7) days of the date of hire.
- 5.2 The Town agrees to deduct from the pay of its employees such membership dues as may be fixed by the Union beginning with the employee's first payroll period. Such deductions shall continue for the duration of the Agreement or any extension thereof. Employees may express authorization for payroll deduction of membership dues by submitting to the Union a written membership form, or by any other means of indicating agreement allowable under state and federal law. The Union will submit to the Town a list of members who have authorized payroll deduction and shall provide the Town with verification that payroll deduction have been authorized by the employee only in the event a question arises about an employee's membership status. An employee who is paying dues may withdraw from membership in the Union and stop making those payments by giving written notice to the Union and the Town which notice must be received or postmarked during the period not less than thirty (30) and not more than forty-five (45) days before the annual anniversary date of the employee's authorization or the date of termination of the applicable contract between the Town and the Union, whichever occurs sooner. The Town will honor employee checkoff authorizations unless they are revoked in writing during the window period, regardless of whether the employee is a member of the Union
- 5.3 No payroll deduction of dues or agency service fee shall be made from workers' compensation or for any payroll period in which earnings received are insufficient to cover the amount of deduction, nor shall such deductions be made from subsequent payrolls to cover the period in question (non-retroactive).
- 5.4 The deduction of Union dues for any month shall be authorized on the approved form (see Appendix A) and be made on a bi-weekly basis during the applicable month and shall be remitted to the Union.
- 5.5 The Union agrees to indemnify and save the Employer harmless from and against any and all claims, demands, suits, or other form of liability that may arise out of or by reason of any action or inaction taken by the Employer for the purpose of complying with any provision of this Article, including reasonable attorney's fees and costs.
- 5.6 The Employer agrees to voluntary payroll deductions for the Union's Political Action Fund. These deductions shall be kept consistent with the federal and state law on this subject.

## ARTICLE VI - NON-DISCRIMINATION

- 6.1 No Discrimination. The Town and the Union agree not to discriminate against employees covered by this Agreement on account of membership or non-membership in the Union.

The Town and the Union agree not to discriminate against employees covered by this Agreement on account of race, religion, creed, color, national origin, sex, sexual orientation, age, physical handicap or disability, military status, or political affiliation.

## ARTICLE VII - GRIEVANCE PROCEDURE

- 7.1 Definition of a grievance shall be as follows:

- (a) Discharge, suspension or other disciplinary action.
- (b) Charge of discrimination or a safety violation, provided, however, that such grievance is not arbitrable.
- (c) Interpretation and/or application of the Articles and Sections of this Agreement.

- 7.2 Procedural Steps.

Step 1 - Written Grievance to First Selectman. Not later than fourteen (14) days after the event giving rise to the grievance, or fourteen (14) days after the employee should have reasonably learned of the event giving rise to the grievance, whichever is later, the employee shall submit a written grievance to the First Selectman or his/her designee. The First Selectman or his/her designee, shall meet with the grievant and/or Union Representative and give his/her written answer to the grievance within ten (10) calendar days after receipt of the written grievance, which answer shall be final and binding on the employee, the Union and the Employer unless it is timely appealed to arbitration by the Union in accordance with the procedures set forth in Article VIII of this Agreement.

- 7.3 Written Presentation. All grievances presented at Step 1 of this procedure shall be signed, numbered and dated, by the aggrieved employee and/or his/her Local Union Representative and shall set forth the facts giving rise to the grievance; the provision(s) of the Agreement, if any, alleged to have been violated; the names of the aggrieved employee(s); and the remedy sought by the Union. All written answers submitted by the Employer shall be signed and dated by the appropriate Employer representative.

- 7.4 Time Limitations. The time limitations set forth in Section 7.2 are the essence of this Agreement. No grievance shall be accepted by the Employer unless it is submitted within the time limits set forth in this Agreement. If the grievance is not timely submitted, it shall be deemed waived. If the grievance is not timely appealed, it shall be deemed to have been settled in accordance with the Employer's answer. The failure of the Employer to meet or respond shall be deemed a denial of the grievance. Notwithstanding the foregoing, any time limit specified in



this Article, except for the initial filing of a grievance, may be extended by mutual written agreement of the Union and the Employer.

- 7.5 Time lost from regularly scheduled work hours shall be paid.

### **ARTICLE VIII - ARBITRATION**

- 8.1 Arbitration Appeal Procedure. Any grievance as defined in Section 7.1 of this Agreement that has been properly and timely processed through the grievance procedure set forth in Section 7.2 of this Agreement, and that has not been settled at the conclusion thereof, may be appealed to arbitration by the Union serving the Employer with a written notice of its intent to appeal. The failure to appeal a grievance to arbitration in accordance with this Section 7.2 within twenty (20) calendar days after receipt of the written answer of the Employer shall constitute a waiver of the Union's right to appeal to arbitration.
- 8.2 Selection of Arbitration. Grievances shall be submitted to the American Arbitration Association in accordance with its rules and procedures with a contemporaneous copy to the Employer. Nothing shall preclude the parties from submitting the grievance to the arbitrator for mediation prior to arbitration of the dispute. The fees of the American Arbitration Association and the fees and expenses of the arbitrator shall be shared equally by the Employer and the Union; otherwise, each party shall bear its own arbitration expense.
- 8.3 Time Limitations. The time limitations set forth in this Article VIII are the essence of this Agreement. No appeal for arbitration shall be accepted by the Employer unless it is submitted or appealed within the time limits set forth in Section 8.1 of this Agreement. If the appeal to arbitration is not timely submitted, it shall be deemed waived. Notwithstanding the foregoing, any time limit specified in this Article, may be extended by mutual written agreement of the Union and the Employer.
- 8.4 Arbitrator's Jurisdiction. The jurisdiction and authority of the arbitrator and his/her opinion and award shall be confined to the interpretation and/or application of the provision(s) of this Agreement at issue between the Union and the Employer. He/She shall have no authority to add to, detract from, alter, amend, or modify any provision of this Agreement. The arbitrator shall not have jurisdiction to hear or decide more than one (1) grievance without the mutual consent of the Employer and the Union. The written award of the arbitrator on the merits of any grievance adjudicated within his jurisdiction and authority shall be final and binding on the aggrieved employee, the Union, and the Employer. The standard of proof in disciplinary case shall be based on a preponderance of the evidence.
- 8.5 The employee may utilize accrued vacation or personal leave or take unpaid leave for time lost from regularly scheduled work hours.

### **ARTICLE IX - PROBATIONARY PERIOD**

- 9.1 Definition of Probationary Employee. An employee who has never accrued seniority or an employee rehired after termination of seniority shall be in a probationary status, until he or she has completed six (6) months of actual employment.
- 9.2 Employees may be disciplined or discharged during the probationary period without cause. Probationary employees shall have no recourse to the grievance and/or arbitration procedure. The time period described in this Article means six (6) months of actual service.

#### **ARTICLE X - SENIORITY**

- 10.1 Seniority Definition: Seniority shall mean an employee's length of continuous service with the Town, within the bargaining unit, measured in calendar days from the first day the employee actually worked for the Town on or after the employee's most recent date of hire. If application of the preceding sentence results in two (2) or more employees having the same seniority, the employee whose name appears earlier on the Town's alphabetical listing of employees shall be deemed more senior. Seniority shall not accrue to a probationary employee until completion of the probationary period set forth in this Agreement, at which time the employee shall possess seniority as defined in Section 10.2. Seniority shall be applicable only as expressly provided in this Agreement.
- 10.2 Definition of Bargaining Unit Seniority: The length of service of each employee within the bargaining unit.
- 10.3 Definition of Town Seniority: The length of continuous service of each employee with the Town since the last date of hire.
- 10.4 Upon request of the Union, the Town shall prepare, on an annual basis, a list of all employees covered by this Agreement, showing their seniority and length of service, and shall deliver same to the Union office.
- 10.5 Loss of Seniority: All new employees hired will be required to serve a probationary period. The employer reserves the right to discipline and/or terminate said employee for any reason during the probationary trial period, and the same shall not be a grievable and/or arbitrable matter. An employee shall lose his/her seniority for the following reasons only:
- (a) discharge, quit, retirement, or resignation;
  - (b) failure to give notice of intent to return to work after recall within ten (10) days, or failure to return to work on the date specified for recall, as set forth in the written notice or recall.
  - (c) failure to return to work upon expiration of a leave of absence;



- (d) layoff for a period of twenty four (24) months or for a period equal to the employee's seniority, whichever is less.

### ARTICLE XI - LAYOFF/RECALL

- 11.1 When the Town determines that a reduction in the work force is necessary, the Town shall notify the Union and shall meet to discuss the impact on the bargaining unit.
- 11.2 When it becomes necessary for the Town to reduce the work force, the Town shall give at least six months written notice to the affected employees.
- 11.3 Layoff and Recall/Reduction In Force. Layoff or reduction of employees shall be done by the Town by classification subject to seniority within the classification. All seasonal employees will be eliminated before any full or part-time positions. All part-time positions will be eliminated before any full-time positions. All probationary employees in the classification shall be laid off before any permanent employee in the classification. Permanent employees who are laid off will be placed on the recall list for twenty four (24) months. Reinstatement shall be in reverse order of seniority by rank, which is the person with the highest seniority shall be rehired or reinstated first, provided, however, that he/she has previously worked in that job classification, and is qualified to perform the functions of an employee in such classification. Effective, July 1, 2015, no part-time or seasonal employees may be hired while a full-time employee is on the recall list
- 11.4 Bumping. In the event of a lay-off, an employee laid off, may bump the employee with the least seniority in the same classification or in a lower classification, if the employee has more seniority than the employee he/she will bump, and is qualified to immediately perform the duties, responsibilities and functions of an employee in such classification.

### ARTICLE XII - VACANCIES

- 12.1 All vacant positions, which the Town intends to fill, within the bargaining unit shall be posted for a period of no less than five (5) working days prior to the issuance of any public notice of said vacancy. From among applicants qualified for a posted position, the Town will award the position to the most qualified applicant; provided that, if, because two (2) or more applicants are equally qualified, application of such standard results in a choice of more than one (1) applicant who might be awarded the job, the Town will award the job to the senior employee.
- 12.2 All part time and seasonal employees shall have the expected weekly hours and/or daily start and finishing times, as well as the expected duration of the position included in the job posting. Any change in those conditions needs to be negotiated with the Union prior to implementation.

- 12.3 When employees are on sick leave, vacation, layoff or worker's compensation at the time a job is posted, a Union Representative may make application on the employee's behalf by signing the employee's name and his/her own name on the application. Such a signature indicates that the Union Representative has been authorized to place the application on behalf of the absent employee. The Town has no obligation to notify employees who are not at work when jobs are posted.

### **ARTICLE XIII - WAGES**

- 13.1 In all classifications the "start" straight time rate of pay shall be eighty-five (85%) percent of the maximum straight time rate of pay. Provided the employee meets standard as defined in Section 22.1, after year one, the straight time rate of pay shall be ninety (90%) percent of the maximum straight time rate of pay; after year two, the straight time rate of pay shall be ninety-five (95%) percent of the maximum straight time rate of pay; and after year three, the straight time rate of pay shall be the maximum.
- 13.2 Effective and retroactive to July 1, 2020, the salary schedule in effect July 1, 2019, shall be increased by two (2.0%) percent.
- 13.3 Effective July 1, 2021, the adjusted salary schedule in effect July 1, 2020, shall be increased by an additional two (2.0%) percent.
- 13.4 Effective July 1, 2022, the adjusted salary schedule in effect July 1, 2021, shall be increased by an additional two (2.0%) percent.
- 13.5 Notwithstanding the foregoing, new employees may be hired at the second step, based on credit for previous experience. The employee shall advance through the remaining steps pursuant to Section 13.1, until the maximum step is reached.

### **ARTICLE XIV - HOURS OF WORK AND OVERTIME**

- 14.1 Application of Article. The sole purpose of this Article is to provide a basis for the computation of straight time, overtime and other premium wages. Nothing in this agreement shall be construed as a guarantee of overtime hours. The Employer's pay records, practices and procedures shall govern the payment of all wages.
- 14.2 Normal Workweek. The normal workweek shall consist of seven days beginning immediately after 12:00 midnight on Sunday and ending at 12:00 midnight the following Sunday.
- 14.3 Hours of Work. Normal working hours for full-time employees are from 7:00 a.m. until 3:30 p.m., Monday through Friday, for a forty (40) hour work week. Summer Hours shall be modified to be from 6:00 a.m. until 2:30 p.m., Monday through Friday, for a forty (40) hour work week,



and occur from May 15 through September 15 and may be extended or amended by mutual agreement between the parties. Notwithstanding the above, the Employer will have the right to assign employees to different working hours and days if required by operational needs. Employees will receive two (2) weeks written notice of any changes in the normal workweek, except in emergencies.

- 14.4 Meal Periods. There shall be a one-half (1/2) hour unpaid meal period during the course of the regular workday. The employer may schedule a working lunch provided the end of the workday is adjusted accordingly. Employees working at the transfer station shall have a paid working lunch. Employees will not take Town vehicles home during lunch or on break times.
- 14.5 Rest Periods: Employees will be allowed fifteen (15) minute breaks scheduled near the middle of each half shift.
- 14.6 When an employee is required by the employer to attend training, the employee shall be paid for hours worked.
- 14.7 Overtime Pay. Overtime at the rate of time and one half (1 1/2) an employee's regular hourly rate of pay shall be paid for all hours worked beyond forty (40) hours in a seven (7) day work cycle, such pay to be calculated in fifteen (15) minute segments. Compensatory time off in lieu of overtime payments may be offered up to a maximum of 240 hours which represents not more than 160 hours of actual overtime worked. Hours worked includes all paid time.
- 14.8 Required Overtime. The First Selectman or his/her designee(s) shall have the right to require overtime work and employees may not refuse overtime assignments.
- 14.9 Any employee who works on a holiday shall be compensated at the rate of double time plus his/her regular holiday pay.
- 14.10 Overtime shall be distributed equitably among qualified volunteers with similar skills and duties. A record of accrued overtime shall be posted on a weekly basis. Accrued overtime hours will be zeroed-out at the end of each fiscal year.  
  
In the event of a violation, the effected employee shall receive the next opportunity for overtime.
- 14.11 When an employee refuses voluntary overtime, the hours offered shall be charged to the employee as if worked for equalization purposes.
- 14.12 Any employee called in to work other than time contiguous to the regularly scheduled hours of work, i.e., early reporting before the start of the regular work day and hours worked at the end of the regular work day, shall be paid a minimum of three (3) hours at one and one-half (1/2) times their regular hourly rate.

## ARTICLE XV - HOLIDAYS

15.1 Paid Holidays for full-time employees will be observed as follows:

New Years Day	Labor Day
Martin Luther King Day	Columbus Day
Lincoln's Birthday	Veterans' Day
Presidents' Day	Thanksgiving Day
Friday Before Easter	Day After Thanksgiving
Memorial Day	Christmas Day
Independence Day	Day After Christmas

Part-time employees will receive only the above holidays that fall on their regularly scheduled workday.

- 15.2 When a holiday falls on a Sunday, it will normally be observed on the following Monday. When a holiday falls on a Saturday, it will normally be observed on the preceding Friday.
- 15.3 If an employee wishes to take a day off for a religious holiday, he/she may either elect to take a vacation day, a personal day, or a day off without pay.

## ARTICLE XVI - VACATION

16.1 All full-time employees, who work forty (40) hours or more per week, covered by the Agreement, shall be granted time off with pay for vacation leave according to the following schedule:

<u>Length of Service</u>	<u>Annual Vacation</u>
After One (1) Year Continuous Service	40 hours
After Two (2) Years	80 hours
After Five (5) Years	120 hours
After Fifteen (15) Years	160 hours

- 16.2 Employees who work less than 40 hours a week will have their vacation time modified by their regularly scheduled hours. For example – an employee regularly scheduled to work 20 hours a week who has completed Two (2) years of continuous service would receive (20 hours a week worked/40 hours a week for full time) \* 80 annual hours for a full time employee = 40 hours earned.
- 16.3 The Town may deny a vacation request due to operational needs or multiple employees requesting the same day(s) off.



- 16.4 On or before June 1st, an employee may express his/her preference, in writing, to the First Selectman or his/her designee for the scheduling of a vacation leave.
- 16.5 In the event of conflicting vacation dates, seniority shall be the determining factor. The First Selectman shall determine how many employees may be on vacation on a given date. Employees vacation dates submitted on or before June 1<sup>st</sup> are subject to change, provided the change does not conflict with any other employees vacation requests, and the employee provides at least two weeks' notice of the change.
- 16.6 Vacation leave may be taken in increments of not less than four (4) hours.
- 16.7 Any employee may take vacation days in conjunction with personal leave or holidays.
- 16.8 Upon voluntary resignation, in good standing, retirement, or death of any employee, the employee or the legal representative of his/her estate will be paid for all accrued vacation time at his/her current base rate of pay.
- 16.9 An employee may carryover up to ten (10) vacation days into the next contract year.

#### ARTICLE XVII - LEAVE

- 17.1 Sick Leave. All full-time employees covered by this Agreement shall accrue 1 sick day per month of employment. Part-time and season employees shall accrue 1 prorated sick day per month. Pro-rated sick days shall be based on the employees hours worked relative to full-time employees' hours. After six (6) months of active employment, probationary employees shall be allowed to utilize sick leave. Sick leave may be taken in one (1) hour increments.
- 17.2 Personal Leave: All full-time employees, who work (40) hours or more per week, shall be granted 4 personal days.
- 17.3 Employees will have the right to accumulate up to forty (40) days of sick leave.
- 17.4 An employee laid off shall retain accrued sick leave to his/her credit provided he/she returns to Town service on a permanent basis.
- 17.5 Funeral Leave: In the event of the death of an employee's spouse, child, mother, father, grandmother, grandfather, step family members and in-laws, said employee shall be permitted to take up to three (3) days of bereavement leave to attend the funeral. At the sole discretion of the First Selectman, an employee may be granted additional funeral leave, without pay. The decision of the First Selectman shall be final and shall not be a grievable matter by the employee or the Union.

- 17.6 Military Leave. The Employer will comply with the provisions of the Uniform Services Employment and Reemployment Act of 1994.
- 17.7 Jury Duty. Employees performing jury duty will be compensated by the Town for the difference between what is earned as a juror and the employee's regular week's pay, for a maximum period of five (5) days. Additional paid leave may be approved, at the sole discretion of the First Selectman. The decision of the First Selection shall not subject to the grievance and arbitration provisions provided herein.
- 17.8 Upon separation from service, employees shall be paid out for any remaining sick days.
- 17.9 All approved leave under this article shall count as time worked when determining overtime so long as the leave time does not occur on the same day as overtime is worked.
- 17.10 Each member of this bargaining unit will be released from one-half of his/her shift in order to attend one (1) Union picnic per year.

### **ARTICLE XVIII - HEALTH INSURANCE**

- 18.1 Change of Coverage. The Employer shall provide full time employees and their dependents substantially similar group health and hospitalization and short-term disability (STD) insurance coverage and benefits as existed in Employer's conventional insurance plan immediately prior to the signing of this agreement. Upon reasonable notice, the Employer reserves the right to change or provide alternate insurance carriers, health maintenance organizations, or benefit levels or to self-insure as it deems appropriate for any form or portion of insurance coverage referred to in this article, so long as the new coverage and benefits are substantially similar to the conventional insurance which predated this agreement. The Employer will not be responsible for changes unilaterally imposed by an insurance provider so long as the Employer uses its best efforts to minimize changes by incumbent insurance providers from one plan year to another.
- 18.2 Co-Pay: Each employee shall be responsible for to contribute a percentage of the applicable conventional premium rate (COBRA rate) determined by the insurance carrier or administrator for all health insurance benefits excluding life insurance and accidental death and dismemberment. An employee may elect individual, two people, or family coverage. The employee shall have the following percentage deducted from his/her monthly 3 of the monthly conventional premium rate (COBRA rate) for individual, two person coverage, or family coverage, whichever they elect.
- 13%
- 18.3 Waiver of Coverage. Notwithstanding the above, full time employees may voluntarily elect to waive, in writing, all medical insurance coverage outlined above. Payment to those employees waiving such coverage shall be made in June of each year for the previous year in the amount of



the premium saved by the Employer at the time of the waiver, because of said waiver, or the following schedule, whichever is less:

<u>Coverage</u>	<u>Payment</u>
Single	\$1,500
Family	\$2,500

- (a) When a change in an employee's status prompts the employee to resume Employer-provided insurance coverage, the written waiver may, upon written notice to the Employer, be revoked. Upon receipt of revocation of the waiver, insurance coverage shall be reinstated as soon as possible; subject, however, to any regulations or restrictions, including waiting periods, which may then be prescribed by the appropriate insurance carriers. Depending upon the effective date of such reinstated coverage, appropriate financial adjustments shall be made between the employee and the Employer to ensure that the employee has been compensated, but not overcompensated, for any waiver elected in this section.
- (b) Notice of intention to waive insurance coverage must be sent to the First Selectman not later than May 1st, to be effective on July 1st of each contract year. The election waiver coverage shall only be approved after the employee has provided the Employer with proof of alternative insurance coverage.
- (c) Waiver of coverage procedures must be acceptable to the applicable insurance carrier.

18.4 Pre-Tax (§ 125). The Employer offers a pre-tax contribution option for employees. This employee benefit is known as a Section 125 plan. Employees electing this option shall be afforded the opportunity to make contributions toward premiums for medical insurance, dental insurance and out-of-pocket medical expenses on a pre-tax, rather than an after-tax basis.

#### **ARTICLE XIX- JOB DESCRIPTIONS**

19.1 Any newly created or revised job descriptions shall be subject to the Union's right to negotiate the impact, if any, of any mandatory/material change in a job description. After creating or revising a job description, the Town will provide an opportunity for the Union to have input into the process. The Union may request that the Town review and/or revise a job description.

#### **ARTICLE XX - DISCIPLINE**

20.1 No permanent employee shall be discharged, suspended or otherwise disciplined without just cause. Disciplinary actions shall follow this order:

- (a) Verbal warning;
- (b) Written warning;

- (c) Suspension; and
- (d) Discharge.

It is mutually understood and agreed by the Employer and the Union that deviation from the above order for disciplinary actions may be warranted in appropriate circumstances.

- 20.2 Notwithstanding the foregoing, in cases where an Employee is charged with a felony crime or a crime arising out of employment and the Employer determines that the charge(s) will be deleterious to or bring discredit to the Employer, he or she may place the employee on administrative leave, without pay.

**ARTICLE XXI - UNIFORMS/CLOTHING/SHOES**

- 21.1 Each full-time and part-time employee shall receive reimbursement for appropriate ANSI approved footwear up to one hundred and fifty (\$150) and, effective 07/01/2021, one hundred and seventy-five (\$175) dollars annually.
- 21.2 Each full-time and part-time employee shall receive reimbursement for appropriate work clothing up to two hundred and fifty (\$250) and, effective 07/01/2021, three hundred (\$300) dollars annually.
- 21.3 Effective 07/01/2021, each full-time and part-time employee shall receive reimbursement for prescription eyewear up to one hundred and fifty (\$150) dollars annually.

**ARTICLE XXII - PERFORMANCE EVALUATIONS**

- 22.1 Performance Standards. The job performance of all bargaining unit employees may be evaluated on an annual basis, on their classification date, utilizing the following ratings and standards.

<b><u>RATING</u></b>	<b><u>DESCRIPTION</u></b>
BELOW STANDARD	Performance below acceptable standards for the position. Specific areas requiring improvement must be documented and an improvement plan developed.
MEETS STANDARD	Performance meets standards for the position.
ABOVE STANDARD	Performance consistently above the standards for the position. Specific examples of above standard performance must be documented.

- 22.2 The Town will make every effort to maintain uniform evaluation standards. *Performance ratings shall not be grievable beyond Step 3 of the grievance procedure.* However, the withholding of a



step increase or the imposition of other disciplinary action resulting from a performance evaluation shall be fully grievable.

- 22.3 Employees receiving a performance rating of Below Standard shall be reevaluated in 3 months. If performance still is Below Standard, disciplinary action may be imposed for unacceptable job performance. Performance shall continue to be evaluated in three month intervals until the next annual performance rating. Employees who have received a rating of Below Standard shall not be eligible for a step increase until they receive a rating of Meets Standards or higher for two consecutive evaluation periods. The step increase shall not be retroactive. The employee's classification date will not change for the purpose of future step eligibility.

### **ARTICLE XXIII - MISCELLANEOUS**

- 23.1 Volunteer Fire and Ambulance Duty. Any full-time employee who is a member of the Volunteer Fire Department or Volunteer Ambulance Association may be released from regularly scheduled work, upon approval by the First Selectman, at his/her sole discretion, without loss of pay or benefits to respond to emergencies. On any week when the aforementioned benefit is utilized, the employee will submit a report as to when and how long the employee was absent for emergency activity.
- 23.2 Mileage Reimbursement. Any employee authorized to drive his/her own vehicle for Town business shall be compensated at the IRS rate.
- 23.3 Meal Allowance. Any employee called to work two (2) hours prior to his/her regularly scheduled work hours or who works four (4) or more hours after his/her regularly scheduled work hours shall receive reimbursement up to eight dollars (\$8.00) for breakfast and fifteen dollars (\$15.00) for supper. Any employee not regularly scheduled to work who works around the lunch hour on weekends or any employee who works around the lunch hour on holidays, shall receive reimbursement for up to ten dollars (\$10.00) for lunch.
- 23.4 Retirement Benefits: The Town agrees to continue discussion and investigation into possible retirement plans for the bargaining unit. Should the Town get the necessary approval and/or funding to implement a pension plan, negotiations on pension would be reopened for the express purpose of clarifying the Boards pension obligations and establish contractual language on the subject.

### **ARTICLE XXIV - DRUG AND ALCOHOL POLICY**

- 24.1 The Town shall maintain a drug and alcohol policy in accordance with state and federal law. Employees will be provided a copy of the policy upon hire and provided any updates to the policy prior to implementation. All employees covered under this agreement are the subject to the procedures outlined therein.

**ARTICLE XXV – CDL TRAINING**

25.1 The Town shall provide CDL training to any employee hired without a CDL license.

**ARTICLE XXVI - SUBCONTRACTING**

26.1 The Town has the right to subcontract any or all work performed by bargaining unit employees provided that this right shall not be used for the purpose or intention of undermining the Union. However, the Town will not initiate the contracting out of work normally performed by employees within the bargaining unit unless (1) bargaining unit employees who would normally perform the work are unavailable to do the work even with a reasonable amount of overtime or (2) the bargaining unit employees do not possess the required qualifications and skills to do the work in a qualified manner or would be unable to complete the work within the requisite time with a reasonable amount of overtime.

**ARTICLE XXVII - SCOPE OF AGREEMENT**

27.1 Duration. This Agreement shall be in effect and remain in effect through June 30, 2020, and during the period of negotiations for a new agreement as provided by statute. Either party may notify the other party in writing of its desire to bargain collectively with respect to the successor agreement; however, neither party shall be obligated to take part in any such collective bargaining session prior 150 days prior to the expiration of this agreement.

27.2 Headings. The paragraph captions used in this Agreement are included solely for convenience and shall not affect or be used in conjunction with the interpretation of this Agreement.

27.3 This Agreement supersedes and cancels all prior practices and agreements, whether written or oral, unless expressly stated to the contrary herein, and together with any letters of understanding issued concurrently (or after) with this Agreement constitutes the complete and entire Agreement between the parties, and concludes collective bargaining (except as provided for in the grievance procedure) for its term.

27.4 If any section, sentence, clause or phrase of this Agreement shall be held for any reason to be inoperative, void or invalid, the validity of the remaining portions of this Agreement shall not be affected thereby. The parties shall immediately negotiate a substitute for the invalidated articles, section, sentence, clause and phrase.

**WAGE SCHEDULE - 7/1/20**

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<u>POSITION</u>	<u>EXISTING RATE</u>	<u>START</u> <u>85%</u>	<u>AFTER</u> <u>YEAR</u> <u>ONE</u> <u>90%</u>	<u>AFTER</u> <u>YEAR</u> <u>TWO</u> <u>95%</u>	<u>AFTER</u> <u>YEAR</u> <u>THREE</u> <u>100%</u>
FOREMAN	\$29.49	\$25.57	\$27.07	\$28.58	\$30.08
ASSISTANT FOREMAN	\$27.50	\$23.84	\$25.25	\$26.65	\$28.05
DRIVER/LABORER	\$25.29	\$21.93	\$23.22	\$24.51	\$25.80
PART TIME DRIVER/LABORER	\$23.52	\$20.39	\$21.59	\$22.79	\$23.99
TRANSFER STATION SUPERINTENDENT	\$17.93	\$15.55	\$16.46	\$17.37	\$18.29
TRANSFER STATION WORKER	\$17.36	\$15.05	\$15.94	\$16.82	\$17.71

**WAGE SCHEDULE - 7/1/21**

<u>POSITION</u>	<u>EXISTING RATE</u>	<u>START</u> <u>85%</u>	<u>AFTER</u> <u>YEAR</u> <u>ONE</u> <u>90%</u>	<u>AFTER</u> <u>YEAR</u> <u>TWO</u> <u>95%</u>	<u>AFTER</u> <u>YEAR</u> <u>THREE</u> <u>100%</u>
FOREMAN	\$30.08	\$26.08	\$27.61	\$29.15	\$30.68
ASSISTANT FOREMAN	\$28.05	\$24.32	\$25.75	\$27.18	\$28.61
DRIVER/LABORER	\$25.80	\$22.36	\$23.68	\$25.00	\$26.31
PART TIME DRIVER/LABORER	\$23.99	\$20.80	\$22.02	\$23.25	\$24.47

TRANSFER STATION SUPERINTENDENT	\$18.29	\$15.86	\$16.79	\$17.72	\$18.65
TRANSFER STATION WORKER	\$17.71	\$15.35	\$16.26	\$17.16	\$18.06

**WAGE SCHEDULE - 7/1/22**

POSITION	EXISTING RATE	START	AFTER	AFTER	AFTER
		<u>85%</u>	YEAR ONE <u>90%</u>	YEAR TWO <u>95%</u>	YEAR THREE <u>100%</u>
FOREMAN	\$30.68	\$26.60	\$28.17	\$29.73	\$31.30
ASSISTANT FOREMAN	\$28.61	\$24.81	\$26.26	\$27.72	\$29.18
DRIVER/LABORER	\$26.31	\$22.81	\$24.15	\$25.50	\$26.84
PART TIME DRIVER/LABORER	\$24.47	\$21.22	\$22.46	\$23.71	\$24.96
TRANSFER STATION SUPERINTENDENT	\$18.65	\$16.17	\$17.12	\$18.08	\$19.03
TRANSFER STATION WORKER	\$18.06	\$15.66	\$16.58	\$17.50	\$18.42

IN WITNESS WHEREOF, the parties hereto have caused their names to be subscribed by their duly authorized officers and representatives on the date written below and have duly executed this Agreement.

Town of Sprague

Municipal Employees Union Independent

BY: Cheryl A Blanchard  
Cheryl Blanchard  
First Selectman

BY: Thomas Girard  
Thomas Girard  
Union Steward, MEUI Local 506

DATE: 04/26/2021

DATE: 04/26/21

BY: Theo Horesco  
Theo Horesco



Staff Representative, MEUI

DATE: 04/26/2021

**Summary of Cost (Savings) between Town of Sprague and MEUI Local 506**

General Topic	Change			
		FY 20-21	FY 21-22	FY 22-23
Wages	General Wage Increases %	2%	2%	2%
	Cost of General Wage Increase in \$	\$ 4,389	\$ 4,480	\$ 4,586
	Cost of Step Yearly Increment Changes in \$	\$ -	\$ -	\$ -
Healthcare	Health Plan Design Change: Cost/(Savings)	\$ -	\$ -	\$ -
Health Premium Cost Share	Current employee share			
	Proposed employee share			
	Projected Savings	\$ -	\$ -	\$ -
Pension	Current Contribution ___%	___%	___%	___%
	New Contribution ___%	___%	___%	___%
	Cost/(Savings) in \$	\$ -	\$ -	\$ -
<b>Net Annual Impact</b>		<b>\$ 4,389</b>	<b>\$ 4,480</b>	<b>\$ 4,586</b>
Sick Leave	Current provisions: ____			
	New provisions: ____			
	Cost/(Savings)	\$ -	\$ -	\$ -
Vacation Leave	Current provisions: ____			
	New provisions: ____			
	Cost/(Savings)	\$ -	\$ -	\$ -
<b>Other Measures to Offset Costs of Contract</b>				
footwear reimbursement	Cost/(Savings)	\$ -	\$ 100	\$ 100
clothing reimbursement	Cost/(Savings)	\$ -	\$ 200	\$ 200
eyewear reimbursement	Cost/(Savings)	\$ -	\$ 600	\$ 600
<b>Total Cost (Savings) (includes one-time and non-recurring)</b>		<b>\$ 4,389</b>	<b>\$ 5,380</b>	<b>\$ 5,486</b>

**Notes:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
Cheshire	2.50%	2.00%	2.00%
Clinton	2.00%	2.00%	2.00%
Colchester	2.00%		
Brookfield	2.50%	2.25%	2.25%
Coventry	2.50%	2.25%	
Ellington	2.75%	2.75%	2.75%
Hebron	2.25%		
Suffield	2.25%	2.25%	2.25%
Franklin	3.00%		

<b>Foreman</b>	<b>FY 20-21</b>		<b>FY 21-22</b>		<b>FY 22-23</b>	
	<b>Min</b>	<b>Max</b>	<b>Min</b>	<b>Max</b>	<b>Min</b>	<b>Max</b>
Sprague	\$25.57	\$30.08	\$26.08	\$30.68	\$26.60	\$31.30
Cheshire	\$36.93	\$38.82	\$38.61	\$40.59	\$39.38	\$41.40
Clinton	\$32.84	\$33.34	\$33.51	\$34.01	\$34.19	\$34.69
Colchester	\$26.02	\$31.69				
Brookfield	\$27.08	\$31.87	\$27.69	\$32.58	\$28.32	\$33.32
Coventry	\$30.18	\$33.90	\$30.94	\$34.75		
Ellington	not available					
Hebron	not available					
Suffield	\$34.70		\$35.48		\$36.28	
Franklin	\$27.97					

<b>Driver/Laborer</b>	<b>FY 20-21</b>		<b>FY 21-22</b>		<b>FY 22-23</b>	
	<b>Min</b>	<b>Max</b>	<b>Min</b>	<b>Max</b>	<b>Min</b>	<b>Max</b>
Sprague	\$21.93	\$25.80	\$22.36	\$26.31	\$22.81	\$26.84
Cheshire	\$30.51	\$32.28	\$31.12	\$32.93	\$32.28	\$34.26
Clinton	\$26.60	\$27.10	\$27.14	\$27.64	\$27.70	\$28.20
Colchester	\$22.96	\$27.99				
Brookfield	\$24.37	\$28.68	\$24.92	\$29.32	\$25.48	\$29.98
Coventry	\$26.38	\$31.65	\$27.04	\$32.45		
Ellington	not available					
Hebron	not available					
Suffield	\$33.59		\$34.34		\$35.12	
Franklin	\$23.83					

Town of Sprague  
FY 2022 Budget

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD  
MEMORANDUM**

**To:** Members of the Municipal Accountability Review Board  
**From:** Julian Freund  
**Date:** May 7, 2021  
**Subject:** Town of Sprague FY 2022 Budget

**Background**

According to the MARB statute, the MARB has approval authority of certain elements of the annual budgets of Tier II municipalities, including approval of assumptions regarding state revenues, property tax revenues and mill rates. The statute also provides MARB with an opportunity for review and comment on the budget prior to adoption by the local legislative body. The Memorandum of Agreement for restructuring funds between OPM and the Town of Sprague requires the entire Town budget be approved by the MARB.

The Town’s Board of Finance released a Recommended FY 2022 Budget for its April 29 meeting. A public hearing on the budget has been scheduled for May 11. Following the public hearing, the budget goes to a Town Meeting where voters may make revisions before approving the budget or may opt to send the budget to referendum. At the Sprague Subcommittee’s special meeting on May 6, the Subcommittee voted to recommend approval of the budget by the MARB.

**Recommended FY 2022 Budget Review**

**Revenues**

Overall General Fund revenues increase by \$221,155 or 2.3%, in the recommended FY 2022 budget. This net increase is driven by an increase in Property Taxes of \$131,266, and the planned use of \$105,000 of bond premium to offset Debt Service payments in FY 2022.

**Revenue Summary**

<b>Category</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Proposed</b>	<b>Change vs FY 2021</b>	<b>Percent Change</b>
Property Taxes	5,953,612	6,110,523	6,106,023	6,241,789	131,266	2.1%
State Aid	3,263,030	3,266,027	3,266,027	3,250,916	(15,111)	-0.5%
All Other Revenues	1,092,724	215,158	215,158	320,158	105,000	48.8%
<b>Total Revenues</b>	<b>10,309,366</b>	<b>9,591,708</b>	<b>9,587,208</b>	<b>9,812,863</b>	<b>221,155</b>	<b>2.3%</b>

*Property Taxes*

Current Levy Tax Collections in the Recommended FY 2022 budget total \$5,801,039. This is an increase of \$131,266, or 2.3% over the FY 2021 levy. Grand List growth of 1.6% generates \$90,981 of the new Current Levy revenue. The remainder of the increase is the result of a proposed 0.25 mill increase to the

mill rate, to a mill rate of 36.00 mills. The mill rate increase generates an additional \$40,285 in tax revenue.

<b>Current Levy</b>				
	FY 2021 Adopted	Increase due to:		FY 2022 Proposed
		Grand List Growth	Mill Increase 0.25	
Current Levy	5,669,773	90,981	40,285	5,801,039

Property tax collections in the Recommended Budget are based on a tax collection rate of 97.0% which has been the budgeted collection rate for several years. The table below depicts the Town’s actual collection rates from FY 2018 to FY 2020 and the budgeted collection rates for FY 2021 and FY 2022.

	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budgeted</b>	<b>FY 2022 Budgeted</b>
Tax Collection Rate					
Collection Rate	97.7%	97.8%	97.7%	97.0%	97.0%

Collections on prior year taxes, interest and lien fees, and supplemental motor vehicle taxes are all budgeted at the same level as the current fiscal year.

*5-Year Plan: The previously approved 5-Year Plan assumed no Grand List growth for the FY 2021 budget. All of the additional revenue generated by the actual Grand List growth on the October 2020 list represents unanticipated tax revenue. The Plan also provided for a 0.5 mill increase to the mill rate, compared to the 0.25 mill rate increase in the Recommended Budget. The net effect of greater Grand List growth and a lower tax rate increase will be an additional \$51,968 in taxes when compared to the 5-Year Plan.*

	<b>FY 2022 As shown in 5-Year Plan</b>	<b>FY 2022 As Recommended</b>	<b>Variance</b>
<b>Current Levy</b>	5,749,071	5,801,039	51,968

#### *State Aid*

State Aid to municipalities comprises approximately 33% of the Town’s General Fund revenues. Most sources of State Aid are budgeted in FY 2022 at the same level as in FY 2021. The exception is the State Police Overtime Reimbursement account which is budgeted at \$0 in FY 2022. This reduction is based on an expectation that DWI enforcement grant funding will not be available in FY 2022. The budgeted amounts for State Aid are consistent with the levels of funding for aid to municipalities in the Governor’s recommended budget.

The Recommended budget does not currently include any of the additional support for Distressed Municipalities as proposed in the Governor’s budget or any of the anticipated ARPA funding.

*5-Year Plan: The 5-Year Plan assumed level State Aid in FY 2022. As noted above, the level of State Aid included in the Recommended Budget is consistent with the State budget.*

**Other Revenue**

All other sources of revenue represent just over 3% of General Fund revenues. Among the Other Revenue Sources in FY 2022 is the use of \$105,000 of bond premium from the September bond issue to be used as an offset to scheduled Debt Service payments in FY 2022.

*5-Year Plan: The 5-Year Plan assumed that bond premium in the amount of \$152,900 would be utilized in FY 2022 to offset scheduled Debt Service payments. The Recommended budget amount of \$105,900 will preserve \$47,900 of bond premium for future Debt Service offset.*

**Expenditures**

Overall expenditures increase by \$83,161, or 0.9% in the Recommended FY 2022 budget. This net increase reflects a 1.5% increase in Education expenditures, an increase of 1.1% in Town operations, and a decrease of -4.1% in Debt Service and capital expenditures.

**Expenditure Summary**

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected <sup>1</sup>	FY 2022 Proposed	Change vs FY 2021	Percent Change
Town Operating	1,939,635	1,950,642	1,901,392	1,973,009	22,367	1.1%
Debt Service and CNR	848,543	911,625	913,464	873,875	(37,750)	-4.1%
Education	6,342,104	6,688,595	6,688,595	6,787,139	98,544	1.5%
<b>Total Expenditures</b>	<b>9,130,282</b>	<b>9,550,862</b>	<b>9,503,451</b>	<b>9,634,023</b>	<b>83,161</b>	<b>0.9%</b>

1. The Board of Finance adopted budget shows FY 2021 expenditures projected to complete the year on budget. The Board of Education's monthly financial reports indicate that a year-end balance is expected.

**Town Operations**

Budgeted expenditures for Town Operations reflect several adjustments, including the following:

- Reduction in salary for administrative support to Board of Selectmen due to turnover: -\$9,267
- Increase in Public Works salaries to correct for number of employees budgeted and to include general wage increase in tentative agreement: \$26,295
- Increase in liability insurance to include cost of cyber-insurance: \$11,869
- Reduction in Commission on Aging to reflect fewer hours of operation at Senior Center and reduction in senior bus service: -\$12,820
- Reduction funding of Grist Mill to reflect less use of community areas of building: -\$7,591

Health Insurance expenses increase by \$13,021, or 9.3%. The Town participates in the State Partnership for health insurance. Budgeted expenses reflect Partnership rates.

*5-Year Plan: Operating Expenditures in the second year of the 5-Year Plan (FY 2022) totaled \$1,975,629 which is approximately \$2,600, or 0.1%, higher than the budget recommended by the Board of Finance for FY 2022.*

#### *Debt Service and Transfer to Capital Fund*

Total Debt Service requirements decline by -\$37,750 based on scheduled payments. The budgeted Debt Service payments incorporate the September 2020 bond issue which permanently financed \$3.44 million of maturing bond anticipation notes. As part of the bond issue, the Town received bond premium which has been planned to offset a portion of interest cost over three years (FY 2021 – FY 2023). The contribution to Capital reserve remains at \$22,000 in FY 2022.

*5-Year Plan: Debt Service in the Recommended Budget is consistent with the scheduled payments reflected in the 5-Year Plan. Interest payments are \$4,250 less than previously projected in the 5-Year Plan based on an updated interest payment schedule. Transfer to Capital reserve is consistent with the 5-Year Plan at \$22,000.*

#### *Education*

The Education budget represents an increase of \$98,544, or 1.5% over the current year budget. As explained in the Board of Education budget document, the FY 2022 Education budget reflects the combined effect of the following major budget drivers:

- Increases in the following accounts:
  - Certified and non-certified salaries: \$87,009
  - Health and life insurance benefits: \$98,050
  - Special Education Private High School Tuition: \$84,171
  - Elem. School Tuition and Magnet/School Choice Regular & Special Ed. Tuition: \$99,357
  
- Decreases in the following accounts:
  - Contracted Special Education Transportation: -\$63,315
  - High School Tuition Regular Education: -\$113,050
  - High School Tuition, Special Education Public: -\$48,461
  - Elementary School Tuition, Special Education Private: -\$68,500

The remaining Education accounts increase in the aggregate by a net \$23,283.

*5-Year Plan: The proposed FY 2022 Budget for Education is consistent with the 5-Year Plan which provided for increases of 1.5% per year.*





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

**BoF DRAFT  
\*\*\*NOT FINAL\*\*\***

1	A	B	C	D	E	F	G	H	I	J	K	L	M
2	7/1/2019	<b>TOWN OF SPRAGUE</b>		<b>Actual</b>		<b>Budget</b>		<b>Estimate</b>		<b>Budget</b>		<b>20-21 Bud v</b>	<b>20-21 Bud v</b>
3				<b>2019-2020</b>		<b>2020-2021</b>		<b>2020-2021</b>		<b>2021-2022</b>		<b>21-22 Bud \$</b>	<b>21-22 Bud %</b>
4		<b>EXPENDITURE TOTALS</b>											
5	6000	BOARD OF SELECTMEN		90,965		91,227		90,627		81,864		(9,363)	-10.3%
6	6005	ELECTIONS		11,407		23,007		23,007		20,550		(2,458)	-10.7%
7	6010	BOARD OF FINANCE		188		188		188		188		-	0.0%
8	6011	AUDITING		18,137		23,200		23,200		23,200		-	0.0%
9	6012	BOOKKEEPER		29,012		29,392		29,392		29,677		285	1.0%
10	6015	TAX ASSESSOR		23,312		25,425		22,913		25,287		(138)	-0.5%
11	6025	TAX COLLECTOR		29,950		28,907		28,907		27,965		(942)	-3.3%
12	6030	TOWN TREASURER		2,400		2,400		2,400		2,400		-	0.0%
13	6035	TOWN COUNSEL		26,670		27,000		27,000		27,000		-	0.0%
14	6040	TOWN CLERK		51,445		53,170		53,170		53,671		501	0.9%
15	6045	TELEPHONE SERVICES		11,840		11,500		12,056		12,056		556	4.8%
16	6050	POOL SECRETARIES		57,744		58,781		57,340		59,368		587	1.0%
17	6055	TOWN OFFICE BUILDING		34,771		37,322		37,548		37,522		200	0.5%
18	6060	GRANTS/CONTRACTS MANAGER		15,541		-		-		-		-	0.0%
19	6100	PLANNING & ZONING COMMISSION		18,245		20,797		20,797		18,870		(1,927)	-9.3%
20	6111	LAND USE		406		800		800		500		(300)	-37.5%
21	6115	ECONOMIC DEVELOPMENT		-		900		900		225		(675)	-75.0%
22	6120	CONSERVATION COMMISSION		823		1,100		354		1,100		-	0.0%
23	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER		7,018		6,500		7,000		7,000		500	7.7%
24	6200	HIGHWAYS		377,884		360,335		381,317		387,530		27,195	7.5%
25	6202	TREE MAINTENANCE		15,245		18,300		18,300		15,000		(3,300)	-18.0%
26	6205	STREET LIGHTING		15,392		17,000		17,000		18,500		1,500	8.8%
27	6300	SOCIAL SECURITY		55,244		56,110		56,110		56,184		74	0.1%
28	6310	DEFERRED COMPENSATION		16,273		16,471		16,471		15,421		(1,050)	-6.4%
29	6400	REGIONAL PLANNING AGENCIES		38,232		38,861		34,919		38,553		(308)	-0.8%
30	6500	INSURANCE		199,519		236,445		221,186		260,938		24,493	10.4%
31	6600	POLICE DEPARTMENT		196,340		177,665		177,482		184,767		7,102	4.0%
32	6605	FIRE DEPARTMENT		118,660		120,290		120,290		120,290		-	0.0%
33	6610	EMERGENCY MANAGEMENT		3,954		4,030		4,030		4,030		-	0.0%
34	6615	FIRE MARSHAL		10,913		11,729		11,302		10,875		(854)	-7.3%
35	6620	BUILDING OFFICIAL		20,046		21,466		21,466		21,662		36	0.9%
36	6625	BLIGHT ENFORCEMENT OFFICER		3,658		3,891		3,891		3,927		36	0.9%
37	6700	SANITATION & WASTE REMOVAL		77,830		70,000		67,588		70,000		-	0.0%
38	6702	WASTE MANAGEMENT		50,431		63,000		63,000		63,000		-	0.0%
39	6810	COMMISSION ON AGING		86,853		79,481		62,870		66,660		(12,821)	-16.1%
40	6950	CAPITAL PROJECTS		12,404		14,700		14,700		14,700		-	0.0%
41	7000	PARKS & PLAYGROUND		3,730		750		750		750		-	0.0%
42	7002	RECREATION COMMISSION		13,578		-		-		-		-	0.0%
43	7003	RECREATION FACILITIES		1,751		1,825		1,550		1,825		-	0.0%
44	7004	RECREATION EVENTS		5,387		5,150		276		3,650		(1,500)	-29.1%
45	7005	OTHER RECREATION PROGRAMS		-		1,250		-		1,250		-	0.0%
46	7010	GRIST MILL		18,151		23,163		18,633		15,572		(7,591)	-32.8%
47	7012	HISTORICAL MUSEUM		3,218		2,130		200		2,130		-	0.0%
48	7015	LIBRARY		71,844		82,076		71,666		83,402		1,326	1.6%
49	7100	MISCELLANEOUS		34,456		20,975		16,304		17,875		(3,100)	-14.8%
50	7150	SPRAGUE WTR. & SWR. AUTH.		8,078		8,500		8,500		8,500		-	0.0%
51	7200	COMPUTER SERVICE & SUPPLIES		50,689		53,433		53,991		57,577		4,144	7.8%
52	7255	SHARED SERVICES W/SCHOOL		-		-		-		-		-	0.0%
53		<b>Operating Budget</b>		<b>1,939,635</b>		<b>1,950,642</b>		<b>1,901,392</b>		<b>1,973,009</b>		<b>22,206</b>	<b>1.1%</b>
54	7300	INTEREST PAYMENT - BONDS		178,325		159,625		159,625		291,875		132,250	82.9%
55	7305	REDEMPTION OF DEBT - PRINCIPAL		662,218		730,000		731,839		560,000		(170,000)	-23.3%
56	7360	Operating Transfer CNR Fund		8,000		22,000		22,000		22,000		-	0.0%
57		<b>Debt and Capital &amp; Non-Recurring Items Budget</b>		<b>848,543</b>		<b>911,625</b>		<b>913,464</b>		<b>873,875</b>		<b>(37,750)</b>	<b>-4.1%</b>
58	7400	Non-Budgetary Expenditures		-		-		-		-		-	0.0%
59	7600	GAAP Accrued Payroll & CWF		-		-		-		-		-	0.0%
60		<b>Total General Town Expenditures</b>		<b>2,788,178</b>		<b>2,862,267</b>		<b>2,814,856</b>		<b>2,846,884</b>		<b>(15,383)</b>	<b>-0.5%</b>
61	7500	<b>Total Board of Education Expenditures</b>		<b>6,342,104</b>		<b>6,688,595</b>		<b>6,688,595</b>		<b>6,787,139</b>		<b>98,544</b>	<b>1.5%</b>
62		<b>TOTAL SPRAGUE EXPENDITURES</b>		<b>9,130,282</b>		<b>9,550,862</b>		<b>9,503,451</b>		<b>9,634,023</b>		<b>83,161</b>	<b>0.9%</b>
63													
64		<b>REVENUE TOTALS</b>											
65		TAXES		5,953,612		6,110,523		6,106,023		6,241,789		131,266	2.1%
66		STATE GRANTS - SCHOOL		2,666,736		2,668,094		2,668,094		2,668,094		-	0.0%
67		STATE GRANTS - LOCAL		596,294		597,726		597,933		582,822		(15,111)	-2.5%
68		LOCAL REVENUES		93,999		98,400		92,650		92,650		-	-5.8%
69		MISC REVENUES		881,705		54,000		54,000		54,000		-	0.0%
70		INTERGOVERNMENTAL TRANSFERS		117,020		68,508		68,508		68,508		-	0.0%
71		OTHER MISC REVENUES		-		-		-		105,000		105,000	100.0%
72		<b>TOTAL REVENUES</b>		<b>10,309,365</b>		<b>9,597,251</b>		<b>9,587,208</b>		<b>9,812,863</b>		<b>221,155</b>	<b>2.2%</b>
73													
74		<b>SUMMARY</b>											
75		<b>Total General Town Expenditures</b>		<b>2,788,178</b>		<b>2,862,267</b>		<b>2,814,856</b>		<b>2,846,884</b>			<b>-0.5%</b>
76		<b>Total Board of Education Expenditures</b>		<b>6,342,104</b>		<b>6,688,595</b>		<b>6,688,595</b>		<b>6,787,139</b>			<b>1.5%</b>
77		<b>TOTAL EXPENDITURES</b>		<b>9,130,282</b>		<b>9,550,862</b>		<b>9,503,451</b>		<b>9,634,023</b>			<b>0.9%</b>
78													
79		<b>TOTAL REVENUES</b>		<b>10,309,365</b>		<b>9,597,251</b>		<b>9,587,208</b>		<b>9,812,863</b>			<b>2.2%</b>
80													
81		<b>SURPLUS / (SHORTFALL)</b>		<b>1,179,083</b>		<b>46,389</b>		<b>83,757</b>		<b>178,839</b>			<b>285.5%</b>
82													
83		<b>Mill Rate</b>		<b>34.75</b>		<b>35.75</b>		<b>35.75</b>		<b>36.00</b>			



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

BoF DRAFT  
\*\*\*NOT FINAL\*\*\*

	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2019-2020		2020-2021		2020-2021		2021-2022		21-22 Bud \$	21-22 Bud %
84		<b>CAPITAL &amp; NON-RECURRING</b>											
85	Source	<b>CNR REVENUES</b>											
86	Bond10	Bond 10 year				32,000		-		-			-100.0%
87	Bond15	Bond 15 year				-		-		-			0.0%
88	Bond20	Bond 20 year				154,625		-		-			-100.0%
89	CNR	Capital & Non-Recurring Fund				-		-		-			0.0%
90	BFD	CNR - Baltic Fire Department Reserve Fund				-		-		-			0.0%
91	GF	General Fund				-		-		-			0.0%
92	LOCIP	Local CIP				-		-		-			0.0%
93	OSF	Openspace Fund				-		-		-			0.0%
94	TAR	Town Aid for Roads				-		-		-			0.0%
95	FAD	Fundraisers and Donations				-		-		-			0.0%
96	GRANT	Grants				-		-		485,000			100.0%
97	OTH	Other				28,000		-		-			-100.0%
98		<b>TOTAL CNR REVENUES</b>				-		214,625		-		485,000	126.0%
99													
100		<b>CNR EXPENDITURES</b>											
108													
109		<b>Major Grant Projects</b>											
118	Bond10	Hanover Reservoir Dredging and Dam Repair				-		20,000		-			
119													
120	OTH	Fish Ladder				-		28,000		-			
121													
122		<b>Town Facilities</b>											
133	CASH	Town Facilities Technology				-		3,000		-		6,000	
135	CASH	Library Technology, Equipment and Capital Improvements				-		3,000		-			
143													
144		<b>Town Reserve Fund Contributions</b>											
145	CASH	Transfer to Plan of C & D Reserve				-		3,000		-		3,000	
146	CASH	Transfer to Salary 27th Pay Period Reserve				-		3,000		-		3,000	
147	CASH	Transfer to Town Revaluation Reserve				-		10,000		-		10,000	
148													
149		<b>Public Works</b>											
150	Bond20	Tree Removal and Pruning				-		154,625		-			
151	GF	Tree Replacement				-		-		-			
152													
239		<b>Water and Sewer Authority</b>											
260	CASH	Water & Sewer Capital Upgrades				-		17,000		-			
270													
271		<b>Fire Department</b>											
272													
282	Bond10	Turn Out Gear				-		-		-			
298	GRANT	Retaining Wall				-		12,000		-		485,000	
308	Bond15	Ambulance - A524				-		-		-			
314	Bond20	Rescue - R-424				-		-		-			
315		<b>Total CNR Expenditures</b>				-		253,625		-		507,000	
316		<b>Less Total CNR Revenues</b>				-		(214,625)		-		(485,000)	
317		<b>Due from Tax Base (Acct #7360)</b>				26,500		39,000		-		22,000	-43.6%



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

**BoF DRAFT  
\*\*\*NOT FINAL\*\*\***

	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	21-22 Bud \$	21-22 Bud %				
318		<b>DETAIL BREAKDOWN OF GENERAL GOVERNMENT</b>											
319	6000	<b>BOARD OF SELECTMEN</b>	<b>90,965</b>	<b>91,227</b>	<b>90,627</b>	<b>81,864</b>	<b>(9,363)</b>	<b>-10.3%</b>					
320	-1	First Selectman	40,100	40,400	40,400	40,804	404	1.0%					
321	-2	Selectman	1,200	1,200	1,200	1,200	-	0.0%					
322	-3	Selectman	1,100	1,200	1,200	1,200	-	0.0%					
323	-4	Office supplies, meetings, misc.	1,260	1,260	1,260	1,260	-	0.0%					
324	-5	Mileage	1,672	1,500	500	1,000	(500)	-33.3%					
325	-6	Executive Assistant	45,209	45,667	45,667	36,400	(9,267)	-20.3%					
326	-7	Stipends for Additional Board Participation	425	-	400	-	-	0.0%					
327													
328	6005	<b>ELECTIONS</b>	<b>11,407</b>	<b>23,007</b>	<b>23,007</b>	<b>20,550</b>	<b>(2,458)</b>	<b>-10.7%</b>					
329	-1	Elections - Salaries	3,643	6,100	6,100	6,409	309	5.1%					
330	-2	Elections - Misc	7,764	16,907	16,907	14,141	(2,767)	-16.4%					
331													
332	6010	<b>BOARD OF FINANCE</b>	<b>188</b>	<b>188</b>	<b>188</b>	<b>188</b>	<b>-</b>	<b>0.0%</b>					
333	-2	Town reports, supplies, brochures	188	188	188	188	-	0.0%					
334													
335	6011	<b>AUDITING</b>	<b>18,137</b>	<b>23,200</b>	<b>23,200</b>	<b>23,200</b>	<b>-</b>	<b>0.0%</b>					
336													
337	6012	<b>BOOKKEEPER</b>	<b>29,012</b>	<b>29,392</b>	<b>29,392</b>	<b>29,677</b>	<b>285</b>	<b>1.0%</b>					
338	-1	Salary	27,902	28,492	28,492	28,777	285	1.0%					
339	-2	Support	1,110	900	900	900	-	0.0%					
340													
341	6015	<b>TAX ASSESSOR</b>	<b>23,312</b>	<b>25,425</b>	<b>25,425</b>	<b>25,287</b>	<b>(138)</b>	<b>-0.5%</b>					
342	-1	Salary	22,591	22,165	22,165	22,387	222	1.0%					
343	-4	Travel expense	41	300	300	300	-	0.0%					
344	-5	Education & Dues	-	280	280	100	(180)	-64.3%					
345	-6	Sup. post., pricing manuals, repair/maint	680	1,680	1,680	1,500	(180)	-10.7%					
346	-7	Mapping	-	1,000	1,000	1,000	-	0.0%					
347													
348	6025	<b>TAX COLLECTOR</b>	<b>29,950</b>	<b>28,907</b>	<b>28,907</b>	<b>27,965</b>	<b>(942)</b>	<b>-3.3%</b>					
349	-1	Salary	26,532	26,797	26,797	27,065	268	1.0%					
350	-2	DMV Charge Delinquent MV	-	-	-	-	-	0.0%					
351	-4	Misc. supplies, school	514	700	700	700	-	0.0%					
352	-5	Postage	2,905	1,410	1,410	200	(1,210)	-85.8%					
353													
354	6030	<b>TOWN TREASURER</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>-</b>	<b>0.0%</b>					
355													
356	6035	<b>TOWN COUNSEL</b>	<b>26,670</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>-</b>	<b>0.0%</b>					
357	-1	Town Counsel	20,691	20,000	20,000	20,000	-	0.0%					
358	-2	Financial Advisor	5,979	7,000	7,000	7,000	-	0.0%					
359													
360	6040	<b>TOWN CLERK</b>	<b>51,445</b>	<b>53,170</b>	<b>53,170</b>	<b>53,671</b>	<b>501</b>	<b>0.9%</b>					
361	-1	Salary	49,561	50,057	50,057	50,558	501	1.0%					
362	-2	Office supplies, misc.	789	1,463	1,463	1,463	-	0.0%					
363	-3	Dog Licenses	220	350	350	350	-	0.0%					
364	-4	School	745	900	900	900	-	0.0%					
365	-5	Micro filming (security)	129	400	400	400	-	0.0%					
366													
367	6045	<b>TELEPHONE SERVICES/DSL/WEBSITE</b>	<b>11,840</b>	<b>11,500</b>	<b>12,056</b>	<b>12,056</b>	<b>556</b>	<b>4.8%</b>					
368													
369	6050	<b>POOL SECRETARIES</b>	<b>57,744</b>	<b>58,781</b>	<b>58,781</b>	<b>59,368</b>	<b>587</b>	<b>1.0%</b>					
370	-1	Salary - Assistant Town Clerk	22,411	23,614	23,614	23,850	236	1.0%					
371	-2	Salary - Land Use Clerk	35,333	35,167	35,167	35,519	352	1.0%					
372													
373	6055	<b>TOWN OFFICE BUILDING</b>	<b>34,771</b>	<b>37,322</b>	<b>33,794</b>	<b>37,522</b>	<b>200</b>	<b>0.5%</b>					
374	-1	Janitorial Services	10,569	9,822	9,120	9,822	-	0.0%					
375	-2	Supplies, Maintenance	2,164	2,000	2,000	2,000	-	0.0%					
376	-3	Heat Town Hall Facilities	8,454	11,500	8,000	11,000	(500)	-4.3%					
377	-4	Lights Town Hall Facilities	8,313	9,000	9,674	9,700	700	7.8%					
378	-5	Repair & Renovation	5,271	5,000	5,000	5,000	-	0.0%					
379													
380	6060	<b>GRANTS/CONTRACTS MANAGER</b>	<b>15,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>					
381	-1	Salary	15,005	-	-	-	-	0.0%					
382	-2	Workshops, Seminars	150	-	-	-	-	0.0%					
383	-3	Misc. Supplies, Subscription, Postage	278	-	-	-	-	0.0%					
384	-4	Mileage	108	-	-	-	-	0.0%					
385													
386	6100	<b>PLANNING &amp; ZONING COMMISSION</b>	<b>18,245</b>	<b>20,797</b>	<b>20,797</b>	<b>18,870</b>	<b>(1,927)</b>	<b>-9.3%</b>					
387	-1	Zoning Enforcement Officer	7,225	7,297	7,297	7,370	73	1.0%					
388	-2	Technical Assistant-Planner	11,020	13,500	13,500	11,500	(2,000)	-14.8%					
389	-5	Secretarial & Other Services	-	-	-	-	-	0.0%					
390													
391	6111	<b>LAND USE</b>	<b>406</b>	<b>800</b>	<b>800</b>	<b>500</b>	<b>(300)</b>	<b>-37.5%</b>					
392													
393	6115	<b>ECONOMIC DEVELOPMENT</b>	<b>-</b>	<b>900</b>	<b>225</b>	<b>225</b>	<b>(675)</b>	<b>-75.0%</b>					
394													



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

**BoF DRAFT  
\*\*\*NOT FINAL\*\*\***

	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	21-22 Bud \$	21-22 Bud %				
395	6120	<b>CONSERVATION COMMISSION</b>	<b>823</b>	<b>1,100</b>	<b>354</b>	<b>1,100</b>		-	<b>0.0%</b>				
396	-2	Training Workshop	-	100	100	100		-	0.0%				
397	-4	Miscellaneous, signage	823	1,000	254	1,000		-	0.0%				
398								-	0.0%				
399	6150	<b>CONSERVATION/WETLANDS ENFORCEMENT OFFICER</b>	<b>7,018</b>	<b>6,500</b>	<b>7,000</b>	<b>7,000</b>		<b>500</b>	<b>7.7%</b>				
400													
401	6200	<b>HIGHWAYS</b>	<b>377,884</b>	<b>360,335</b>	<b>381,317</b>	<b>387,530</b>		<b>27,195</b>	<b>7.5%</b>				
402	-1	General Maintenance	61,072	45,000	45,000	45,000		-	0.0%				
403	-2	Public works salaries	227,950	203,035	224,017	229,330		26,295	13.0%				
404	-3	Storm - Misc.o/t labor	13,209	26,200	26,200	26,200		-	0.0%				
405	-4	Boots & Clothing & Eyewear	1,700	1,600	1,600	2,500		900	56.3%				
406	-5	Storm - Materials	23,838	27,500	27,500	27,500		-	0.0%				
407	-6	Roadway Pavement Management	36,054	40,000	40,000	40,000		-	0.0%				
408	-7	Town Garage	5,257	8,000	8,000	8,000		-	0.0%				
409	-8	Stormwater Fees/Testing	8,305	8,500	8,500	8,500		-	0.0%				
410	-10	Drug & Alcohol Testing	500	500	500	500		-	0.0%				
411													
412	6202	<b>TREE MAINTENANCE</b>	<b>15,245</b>	<b>18,300</b>	<b>18,300</b>	<b>15,000</b>		<b>(3,300)</b>	<b>-18.0%</b>				
413	-1	Tree Warden	2,250	2,250	2,250	2,250		-	0.0%				
414	-2	Tree Warden - Training Seminars	180	350	350	350		-	0.0%				
415	-3	Tree Pruning, Removal, replacement	12,437	15,300	15,300	12,000		(3,300)	-21.6%				
416	-4	Mileage	379	400	400	400		-	0.0%				
417													
418	6205	<b>STREET LIGHTING</b>	<b>15,392</b>	<b>17,000</b>	<b>17,000</b>	<b>18,500</b>		<b>1,500</b>	<b>8.8%</b>				
419													
420	6300	<b>SOCIAL SECURITY</b>	<b>55,244</b>	<b>56,110</b>	<b>56,110</b>	<b>56,184</b>		<b>74</b>	<b>0.1%</b>				
421													
422	6310	<b>DEFERRED COMPENSATION</b>	<b>16,273</b>	<b>16,471</b>	<b>16,471</b>	<b>15,421</b>		<b>(1,050)</b>	<b>-6.4%</b>				
423													
424	6400	<b>REGIONAL PLANNING AGENCIES</b>	<b>38,232</b>	<b>38,861</b>	<b>34,919</b>	<b>38,553</b>		<b>(308)</b>	<b>-0.8%</b>				
425	-1	TVCCA	1,000	1,000	1,000	1,000		-	0.0%				
426	-2	Council of Governments	1,641	1,641	1,641	1,641		-	0.0%				
427	-3	Soil & Water Conservation	300	300	300	300		-	0.0%				
428	-4	Womens Center	250	250	250	250		-	0.0%				
429	-5	Uncas Health District	19,262	19,674	16,868	19,956		282	1.4%				
430	-6	CT Conference of Municipalities	2,032	2,032	1,016	2,032		-	0.0%				
431	-7	Norwich Probate Court	2,124	2,124	2,124	2,124		(0)	0.0%				
432	-8	Council of Small Towns (COST)	725	725	725	725		-	0.0%				
433	-9	Quinebaug Walking Weekends	-	175	175	175		-	0.0%				
434	-10	SSAC of Eastern CT	300	300	300	300		-	0.0%				
435	-11	Southeastern CT Enterprise Region (SECTER)	1,419	1,540	1,419	1,044		(496)	-32.2%				
436	-12	Regional Animal Control	9,179	9,100	9,100	9,006		(94)	-1.0%				
437													
438	6500	<b>INSURANCE</b>	<b>199,519</b>	<b>236,445</b>	<b>221,186</b>	<b>260,938</b>		<b>24,493</b>	<b>10.4%</b>				
439	-1	General Town (Includes Cyber Insurance)	28,448	29,133	29,132	41,002		11,869	40.7%				
440	-2	Fire Department	16,537	16,690	16,691	17,191		501	3.0%				
441	-4	Water & Sewer Plants	7,566	7,982	7,982	8,222		240	3.0%				
442	-5	CIRMA (Workers Comp.)	33,848	39,343	36,246	38,205		(1,138)	-2.9%				
443	-6	Employee Medical Insurance	109,169	139,347	127,186	152,368		13,021	9.3%				
444	-7	Employee Insurance Waiver	3,950	3,950	3,950	3,950		-	0.0%				
445													
446	6600	<b>POLICE DEPARTMENT</b>	<b>196,340</b>	<b>177,665</b>	<b>177,482</b>	<b>184,767</b>		<b>7,102</b>	<b>4.0%</b>				
447	-1	Resident Trooper Program	177,860	167,982	167,982	175,006		7,024	4.2%				
448	-2	Overtime (See revenue account 5200-13)	15,212	5,000	5,000	5,000		-	0.0%				
449	-3	Dare Program	215	300	300	300		-	0.0%				
450	-4	Supplies & misc.	234	500	500	500		-	0.0%				
451	-5	School Crossing Guards	2,819	3,883	3,700	3,961		78	2.0%				
452													
453	6605	<b>FIRE DEPARTMENT</b>	<b>118,660</b>	<b>120,290</b>	<b>120,290</b>	<b>120,290</b>		-	<b>0.0%</b>				
454	-1	Vehicle Maintenance	22,907	24,000	24,000	24,000		-	0.0%				
455	-2	Fixed Expenses	37,607	36,300	36,300	36,300		-	0.0%				
456	-3	Truck Supplies	7,400	7,550	7,550	7,550		-	0.0%				
457	-4	Station Maintenance	8,523	11,200	11,200	11,200		-	0.0%				
458	-5	Training	10,114	14,500	14,500	14,500		-	0.0%				
459	-6	Business Expenses	13,630	14,140	14,140	14,140		-	0.0%				
460	-7	Equipment Maintenance	18,480	12,600	12,600	12,600		-	0.0%				
461	-8	Capital Expenses	-	-	-	-		-	0.0%				
462													
463	6610	<b>EMERGENCY MANAGEMENT/LEPC</b>	<b>3,954</b>	<b>4,030</b>	<b>4,030</b>	<b>4,030</b>		-	<b>0.0%</b>				
464	-1	Salary Director	2,200	2,200	2,200	2,200		-	0.0%				
465	-4	Capital Expenses	-	-	-	-		-	0.0%				
466	-5	Training Expense	500	500	500	500		-	0.0%				
467	-6	Equipment Maintenance	754	830	830	830		-	0.0%				
468	-8	Local Emergency Plan Chairperson (LEPC)	500	500	500	500		-	0.0%				
469													
470	6615	<b>FIRE MARSHAL/BURNING OFFICIAL</b>	<b>10,913</b>	<b>11,729</b>	<b>11,302</b>	<b>10,875</b>		<b>(854)</b>	<b>-7.3%</b>				
471	-1	Salary	8,767	8,854	8,427	8,000		(854)	-9.6%				
472	-2	Office expenses, education, misc.	1,521	2,250	2,250	2,250		-	0.0%				
473	-4	Burning Official	625	625	625	625		-	0.0%				
474													



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

**BoF DRAFT  
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	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2019-2020	2020-2021	2020-2021	2021-2022	21-22 Bud \$	21-22 Bud %					
475	6620	<b>BUILDING OFFICIAL</b>	<b>20,046</b>	<b>21,466</b>	<b>21,466</b>	<b>21,662</b>	<b>196</b>	<b>0.9%</b>					
476	-1	Salary	19,471	19,666	19,666	19,862	196	1.0%					
477	-2	Mileage	264	800	800	800	-	0.0%					
478	-3	Membership fees	79	250	250	250	-	0.0%					
479	-6	Education, Training, Misc.	233	250	250	250	-	0.0%					
480	-7	Office Supplies, Code volumes	-	500	500	500	-	0.0%					
481													
482	6625	<b>BLIGHT ENFORCEMENT OFFICER</b>	<b>3,658</b>	<b>3,891</b>	<b>3,891</b>	<b>3,927</b>	<b>36</b>	<b>0.9%</b>					
483	-1	Salary	3,555	3,591	3,591	3,627	36	1.0%					
484	-2	Mileage	-	150	150	150	-	0.0%					
485	-3	Postage	103	150	150	150	-	0.0%					
486													
487	6700	<b>SANITATION &amp; WASTE REMOVAL</b>	<b>77,830</b>	<b>70,000</b>	<b>67,588</b>	<b>70,000</b>	<b>-</b>	<b>0.0%</b>					
488	-2	Materials & Misc.	312	5,000	5,000	5,000	-	0.0%					
489	-3	Recycling	77,518	65,000	62,588	65,000	-	0.0%					
490													
491	6702	<b>WASTE MANAGEMENT</b>	<b>50,431</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	<b>-</b>	<b>0.0%</b>					
492													
493	6810	<b>COMMISSION ON AGING</b>	<b>86,853</b>	<b>79,481</b>	<b>62,870</b>	<b>66,660</b>	<b>(12,821)</b>	<b>-16.1%</b>					
494	-1	Salary - Coordinator	26,017	31,574	31,574	29,764	(1,811)	-5.7%					
495	-2	Municipal Agent	120	200	50	100	(100)	-50.0%					
496	-4	Office, supplies, misc.	5,141	1,740	850	1,200	(540)	-31.0%					
497	-5	Elevator contract	2,425	2,515	2,515	2,601	86	3.4%					
498	-6	Programs	2,631	3,000	600	2,000	(1,000)	-33.3%					
499	-7	Van Driver/Bus Driver -1	13,826	14,000	-	3,500	(10,500)	-75.0%					
500	-7a	Van Driver/Bus Driver-2	18,823	19,452	20,281	20,496	1,044	5.4%					
501	-8	Senior Center Aide	7,651	-	-	-	-	0.0%					
502	-9	Vehicle Expenses	10,219	7,000	7,000	7,000	-	0.0%					
503													
504	6950	<b>CAPITAL PROJECTS</b>	<b>12,404</b>	<b>14,700</b>	<b>14,700</b>	<b>14,700</b>	<b>-</b>	<b>0.0%</b>					
505	-1	Repairs to Central Plant	9,013	6,000	6,000	6,000	-	0.0%					
506	-2	Engineering Fees	3,390	8,700	8,700	8,700	-	0.0%					
507													
508	7000	<b>PARKS &amp; PLAYGROUND (BoS)</b>	<b>3,730</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>-</b>	<b>0.0%</b>					
509													
510	7002	<b>RECREATION COMMISSION</b>	<b>13,578</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>					
511	-1	Recreation Salaries	13,578	-	-	-	-	0.0%					
512	-2	Recreation Supplies	-	-	-	-	-	0.0%					
513													
514	7003	<b>RECREATION FACILITIES</b>	<b>1,751</b>	<b>1,825</b>	<b>1,550</b>	<b>1,825</b>	<b>-</b>	<b>0.0%</b>					
515	-2	Electricity	1,751	1,825	1,550	1,825	-	0.0%					
516													
517	7004	<b>RECREATION EVENTS</b>	<b>5,387</b>	<b>5,150</b>	<b>276</b>	<b>3,650</b>	<b>(1,500)</b>	<b>-29.1%</b>					
518	-1	Three Villages Fall Festival	3,293	3,500	-	2,000	(1,500)	-42.9%					
519	-2	Earth Day	-	400	-	400	-	0.0%					
520	-3	Youth Year Long Activity	1,612	500	276	500	-	0.0%					
521	-4	Shetucket River Festival	222	250	-	250	-	0.0%					
522	-8	Other/Indoor Soccer	261	500	-	500	-	0.0%					
523													
524	7005	<b>OTHER RECREATION PROGRAMS (BoS)</b>	<b>-</b>	<b>1,250</b>	<b>-</b>	<b>1,250</b>	<b>-</b>	<b>0.0%</b>					
525	-1	Sprague/Franklin/Canterbury Little League	-	1,250	-	1,250	-	0.0%					
526													
527	7010	<b>GRIST MILL</b>	<b>15,279</b>	<b>23,163</b>	<b>18,633</b>	<b>15,572</b>	<b>(7,591)</b>	<b>-32.8%</b>					
528	-1	Supplies, Maintenance	333	850	850	850	-	0.0%					
529	-2	Elevator Maintenance	2,221	7,443	6,433	2,372	(5,071)	-68.1%					
530	-3	Heat & Lights	7,594	7,850	7,850	7,850	-	0.0%					
531	-4	Grist Mill Cleaner	5,130	7,020	3,500	4,500	(2,520)	-35.9%					
532													
533	7012	<b>HISTORICAL MUSEUM</b>	<b>3,218</b>	<b>2,130</b>	<b>200</b>	<b>2,130</b>	<b>-</b>	<b>0.0%</b>					
534	-1	Museum Clerk	2,991	1,930	-	1,930	-	0.0%					
535	-14	Sprague Historical Society	227	200	200	200	-	0.0%					
536													
537	7015	<b>LIBRARY</b>	<b>58,913</b>	<b>82,076</b>	<b>71,666</b>	<b>83,402</b>	<b>1,326</b>	<b>1.6%</b>					
538	-1	Librarian Assistant - 1	6,970	12,996	6,970	13,414	418	3.2%					
539	-10	Library Director	21,384	28,160	23,776	28,441	281	1.0%					
540	-11	Programs	2,312	2,500	2,500	2,500	-	0.0%					
541	-12	Staff Development	89	500	500	500	-	0.0%					
542	-13	State Library/iConn Membership	350	550	550	550	-	0.0%					
543	-2	Books & DVDs	6,813	4,500	4,500	4,500	-	0.0%					
544	-3	Supplies, misc.	1,361	2,054	2,054	2,054	-	0.0%					
545	-4	Librarian Assistant - 4	7,694	12,996	12,996	13,936	940	7.2%					
546	-5	Librarian Assistant -5	4,670	5,500	5,500	6,707	1,207	21.9%					
547	-6	Librarian Assistant - 6	7,271	12,320	12,320	10,800	(1,520)	-12.3%					
548													



**TOWN OF SPRAGUE  
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**BoF DRAFT  
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	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	21-22 Bud \$	21-22 Bud %				
549	7100	<b>MISCELLANEOUS</b>	<b>34,456</b>	<b>20,975</b>	<b>16,304</b>	<b>17,875</b>	<b>(3,100)</b>	<b>-14.8%</b>					
550	-10	Newsletter - Salaries	3,056	600	50	-	(600)	-100.0%					
551	-11	Bank Fees	5	-	-	-	-	0.0%					
552	-12	Newsletter- Misc.	3,943	2,000	388	500	(1,500)	-75.0%					
553	-2	War Memorial/Lords Bridge Gazebo	614	675	3,051	675	-	0.0%					
554	-3	Cemeteries, Vets Graves	474	700	500	700	-	0.0%					
555	-4	Contingent Fund	2,999	3,000	3,000	3,000	-	0.0%					
556	-5	Memorial Day Celebration	38	1,000	-	1,000	-	0.0%					
557	-6	Legal Ads	15,495	13,000	9,000	12,000	(1,000)	-7.7%					
558	-8	Unemployment Compensation	7,833	-	315	-	-	0.0%					
559													
560	7150	<b>SPRAGUE WATER &amp; SEWER AUTHORITY</b>	<b>8,078</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>-</b>	<b>0.0%</b>					
561	-1	Water & Sewer Public Services	8,078	8,500	8,500	8,500	-	0.0%					
562													
563	7200	<b>COMPUTER SERVICE/OFFICE MACHINES</b>	<b>50,689</b>	<b>53,433</b>	<b>53,991</b>	<b>57,577</b>	<b>4,144</b>	<b>7.8%</b>					
564	-1	Town Clerk	12,992	9,850	9,850	10,150	300	3.0%					
565	-2	Tax Collector	7,100	9,031	9,031	9,622	591	6.5%					
566	-3	Assessor/Building Inspector	12,317	12,317	12,730	15,387	3,070	24.9%					
567	-4	Selectmen/Treasurer	1,494	1,000	1,000	1,000	-	0.0%					
568	-5	Equipment Maintenance	4,206	7,000	7,000	7,000	-	0.0%					
569	-6	Supplies - Server Support - Virus Renewal	5,000	5,000	5,000	5,000	-	0.0%					
570	-7	Paychex Services	3,111	3,200	3,225	3,225	25	0.8%					
571	-8	Library Support	2,524	4,124	4,124	4,162	38	0.9%					
572	-9	Mail System	743	708	708	708	(0)	-0.1%					
573	-10	Fixed Asset Inventory	1,203	1,203	1,323	1,323	120	10.0%					
574													
577		<b>OPERATING BUDGET</b>	<b>1,923,831</b>	<b>1,950,642</b>	<b>1,900,916</b>	<b>1,973,009</b>	<b>22,367</b>	<b>1.1%</b>					
578													
579	7300	<b>DEBT - INTEREST PAYMENT</b>	<b>178,325</b>	<b>159,625</b>	<b>159,625</b>	<b>291,875</b>	<b>132,250</b>	<b>82.9%</b>					
580	-14	2005 Bonds; Land Acquisition and Roads	24,750	24,750	24,750	20,500	(4,250)	-17.2%					
581	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	23,900	19,200	19,200	14,800	(4,400)	-22.9%					
582	-16	2013 Bonds-Varioues Purposes	129,675	115,675	115,675	103,675	(12,000)	-10.4%					
583	-17	2020 Bonds -Various Purposes	-	-	-	152,900	152,900	100.0%					
584													
585													
586	7305	<b>DEBT - PRINCIPAL PAYMENT</b>	<b>700,000</b>	<b>730,000</b>	<b>731,839</b>	<b>560,000</b>	<b>(170,000)</b>	<b>-23.3%</b>					
587	-14	2005 Bonds; Land Acquisition and Roads	85,000	85,000	85,000	85,000	-	0.0%					
588	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	125,000	110,000	110,000	110,000	-	0.0%					
589	-16	2013 Bonds-Varioues Purposes	350,000	350,000	350,000	250,000	(100,000)	-28.6%					
590	-16	Note Payment	140,000	185,000	186,839	-	(185,000)	-100.0%					
591	-17	2020 Bonds - Various Purposes	-	-	-	115,000	115,000	100.0%					
592													
593		<b>MEMO - TOTAL DEBT PAYMENT (INTEREST+ PRINCIPAL)</b>	<b>878,325</b>	<b>889,625</b>	<b>891,464</b>	<b>851,875</b>	<b>(37,750)</b>	<b>-4.2%</b>					
594													
595	7360	<b>Operating Transfer CNR Fund</b>	<b>8,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>0.0%</b>					
596	7400	<b>Non-Budgetary Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>					
597	7600	<b>GAAP Accrued Payroll &amp; CWF</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>					
598		<b>Total General Town Expenditures</b>	<b>2,810,156</b>	<b>2,862,267</b>	<b>2,814,380</b>	<b>2,846,884</b>	<b>(15,383)</b>	<b>-0.5%</b>					
599	7500	<b>Total Board of Education Expenditures</b>	<b>6,342,104</b>	<b>6,688,595</b>	<b>6,688,595</b>	<b>6,787,139</b>	<b>98,544</b>	<b>1.5%</b>					
600		<b>TOTAL SPRAGUE BUDGET</b>	<b>9,152,260</b>	<b>9,550,862</b>	<b>9,502,975</b>	<b>9,634,023</b>	<b>83,161</b>	<b>0.9%</b>					
601													





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

**BoF DRAFT  
\*\*\*NOT FINAL\*\*\***

	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	21-22 Bud \$	21-22 Bud %				
602		<b>REVENUES</b>											
603		<b>TAXES</b>	<b>5,953,612</b>	<b>6,110,523</b>	<b>6,106,023</b>	<b>6,241,789</b>	<b>6,241,789</b>	<b>131,266</b>	<b>2.1%</b>				
604	5000-1	Current Taxes	5,499,884	5,669,773	5,669,773	5,801,039	5,801,039	131,266	2.3%				
605	5000-2	Current Year Interest and Lien Fees	25,953	20,000	20,000	20,000	20,000	-	0.0%				
606	5000-3	Prior Years Tax	109,619	125,000	125,000	125,000	125,000	-	0.0%				
607	5000-4	Prior Years Interest & Lien Fees	32,086	35,000	35,000	35,000	35,000	-	0.0%				
608	5000-5	Current Supplemental Motor Vehicle Tax	89,129	72,000	72,000	72,000	72,000	-	0.0%				
609	5000-6	Firefighter Tax Abatement (contra)	-	(11,250)	(11,250)	(11,250)	(11,250)	-	0.0%				
610	5000-7	PILOT Solar Farm/Fusion	200,435	200,000	200,000	200,000	200,000	-	0.0%				
611	5000-8	Tax & Applic. Refunds (contra)	(3,377)	-	(4,000)	-	-	-	0.0%				
612	5000-9	Tax Overpayments Ret'd (contra)	(117)	-	(500)	-	-	-	0.0%				
613													
614		<b>STATE GRANTS - SCHOOL</b>	<b>2,666,736</b>	<b>2,668,094</b>	<b>2,668,094</b>	<b>2,668,094</b>	<b>2,668,094</b>	<b>-</b>	<b>0.0%</b>				
615	5100-1	Education Block Grant (ECS)	2,666,736	2,668,094	2,668,094	2,668,094	2,668,094	-	0.0%				
621													
622		<b>STATE GRANTS - LOCAL</b>	<b>596,294</b>	<b>597,933</b>	<b>597,933</b>	<b>582,822</b>	<b>582,822</b>	<b>(15,111)</b>	<b>-2.5%</b>				
623	5200-1	Telecomm. Property Grant Tax	5,222	5,221	5,221	5,221	5,221	-	0.0%				
624	5200-2	Municipal Revenue Sharing Account (MRSA) Municipal Projects	386,528	386,528	386,528	386,528	386,528	-	0.0%				
625	5200-3	Municipal Revenue Sharing (formerly Property Tax Relief Grant)	-	-	-	-	-	-	0.0%				
626	5200-4	PILOT State Property	6,156	6,156	6,156	6,156	6,156	-	0.0%				
627	5200-5	Mashantucket Pequot Grant	17,479	17,479	17,479	17,479	17,479	-	0.0%				
628	5200-6	Veterans Tax Relief	2,575	2,574	2,574	1,876	1,876	(698)	-27.1%				
629	5200-7	Disability Exemption Reimbursement	581	894	894	870	870	(24)	0.0%				
630	5200-8	Elderly Property Exemption/Freeze	-	-	-	-	-	-	0.0%				
631	5200-10	Judicial 10th Circuit	2,760	1,000	1,000	1,000	1,000	-	0.0%				
632	5200-11	SLA - Emergency Mgmt. Agency	2,764	2,800	2,800	2,800	2,800	-	0.0%				
633	5200-13	State Police O/T Reimb (ref. 6600-2)	14,796	15,000	15,000	-	-	(15,000)	-100.0%				
634	5200-14	Town Aid Roads (TAR)	151,738	151,738	151,738	152,349	152,349	611	0.4%				
635	5200-16	Elderly and Disabled Transportation Grant	5,695	8,543	8,543	8,543	8,543	-	0.0%				
636													
637		<b>LOCAL REVENUES</b>	<b>93,999</b>	<b>92,650</b>	<b>92,650</b>	<b>92,650</b>	<b>92,650</b>	<b>-</b>	<b>0.0%</b>				
638	5300-1	Interest Income	3,214	3,000	3,000	3,000	3,000	-	0.0%				
639	5300-2	License & Permit Fees	840	1,000	1,000	1,000	1,000	-	0.0%				
640	5300-3	Building Permit Fees	20,152	25,000	25,000	25,000	25,000	-	0.0%				
641	5300-4	Dog License Fees	1,145	1,500	1,500	1,500	1,500	-	0.0%				
642	5300-5	Sundry Receipts	160	400	400	400	400	-	0.0%				
643	5300-6	Recording Land Records , Maps, etc	14,941	10,000	10,000	10,000	10,000	-	0.0%				
644	5300-8	Conveyance Tax	22,235	17,000	17,000	17,000	17,000	-	0.0%				
645	5300-9	Copies-Fax Machine	5,697	5,000	5,000	5,000	5,000	-	0.0%				
646	5300-10	Permit Fees, P&Z, Inland & Wetlands	3,465	3,500	3,500	3,500	3,500	-	0.0%				
647	5300-11	Reimbursement of Legal Fees	-	-	-	-	-	-	0.0%				
648	5300-12	Versailles Sewer Assessments	-	-	-	-	-	-	0.0%				
649	5300-13	Landfill Receipts	19,316	23,000	23,000	23,000	23,000	-	0.0%				
650	5300-14	Newsletter	1,532	2,000	2,000	2,000	2,000	-	0.0%				
651	5300-15	Marriage Licenses	192	150	150	150	150	-	0.0%				
652	5300-16	Sportsmans Licenses	84	150	150	150	150	-	0.0%				
653	5300-17	Farmland Preservation	1,026	950	950	950	950	-	0.0%				
654													
655		<b>MISC REVENUES</b>	<b>881,705</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>-</b>	<b>0.0%</b>				
656	5400-1	SCRRRA Subsidy	3,238	2,000	2,000	2,000	2,000	-	0.0%				
659	5400-5	Other Revenues	837,528	-	-	-	-	-	0.0%				
660	5400-6	Waste Management	40,939	52,000	52,000	52,000	52,000	-	0.0%				
661													
662		<b>INTERGOVERNMENTAL TRANSFERS</b>	<b>117,020</b>	<b>68,508</b>	<b>68,508</b>	<b>68,508</b>	<b>68,508</b>	<b>-</b>	<b>0.0%</b>				
663	5500-1	Water Improvement - Principal S&W Dept.	34,943	-	-	-	-	-	0.0%				
664	5500-2	Water Improvement - Interest S&W Dept.	11,705	-	-	-	-	-	0.0%				
665	5500-3	Prin.Subsidy from S & W for Resv. Dam Proj.	45,000	45,000	45,000	45,000	45,000	-	0.0%				
666	5500-4	Int. Subsidy from S & W for Resv. Dam Proj.	25,371	23,508	23,508	23,508	23,508	-	0.0%				
667	5500-5	Other	-	-	-	-	-	-	0.0%				
668													
669		<b>OTHER MISC REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>100.0%</b>				
670	5600	Non-Budgetary Income	-	-	-	-	-	-	0.0%				
671	5700	Appro. from Undesig. Fund Balance	-	-	-	-	-	-	0.0%				
672	5800	Transfer in from CNR: Capitalized Interest	-	-	-	105,000	105,000	105,000	100.0%				
673													
674		<b>TOTAL REVENUE</b>	<b>10,309,365</b>	<b>9,591,708</b>	<b>9,587,208</b>	<b>9,812,863</b>	<b>9,812,863</b>	<b>221,155</b>	<b>2.3%</b>				
675													
676		<b>Total General Town Expenditures</b>	<b>2,810,156</b>	<b>2,862,267</b>	<b>2,814,380</b>	<b>2,846,884</b>	<b>2,846,884</b>	<b>(15,383)</b>	<b>-0.5%</b>				
677	7500	<b>Total Board of Education Expenditures</b>	<b>6,342,104</b>	<b>6,688,595</b>	<b>6,688,595</b>	<b>6,787,139</b>	<b>6,787,139</b>	<b>98,544</b>	<b>1.5%</b>				
678		<b>TOTAL EXPENDITURES</b>	<b>9,152,260</b>	<b>9,550,862</b>	<b>9,502,975</b>	<b>9,634,023</b>	<b>9,634,023</b>	<b>83,161</b>	<b>0.9%</b>				
679													
680		<b>SURPLUS / (SHORTFALL)</b>	<b>1,157,105</b>	<b>40,846</b>	<b>84,233</b>	<b>178,839</b>	<b>178,839</b>						
681													

**Town of Sprague**  
**Fund Balance Projections as Shown in Each 5-Year Plan**

**General Fund Balance Projections in \$\$**

<b>FY Ending</b>	<b>6/30/2019</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2022</b>	<b>6/30/2023</b>	<b>6/30/2024</b>	<b>6/30/2025</b>	<b>6/30/2026</b>
Actual/Projected Fund Balance <sup>1</sup>	(819,291)	(48,306)	215,451					
<i>Draft FY22-FY26</i>				394,291	411,122	426,924	441,400	
Updated 5-Yr Plan FY21-FY25		(95,923)	(786)	182,272	202,386	221,471	239,230	
Original 5-Yr Plan FY20-FY24	(790,320)	79,771	206,475	497,450	905,954	876,479		

**General Fund Balance Projections as % of Expenditures**

<b>FY Ending</b>	<b>6/30/2019</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2022</b>	<b>6/30/2023</b>	<b>6/30/2024</b>	<b>6/30/2025</b>	<b>6/30/2026</b>
Actual/Projected Fund Balance	-9.0%	-0.5%	2.3%					
<i>Draft FY22-FY26</i>				4.1%	4.2%	4.3%	4.4%	
Updated 5-Yr Plan FY21-FY25		-1.0%	0.0%	1.9%	2.1%	2.2%	2.4%	
Original 5-Yr Plan FY19-FY23	-8.7%	0.8%	2.2%	5.2%	9.5%	9.1%		

1. Note: FY 2021 Projected Fund Balance based on projected FY 2021 surplus and most recent BOE forecast.

# Town of Sprague

## 5-Year Plan



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

FY2022  
5-Year Plan Update Draft  
5.3.2021

	A	B	P	R	T	V	X	Z
				Year 1	Year 2	Year 3	Year 4	Year 5
	7/1/2018	TOWN OF SPRAGUE	Projected	FY	FY	FY	FY	FY
			2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
4	<b>EXPENDITURE TOTALS</b>							
178	<b>DETAIL BREAKDOWN OF GENERAL GOVERNMENT</b>							
179	6000	<b>BOARD OF SELECTMEN</b>	<b>91,227</b>	<b>81,864</b>	<b>82,636</b>	<b>83,416</b>	<b>84,703</b>	<b>85,499</b>
180	-1	First Selectman	40,400	40,804	41,212	41,624	42,040	42,461
181	-2	Selectman	1,200	1,200	1,200	1,200	1,200	1,200
182	-3	Selectman	1,200	1,200	1,200	1,200	1,200	1,200
183	-4	Office supplies, meetings, misc.	1,260	1,260	1,260	1,260	1,260	1,260
184	-5	Mileage	1,500	1,000	1,000	1,000	1,500	1,500
185	-6	Executive Assistant	45,667	36,400	36,764	37,132	37,503	37,878
186	-7	Stipends for Additional Board Participation	-	-	-	-	-	-
187								
188	6005	<b>ELECTIONS</b>	<b>23,007</b>	<b>20,550</b>	<b>20,614</b>	<b>20,679</b>	<b>20,744</b>	<b>20,810</b>
189	-1	Elections - Salaries	6,100	6,409	6,473	6,538	6,603	6,669
190	-2	Elections - Misc	16,907	14,141	14,141	14,141	14,141	14,141
191								
192	6010	<b>BOARD OF FINANCE</b>	<b>188</b>	<b>188</b>	<b>188</b>	<b>188</b>	<b>188</b>	<b>188</b>
193	-2	Town reports, supplies, brochures	188	188	188	188	188	188
194								
195	6011	<b>AUDITING</b>	<b>20,000</b>	<b>23,200</b>	<b>23,700</b>	<b>24,200</b>	<b>24,700</b>	<b>25,200</b>
196								
197	6012	<b>BOOKKEEPER</b>	<b>29,392</b>	<b>29,677</b>	<b>29,965</b>	<b>30,255</b>	<b>30,549</b>	<b>30,845</b>
198	-1	Salary	28,492	28,777	29,065	29,355	29,649	29,945
199	-2	Support	900	900	900	900	900	900
200								
201	6015	<b>TAX ASSESSOR</b>	<b>25,425</b>	<b>25,287</b>	<b>25,511</b>	<b>25,737</b>	<b>25,965</b>	<b>26,196</b>
202	-1	Salary	22,165	22,387	22,611	22,837	23,065	23,296
203	-4	Travel expense	300	300	300	300	300	300
204	-5	Education & Dues	280	100	100	100	100	100
205	-6	Sup. post., pricing manuals, repair/maint	1,680	1,500	1,500	1,500	1,500	1,500
206	-7	Mapping	1,000	1,000	1,000	1,000	1,000	1,000
207								
208	6025	<b>TAX COLLECTOR</b>	<b>28,907</b>	<b>27,965</b>	<b>28,236</b>	<b>28,509</b>	<b>28,785</b>	<b>29,064</b>
209	-1	Salary	26,797	27,065	27,336	27,609	27,885	28,164
210	-2	DMV Charge Delinquent MV	-	-	-	-	-	-
211	-4	Misc. supplies, school	700	700	700	700	700	700
212	-5	Postage	1,410	200	200	200	200	200
213								
214	6030	<b>TOWN TREASURER</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>
215								
216	6035	<b>TOWN COUNSEL &amp; FINANCIAL ADVISOR</b>	<b>21,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>
217	-1	Town Counsel	20,000	20,000	20,000	20,000	20,000	20,000
218	-2	Financial Advisor	1,000	7,000	7,000	7,000	7,000	7,000
219								
220	6040	<b>TOWN CLERK</b>	<b>53,170</b>	<b>53,671</b>	<b>54,177</b>	<b>54,687</b>	<b>55,203</b>	<b>55,724</b>
221	-1	Salary	50,057	50,558	51,064	51,574	52,090	52,611
222	-2	Office supplies, misc.	1,463	1,463	1,463	1,463	1,463	1,463
223	-3	Dog Licenses	350	350	350	350	350	350
224	-4	School	900	900	900	900	900	900
225	-5	Micro filming (security)	400	400	400	400	400	400
226								
227	6045	<b>TELEPHONE SERVICES/DSL/WEBSITE</b>	<b>11,500</b>	<b>12,056</b>	<b>12,056</b>	<b>12,056</b>	<b>12,056</b>	<b>12,056</b>
228								
229	6050	<b>POOL SECRETARIES</b>	<b>58,781</b>	<b>59,368</b>	<b>59,963</b>	<b>60,562</b>	<b>61,168</b>	<b>61,780</b>
230	-1	Salary - Assistant Town Clerk	23,614	23,850	24,089	24,329	24,573	24,818
231	-2	Salary - Land Use Clerk	35,167	35,519	35,874	36,233	36,595	36,961
232								
233	6055	<b>TOWN OFFICE BUILDING</b>	<b>37,322</b>	<b>37,522</b>	<b>37,718</b>	<b>37,919</b>	<b>38,123</b>	<b>38,332</b>
234	-1	Janitorial Services	9,822	9,822	10,018	10,219	10,423	10,632
235	-2	Supplies, Maintenance	2,000	2,000	2,000	2,000	2,000	2,000
236	-3	Heat Town Hall Facilities	11,500	11,000	11,000	11,000	11,000	11,000
237	-4	Lights Town Hall Facilities	9,000	9,700	9,700	9,700	9,700	9,700
238	-5	Repair & Renovation	5,000	5,000	5,000	5,000	5,000	5,000
239								
240	6060	<b>GRANTS/CONTRACTS MANAGER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
241	-1	Salary	-	-	-	-	-	-
242	-2	Workshops, Seminars	-	-	-	-	-	-
243	-3	Misc. Supplies, Subscription, Postage	-	-	-	-	-	-
244	-4	Mileage	-	-	-	-	-	-
245								
246	6100	<b>PLANNING &amp; ZONING COMMISSION</b>	<b>20,797</b>	<b>18,870</b>	<b>18,944</b>	<b>19,018</b>	<b>19,093</b>	<b>19,169</b>
247	-1	Zoning Enforcement Officer	7,297	7,370	7,444	7,518	7,593	7,669
248	-2	Technical Assistant-Planner	13,500	11,500	11,500	11,500	11,500	11,500
249	-5	Secretarial & Other Services	-	-	-	-	-	-
250								
251	6111	<b>LAND USE</b>	<b>800</b>	<b>500</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>
252								
253	6115	<b>ECONOMIC DEVELOPMENT</b>	<b>900</b>	<b>225</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>
254								



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

FY2022  
5-Year Plan Update Draft  
5.3.2021

	A	B	P	C	R	S	T	U	V	W	X	Y	Z
	7/1/2018	TOWN OF SPRAGUE	Projected		FY		FY		FY		FY		FY
			2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026
255	6120	<b>CONSERVATION COMMISSION</b>	<b>1,100</b>		<b>1,100</b>		<b>1,100</b>		<b>1,100</b>		<b>1,100</b>		<b>1,100</b>
256	-2	Training Workshop	100		100		100		100		100		100
257	-4	Miscellaneous, signage	1,000		1,000		1,000		1,000		1,000		1,000
258													
259	6150	<b>CONSERVATION/WETLANDS ENFORCEMENT OFFICER</b>	<b>6,500</b>		<b>7,000</b>		<b>7,000</b>		<b>7,000</b>		<b>7,000</b>		<b>7,000</b>
260													
261	6200	<b>HIGHWAYS</b>	<b>360,335</b>		<b>387,530</b>		<b>392,117</b>		<b>396,795</b>		<b>401,567</b>		<b>406,434</b>
262	-1	General Maintenance	45,000		45,000		45,000		45,000		45,000		45,000
263	-2	Public works salaries	203,035		229,330		233,917		238,595		243,367		248,234
264	-3	Storm - Misc.o/t labor	26,200		26,200		26,200		26,200		26,200		26,200
265	-4	Boots & Clothing	1,600		2,500		2,500		2,500		2,500		2,500
266	-5	Storm - Materials	27,500		27,500		27,500		27,500		27,500		27,500
267	-6	Roadway Pavement Management	40,000		40,000		40,000		40,000		40,000		40,000
268	-7	Town Garage	8,000		8,000		8,000		8,000		8,000		8,000
269	-8	Stormwater Fees/Testing (Phase II)	8,500		8,500		8,500		8,500		8,500		8,500
270	-10	Drug & Alcohol Testing	500		500		500		500		500		500
271													
272	6202	<b>TREE MAINTENANCE</b>	<b>18,300</b>		<b>15,000</b>		<b>15,000</b>		<b>15,000</b>		<b>15,000</b>		<b>15,000</b>
273	-1	Tree Warden	2,250		2,250		2,250		2,250		2,250		2,250
274	-2	Tree Warden - Training Seminars	350		350		350		350		350		350
275	-3	Tree Pruning, Removal, replacement	15,300		12,000		12,000		12,000		12,000		12,000
276	-4	Mileage	400		400		400		400		400		400
277													
278	6205	<b>STREET LIGHTING</b>	<b>17,000</b>		<b>18,500</b>		<b>18,500</b>		<b>18,500</b>		<b>18,500</b>		<b>18,500</b>
279													
280	6300	<b>SOCIAL SECURITY</b>	<b>56,110</b>		<b>56,184</b>		<b>57,308</b>		<b>58,454</b>		<b>59,623</b>		<b>60,815</b>
281													
282	6310	<b>DEFERRED COMPENSATION</b>	<b>16,471</b>		<b>15,421</b>		<b>15,421</b>		<b>15,421</b>		<b>15,421</b>		<b>15,421</b>
283													
284	6400	<b>REGIONAL PLANNING AGENCIES</b>	<b>38,861</b>		<b>38,553</b>		<b>38,553</b>		<b>38,553</b>		<b>38,553</b>		<b>38,553</b>
285	-1	TVCCA	1,000		1,000		1,000		1,000		1,000		1,000
286	-2	Council of Governments	1,641		1,641		1,641		1,641		1,641		1,641
287	-3	Soil & Water Conservation	300		300		300		300		300		300
288	-4	Womens Center	250		250		250		250		250		250
289	-5	Uncas Health District	19,674		19,956		19,956		19,956		19,956		19,956
290	-6	CT Conference of Municipalities	2,032		2,032		2,032		2,032		2,032		2,032
291	-7	Norwich Probate Court	2,124		2,124		2,124		2,124		2,124		2,124
292	-8	Council of Small Towns (COST)	725		725		725		725		725		725
293	-9	Quinebaug Walking Weekends	175		175		175		175		175		175
294	-10	SSAC of Eastern CT	300		300		300		300		300		300
295	-11	Southeastern CT Enterprise Region (SECTER)	1,540		1,044		1,044		1,044		1,044		1,044
296	-12	Regional Animal Control	9,100		9,006		9,006		9,006		9,006		9,006
297													
298	6500	<b>INSURANCE</b>	<b>236,445</b>		<b>260,938</b>		<b>276,835</b>		<b>293,740</b>		<b>311,718</b>		<b>330,840</b>
299	-1	General Town	29,133		41,002		43,052		45,205		47,465		49,838
300	-2	Fire Department	16,690		17,191		18,051		18,953		19,901		20,896
301	-4	Water & Sewer Plants	7,982		8,222		8,633		9,065		9,518		9,994
302	-5	CIRMA (Workers Comp.)	39,343		38,205		40,115		42,121		44,227		46,438
303	-6	Employee Medical Insurance	139,347		152,368		163,034		174,446		186,657		199,723
304	-7	Employee Insurance Waiver	3,950		3,950		3,950		3,950		3,950		3,950
305													
306	6600	<b>POLICE DEPARTMENT</b>	<b>177,665</b>		<b>184,767</b>		<b>188,346</b>		<b>191,997</b>		<b>195,721</b>		<b>199,520</b>
307	-1	Resident Trooper Program	167,982		175,006		178,506		182,076		185,718		189,432
308	-2	Overtime (See revenue account 5200-13)	5,000		5,000		5,000		5,000		5,000		5,000
309	-3	Dare Program	300		300		300		300		300		300
310	-4	Supplies & misc.	500		500		500		500		500		500
311	-5	School Crossing Guards	3,883		3,961		4,040		4,121		4,203		4,288
312													
313	6605	<b>FIRE DEPARTMENT</b>	<b>120,290</b>		<b>120,290</b>		<b>120,290</b>		<b>120,290</b>		<b>120,290</b>		<b>120,290</b>
314	-1	Vehicle Maintenance	24,000		24,000		24,000		24,000		24,000		24,000
315	-2	Fixed Expenses	36,300		36,300		36,300		36,300		36,300		36,300
316	-3	Truck Supplies	7,550		7,550		7,550		7,550		7,550		7,550
317	-4	Station Maintenance	11,200		11,200		11,200		11,200		11,200		11,200
318	-5	Training	14,500		14,500		14,500		14,500		14,500		14,500
319	-6	Business Expenses	14,140		14,140		14,140		14,140		14,140		14,140
320	-7	Equipment Maintenance	12,600		12,600		12,600		12,600		12,600		12,600
321	-8	Capital Expenses	-		-		-		-		-		-
322													
323	6610	<b>EMERGENCY MANAGEMENT/LEPC</b>	<b>4,030</b>		<b>4,030</b>		<b>4,030</b>		<b>4,030</b>		<b>4,030</b>		<b>4,030</b>
324	-1	Salary Director	2,200		2,200		2,200		2,200		2,200		2,200
325	-4	Capital Expenses	-		-		-		-		-		-
326	-5	Training Expense	500		500		500		500		500		500
327	-6	Equipment Maintenance	830		830		830		830		830		830
328	-8	Local Emergency Plan Chairperson (LEPC)	500		500		500		500		500		500
329													
330	6615	<b>FIRE MARSHAL/BURNING OFFICIAL</b>	<b>11,729</b>		<b>10,875</b>		<b>10,955</b>		<b>11,036</b>		<b>11,118</b>		<b>11,200</b>
331	-1	Salary	8,854		8,000		8,080		8,161		8,242		8,325
332	-2	Office expenses, education, misc.	2,250		2,250		2,250		2,250		2,250		2,250
333	-4	Burning Official	625		625		625		625		625		625
334													



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	A	B	P	C	R	S	T	U	V	W	X	Y	Z
2	7/1/2018	TOWN OF SPRAGUE	Projected		FY		FY		FY		FY		FY
3			2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026
335	6620	<b>BUILDING OFFICIAL</b>	<b>21,466</b>		<b>21,662</b>		<b>21,861</b>		<b>22,061</b>		<b>22,264</b>		<b>22,468</b>
336	-1	Salary	19,666		19,862		20,061		20,261		20,464		20,668
337	-2	Mileage	800		800		800		800		800		800
338	-3	Membership fees	250		250		250		250		250		250
339	-6	Education, Training, Misc.	250		250		250		250		250		250
340	-7	Office Supplies, Code volumes	500		500		500		500		500		500
341													
342	6625	<b>BLIGHT ENFORCEMENT OFFICER</b>	<b>3,891</b>		<b>3,927</b>		<b>3,963</b>		<b>4,000</b>		<b>4,037</b>		<b>4,074</b>
343	-1	Salary	3,591		3,627		3,663		3,700		3,737		3,774
344	-2	Mileage	150		150		150		150		150		150
345	-3	Postage	150		150		150		150		150		150
346													
347	6700	<b>SANITATION &amp; WASTE REMOVAL</b>	<b>70,000</b>		<b>70,000</b>		<b>70,000</b>		<b>70,000</b>		<b>70,000</b>		<b>70,000</b>
348	-2	Materials & Misc.	5,000		5,000		5,000		5,000		5,000		5,000
349	-3	Recycling	65,000		65,000		65,000		65,000		65,000		65,000
350													
351	6702	<b>WASTE MANAGEMENT</b>	<b>63,000</b>		<b>63,000</b>		<b>63,000</b>		<b>63,000</b>		<b>63,000</b>		<b>63,000</b>
352													
353	6810	<b>COMMISSION ON AGING</b>	<b>65,481</b>		<b>66,660</b>		<b>67,390</b>		<b>68,027</b>		<b>68,673</b>		<b>69,328</b>
354	-1	Salary - Coordinator	31,574		29,764		30,062		30,362		30,666		30,973
355	-2	Municipal Agent	200		100		200		200		200		200
356	-4	Office, supplies, misc.	1,740		1,200		1,200		1,200		1,200		1,200
357	-5	Elevator contract	2,515		2,601		2,692		2,786		2,884		2,985
358	-6	Programs	3,000		2,000		2,000		2,000		2,000		2,000
359	-7	Van Driver/Bus Driver -1	-		3,500		3,535		3,570		3,606		3,642
360	-7a	Van Driver/Bus Driver-2	19,452		20,496		20,701		20,908		21,117		21,328
361	-8	Senior Center Aide	-		-		-		-		-		-
362	-9	Vehicle Expenses	7,000		7,000		7,000		7,000		7,000		7,000
363													
364	6950	<b>CAPITAL PROJECTS</b>	<b>14,700</b>		<b>14,700</b>		<b>14,700</b>		<b>14,700</b>		<b>14,700</b>		<b>14,700</b>
365	-1	Repairs to Central Plant	6,000		6,000		6,000		6,000		6,000		6,000
366	-2	Engineering Fees	8,700		8,700		8,700		8,700		8,700		8,700
367													
368	7000	<b>PARKS &amp; PLAYGROUND (BoS)</b>	<b>750</b>		<b>750</b>		<b>750</b>		<b>750</b>		<b>750</b>		<b>750</b>
369													
370	7002	<b>RECREATION COMMISSION</b>	-		-		-		-		-		-
371	-1	Recreation Salaries	-		-		-		-		-		-
372	-2	Recreation Supplies	-		-		-		-		-		-
373													
374	7003	<b>RECREATION FACILITIES</b>	<b>1,825</b>		<b>1,825</b>		<b>1,825</b>		<b>1,825</b>		<b>1,825</b>		<b>1,825</b>
375	-2	Electricity	1,825		1,825		1,825		1,825		1,825		1,825
376													
377	7004	<b>RECREATION EVENTS</b>	<b>5,150</b>		<b>3,650</b>		<b>3,650</b>		<b>3,650</b>		<b>3,650</b>		<b>3,650</b>
378	-1	Three Villages Fall Festival	3,500		2,000		2,000		2,000		2,000		2,000
379	-2	Earth Day	400		400		400		400		400		400
380	-3	Youth Year Long Activity	500		500		500		500		500		500
381	-4	Shetucket River Festival	250		250		250		250		250		250
382	-8	Other/Indoor Soccer	500		500		500		500		500		500
383													
384	7005	<b>OTHER RECREATION PROGRAMS (BoS)</b>	<b>1,250</b>		<b>1,250</b>		<b>1,250</b>		<b>1,250</b>		<b>1,250</b>		<b>1,250</b>
385	-1	Sprague/Franklin/Canterbury Little League	1,250		1,250		1,250		1,250		1,250		1,250
386													
387	7010	<b>GRIST MILL</b>	<b>20,643</b>		<b>15,572</b>		<b>15,655</b>		<b>15,741</b>		<b>15,830</b>		<b>20,922</b>
388	-1	Supplies, Maintenance	850		850		850		850		850		850
389	-2	Elevator Maintenance	7,443		2,372		2,455		2,541		2,630		7,722
390	-3	Heat & Lights	7,850		7,850		7,850		7,850		7,850		7,850
391	-4	Grist Mill Cleaner	4,500		4,500		4,500		4,500		4,500		4,500
392													
393	7012	<b>HISTORICAL MUSEUM</b>	<b>200</b>		<b>2,130</b>		<b>2,130</b>		<b>2,130</b>		<b>2,130</b>		<b>2,130</b>
394	-1	Museum Clerk	-		1,930		1,930		1,930		1,930		1,930
395	-14	Sprague Historical Society	200		200		200		200		200		200
396													
397	7015	<b>LIBRARY</b>	<b>67,764</b>		<b>83,402</b>		<b>84,135</b>		<b>84,875</b>		<b>85,623</b>		<b>86,378</b>
398	-1	Librarian Assistant - 1	10,000		13,414		13,548		13,684		13,820		13,959
399	-10	Library Director	28,160		28,441		28,725		29,013		29,303		29,596
400	-11	Programs	2,500		2,500		2,500		2,500		2,500		2,500
401	-12	Staff Development	500		500		500		500		500		500
402	-13	State Library/iConn Membership	550		550		550		550		550		550
403	-2	Books & DVDs	4,500		4,500		4,500		4,500		4,500		4,500
404	-3	Supplies, misc.	2,054		2,054		2,054		2,054		2,054		2,054
405	-4	Librarian Assistant - 4	9,000		13,936		14,075		14,216		14,358		14,502
406	-5	Librarian Assistant - 5	5,500		6,707		6,774		6,842		6,910		6,979
407	-6	Librarian Assistant - 6	5,000		10,800		10,908		11,017		11,127		11,239
408													



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	A	B	P	R	T	V	X	Z
	7/1/2018	TOWN OF SPRAGUE	Projected	FY	FY	FY	FY	FY
			2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
409	7100	<b>MISCELLANEOUS</b>	<b>16,968</b>	<b>17,875</b>	<b>17,875</b>	<b>17,875</b>	<b>17,875</b>	<b>17,875</b>
410	-10	Newsletter - Salaries	50	-	-	-	-	-
411	-11	Bank Fees	43	-	-	-	-	-
412	-12	Newsletter- Misc.	500	500	500	500	500	500
413	-2	War Memorial/Lords Bridge Gazebo	675	675	675	675	675	675
414	-3	Cemeteries, Vets Graves	700	700	700	700	700	700
415	-4	Contingent Fund	3,000	3,000	3,000	3,000	3,000	3,000
416	-5	Memorial Day Celebration	-	1,000	1,000	1,000	1,000	1,000
417	-6	Legal Ads	11,000	12,000	12,000	12,000	12,000	12,000
418	-8	Unemployment Compensation	1,000	-	-	-	-	-
419								
420	7150	<b>SPRAGUE WATER &amp; SEWER AUTHORITY</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
421	-1	Water & Sewer Public Services	8,500	8,500	8,500	8,500	8,500	8,500
422								
423	7200	<b>COMPUTER SERVICE/OFFICE MACHINES</b>	<b>53,966</b>	<b>57,577</b>	<b>58,053</b>	<b>58,535</b>	<b>59,021</b>	<b>59,512</b>
424	-1	Town Clerk	9,850	10,150	10,252	10,354	10,458	10,562
425	-2	Tax Collector	9,031	9,622	9,718	9,815	9,914	10,013
426	-3	Assessor/Building Inspector	12,730	15,387	15,541	15,696	15,853	16,012
427	-4	Selectmen/Treasurer	1,000	1,000	1,000	1,000	1,000	1,000
428	-5	Equipment Maintenance	7,000	7,000	7,070	7,141	7,212	7,284
429	-6	Supplies - Server Support - Virus Renewal	5,000	5,000	5,000	5,000	5,000	5,000
430	-7	Paychex Services	3,200	3,225	3,225	3,225	3,225	3,225
431	-8	Library Support	4,124	4,162	4,204	4,246	4,288	4,331
432	-9	Mail System	708	708	708	708	708	708
433	-10	Fixed Asset Inventory	1,323	1,323	1,336	1,350	1,363	1,377
434								
435	7255	<b>SHARED SERVICES W/SCHOOL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
436								
437		<b>OPERATING BUDGET</b>	<b>1,905,206</b>	<b>1,973,010</b>	<b>2,004,998</b>	<b>2,037,161</b>	<b>2,071,146</b>	<b>2,111,028</b>
438								
439	7300	<b>DEBT - INTEREST PAYMENT</b>	<b>229,095</b>	<b>291,875</b>	<b>264,475</b>	<b>245,675</b>	<b>227,500</b>	<b>207,900</b>
440	-14	2005 Bonds; Land Acquisition and Roads	20,500	20,500	12,000	12,000	12,000	-
441	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	19,200	14,800	10,500	6,300	2,100	-
442	-16	2013 Bonds-Varioues Purposes	115,675	103,675	93,675	83,675	74,300	74,300
443	-17	2020 Bonds - Various Purposes	73,720	152,900	148,300	143,700	139,100	133,600
444								
445								
446	7305	<b>DEBT - PRINCIPAL PAYMENT</b>	<b>731,839</b>	<b>560,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>410,000</b>
447	-14	2005 Bonds; Land Acquisition and Roads	85,000	85,000	80,000	80,000	80,000	-
448	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	110,000	110,000	105,000	105,000	105,000	-
449	-16	2013 Bonds-Varioues Purposes	350,000	250,000	250,000	250,000	250,000	250,000
450	-16	2020 Bonds - Various Purposes	186,839	115,000	115,000	115,000	115,000	160,000
451								
452			<b>960,934</b>	<b>851,875</b>	<b>814,475</b>	<b>795,675</b>	<b>777,500</b>	<b>617,900</b>
453								
454	7360	<b>Operating Transfer CNR Fund</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
455	7400	<b>Non-Budgetary Expenditures</b>						
456	7600	<b>GAAP Accrued Payroll &amp; CWF</b>						
457		<b>Total General Town Expenditures</b>	<b>2,888,140</b>	<b>2,846,885</b>	<b>2,841,473</b>	<b>2,854,836</b>	<b>2,870,646</b>	<b>2,750,928</b>
458	7500	<b>Total Board of Education Expenditures</b>	<b>6,503,595</b>	<b>6,787,139</b>	<b>6,888,946</b>	<b>6,992,280</b>	<b>7,097,164</b>	<b>7,203,622</b>
459		<b>TOTAL SPRAGUE BUDGET</b>	<b>9,391,735</b>	<b>9,634,024</b>	<b>9,730,419</b>	<b>9,847,116</b>	<b>9,967,810</b>	<b>9,954,549</b>





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

FY2022  
5-Year Plan Update Draft  
5.3.2021

	A	B	P	C	R	S	T	U	V	W	X	Y	Z
	7/1/2018	TOWN OF SPRAGUE	Projected		FY		FY		FY		FY		FY
			2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026
460													
461		<b>REVENUES</b>											
462		<b>TAXES</b>	<b>6,107,539</b>		<b>6,241,789</b>		<b>6,322,359</b>		<b>6,443,214</b>		<b>6,564,069</b>		<b>6,604,354</b>
463	5000-1	Current Taxes	5,669,773		5,801,039		5,881,609		6,002,464		6,123,319		6,163,604
464	5000-2	Current Year Interest and Lien Fees	20,000		20,000		20,000		20,000		20,000		20,000
465	5000-3	Prior Years Tax	125,000		125,000		125,000		125,000		125,000		125,000
466	5000-4	Prior Years Interest & Lien Fees	35,000		35,000		35,000		35,000		35,000		35,000
467	5000-5	Current Supplemental Motor Vehicle Tax	72,000		72,000		72,000		72,000		72,000		72,000
468	5000-6	Firefighter Tax Abatement (contra)	(11,250)		(11,250)		(11,250)		(11,250)		(11,250)		(11,250)
469	5000-7	PILOT Solar Farm	200,000		200,000		200,000		200,000		200,000		200,000
470	5000-8	Tax & Applic. Refunds (contra)	(2,894)		-		-		-		-		-
471	5000-9	Tax Overpayments Ret'd (contra)	(90)		-		-		-		-		-
472													
473		<b>STATE GRANTS - SCHOOL</b>	<b>2,660,052</b>		<b>2,668,094</b>		<b>2,668,094</b>		<b>2,668,094</b>		<b>2,668,094</b>		<b>2,668,094</b>
474	5100-1	Education Block Grant (ECS)	2,660,052		2,668,094		2,668,094		2,668,094		2,668,094		2,668,094
481													
482		<b>STATE GRANTS - LOCAL</b>	<b>598,212</b>		<b>582,822</b>		<b>582,822</b>		<b>582,822</b>		<b>582,822</b>		<b>582,822</b>
483	5200-1	Telecomm. Property Grant Tax	5,544		5,221		5,221		5,221		5,221		5,221
484	5200-2	Munic. Rev. Sharing Account - Municipal Projects	386,528		386,528		386,528		386,528		386,528		386,528
485	5200-3	Munic. Rev. Sharing [formerly Property Tax Relief Grant]	-		-		-		-		-		-
486	5200-4	PILOT State Property	6,156		6,156		6,156		6,156		6,156		6,156
487	5200-5	Mashantucket Pequot Grant	17,479		17,479		17,479		17,479		17,479		17,479
488	5200-6	Veterans Tax Relief	2,574		1,876		1,876		1,876		1,876		1,876
489	5200-7	Disability Exemption Reimbursement	691		870		870		870		870		870
490	5200-8	Elderly Property Exemption/Freeze	-		-		-		-		-		-
491	5200-10	Judicial 10th Circuit	500		1,000		1,000		1,000		1,000		1,000
492	5200-11	SLA - Emergency Mgmt. Agency	-		2,800		2,800		2,800		2,800		2,800
493	5200-13	State Police O/T Reimb (ref. 6600-2)	15,000		-		-		-		-		-
494	5200-14	Town Aid Roads (TAR)	152,349		152,349		152,349		152,349		152,349		152,349
495	5200-16	Elderly and Disabled Transportation Grant	11,391		8,543		8,543		8,543		8,543		8,543
496													
497		<b>LOCAL REVENUES</b>	<b>140,160</b>		<b>92,650</b>		<b>92,650</b>		<b>92,650</b>		<b>92,650</b>		<b>92,650</b>
498	5300-1	Interest Income	1,500		3,000		3,000		3,000		3,000		3,000
499	5300-2	License & Permit Fees	3,500		1,000		1,000		1,000		1,000		1,000
500	5300-3	Building Permit Fees	45,000		25,000		25,000		25,000		25,000		25,000
501	5300-4	Dog License Fees	1,500		1,500		1,500		1,500		1,500		1,500
502	5300-5	Sundry Receipts	400		400		400		400		400		400
503	5300-6	Recording Land Records , Maps, etc	17,000		10,000		10,000		10,000		10,000		10,000
504	5300-8	Conveyance Tax	41,000		17,000		17,000		17,000		17,000		17,000
505	5300-9	Copies-Fax Machine	5,000		5,000		5,000		5,000		5,000		5,000
506	5300-10	Permit Fees, P&Z, Inland & Wetlands	2,500		3,500		3,500		3,500		3,500		3,500
507	5300-11	Reimbursement of Legal Fees	-		-		-		-		-		-
508	5300-12	Versailles Sewer Assessments	-		-		-		-		-		-
509	5300-13	Landfill Receipts	20,000		23,000		23,000		23,000		23,000		23,000
510	5300-14	Newsletter	1,500		2,000		2,000		2,000		2,000		2,000
511	5300-15	Marriage Licenses	160		150		150		150		150		150
512	5300-16	Sportsmans Licenses	150		150		150		150		150		150
513	5300-17	Farmland Preservation	950		950		950		950		950		950
514													
515		<b>MISC REVENUES</b>	<b>121,000</b>		<b>54,000</b>		<b>54,000</b>		<b>54,000</b>		<b>54,000</b>		<b>54,000</b>
516	5400-1	SCRRA Subsidy	2,000		2,000		2,000		2,000		2,000		2,000
517	5400-3	Insurance Claims/Rebates	-		-		-		-		-		-
518	5400-4	Sale of Assets	-		-		-		-		-		-
519	5400-5	Other Revenues	74,000		-		-		-		-		-
520	5400-6	Waste Management	45,000		52,000		52,000		52,000		52,000		52,000
521													
522		<b>INTERGOVERNMENTAL TRANSFERS</b>	<b>68,508</b>		<b>68,508</b>		<b>65,234</b>		<b>63,409</b>		<b>61,718</b>		<b>61,718</b>
523	5500-1	Water Improvement - Principal S&W Dept.	-		-		-		-		-		-
524	5500-2	Water Improvement - Interest S&W Dept.	-		-		-		-		-		-
525	5500-3	Prin.Subsidy from S & W for Resv. Dam Proj.	45,000		45,000		45,000		45,000		45,000		45,000
526	5500-4	Int. Subsidy from S & W for Resv. Dam Proj.	23,508		23,508		20,234		18,409		16,718		16,718
527	5500-5	Other	-		-		-		-		-		-
528													
529		<b>OTHER MISC REVENUES</b>	<b>73,720</b>		<b>105,000</b>		<b>52,929</b>		<b>-</b>		<b>-</b>		<b>-</b>
530	5600	Non-Budgetary Income	-		-		-		-		-		-
531	5700	Appro. from Undesig. Fund Balance	-		-		-		-		-		-
532	5800	Transfer in of Capitalized Interest for Bond Interest	73,720		105,000		52,929		-		-		-
533													
534		<b>TOTAL REVENUE</b>	<b>9,769,191</b>		<b>9,812,863</b>		<b>9,838,088</b>		<b>9,904,189</b>		<b>10,023,353</b>		<b>10,063,638</b>
535													
536		<b>Total General Town Expenditures</b>	<b>2,888,140</b>		<b>2,846,885</b>		<b>2,841,473</b>		<b>2,854,836</b>		<b>2,870,646</b>		<b>2,750,928</b>
537	7500	<b>Total Board of Education Expenditures</b>	<b>6,503,595</b>		<b>6,787,139</b>		<b>6,888,946</b>		<b>6,992,280</b>		<b>7,097,164</b>		<b>7,203,622</b>
538		<b>TOTAL EXPENDITURES</b>	<b>9,391,735</b>		<b>9,634,024</b>		<b>9,730,419</b>		<b>9,847,116</b>		<b>9,967,810</b>		<b>9,954,549</b>
539													
540		<b>SURPLUS / (SHORTFALL)</b>	<b>377,456</b>		<b>178,839</b>		<b>107,669</b>		<b>57,073</b>		<b>55,543</b>		<b>109,089</b>
541													
542		<b>MILL RATES</b>	<b>35.75</b>		<b>36.00</b>		<b>36.50</b>		<b>37.25</b>		<b>38.00</b>		<b>38.25</b>
543													

Town of Sprague  
Monthly Financial Report

## Town of Sprague Budget Status as of March 31, 2021

### Summary

As of the end of March 2021, total revenues collected are 81% of the FY 2020/21 budgeted amount. This is 6% lower than total revenues collected for the same period in FY 2019/20 which were 87% 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 in addition to lower property tax revenues received due to the tax deferral program.

Total expenditures as of 3/31/21 are at 69% of budget. This is on par with expenditures for the same period in FY 2019/20 which were at 67% of the budget.

<i>Budget Category</i>	FY 2020/2021			Same Period Prior Year
	Budget	Year to Date	Year to Date %	
Property Taxes	6,110,523	5,946,866	97%	99%
State Education Grants	2,668,094	1,334,048	50%	50%
Other State Grants	597,933	187,608	31%	8%
Other Revenue	215,158	287,160	133%	460%
<b>Total General Fund Revenues</b>	<b>9,591,708</b>	<b>7,755,682</b>	<b>81%</b>	<b>87%</b>
Town/Municipal Expenditures	2,862,267	2,129,519	74%	78%
Board of Education Expenditures	6,688,595	4,427,220	66%	62%
<b>Total General Fund Expenditures</b>	<b>9,550,862</b>	<b>6,556,739</b>	<b>69%</b>	<b>67%</b>

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

### Revenues

Property Taxes are the largest revenue source to the Town, representing 63.7% of total revenues. Collections on Property Taxes for the period to March 31, 2021 of the current fiscal year are at 97% of the budgeted amount. This is 2% lower than property tax collections for the same period in last fiscal year which were 99% 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 March, the Town received \$19,913 of State grants including the Mashantucket Pequot, Elderly Transportation Grant and Telecommunications grant which resulted in the Town being at 47% of its budgeted State grants revenue received. For the same period last fiscal year, State grants received were comparable with the Town having received 42% 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 \$287,160 and are at 133% of the total budgeted amount. Collections in the prior year, adjusted to exclude the MRF received, were 73% 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 and recording fees.

## **Expenditures**

Departmental and other operating expenditures as of March 31, 2021 tend to range between 60% and 77% 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 (84% year-to-date) and maintenance contracts (83% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (100% year-to-date) and interest (92% 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 \$4,427,220 or 66% of total budget. For the same period last fiscal year, Board of Education expenditures were 62% of budget.

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Jan 2021	Feb 2021	Mar 2021	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
<b>Ordinary Income/Expense</b>													
<b>Income</b>													
<b>5000 - Taxes</b>													
5000-1 - Current Taxes	1,526,079	143,988	100,766	5,669,773	5,570,703	(99,070)	98%	99%	5,669,773	5,669,773	-	100%	
5000-2 - Current Interest & Lien Fees	1,333	1,437	2,466	20,000	11,136	(8,864)	56%	91%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	8,593	3,129	8,689	125,000	86,241	(38,759)	69%	73%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	2,038	926	2,811	35,000	22,327	(12,673)	64%	74%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	38,808	6,801	5,996	72,000	59,436	(12,564)	83%	115%	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)	(461)	(1,239)	(107)	-	(2,887)	(2,887)	100%	100%	(2,894)	-	(2,894)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	(90)	(90)	100%	100%	(90)	-	(90)	100%	
<b>Total 5000 - Taxes</b>	<b>1,576,390</b>	<b>155,042</b>	<b>120,621</b>	<b>6,110,523</b>	<b>5,946,866</b>	<b>(163,657)</b>	<b>97%</b>	<b>99%</b>	<b>6,107,539</b>	<b>6,110,523</b>	<b>(2,984)</b>	<b>100%</b>	
<b>5100 - State Grants-School</b>													
5100-1 - ECS - Assis. to Towns for Educ.	667,024	-	-	2,668,094	1,334,048	(1,334,046)	50%	50%	2,660,052	2,668,094	(8,042)	100%	
<b>Total 5100 - State Grants-School</b>	<b>667,024</b>	<b>-</b>	<b>-</b>	<b>2,668,094</b>	<b>1,334,048</b>	<b>(1,334,046)</b>	<b>50%</b>	<b>50%</b>	<b>2,660,052</b>	<b>2,668,094</b>	<b>(8,042)</b>	<b>100%</b>	
<b>5200 - State Grants-Local</b>													
5200-1 - Telecomm. Property Tax Grant	-	-	5,544	5,221	5,544	323	106%	96%	5,544	5,221	323	106%	
5200-10 - Judicial 10th Circuit Court	-	-	-	1,000	100	(900)	10%	198%	500	1,000	(500)	50%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	2,800	-	(2,800)	0%	0%	-	2,800	(2,800)	0%	
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%	152,348	151,738	610	100%	
5200-16 - Elderly & Disabled Transp Grant	-	-	8,543	8,543	8,543	-	100%	32%	11,391	8,543	2,848	133%	
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	11,652	(5,827)	67%	66%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	-	-	-	2,574	2,574	-	100%	102%	2,574	2,574	-	100%	
5200-7 - Disability Exemption Reimb.	-	-	-	894	691	(203)	77%	84%	691	894	(203)	77%	
<b>Total 5200 - State Grants-Local</b>	<b>76,174</b>	<b>-</b>	<b>19,913</b>	<b>597,933</b>	<b>187,608</b>	<b>(410,325)</b>	<b>31%</b>	<b>8%</b>	<b>598,211</b>	<b>597,933</b>	<b>278</b>	<b>100%</b>	
<b>5300 - Local Revenues</b>													
5300-1 - Interest Income	82	233	138	3,000	1,078	(1,922)	36%	53%	1,500	3,000	(1,500)	50%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	47	-	671	3,500	1,815	(1,685)	52%	71%	2,500	3,500	(1,000)	71%	
5300-13 - Landfill Receipts	1,186	2,118	1,827	23,000	16,309	(6,691)	71%	62%	20,000	23,000	(3,000)	87%	
5300-14 - Newsletter Ads	-	-	-	2,000	1,431	(569)	72%	48%	1,500	2,000	(500)	75%	
5300-15 - Marriage Licenses	16	32	16	150	144	(6)	96%	117%	160	150	10	107%	
5300-16 - Sportsmans Licenses	13	4	31	150	83	(67)	55%	53%	150	150	-	100%	
5300-17 - Farmland Preservation	57	96	99	950	846	(104)	89%	88%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	900	140	355	1,000	2,555	1,555	256%	49%	3,500	1,000	2,500	350%	
5300-3 - Building Inspector Fees	7,235	601	540	25,000	41,197	16,197	165%	45%	45,000	25,000	20,000	180%	
5300-4 - Dog License Fees	4	14	7	1,500	524	(976)	35%	13%	1,500	1,500	-	100%	
5300-5 - Sundry Receipts, faxes, etc	84	-	10	400	184	(216)	46%	29%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,360	1,606	2,569	10,000	15,118	5,118	151%	116%	17,000	10,000	7,000	170%	
5300-8 - Conveyance Tax	3,618	1,568	1,500	17,000	28,097	11,097	165%	100%	41,000	17,000	24,000	241%	
5300-9 - Copies	336	439	372	5,000	3,944	(1,056)	79%	92%	5,000	5,000	-	100%	
<b>Total 5300 - Local Revenues</b>	<b>14,938</b>	<b>6,851</b>	<b>8,135</b>	<b>92,650</b>	<b>113,325</b>	<b>20,675</b>	<b>122%</b>	<b>70%</b>	<b>140,160</b>	<b>92,650</b>	<b>47,510</b>	<b>151%</b>	
<b>5400 - Misc Revenues</b>													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	(30,988)	-	15	-	71,874	71,874	100%	100%	74,000	-	74,000	100%	
5400-6 - Waste Management	-	4,285	6,670	52,000	33,453	(18,547)	64%	41%	45,000	52,000	(7,000)	87%	
<b>Total 5400 - Misc Revenues</b>	<b>(30,988)</b>	<b>4,285</b>	<b>6,685</b>	<b>54,000</b>	<b>105,327</b>	<b>51,327</b>	<b>195%</b>	<b>1571%</b>	<b>121,000</b>	<b>54,000</b>	<b>67,000</b>	<b>224%</b>	
<b>5500 - Resv. Dam Proj. - Prinp. S&amp;W</b>													
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
<b>5500 - Resv. Dam Proj. - Int. W &amp; S</b>													
5500-4 - Transfer in of Capitalized Interest for Bond	-	-	-	23,508	23,508	-	100%	100%	23,508	23,508	-	100%	
<b>Total Income</b>	<b>2,303,538</b>	<b>166,178</b>	<b>155,354</b>	<b>9,591,708</b>	<b>7,755,682</b>	<b>(1,836,026)</b>	<b>81%</b>	<b>87%</b>	<b>9,769,190</b>	<b>9,591,708</b>	<b>177,482</b>	<b>102%</b>	
<b>Gross Profit</b>	<b>2,303,538</b>	<b>166,178</b>	<b>155,354</b>	<b>9,591,708</b>	<b>7,755,682</b>	<b>(1,836,026)</b>	<b>81%</b>	<b>87%</b>	<b>9,769,190</b>	<b>9,591,708</b>	<b>177,482</b>	<b>102%</b>	
<b>Expense</b>													
<b>6000 - Board of Selectmen</b>													
6000-1 - First Selectman	3,108	3,108	3,108	40,400	31,080	(9,320)	77%	70%	40,400	40,400	-	100%	
6000-2 - Selectman 2	100	100	100	1,200	900	(300)	75%	75%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	100	1,200	900	(300)	75%	306%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	-	-	12	1,260	1,129	(131)	90%	89%	1,260	1,260	-	100%	

**Town of Sprague**  
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6000-5 · Selectman - Mileage	-	-	-	1,500	-	(1,500)	0%	48%	1,500	1,500	-	100%
6000-6 · Selectman Executive Assistant	3,513	3,513	3,513	45,667	35,129	(10,538)	77%	77%	45,667	45,667	-	100%
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	40%	-	-	-	0%
<b>Total 6000 · Board of Selectmen</b>	<b>6,821</b>	<b>6,821</b>	<b>6,833</b>	<b>91,227</b>	<b>69,138</b>	<b>(22,089)</b>	<b>76%</b>	<b>76%</b>	<b>91,227</b>	<b>91,227</b>	<b>-</b>	<b>100%</b>
6005 · Elections												
6005-1 · Election Salaries	394	186	192	6,100	4,286	(1,814)	70%	48%	6,100	6,100	-	100%
6005-2 · Election Misc.	267	1,350	969	16,907	12,824	(4,083)	76%	42%	16,907	16,907	-	100%
<b>Total 6005 · Elections</b>	<b>661</b>	<b>1,536</b>	<b>1,161</b>	<b>23,007</b>	<b>17,110</b>	<b>(5,897)</b>	<b>74%</b>	<b>44%</b>	<b>23,007</b>	<b>23,007</b>	<b>-</b>	<b>100%</b>
6010 · Board of Finance												
6010-2 · BOF - Town Rpt, Sup.	-	-	-	188	-	(188)	0%	0%	188	188	-	100%
<b>Total 6010 · Board of Finance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>188</b>	<b>-</b>	<b>(188)</b>	<b>0%</b>	<b>0%</b>	<b>188</b>	<b>188</b>	<b>-</b>	<b>100%</b>
6011 · Auditing	-	-	19,923	23,200	19,923	(3,277)	86%	88%	20,000	23,200	(3,200)	86%
6012 · Bookkeeper												
6012-1 · Bookkeeper - Salary	2,229	2,183	2,130	28,492	22,157	(6,335)	78%	77%	28,492	28,492	-	100%
6012-2 · Bookkeeper-Support	-	-	354	900	372	(528)	41%	98%	900	900	-	100%
<b>Total 6012 · Bookkeeper</b>	<b>2,229</b>	<b>2,183</b>	<b>2,484</b>	<b>29,392</b>	<b>22,529</b>	<b>(6,863)</b>	<b>77%</b>	<b>77%</b>	<b>29,392</b>	<b>29,392</b>	<b>-</b>	<b>100%</b>
6015 · Assessors												
6015-1 · Assessors, Salary	1,705	1,705	1,705	22,165	17,051	(5,114)	77%	79%	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	-	(25)	280	-	(280)	0%	0%	280	280	-	100%
6015-6 · Assess. Misc. Supplies, Postage	858	-	(169)	1,680	1,510	(170)	90%	11%	1,680	1,680	-	100%
6015-7 · Assess. Map updts, Pric.Manuals	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
<b>Total 6015 · Assessors</b>	<b>2,888</b>	<b>1,705</b>	<b>1,511</b>	<b>25,425</b>	<b>18,861</b>	<b>(6,564)</b>	<b>74%</b>	<b>70%</b>	<b>25,425</b>	<b>25,425</b>	<b>-</b>	<b>100%</b>
6025 · Tax Collector												
6025-1 · Tax Collector, Salary	2,061	2,061	2,061	26,797	20,611	(6,186)	77%	77%	26,797	26,797	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	32	95	27	700	224	(476)	32%	64%	700	700	-	100%
6025-5 · Tax Collector, Postage	-	-	-	1,410	106	(1,304)	8%	11%	1,410	1,410	-	100%
<b>Total 6025 · Tax Collector</b>	<b>2,093</b>	<b>2,156</b>	<b>2,088</b>	<b>28,907</b>	<b>20,941</b>	<b>(7,966)</b>	<b>72%</b>	<b>70%</b>	<b>28,907</b>	<b>28,907</b>	<b>-</b>	<b>100%</b>
6030 · Town Treasurer	200	200	200	2,400	1,800	(600)	75%	75%	2,400	2,400	-	100%
6035 · Town Counsel & Financial Advisr												
6035-1 · Town Counsel	558	-	1,521	20,000	9,070	(10,930)	45%	77%	20,000	20,000	-	100%
6035-2 · Financial Advisor	-	-	1,000	7,000	1,000	(6,000)	14%	55%	1,000	7,000	(6,000)	14%
<b>Total 6035 · Town Counsel &amp; Financial Advisr</b>	<b>558</b>	<b>-</b>	<b>2,521</b>	<b>27,000</b>	<b>10,070</b>	<b>(16,930)</b>	<b>37%</b>	<b>71%</b>	<b>21,000</b>	<b>27,000</b>	<b>(6,000)</b>	<b>78%</b>
6040 · Town Clerk												
6040-1 · Town Clerk, Salary	3,851	3,851	3,851	50,057	38,509	(11,548)	77%	77%	50,057	50,057	-	100%
6040-2 · Town Clerk, Office Sup, Misc.	299	-	201	1,463	1,002	(461)	68%	68%	1,463	1,463	-	100%
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	0%	350	350	-	100%
6040-4 · Town Clerk, School	-	-	85	900	388	(512)	43%	108%	900	900	-	100%
6040-5 · Town Clerk, Microfm(Security)	-	-	-	400	-	(400)	0%	32%	400	400	-	100%
<b>Total 6040 · Town Clerk</b>	<b>4,150</b>	<b>3,851</b>	<b>4,137</b>	<b>53,170</b>	<b>39,899</b>	<b>(13,271)</b>	<b>75%</b>	<b>76%</b>	<b>53,170</b>	<b>53,170</b>	<b>-</b>	<b>100%</b>
6045 · Telephone Services/DSL/Website	888	778	670	11,500	8,410	(3,090)	73%	72%	11,500	11,500	-	100%
6050 · Pool Secretaries												
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,845	1,444	1,444	23,614	16,682	(6,932)	71%	73%	23,614	23,614	-	100%
6050-2 · Pool Sec, Salary-Land Use Clerk	2,719	2,743	2,792	35,167	26,907	(8,260)	77%	78%	35,167	35,167	-	100%
<b>Total 6050 · Pool Secretaries</b>	<b>4,564</b>	<b>4,187</b>	<b>4,236</b>	<b>58,781</b>	<b>43,589</b>	<b>(15,192)</b>	<b>74%</b>	<b>76%</b>	<b>58,781</b>	<b>58,781</b>	<b>-</b>	<b>100%</b>
6055 · Town Off. Bldg.												
6055-1 · Town Off. Bldg.Janitorial Serv	-	774	774	9,822	6,108	(3,714)	62%	83%	9,822	9,822	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	17	12	226	2,000	1,060	(940)	53%	81%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	1,589	1,475	106	11,500	4,889	(6,611)	43%	68%	11,500	11,500	-	100%
6055-4 · Town Off Bldg/Sen Ctr - Lights	1,189	1,160	-	9,000	7,142	(1,858)	79%	68%	9,000	9,000	-	100%
6055-5 · Town Off. Bldg. rpr & renov.	-	-	986	5,000	4,444	(556)	89%	86%	5,000	5,000	-	100%
<b>Total 6055 · Town Off. Bldg.</b>	<b>2,795</b>	<b>3,421</b>	<b>2,092</b>	<b>37,322</b>	<b>23,643</b>	<b>(13,679)</b>	<b>63%</b>	<b>75%</b>	<b>37,322</b>	<b>37,322</b>	<b>-</b>	<b>100%</b>
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%
<b>Total 6060 · Grants/Contracts Manager</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>46%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
6100 · P & Z Comm.												
6100-1 · P & Z Comm. Enfc. Off.	561	561	561	7,297	5,611	(1,686)	77%	77%	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%

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Total 6100 · P & Z Comm.	2,889	561	561	20,797	9,459	(11,338)	45%	59%	20,797	20,797	-	100%
6111 · Land Use Miscellaneous	-	55	160	800	443	(357)	55%	38%	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	-	32	-	1,000	285	(715)	29%	82%	1,000	1,000	-	100%
Total 6120 · Conservation Commission	-	-	-	1,100	285	(815)	26%	75%	1,100	1,100	-	100%
6150 · Conservation Wetlands Enf Off	560	680	560	6,500	5,010	(1,490)	77%	69%	6,500	6,500	-	100%
6200 · Highways												
6200-1 · Highways, General Maintenance	3,849	6,778	1,896	45,000	32,313	(12,687)	72%	88%	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	16,965	17,729	14,930	203,035	167,856	(35,179)	83%	72%	203,035	203,035	-	100%
6200-3 · Highways, Misc. o/t labor.	114	9,683	-	26,200	17,108	(9,092)	65%	29%	26,200	26,200	-	100%
6200-4 · Boots - Highways	-	106	171	1,600	727	(873)	45%	54%	1,600	1,600	-	100%
6200-5 · Storm Materials	-	52	2,183	27,500	22,563	(4,937)	82%	87%	27,500	27,500	-	100%
6200-6 · Highways, Roadway Mgmt.	54	54	180	40,000	25,392	(14,608)	63%	87%	40,000	40,000	-	100%
6200-7 · Highways, Town Garage	910	903	1,660	8,000	7,153	(847)	89%	54%	8,000	8,000	-	100%
6200-8 · Stormwater Permit Fees(Phasell)	-	-	2,160	8,500	2,160	(6,340)	25%	98%	8,500	8,500	-	100%
Total 6200 · Highways	21,892	35,505	23,180	360,335	275,722	(84,613)	77%	73%	360,335	360,335	-	100%
6202 · Tree Maintenance												
6202-1 · Tree Warden	-	-	-	2,250	1,125	(1,125)	50%	50%	2,250	2,250	-	100%
6202-2 · Tree Warden- Training Seminars	170	-	25	350	195	(155)	56%	50%	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	-	-	-	400	184	(216)	46%	45%	400	400	-	100%
Total 6202 · Tree Maintenance	170	1,226	25	18,300	8,217	(10,083)	45%	91%	18,300	18,300	-	100%
6205 · Street Lighting	1,585	1,563	1,239	17,000	12,115	(4,885)	71%	83%	17,000	17,000	-	100%
6300 · Social Security	3,918	4,665	3,708	56,110	39,627	(16,483)	71%	69%	56,110	56,110	-	100%
6310 · Deferred Compensation	1,255	1,255	1,174	16,471	12,477	(3,994)	76%	77%	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	-	100%	100%	250	250	-	100%
6400-5 · Uncas Health District	2,806	-	-	19,674	14,757	(4,917)	75%	100%	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	3,637	175	-	38,861	32,149	(6,712)	83%	98%	38,861	38,861	-	100%
6500 · Insurance												
6500-1 · Insurance, General Town	-	-	7,074	29,133	29,130	(3)	100%	97%	29,133	29,133	-	100%
6500-2 · Insurance, Fire Department	(219)	-	4,173	16,690	16,692	2	100%	104%	16,690	16,690	-	100%
6500-4 · Insurance, Water & Sewer Plants	-	-	1,996	7,982	7,984	2	100%	100%	7,982	7,982	-	100%
6500-5 · Insurance, CIRMA (Workers Comp)	-	-	9,834	39,343	36,244	(3,099)	92%	83%	39,343	39,343	-	100%
6500-6 · Insurance, Empl. Medical Ins.	10,841	10,256	10,841	139,347	104,919	(34,428)	75%	88%	139,347	139,347	-	100%
6500-7 · Employee Insurance Waiver	329	329	121	3,950	2,753	(1,197)	70%	75%	3,950	3,950	-	100%
Total 6500 · Insurance	10,951	10,585	34,039	236,445	197,722	(38,723)	84%	90%	236,445	236,445	-	100%
6600 · Police Department												
6600-1 · Police Dept. Resident Trooper	-	-	-	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	360	192	474	3,883	2,344	(1,539)	60%	73%	3,883	3,883	-	100%
Total 6600 · Police Department	360	192	474	177,665	(17,575)	(195,240)	-10%	10%	177,665	177,665	-	100%
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	7,577	100	100	24,000	22,783	(1,217)	95%	92%	24,000	24,000	-	100%
6605-2 · Fire Dept, Fixed Expenses	2,795	4,193	2,857	36,300	27,698	(8,602)	76%	87%	36,300	36,300	-	100%
6605-3 · Fire Dept. Truck Supplies	-	-	-	7,550	-	(7,550)	0%	34%	7,550	7,550	-	100%
6605-4 · Fire Dept., Firehouse Maint.	89	590	173	11,200	4,692	(6,508)	42%	62%	11,200	11,200	-	100%



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6605-5 · Fire Dept., Training	408	179	-	14,500	5,700	(8,800)	39%	75%	14,500	14,500	-	100%
6605-6 · Fire Dept., Business Exp.	1,729	214	1,025	14,140	4,168	(9,972)	29%	59%	14,140	14,140	-	100%
6605-7 · Fire Dept., Equip. Maint.	1,975	1,291	369	12,600	7,203	(5,397)	57%	60%	12,600	12,600	-	100%
<b>Total 6605 · Fire Dept.</b>	<b>14,573</b>	<b>6,567</b>	<b>4,524</b>	<b>120,290</b>	<b>72,244</b>	<b>(48,046)</b>	<b>60%</b>	<b>75%</b>	<b>120,290</b>	<b>120,290</b>	<b>-</b>	<b>100%</b>
<b>6610 · Emergency</b>												
6610-1 · Salary Director	-	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%
6610-5 · Training Expense	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
6610-6 · Equipment Maintenance	-	-	-	830	-	(830)	0%	0%	830	830	-	100%
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
<b>Total 6610 · Emergency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,030</b>	<b>-</b>	<b>(4,030)</b>	<b>0%</b>	<b>0%</b>	<b>4,030</b>	<b>4,030</b>	<b>-</b>	<b>100%</b>
<b>6615 · Fire Marshal/Burning Official</b>												
6615-1 · Fire Marshal/Salary	667	667	667	8,854	6,429	(2,425)	73%	75%	8,854	8,854	-	100%
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	175	-	2,250	175	(2,075)	8%	74%	2,250	2,250	-	100%
6615-4 · Burning Official - Salary	-	-	-	625	313	(312)	50%	50%	625	625	-	100%
<b>Total 6615 · Fire Marshal/Burning Official</b>	<b>667</b>	<b>842</b>	<b>667</b>	<b>11,729</b>	<b>6,917</b>	<b>(4,812)</b>	<b>59%</b>	<b>74%</b>	<b>11,729</b>	<b>11,729</b>	<b>-</b>	<b>100%</b>
<b>6620 · Enf. Off-Bldg.Code</b>												
6620-1 · Enf.Off-Bldg Code - Salary	1,513	1,513	1,513	19,666	15,129	(4,537)	77%	77%	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%	66%	250	250	-	100%
6620-6 · Enf.Off-Bldg.Code.- Ed.Training	-	-	-	250	4	(246)	2%	27%	250	250	-	100%
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
<b>Total 6620 · Enf. Off-Bldg.Code</b>	<b>1,513</b>	<b>1,513</b>	<b>1,513</b>	<b>21,466</b>	<b>15,268</b>	<b>(6,198)</b>	<b>71%</b>	<b>72%</b>	<b>21,466</b>	<b>21,466</b>	<b>-</b>	<b>100%</b>
<b>6625 · Blight Enforcement Officer</b>												
6625-1 · Blight Enforce. Officer-Salary	299	299	299	3,591	2,691	(900)	75%	75%	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%
<b>Total 6625 · Blight Enforcement Officer</b>	<b>299</b>	<b>299</b>	<b>299</b>	<b>3,891</b>	<b>2,691</b>	<b>(1,200)</b>	<b>69%</b>	<b>70%</b>	<b>3,891</b>	<b>3,891</b>	<b>-</b>	<b>100%</b>
<b>6700 · Sanit/Wst Rem.</b>												
6700-2 · Sanit/Wst.Rem,Matls.Misc	698	429	245	5,000	3,373	(1,627)	67%	79%	5,000	5,000	-	100%
6700-3 · Sanit/Wst.Rem., Recycling	3,372	3,215	5,824	65,000	44,128	(20,872)	68%	83%	65,000	65,000	-	100%
<b>Total 6700 · Sanit/Wst Rem.</b>	<b>4,070</b>	<b>3,644</b>	<b>6,069</b>	<b>70,000</b>	<b>47,501</b>	<b>(22,499)</b>	<b>68%</b>	<b>83%</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>100%</b>
<b>6702 · Waste Management Exp. (Waste Management)</b>	<b>5,224</b>	<b>5,775</b>	<b>4,312</b>	<b>63,000</b>	<b>40,467</b>	<b>(22,533)</b>	<b>64%</b>	<b>47%</b>	<b>63,000</b>	<b>63,000</b>	<b>-</b>	<b>100%</b>
<b>6810 · Comm. of Aging</b>												
6810-1 · Comm. on Aging - Salary	2,257	2,130	2,252	31,574	23,139	(8,435)	73%	100%	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.	44	188	239	1,740	929	(811)	53%	248%	1,740	1,740	-	100%
6810-5 · Comm. of Aging - Elevator Contr	213	213	213	2,515	1,875	(640)	75%	74%	2,515	2,515	-	100%
6810-6 · Comm. of Aging - Programs	-	3	20	3,000	346	(2,654)	12%	66%	3,000	3,000	-	100%
6810-7 · Comm. of Aging - Van Driver	-	-	-	14,000	-	(14,000)	0%	55%	-	14,000	(14,000)	0%
6810-7a · Comm of Aging-Van Dr	1,569	1,726	1,584	19,452	15,712	(3,740)	81%	86%	19,452	19,452	-	100%
6810-8 · Comm. on Aging -Senior Ctr Aide	-	-	-	-	-	-	0%	47%	-	-	-	0%
6810-9 · Van Expense, Comm. on Aging	212	133	252	7,000	1,731	(5,269)	25%	83%	7,000	7,000	-	100%
<b>Total 6810 · Comm. of Aging</b>	<b>4,295</b>	<b>4,393</b>	<b>4,560</b>	<b>79,481</b>	<b>43,762</b>	<b>(35,719)</b>	<b>55%</b>	<b>75%</b>	<b>65,481</b>	<b>79,481</b>	<b>(14,000)</b>	<b>82%</b>
<b>6950 · Capital Project</b>												
6950-1 · Capital Project,Rpr Centr Plnt	67	652	1,062	6,000	3,409	(2,591)	57%	150%	6,000	6,000	-	100%
6950-2 · Engineering Fees, Cap. Proj.	-	-	-	8,700	7,360	(1,340)	85%	68%	8,700	8,700	-	100%
<b>Total 6950 · Capital Project</b>	<b>67</b>	<b>652</b>	<b>1,062</b>	<b>14,700</b>	<b>10,769</b>	<b>(3,931)</b>	<b>73%</b>	<b>113%</b>	<b>14,700</b>	<b>14,700</b>	<b>-</b>	<b>100%</b>
<b>7000 · Parks &amp; Playgrounds</b>												
<b>7002 · Summer Recreation (SPARC)</b>												
7002-1 · Summer Recreation Salaries	-	-	-	-	-	-	0%	93%	-	-	-	0%
7002-2 · Summer Recreation Supplies	-	-	-	-	-	-	0%	0%	-	-	-	0%
<b>Total 7002 · Summer Recreation (SPARC)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>84%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>7003 · Recreation Facilities (BoS)</b>												
7003-2 · Electricity	127	129	-	1,825	1,016	(809)	56%	71%	1,825	1,825	-	100%
<b>Total 7003 · Recreation Facilities (BoS)</b>	<b>127</b>	<b>129</b>	<b>-</b>	<b>1,825</b>	<b>1,016</b>	<b>(809)</b>	<b>56%</b>	<b>71%</b>	<b>1,825</b>	<b>1,825</b>	<b>-</b>	<b>100%</b>
<b>7004 · Recreation Events (SPARC)</b>												
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%

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Jan 2021	Feb 2021	Mar 2021	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
Total 7004 · Recreation Events(SPARC)	-	-	-	5,150	276	(4,874)	5%	50%	5,150	5,150	-	100%
<b>7005 · Other Recreation Programs</b>												
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%
<b>7010 · Grist Mill</b>												
7010-1 · Grist Mill - Supplies, Maint.	-	-	-	850	117	(733)	14%	12%	850	850	-	100%
7010-2 · Grist Mill-Elevator Maintenance	194	194	194	7,443	5,849	(1,594)	79%	93%	7,443	7,443	-	100%
7010-3 · Grist Mill - Heat, Light	380	2,014	666	7,850	6,035	(1,815)	77%	65%	7,850	7,850	-	100%
7010-5 · Grist Mill - Janitor- Salaries	-	250	250	7,020	1,310	(5,710)	19%	69%	4,500	7,020	(2,520)	64%
Total 7010 · Grist Mill	574	2,458	1,110	23,163	13,311	(9,852)	57%	67%	20,643	23,163	(2,520)	89%
<b>7012 · Historical Museum</b>												
7012-1 · Salary	-	-	-	1,930	-	(1,930)	0%	60%	-	1,930	(1,930)	0%
7012-14 · Sprague Historical Society	-	(27)	122	200	115	(85)	58%	25%	200	200	-	100%
Total 7012 · Historical Museum	-	(27)	122	2,130	115	(2,015)	5%	58%	200	2,130	(1,930)	9%
<b>7015 · Library</b>												
7015-1 · Library - Librarian Assistant-1	837	864	816	12,996	6,008	(6,988)	46%	32%	10,000	12,996	(2,996)	77%
7015-10 · Library - Director	2,303	2,286	2,177	28,160	22,777	(5,383)	81%	68%	28,160	28,160	-	100%
7015-11 · Library - Programs	-	-	244	2,500	138	(2,362)	6%	44%	2,500	2,500	-	100%
7015-12 · Professional Fees	-	-	-	500	170	(330)	34%	18%	500	500	-	100%
7015-13 · Library-St Lib CT Membership	-	-	-	550	-	(550)	0%	64%	550	550	-	100%
7015-2 · Library - Books	-	792	189	4,500	1,084	(3,416)	24%	59%	4,500	4,500	-	100%
7015-3 · Library - Sup./Misc.	-	771	256	2,054	1,730	(324)	84%	15%	2,054	2,054	-	100%
7015-4 · Library - Library Assistant - 3	888	850	900	12,996	6,736	(6,260)	52%	31%	9,000	12,996	(3,996)	69%
7015-5 · Librarian Assistant - 5	552	432	480	5,500	3,312	(2,188)	60%	38%	5,500	5,500	-	100%
7015-6 · Library - Librarian Assistant-2	344	613	675	12,320	3,054	(9,266)	25%	107%	5,000	12,320	(7,320)	41%
Total 7015 · Library	4,924	6,608	5,737	82,076	45,009	(37,067)	55%	56%	67,764	82,076	(14,312)	83%
<b>7100 · Miscellaneous</b>												
7100-10 · Newsletter- Salary	-	-	-	600	50	(550)	8%	75%	50	600	(550)	8%
7100-11 · Bank Fees	-	-	-	-	43	43	100%	100%	43	-	43	100%
7100-12 · Newsletter - Misc.	-	-	36	2,000	234	(1,766)	12%	68%	500	2,000	(1,500)	25%
7100-2 · War Mem./Lords Bridge Gazebo	50	48	(2,475)	675	384	(291)	57%	77%	675	675	-	100%
7100-3 · Cemeteries, Vets Graves	-	-	-	700	-	(700)	0%	68%	700	700	-	100%
7100-4 · Contingent Fund	-	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)	0%
7100-6 · Legal Ads	498	436	(681)	13,000	4,039	(8,961)	31%	156%	11,000	13,000	(2,000)	85%
7100-8 · Unemployment Compensation	-	82	164	-	561	561	100%	100%	1,000	-	1,000	100%
Total 7100 · Miscellaneous	548	586	(2,956)	20,975	7,624	(13,351)	36%	104%	16,968	20,975	(4,007)	81%
<b>7150 · Sewer &amp; Water Dept.</b>												
7150-1 · Water & Sewer Public Services	-	-	1,698	8,500	5,113	(3,387)	60%	75%	8,500	8,500	-	100%
Total 7150 · Sewer & Water Dept.	-	-	1,698	8,500	5,113	(3,387)	60%	75%	8,500	8,500	-	100%
<b>7200 · Office Machines/Sup/Mnt.</b>												
7200-1 · Office Mach/Sup/Mnt -Town Clerk	1,508	-	1,358	9,850	7,181	(2,669)	73%	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	195	1,000	544	(456)	54%	98%	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	576	231	226	3,200	2,529	(671)	79%	69%	3,200	3,200	-	100%
7200-8 · Off.Mach/Sup/Mnt-Library Suppor	-	-	-	4,124	3,105	(1,019)	75%	94%	4,124	4,124	-	100%
7200-9 · Off.Mach/Sup/Mnt.-Mail System	177	-	177	708	531	(177)	75%	55%	708	708	-	100%
Total 7200 · Office Machines/Sup/Mnt.	2,261	852	1,956	53,433	44,331	(9,098)	83%	87%	53,966	53,433	533	101%
<b>7300 · Interest Payments - Bonds</b>												
7300-14 · 2005 Bonds, Land Purchase, Rds	-	-	10,250	24,750	20,500	(4,250)	83%	100%	20,500	24,750	(4,250)	83%
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-Varioues Purposes	-	54,338	-	115,675	115,676	1	100%	100%	115,675	115,675	-	100%
7300-17 · 2020 Bonds-Varioues Purposes	-	-	-	-	-	-	0%	0%	73,720	-	73,720	100%
Total 7300 · Interest Payments - Bonds	-	54,338	10,250	159,625	146,876	(12,749)	92%	94%	229,095	159,625	69,470	144%
<b>7305 · Redemption of Debt-Principal</b>												
7305-14 · 2005 Bonds, Land Purchase, Rds	-	-	85,000	85,000	85,000	-	100%	100%	85,000	85,000	-	100%
7305-15 · 2009 Bond-Roads, Roof, FireApp,AD	-	-	-	110,000	110,000	-	100%	100%	110,000	110,000	-	100%

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Jan 2021	Feb 2021	Mar 2021	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
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%
<b>Total 7305 · Redemption of Debt-Principal</b>	-	-	85,000	730,000	731,839	1,839	100%	100%	731,839	730,000	1,839	100%
7360 · Operating Transfers CNR Fund	-	-	-	22,000	22,000	-	100%	0%	22,000	22,000	-	100%
7500 · Board of Education	498,291	587,170	656,869	6,688,595	4,427,220	(2,261,375)	66%	62%	6,503,595	6,688,595	(185,000)	97%
<b>Total Expense</b>	612,497	759,099	895,768	9,550,862	6,556,739	(2,994,123)	69%	67%	9,391,735	9,550,862	(159,127)	98%
<b>Net Ordinary Income</b>	1,691,041	(592,921)	(740,414)	40,846	1,198,943	1,158,097			377,455	40,846	336,609	924%
<b>Net Income</b>	1,691,041	(592,921)	(740,414)	40,846	1,198,943	1,158,097			377,455	40,846	336,609	924%
<b>Summary</b>	<b>Prior Three Months Totals</b>			<b>Current Year Totals</b>					<b>Estimated Year-End Totals</b>			
Board of Selectmen Expenditures	\$ 114,206	\$ 171,929	\$ 238,899	\$ 2,862,267	\$ 2,129,519	\$ (732,748)	74%	78%	\$ 2,888,140	\$ 2,862,267	\$ 25,873	101%
Board of Education Expenditures	\$ 498,291	\$ 587,170	\$ 656,869	\$ 6,688,595	\$ 4,427,220	\$ (2,261,375)	66%	62%	\$ 6,503,595	\$ 6,688,595	\$ (185,000)	97%
<b>Total Expenditures</b>	\$ 612,497	\$ 759,099	\$ 895,768	\$ 9,550,862	\$ 6,556,739	\$ (2,994,123)	69%	67%	\$ 9,391,735	\$ 9,550,862	\$ (159,127)	98%

**BOE Budget v. Actual  
3/31/2021**

	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
<b>1000-Regular Instruction</b>										
1000.51110. Wages Paid to Teachers - Regular Ed	\$ 1,099,543.00	\$ -	\$ -	\$ 1,099,543.00	\$ 755,737.59	\$ -	\$ 755,737.59	\$ 343,805.41	\$ 288,396.17	\$ 55,409.24
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 44,531.00	\$ -	\$ -	\$ 44,531.00	\$ 27,784.45	\$ -	\$ 27,784.45	\$ 16,746.55	\$ 16,241.95	\$ 504.60
1000.52100. Group Life Insurance - Regular	\$ 705.00	\$ -	\$ -	\$ 705.00	\$ 607.96	\$ -	\$ 607.96	\$ 97.04	\$ 152.12	\$ (55.08)
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 20,749.00	\$ -	\$ -	\$ 20,749.00	\$ 13,458.60	\$ -	\$ 13,458.60	\$ 7,290.40	\$ 6,173.87	\$ 1,116.53
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 2,044.80	\$ -	\$ 2,044.80	\$ 7,955.20	\$ 3,067.00	\$ 4,888.20
1000.52800. Health Insurance - Regular	\$ 269,065.00	\$ -	\$ -	\$ 269,065.00	\$ 209,297.14	\$ -	\$ 209,297.14	\$ 59,767.86	\$ 36,820.81	\$ 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	\$ 1,250.00	\$ -
1000.54420. Equipment Leasing	\$ 21,064.00	\$ -	\$ -	\$ 21,064.00	\$ 11,987.18	\$ 5,265.98	\$ 17,253.16	\$ 3,810.84	\$ 1,000.00	\$ 2,810.84
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 442.58	\$ -	\$ 442.58	\$ 6,557.42	\$ 6,557.42	\$ -
1000.56110. Instructional Supplies - Regular Education	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,183.28	\$ 2,402.08	\$ 3,585.36	\$ (585.36)	\$ -	\$ (585.36)
1000.56400. Workbooks/Disposables	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 958.66	\$ -	\$ 958.66	\$ 9,041.34	\$ 5,500.00	\$ 3,541.34
1000.56410. Textbooks	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 6,454.91	\$ -	\$ 6,454.91	\$ (3,454.91)	\$ -	\$ (3,454.91)
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 2,272.52	\$ -	\$ 2,272.52	\$ 5,727.48	\$ 5,727.48	\$ -
1000.58100. Dues & Fees	\$ 9,553.00	\$ -	\$ -	\$ 9,553.00	\$ -	\$ -	\$ -	\$ 9,553.00	\$ 9,553.00	\$ -
<b>Total</b>	<b>\$ 1,519,460.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,519,460.00</b>	<b>\$ 1,032,229.67</b>	<b>\$ 7,668.06</b>	<b>\$ 1,039,897.73</b>	<b>\$ 479,562.27</b>	<b>\$ 380,439.82</b>	<b>\$ 99,122.45</b>
<b>1200-Special Education</b>										
1200.51110. Wages Paid to Teachers - SPED	\$ 316,899.00	\$ -	\$ -	\$ 316,899.00	\$ 242,245.45	\$ -	\$ 242,245.45	\$ 74,653.55	\$ 80,932.55	\$ (6,279.00)
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 229,662.00	\$ -	\$ -	\$ 229,662.00	\$ 123,832.05	\$ -	\$ 123,832.05	\$ 105,829.95	\$ 99,462.38	\$ 6,367.57
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 84,549.00	\$ -	\$ -	\$ 84,549.00	\$ 57,760.66	\$ -	\$ 57,760.66	\$ 26,788.34	\$ 25,155.54	\$ 1,632.80
1200.52100. Group Life Insurance - SPED	\$ 891.00	\$ -	\$ -	\$ 891.00	\$ 657.75	\$ -	\$ 657.75	\$ 233.25	\$ 215.11	\$ 18.14
1200.52200. FICA/Medicare Employer - SPED	\$ 31,891.00	\$ -	\$ -	\$ 31,891.00	\$ 18,740.00	\$ -	\$ 18,740.00	\$ 13,151.00	\$ 12,222.03	\$ 928.97
1200.52300. Pension Contributions	\$ 3,382.00	\$ -	\$ -	\$ 3,382.00	\$ 2,861.72	\$ -	\$ 2,861.72	\$ 520.28	\$ 1,020.26	\$ (499.98)
1200.52800. Health Insurance	\$ 228,432.00	\$ -	\$ -	\$ 228,432.00	\$ 143,651.60	\$ -	\$ 143,651.60	\$ 84,780.40	\$ 61,841.67	\$ 22,938.73
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	\$ 33,891.20	\$ 340.00	\$ 34,231.20	\$ (5,231.20)	\$ 1,500.00	\$ (6,731.20)
1200.53300. Other Prof/Tech Services	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 660.00	\$ -	\$ 660.00	\$ 1,840.00	\$ 1,840.00	\$ -
1200.55800. Travel Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ 600.00	\$ 600.00
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 379.08	\$ 40.47	\$ 419.55	\$ 580.45	\$ 580.45	\$ -
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	\$ -
<b>Total</b>	<b>\$ 941,666.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 941,666.00</b>	<b>\$ 627,704.95</b>	<b>\$ 380.47</b>	<b>\$ 628,085.42</b>	<b>\$ 313,580.58</b>	<b>\$ 285,579.99</b>	<b>\$ 28,000.59</b>
<b>1300-Adult Education - Cooperative</b>										
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
<b>Total</b>	<b>\$ 16,050.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,050.00</b>	<b>\$ 20,745.00</b>	<b>\$ -</b>	<b>\$ 20,745.00</b>	<b>\$ (4,695.00)</b>	<b>\$ (5,751.00)</b>	<b>\$ 1,056.00</b>
<b>1500-Stipends - Extra Curricular</b>										
1500.51930. Extra Curricular Stipends Paid	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 3,573.00	\$ -	\$ 3,573.00	\$ 8,236.00	\$ 7,161.00	\$ 1,075.00
<b>Total</b>	<b>\$ 11,809.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,809.00</b>	<b>\$ 3,573.00</b>	<b>\$ -</b>	<b>\$ 3,573.00</b>	<b>\$ 8,236.00</b>	<b>\$ 7,161.00</b>	<b>\$ 1,075.00</b>
<b>1600-Summer School</b>										
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
<b>Total</b>	<b>\$ 3,890.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,890.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,890.00</b>	<b>\$ -</b>	<b>\$ 3,890.00</b>
<b>1700-Tutoring</b>										
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 1,000.00	\$ 3,000.00

**BOE Budget v. Actual  
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	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
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ 175.00	\$ 525.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 1,500.00	\$ 4,500.00
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 2,000.00	\$ 6,000.00
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ 1,023.00	\$ 868.00	\$ 1,891.00	\$ (1,891.00)		\$ (1,891.00)
<b>Total</b>	<b>\$ 18,700.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,700.00</b>	<b>\$ 1,023.00</b>	<b>\$ 868.00</b>	<b>\$ 1,891.00</b>	<b>\$ 16,809.00</b>	<b>\$ 4,675.00</b>	<b>\$ 12,134.00</b>
<b>1800-Stipends - Sports Teams</b>										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ -	\$ -	\$ -	\$ 16,283.00	\$ -	\$ 16,283.00
1800.52200. FICA/Medicare Employer	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00	\$ -	\$ -	\$ -	\$ 1,245.00	\$ -	\$ 1,245.00
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ -	\$ -	\$ -	\$ 3,570.00	\$ -	\$ 3,570.00
<b>Total</b>	<b>\$ 21,098.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,098.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,098.00</b>	<b>\$ -</b>	<b>\$ 21,098.00</b>
<b>2110-Social Work Services</b>										
2110.51900. Wages Paid - Social Worker	\$ 64,463.00	\$ -	\$ -	\$ 64,463.00	\$ 28,506.10	\$ -	\$ 28,506.10	\$ 35,956.90	\$ 12,999.71	\$ 22,957.19
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 15.39	\$ -	\$ 15.39	\$ 22.61	\$ 16.29	\$ 6.32
2110.52200. FICA/Medicare Employer - Social Worker	\$ 935.00	\$ -	\$ -	\$ 935.00	\$ 411.96	\$ -	\$ 411.96	\$ 523.04	\$ 189.92	\$ 333.12
2110.52800. Health Insurance - Social Worker	\$ 1,410.00	\$ -	\$ -	\$ 1,410.00	\$ 788.86	\$ -	\$ 788.86	\$ 621.14	\$ 2,406.46	\$ (1,785.32)
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ -
<b>Total</b>	<b>\$ 67,046.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,046.00</b>	<b>\$ 29,722.31</b>	<b>\$ -</b>	<b>\$ 29,722.31</b>	<b>\$ 37,323.69</b>	<b>\$ 15,812.38</b>	<b>\$ 21,511.31</b>
<b>2130-Health Office</b>										
2130.51901. Wages Paid - School Nurse	\$ 76,050.00	\$ -	\$ -	\$ 76,050.00	\$ 48,993.07	\$ -	\$ 48,993.07	\$ 27,056.93	\$ 28,768.84	\$ (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	\$ 63.00	\$ -	\$ 63.00	\$ 13.00	\$ 12.60	\$ 0.40
2130.52200. FICA/Medicare Employer - Health	\$ 8,078.00	\$ -	\$ -	\$ 8,078.00	\$ 5,832.51	\$ -	\$ 5,832.51	\$ 2,245.49	\$ 2,245.83	\$ (0.34)
2130.52800. Health Insurance - Health Office	\$ 10,933.00	\$ -	\$ -	\$ 10,933.00	\$ 8,731.29	\$ -	\$ 8,731.29	\$ 2,201.71	\$ 1,832.04	\$ 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	\$ 100.00	\$ 100.00
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	\$ 1,955.00	\$ -
2130.56430. Professional Periodicals	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 27.00	\$ -	\$ 27.00	\$ 73.00	\$ 73.00	\$ -
2130.58100. Dues & Fees	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 330.00	\$ -	\$ 330.00	\$ 270.00	\$ 110.00	\$ 160.00
<b>Total</b>	<b>\$ 105,722.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,722.00</b>	<b>\$ 67,021.87</b>	<b>\$ -</b>	<b>\$ 67,021.87</b>	<b>\$ 38,700.13</b>	<b>\$ 38,032.31</b>	<b>\$ 667.82</b>
<b>2140-Psychological Services</b>										
2140.51900. Wages Paid - School Psychologist	\$ 50,323.00	\$ -	\$ -	\$ 50,323.00	\$ 36,598.56	\$ -	\$ 36,598.56	\$ 13,724.44	\$ 13,724.44	\$ -
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 31.50	\$ -	\$ 31.50	\$ 6.50	\$ 6.30	\$ 0.20
2140.52200. FICA/Medicare Employer - Psychologist	\$ 730.00	\$ -	\$ -	\$ 730.00	\$ 502.16	\$ -	\$ 502.16	\$ 227.84	\$ 227.52	\$ 0.32
2140.52800. Health Insurance	\$ 10,090.00	\$ -	\$ -	\$ 10,090.00	\$ 7,981.92	\$ -	\$ 7,981.92	\$ 2,108.08	\$ 1,969.80	\$ 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	\$ 1,181.00	\$ -
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 62.89	\$ -	\$ 62.89	\$ 137.11	\$ 137.11	\$ -
<b>Total</b>	<b>\$ 65,381.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,381.00</b>	<b>\$ 45,996.03</b>	<b>\$ -</b>	<b>\$ 45,996.03</b>	<b>\$ 19,384.97</b>	<b>\$ 19,246.17</b>	<b>\$ 138.80</b>
<b>2150-Speech &amp; Audiology Services</b>										
2150.53230. Purchased Pupil Services	\$ 63,389.00	\$ -	\$ -	\$ 63,389.00	\$ 50,373.24	\$ 8,113.77	\$ 58,487.01	\$ 4,901.99	\$ 4,901.99	\$ -
2150.56100. Supplies	\$ 775.00	\$ -	\$ -	\$ 775.00	\$ -	\$ -	\$ -	\$ 775.00	\$ 775.00	\$ -
<b>Total</b>	<b>\$ 64,164.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,164.00</b>	<b>\$ 50,373.24</b>	<b>\$ 8,113.77</b>	<b>\$ 58,487.01</b>	<b>\$ 5,676.99</b>	<b>\$ 5,676.99</b>	<b>\$ -</b>
<b>2160-PT/OT Services</b>										
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ 123.97	\$ -	\$ 123.97	\$ (123.97)		\$ (123.97)
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123.97</b>	<b>\$ -</b>	<b>\$ 123.97</b>	<b>\$ (123.97)</b>	<b>\$ -</b>	<b>\$ (123.97)</b>
<b>2210-Improvement of Instruction</b>										
2210.53220. In Service	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 890.00	\$ -	\$ 890.00	\$ 3,110.00	\$ 3,110.00	\$ -

**BOE Budget v. Actual  
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	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
2210.55800. Conference/Travel - Professional Development	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ 1,594.00	\$ 45.00	\$ 1,639.00	\$ 4,361.00	\$ 4,361.00	\$ -
2210.56100. Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
<b>Total</b>	<b>\$ 12,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000.00</b>	<b>\$ 2,484.00</b>	<b>\$ 45.00</b>	<b>\$ 2,529.00</b>	<b>\$ 9,471.00</b>	<b>\$ 9,471.00</b>	<b>\$ -</b>
<b>2230-Technology</b>										
2230.51901. Wages Paid - Technology Staff	\$ 12,314.00	\$ -	\$ -	\$ 12,314.00	\$ 8,953.12	\$ -	\$ 8,953.12	\$ 3,360.88	\$ 3,361.09	\$ (0.21)
2230.52100. Group Life Insurance - Technology	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 6.30	\$ -	\$ 6.30	\$ 1.70	\$ 1.26	\$ 0.44
2230.52200. FICA/Medicare Employer - Technology	\$ 942.00	\$ -	\$ -	\$ 942.00	\$ 669.49	\$ -	\$ 669.49	\$ 272.51	\$ 272.55	\$ (0.04)
2230.52300. Pension Contributions - Technology	\$ 492.00	\$ -	\$ -	\$ 492.00	\$ 416.77	\$ -	\$ 416.77	\$ 75.23	\$ 75.80	\$ (0.57)
2230.52800. Health Insurance - Technology	\$ 2,187.00	\$ -	\$ -	\$ 2,187.00	\$ 1,746.29	\$ -	\$ 1,746.29	\$ 440.71	\$ 366.38	\$ 74.33
2230.53520. Other Technical Services	\$ 74,160.00	\$ -	\$ -	\$ 74,160.00	\$ 62,749.00	\$ 11,411.00	\$ 74,160.00	\$ -	\$ -	\$ -
2230.56100. Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ 259.98	\$ 259.98	\$ 240.02	\$ 240.02	\$ -
2230.56500. Technology Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 639.71	\$ 593.96	\$ 1,233.67	\$ 766.33	\$ 766.33	\$ -
2230.57340. Technology Hardware - Instructional	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,497.76	\$ -	\$ 1,497.76	\$ 1,502.24	\$ 1,502.24	\$ -
2230.57350. Software - Instructional	\$ 12,725.00	\$ -	\$ -	\$ 12,725.00	\$ 2,287.11	\$ -	\$ 2,287.11	\$ 10,437.89	\$ 10,437.89	\$ -
2230.57351. Software - Non-Instructional	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 14,915.94	\$ -	\$ 14,915.94	\$ 11,004.06	\$ 11,004.06	\$ -
<b>Total</b>	<b>\$ 135,248.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 135,248.00</b>	<b>\$ 93,881.49</b>	<b>\$ 12,264.94</b>	<b>\$ 106,146.43</b>	<b>\$ 29,101.57</b>	<b>\$ 29,027.62</b>	<b>\$ 73.95</b>
<b>2310-Board of Education</b>										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 8,676.64	\$ -	\$ 8,676.64	\$ 3,323.36	\$ 3,323.92	\$ (0.56)
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 6.30	\$ -	\$ 6.30	\$ 1.70	\$ 1.26	\$ 0.44
2310.52200. FICA/Medicare Employer - BOE Office	\$ 918.00	\$ -	\$ -	\$ 918.00	\$ 623.13	\$ -	\$ 623.13	\$ 294.87	\$ 294.91	\$ (0.04)
2310.52300. Pension Contributions - BOE Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 406.14	\$ -	\$ 406.14	\$ 73.86	\$ 73.88	\$ (0.02)
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 403.99	\$ -	\$ 403.99	\$ 2,596.01	\$ 2,500.00	\$ 96.01
2310.52700. Workers' Compensation - BOE Office	\$ 23,527.00	\$ -	\$ -	\$ 23,527.00	\$ 21,530.01	\$ -	\$ 21,530.01	\$ 1,996.99	\$ -	\$ 1,996.99
2310.52800. Health Insurance - BOE Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 4,622.16	\$ -	\$ 4,622.16	\$ 1,176.84	\$ 961.26	\$ 215.58
2310.53020. Legal Services - BOE Office	\$ 25,825.00	\$ -	\$ -	\$ 25,825.00	\$ -	\$ -	\$ -	\$ 25,825.00	\$ 20,000.00	\$ 5,825.00
2310.55200. Property/Liability Insurance - BOE Office	\$ 20,244.00	\$ -	\$ -	\$ 20,244.00	\$ 19,683.91	\$ -	\$ 19,683.91	\$ 560.09	\$ -	\$ 560.09
2310.55400. Advertising - BOE Office	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 5,624.87	\$ -	\$ 5,624.87	\$ (5,124.87)	\$ -	\$ (5,124.87)
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	\$ 1,470.11	\$ -	\$ 1,470.11	\$ (70.11)	\$ -	\$ (70.11)
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	\$ -
<b>Total</b>	<b>\$ 97,417.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,417.00</b>	<b>\$ 63,085.51</b>	<b>\$ -</b>	<b>\$ 63,085.51</b>	<b>\$ 34,331.49</b>	<b>\$ 30,557.98</b>	<b>\$ 3,773.51</b>
<b>2320-Superintendents Office</b>										
2320.51900. Wages Paid - Superintendent	\$ 75,500.00	\$ -	\$ -	\$ 75,500.00	\$ 62,400.00	\$ -	\$ 62,400.00	\$ 13,100.00	\$ 15,600.00	\$ (2,500.00)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 8,676.64	\$ -	\$ 8,676.64	\$ 3,323.36	\$ 3,323.92	\$ (0.56)
2320.52100. Group Life Insurance - Superintendent Office	\$ 134.00	\$ -	\$ -	\$ 134.00	\$ 6.30	\$ -	\$ 6.30	\$ 127.70	\$ 127.26	\$ 0.44
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,049.00	\$ -	\$ -	\$ 2,049.00	\$ 1,527.93	\$ -	\$ 1,527.93	\$ 521.07	\$ 521.11	\$ (0.04)
2320.52300. Pension Contributions - Superintendent's Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 406.13	\$ -	\$ 406.13	\$ 73.87	\$ 73.89	\$ (0.02)
2320.52800. Health Insurance - Superintendent's Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 4,622.16	\$ -	\$ 4,622.16	\$ 1,176.84	\$ 961.26	\$ 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	\$ 252.21	\$ -
2320.58100. Dues & Fees - Superintendent's Office	\$ 1,561.00	\$ -	\$ -	\$ 1,561.00	\$ 450.00	\$ -	\$ 450.00	\$ 1,111.00	\$ 4,121.00	\$ (3,010.00)
<b>Total</b>	<b>\$ 98,823.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,823.00</b>	<b>\$ 78,136.95</b>	<b>\$ -</b>	<b>\$ 78,136.95</b>	<b>\$ 20,686.05</b>	<b>\$ 24,980.65</b>	<b>\$ (4,294.60)</b>
<b>2400-School Administration Office</b>										
2400.51900. Wages Paid - Principal	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	\$ 87,235.03	\$ -	\$ 87,235.03	\$ 32,764.97	\$ 29,010.64	\$ 3,754.33
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 59,839.00	\$ -	\$ -	\$ 59,839.00	\$ 35,580.00	\$ -	\$ 35,580.00	\$ 24,259.00	\$ 15,645.49	\$ 8,613.51
2400.52100. Group Life Insurance - School Administration Office	\$ 164.00	\$ -	\$ -	\$ 164.00	\$ 138.60	\$ -	\$ 138.60	\$ 25.40	\$ 52.50	\$ (27.10)
2400.52200. FICA/Medicare Employer - School Administration	\$ 5,137.00	\$ -	\$ -	\$ 5,137.00	\$ 3,879.18	\$ -	\$ 3,879.18	\$ 1,257.82	\$ 2,592.90	\$ (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)

**BOE Budget v. Actual  
3/31/2021**

	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
2400.52800. Health Insurance - School Administration Office	\$ 31,957.00	\$ -	\$ -	\$ 31,957.00	\$ 21,178.86	\$ -	\$ 21,178.86	\$ 10,778.14	\$ 4,094.55	\$ 6,683.59
2400.53300. Other Prof/Tech Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
2400.55301. Postage	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 730.06	\$ -	\$ 730.06	\$ 2,769.94	\$ 2,769.94	\$ -
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,103.65	\$ -	\$ 1,103.65	\$ 1,396.35	\$ 1,396.35	\$ -
2400.58100. Dues & Fees - School Administration	\$ 1,014.00	\$ -	\$ -	\$ 1,014.00	\$ 955.00	\$ -	\$ 955.00	\$ 59.00	\$ 59.00	\$ -
<b>Total</b>	<b>\$ 228,672.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 228,672.00</b>	<b>\$ 151,009.33</b>	<b>\$ -</b>	<b>\$ 151,009.33</b>	<b>\$ 77,662.67</b>	<b>\$ 59,347.77</b>	<b>\$ 18,314.90</b>
<b>2510-Business Office</b>										
2510.51901. Wages Paid - Non Certified - Business Office	\$ 89,623.00	\$ -	\$ -	\$ 89,623.00	\$ 66,086.60	\$ -	\$ 66,086.60	\$ 23,536.40	\$ 22,759.50	\$ 776.90
2510.52100. Group Life Insurance - Business Office	\$ 68.00	\$ -	\$ -	\$ 68.00	\$ 56.70	\$ -	\$ 56.70	\$ 11.30	\$ 11.34	\$ (0.04)
2510.52200. FICA/Medicare Employer - Business Office	\$ 6,856.00	\$ -	\$ -	\$ 6,856.00	\$ 5,005.21	\$ -	\$ 5,005.21	\$ 1,850.79	\$ 1,850.90	\$ (0.11)
2510.52300. Pension Contributions - Business Office	\$ 1,970.00	\$ -	\$ -	\$ 1,970.00	\$ 1,667.07	\$ -	\$ 1,667.07	\$ 302.93	\$ 303.20	\$ (0.27)
2510.52800. Health Insurance - Business Office	\$ 8,746.00	\$ -	\$ -	\$ 8,746.00	\$ 6,985.03	\$ -	\$ 6,985.03	\$ 1,760.97	\$ 1,465.63	\$ 295.34
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 9,961.70	\$ -	\$ 9,961.70	\$ 5,038.30	\$ 5,038.30	\$ -
2510.53410. Audit/Accounting Services - Business Office	\$ 25,750.00	\$ -	\$ -	\$ 25,750.00	\$ 18,252.29	\$ -	\$ 18,252.29	\$ 7,497.71	\$ 7,497.71	\$ -
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	\$ 731.53	\$ -
<b>Total</b>	<b>\$ 149,313.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149,313.00</b>	<b>\$ 108,283.07</b>	<b>\$ -</b>	<b>\$ 108,283.07</b>	<b>\$ 41,029.93</b>	<b>\$ 39,658.11</b>	<b>\$ 1,371.82</b>
<b>2600-Building &amp; Grounds</b>										
2600.51901. Wages Paid - Building Maintenance	\$ 110,603.00	\$ -	\$ -	\$ 110,603.00	\$ 70,125.90	\$ -	\$ 70,125.90	\$ 40,477.10	\$ 28,574.51	\$ 11,902.60
2600.52100. Group Life Insurance - Maintenance Department	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 75.24	\$ -	\$ 75.24	\$ 0.76	\$ 24.84	\$ (24.08)
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,576.00	\$ -	\$ -	\$ 8,576.00	\$ 5,529.61	\$ -	\$ 5,529.61	\$ 3,046.39	\$ 1,338.58	\$ 1,707.81
2600.52300. Pension Contributions - Maintenance Office	\$ 3,451.00	\$ -	\$ -	\$ 3,451.00	\$ 2,414.25	\$ -	\$ 2,414.25	\$ 1,036.75	\$ 543.90	\$ 492.85
2600.52800. Health Insurance - Maintenance	\$ 18,807.00	\$ -	\$ -	\$ 18,807.00	\$ 8,731.29	\$ -	\$ 8,731.29	\$ 10,075.71	\$ 1,832.04	\$ 8,243.67
2600.54010. Purchased Property Services	\$ 23,075.00	\$ -	\$ -	\$ 23,075.00	\$ 19,838.87	\$ 5,622.08	\$ 25,460.95	\$ (2,385.95)	\$ -	\$ (2,385.95)
2600.54101. Rubbish Removal	\$ 7,935.00	\$ -	\$ -	\$ 7,935.00	\$ 5,559.70	\$ 1,983.68	\$ 7,543.38	\$ 391.62	\$ 250.00	\$ 141.62
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 3,074.42	\$ 2,375.00	\$ 5,449.42	\$ (449.42)	\$ -	\$ (449.42)
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 6,105.63	\$ 455.83	\$ 6,561.46	\$ (1,561.46)	\$ -	\$ (1,561.46)
2600.54411. Water	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,315.84	\$ 625.00	\$ 1,940.84	\$ 559.16	\$ 200.00	\$ 359.16
2600.54412. Sewer	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 751.58	\$ 425.00	\$ 1,176.58	\$ 523.42	\$ 200.00	\$ 323.42
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 12,896.66	\$ 2,674.00	\$ 15,570.66	\$ (4,570.66)	\$ -	\$ (4,570.66)
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	\$ 3,344.71	\$ 534.39	\$ 3,879.10	\$ 12,120.90	\$ 20,000.00	\$ (7,879.10)
2600.56220. Electricity	\$ 60,550.00	\$ -	\$ -	\$ 60,550.00	\$ 42,014.79	\$ 15,137.49	\$ 57,152.28	\$ 3,397.72	\$ 1,500.00	\$ 1,897.72
2600.56230. Liquid Propane	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 8,733.18	\$ -	\$ 8,733.18	\$ 2,266.82	\$ 2,266.82	\$ -
2600.56240. Heating Oil	\$ 16,976.00	\$ -	\$ -	\$ 16,976.00	\$ 16,628.20	\$ 2,230.19	\$ 18,858.39	\$ (1,882.39)	\$ 5,000.00	\$ (6,882.39)
2600.56260. Gasoline	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 539.80	\$ -	\$ 539.80	\$ (139.80)	\$ -	\$ (139.80)
2600.57300. Equipment	\$ -	\$ -	\$ -	\$ -	\$ 179.00	\$ -	\$ 179.00	\$ (179.00)	\$ -	\$ (179.00)
<b>Total</b>	<b>\$ 302,749.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 302,749.00</b>	<b>\$ 207,858.67</b>	<b>\$ 32,062.66</b>	<b>\$ 239,921.33</b>	<b>\$ 62,827.67</b>	<b>\$ 61,730.69</b>	<b>\$ 1,096.99</b>
<b>2700-Student Transportation</b>										
2700.55100. Contracted Pupil Transp Reg	\$ 375,949.00	\$ -	\$ -	\$ 375,949.00	\$ 288,437.02	\$ 111,876.97	\$ 400,313.99	\$ (24,364.99)	\$ (1,300.00)	\$ (23,064.99)
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 112,250.00	\$ -	\$ -	\$ 112,250.00	\$ 29,579.00	\$ 51,006.00	\$ 80,585.00	\$ 31,665.00	\$ 12,666.00	\$ 18,999.00
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 55,000.00	\$ -	\$ -	\$ 55,000.00	\$ 20,205.00	\$ 17,325.00	\$ 37,530.00	\$ 17,470.00	\$ 7,000.00	\$ 10,470.00
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ -	\$ -	\$ -	\$ 8,775.00	\$ 2,000.00	\$ 6,775.00
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	\$ 8,293.76	\$ -	\$ 8,293.76	\$ 26,706.24	\$ 8,500.00	\$ 18,206.24
<b>Total</b>	<b>\$ 589,474.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 589,474.00</b>	<b>\$ 346,514.78</b>	<b>\$ 180,207.97</b>	<b>\$ 526,722.75</b>	<b>\$ 62,751.25</b>	<b>\$ 29,866.00</b>	<b>\$ 32,885.25</b>
<b>6000-HS Tuition</b>										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,297,758.00	\$ -	\$ -	\$ 1,297,758.00	\$ 986,630.49	\$ 284,769.65	\$ 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	\$ 370,796.84	\$ 102,152.62	\$ 472,949.46	\$ 99,991.54	\$ 56,000.00	\$ 43,991.54



**BOE Budget v. Actual  
3/31/2021**

	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	\$ 131,788.75	\$ 87,274.84	\$ 219,063.59	\$ (43,375.59)	\$ (15,471.00)	\$ (27,904.59)
<b>Total</b>	<b>\$ 2,046,387.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,046,387.00</b>	<b>\$ 1,489,216.08</b>	<b>\$ 474,197.11</b>	<b>\$ 1,963,413.19</b>	<b>\$ 82,973.81</b>	<b>\$ 57,557.05</b>	<b>\$ 25,416.76</b>
<b>6100-Elementary Tuition</b>										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 147,899.00	\$ -	\$ -	\$ 147,899.00	\$ 85,043.00	\$ 52,052.00	\$ 137,095.00	\$ 10,804.00	\$ 8,103.00	\$ 2,701.00
6100.55660. Tuition - Elem Magnet Schools	\$ 45,627.00	\$ -	\$ -	\$ 45,627.00	\$ 101,864.87	\$ 29,456.42	\$ 131,321.29	\$ (85,694.29)	\$ (85,694.29)	\$ (85,694.29)
<b>Total</b>	<b>\$ 193,526.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,526.00</b>	<b>\$ 186,907.87</b>	<b>\$ 81,508.42</b>	<b>\$ 268,416.29</b>	<b>\$ (74,890.29)</b>	<b>\$ 8,103.00</b>	<b>\$ (82,993.29)</b>
<b>Total Expenditures</b>	<b>\$ 6,688,595.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,688,595.00</b>	<b>\$ 4,605,890.79</b>	<b>\$ 797,316.40</b>	<b>\$ 5,403,207.19</b>	<b>\$ 1,285,387.81</b>	<b>\$ 1,101,172.52</b>	<b>\$ 184,215.29</b>

# City of West Haven

**MEMORANDUM**  
**MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on West Haven Subcommittee  
**Date:** May 7, 2021

The West Haven Subcommittee has met twice since the last full MARB meeting, at a regular meeting on April 20 and a special meeting on May 5.

Labor Contract - CWA Local 1103: At the May 5 special meeting, the Subcommittee reviewed a tentative agreement between the City and the Communications Workers of America. The term of the contract is July 1, 2017 to June 30, 2024. The tentative agreement was signed on April 21 and is expected to be approved by the City Council on May 10. The Subcommittee voted to recommend approval by the full MARB. The agreement and supporting documentation are included in the MARB's May 13 meeting materials.

Recommended FY 2022 Budget: The Subcommittee reviewed the Recommended FY 2022 Budget, with adjustments to the Allingtown Fire Fund budget, at both the April 20 regular meeting and the May 5 special meeting. For the May 5 special meeting, the Subcommittee meeting, the City received the requested contingency plan for ARPA funding. The Subcommittee, by a vote of 3-0-1 voted to recommend approval of the FY 2022 budget to the full MARB. On May 6, the City Council adopted the FY 2022 Budget with minor revisions. The FY 2022 Budget and supporting documentation are included in the May 13 meeting materials.

5-Year Plan: The City provided a preliminary update to the 5-Year Plan for review by the Subcommittee at the April 20 meeting. The Subcommittee will continue its review of the 5-Year Plan at the next meeting. Remaining open items include the narrative and assumptions sections, a plan for addressing deficits in the City's internal service funds, and a supplement describing the planned transition out of MARB oversight.

\* The next West Haven Subcommittee meeting is scheduled for May 25.

# City of West Haven Labor Contract

**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 CWA Local 1103  
**Date:** May 7, 2021

**Background**

The previous collective bargaining agreement between the City of West Haven and CWA Local 1103 expired June 30, 2017. A Tentative Agreement for a contract term July 1, 2017 through June 30, 2024 was signed by the City and union on April 21. It is expected to be reviewed by City Council on May 10.

According to the statute for Tier III municipalities, the MARB will have until June 4 to approve or reject the agreement if it chooses to take action. At the May 5 special meeting of the West Haven Subcommittee, the Subcommittee voted to recommend approval of the contract by the full MARB.

This bargaining unit covers management employees of the City. There are approximately 36 members in this bargaining unit.

**Summary of Major Economic Provisions**

Wages

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

<b>Year</b>	<b>General Wage Increase</b>	<b>Step Advancement</b>
2017/18	0%	Yes
2018/19	0%	Yes
2019/20	0%	Yes
2020/21	0%	Yes
2021/22	1%	Yes
2022/23	2%	Yes
2023/24	2% Plus \$0.25/hour increase for all	Yes

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

<b>Year</b>	<b>General Wage Increase</b>	<b>Step Advancement</b>
2013/14	2%	Yes
2014/15	2%	Yes
2015/16	2%	Yes
2016/17	2%	Yes

In the attached financial analysis provided by the Finance Department, the general wage increases are projected to add approximately \$163,860 in additional salary expense over the life of the contract (the fiscal analysis extends for one additional year 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 also generally consistent with the assumed salary adjustment for that year in the 5-Year Plan. The Tentative Agreement GWIs of 2% for both FY 2023 and FY 2024 result in salary expenses that exceed the projections in the 5-Year Plan by about \$13,500 and \$65,800 in each respective year. Note that the fiscal impact analysis does not include the impact of the \$0.25/hour across-the-board adjustment in FY 2024.

#### 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 13% since FY 2017. This Tentative Agreement increases employee contributions as follows:

- FY 2021/22 = 14%
- FY 2022/23 = 15%
- FY 2023/24 = 16%

Since the 5-Year Plan did not contemplate increases in employees' share of premium costs, the contract results in projected health insurance savings when compared to the 5-Year Plan, though it appears the projected health insurance savings in the fiscal impact analysis may be overstated.

The Tentative Agreement also eliminates retiree health benefits for new hires after ratification of the contract.

### Other Provisions

Other provisions in the Tentative Agreement include the following:

- An increase in the life insurance benefit from \$55,000 to \$60,000
- Elimination of accumulated sick leave payout for new hires after ratification of the contract

### Attachments

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



**CWA LOCAL 1103**

**-and-**

**THE CITY OF WEST HAVEN**

**TENTATIVE AGREEMENT**

**Article 4 Union Security: Replace with Article 23 Deduction of Union Dues**

**Article 9 Sick Leave**

**Section 1: 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 shall be subject to disciplinary action up to and including termination of employment.**

**Section 7: Employees hired on or after ratification and approval of this agreement that expires on June 30<sup>th</sup>, 2024, shall not be entitled to payment for accumulated sick leave upon retirement.**

**Article 26 Retirement: Employees hired on or after ratification and approval of this agreement that expires on June 30<sup>th</sup>, 2024 shall not be entitled to retiree medical coverage.**

**Article 34 Wages:**

**2017-18: 0%**

**2018-19: 0%**

**2019-20: 0%**

**2020-21: 0%**

**2021-22: 1%**

**2022-23: 2%**

**2023-24: 2%**

**Wage Classification: Commencing June 30<sup>th</sup>, 2023 all hourly wages at all steps shall increase by \$0.25 per hour.**

**Article 21 Insurance** Effective January 1<sup>st</sup>, 2020, the City implemented the Connecticut Partnership Health Care Plan

**Section 1: Cost Share**

**2020-21: 13%**

**2021-22: 14%**

**2022-23: 15%**

**2023-24: 16%**

**Section 4: Life Insurance increase to \$60,000 for each employee**

**Article 42 Rest Periods: When an employee who is regularly scheduled to work forty (40) hours is required to work for sixteen (16) consecutive hours (s)he shall be given one (1) day off, with pay, to be taken within sixty (60) calendar days at the sole discretion of the City.**

**All other provisions of the current Collective Bargaining Agreement between CWA Local 1103 and the City of West Haven shall remain in effect.**

Kevin Camp 4/21/2021

For the Union

Nancy R. Rossi  
4/21/2021

For the City

**COMMUNICATIONS WORKERS OF AMERICA,  
AFL-CIO  
LOCAL 1103**

**and**

**THE CITY OF WEST HAVEN**

**Tentative Agreement**

*July 1, 2017-June 30, 2024*

CITY OF WEST HAVEN

LOCAL 1103, COMMUNICATIONS  
WORKERS OF AMERICA, AFL-CIO

By:

*Nancy L. Ross 4/21/2021*

By:

*Kevin Campo 4/21/2021*

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**ARTICLE 1  
AGREEMENT**

This Agreement is between the City of West Haven (hereinafter referred to as the Employer) and the Communications Workers of America, AFL-CIO (hereinafter referred to as the Union).

**ARTICLE 2  
RECOGNITION**

The 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 the employees included in the collective bargaining unit certified by the State of Connecticut Labor Department in Case No. ME-6545, dated June 15, 1981.

**ARTICLE 3  
DEFINITIONS**

The terms hereinafter set forth shall have the following meanings:

1. "Union" shall mean the Communications Workers of America, 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 thirty-five (35) hours.
5. "Part-time employee" shall mean an employee normally scheduled to work less than a five (5) day week totaling less than thirty-five (35) but at least twenty (20) hours.

**ARTICLE 4**

**(Reserved)**

**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 or to discontinue their performance by employees.
- (d) To select and to determine the number and types of employees required to perform the City's operations.
- (e) To layoff, furlough or otherwise relieve employees from duty for lack of work or other legitimate reasons.
- (f) To prescribe and enforce reasonable work rules provided such rules are made known in a reasonable manner to the employees affected by them.
- (g) To create job descriptions and revise existing job descriptions as deemed necessary 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) To establish contracts or subcontracts for the City's operations. The City shall have the right to subcontract any aspect of the City's operations.
- (i) To transfer or reassign employees 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.

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.

Section 3. Part-time employees shall be entitled to all benefits provided for in this Agreement.

Section 4. Any part-time employee employed by any other City agency, including the Board of Education, shall not be entitled to benefits under this Agreement if it causes duplication of said benefits.

## **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 shall be subject to disciplinary action, up to and including termination of employment.***

Section 2. Earned sick leave shall accrue at the rate of one day per month. As of the signing of the 2004 – 2008 Agreement sick leave may accumulate to a total of one hundred twenty (120) days maximum.

As of the date of the signing of the 1996 – 2000 Agreement any employee having accumulated sick leave above ninety (90) days had excess sick leave, up to a maximum of sixty (60) days, placed, on a one time basis, in a

"sick leave reserve" in his/her name. The employee shall have access to any days in his/her sick leave reserve in the event that he/she has exhausted his/her accumulated sick time.

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 the employee's eligibility age for Medicare 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.
- c. An employee who earned a longevity payment on his/her anniversary date but is on leave when the longevity payments are issued shall receive the previously earned longevity payment.
- d. The employee will provide one week's advance notice prior to returning from short or long term disability leave and present a physician's note 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 weekly rate of pay computed by dividing his salary by the length of his normal work week.

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 five or more consecutive work days, or in the event of any indication of abuse of sick time. An employee on extended sick leave will be required to submit periodic medical updates regarding his/her medical condition. The City may require the employee to submit a physician's note acceptable to the City verifying the employee's ability to return to work from sick leave of five (5) or more consecutive work 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 one hundred percent (100%) of all 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.

In addition to the amounts referenced above, such employees retiring with a minimum of twenty (20) years of service and fifteen (15) years of service shall receive fifty percent (50%) of any days remaining in his/her sick leave reserve.

Section 7. Any employee covered by this agreement who has a term of employment of seven (7) or more years with the City and leaves the employment of the City of West Haven as a result of layoff shall be reimbursed for fifty percent (50%) of his/her unused sick leave, up to a maximum sick leave payout of forty-five (45) days, following the expiration of the recall period of two (2) years. In the event that the employee is recalled and is re-employed by the City or rejects a recall if it falls within his/her classification or shift from which he/she was removed, he/she will not be eligible for any reimbursement of his/her unused sick leave. ***Employees hired on or after ratification and approval of this Agreement that expires on June 30, 2024, shall not be entitled to payment for accumulated sick leave upon retirement.***

Section 8. 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 9. 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 10. 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.



**ARTICLE 10  
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 11  
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 12  
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) consecutive day special leave (without a break for the weekend) shall be granted for the death of the following individuals: grandmother, grandfather, stepmother, 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 13  
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 14  
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 bumping shall be based upon seniority and qualifications. As indicated in the side letter agreement dated May 10, 2011 (and included in this agreement), the Parties have agreed that, where an employee bumps under this Article, any necessary certifications required will be handled by the Parties in accordance with past practice.

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 15 PROBATIONARY PERIOD**

Section 1. A new or rehired employee shall be on probation for sixty (60) 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 16 WORK IN HIGHER CLASSIFICATION**

Section 1. Subject to the approval of the Department Head or Commissioner, 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 17  
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

\*Floater in lieu of Lincoln's Birthday

Section 2. The Employer shall pay each employee for each designated holiday their rate of pay, computed by dividing his/her weekly salary by the length of his/her normal work week.

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 the preceding Friday.

Section 4. Employees will receive backpay for all Holidays treated as unpaid during their "New Hire" probationary period. Payment will be received on the first (1<sup>st</sup>) pay period following the conclusion of their probationary period.

**ARTICLE 18  
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 (twenty-five (25) working days) annually provided that employees who have completed twenty (20) years of service or more as of July 1, 1994, shall continue to be entitled to a vacation with pay of six (6) weeks annually.

- 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. 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 19 UNION ACTIVITIES**

Section 1. The six (6) stewards shall be allowed to attend official Union conferences not to exceed two hundred (200) hours total time collectively by such stewards without loss of pay during each year of this Agreement.

Section 2. No more than five (5) 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 20 HOURS OF WORK**

Section 1. Regular hours of employment for non-office employees shall be forty (40) hours per week, to the best of the City's ability divided equally over a five (5) consecutive working day period consisting of eight (8) hours per day, normally Monday through Friday. Jobs of a seven (7) day nature shall be programmed for five (5) consecutive days. Overtime hours shall be paid at time and one half of the employee's rate for hours worked in excess of forty (40) in a work week.

- (a) Employees at the Emergency Operation Center shall be paid wages in lieu of comp time for all hours worked in excess of thirty-five (35) hours per week.
- (b) Employees who are mandated to work during a state of emergency shall receive an additional personal day, which will not be used in hours.

Section 2. The working hours for office employees shall be normally thirty-five (35) hours per week equally distributed over five (5) working days with the normal workday commencing at 9:00 a.m. and ending at 5:00 p.m. Employees working over thirty-five (35) hours shall be compensated at one and one-half (1½) hours of compensatory time for each hour worked. All employees working over forty (40) hours shall be paid at time and a half (1½) of the appropriate rate. Compensatory time earned in this manner must be taken within four (4) months from the date earned, unless written approval for other scheduling is granted by the Personnel Director. Such approval shall not be unreasonably withheld.

Section 3. All overtime must be authorized in advance by the Mayor or his/her designee.

Section 4. If any provision of this Article contravenes state or federal law, then to the extent it so contravenes it, the law and not this Article shall prevail.

Section 5. In cases of emergency or acts of God, the Employer, upon reasonable notice shall be entitled to vary the affected employee's normal workday from his/her regular hours of employment to other hours so designated during the period of such emergency.

Section 6. Any employee called back to work after completing his/her normal day of work shall be granted a minimum of three (3) hours of work at the appropriate rate. Employees on call back will remain on the job until it has been completed.

Section 7. If an employee is required to work on Sunday, he/she shall be compensated at double time.

Section 8. If an employee is required to work on a holiday, he/she shall be compensated at two and one half (2½) times the day's pay in addition to the holiday pay.

Section 9. Overtime records on each employee shall be maintained to assure distribution of overtime to be issued as equally as possible within the department.

Section 10. Whenever possible, other than emergencies, overtime assignments shall be made known in advance by the employee's supervisor.

Section 11. Employees refusing overtime assignments shall be charged with hours worked on an overtime basis in computing the overtime records.

Section 12. Subject to the approval of the Department Head and the Director of Personnel and Labor Relations, an employee may work flex hours. A flexible work schedule may be approved provided the economy and efficiency of the department and the needs of the public are not impaired. There will be no loss of normal weekly hours.

## **ARTICLE 21 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 upon final ratification of this Agreement by both parties, the employee's premium cost sharing shall be as follows:

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

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

~~Effective July 1, 2016, the employee's premium cost sharing shall be 13%.~~

*Effective upon final ratification of this Agreement by both parties, the employee's premium cost sharing shall remain at 13%.*

*Effective July 1, 2021, the employee's premium cost sharing shall be 14%.*

*Effective July 1, 2022, the employee's premium cost sharing shall be 15%.*

*Effective July 1, 2023, the employee's premium cost sharing shall be 16%.*

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

~~a. In Network Benefit Copayments effective on ratification:~~

<del>General Office Visit</del>	<del>\$25</del>
<del>Walk-in/Allergy Testing</del>	<del>\$35</del>
<del>Specialist</del>	<del>\$35</del>
<del>Inpatient per admission</del>	<del>\$300*</del>
<del>Emergency Room</del>	<del>\$150</del>
<del>Out Patient</del>	<del>\$125</del>
<del>Urgent Care</del>	<del>\$75</del>

~~\* Inpatient copay shall increase to \$400 effective 7/1/16.~~

~~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):~~

<del>• Annual deductible:</del>	<del>\$300/\$600/\$900</del>
<del>• Coinsurance rate:</del>	<del>80/20%</del>
<del>• Coinsurance maximum:</del>	<del>covered \$600/\$1200/\$1800</del>
	<del>expenses</del>
<del>• Personal out-of-pocket</del>	
<del>maximum for covered</del>	
<del>services:</del>	<del>\$900/\$1800/\$2700</del>

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

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

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

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



<del>Generic (30 day supply)</del>	<del>\$5</del>
<del>Listed Brand Name (30 day supply)</del>	<del>\$20</del>
<del>Non-Listed (formulary)</del>	<del>\$35</del>
<del>Brand Name (30 day supply)</del>	

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

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

2. Dental benefits, comparable to the former Blue Cross Full Service Dental Plan with Riders A, B, C and D.
  3. Vision care benefits for the employee only, comparable to those of the former Blue Cross Vision Care Rider.
1. ***Effective January 1, 2020, the City implemented the Connecticut Partnership Health Care Plan. If an employee (or spouse or dependent(s)) do not comply with the wellness provisions/requirements of the plan, known as the Health Enhancement Program ("HEP"), (s)he will be responsible for the penalties/additional premium charged each month for noncompliance.***

~~Section 2. The Blue Care Plan or similar qualified plan shall only be offered to currently enrolled in Blue Care as an alternative to the Century Preferred Point of Service Plan. Any additional cost to the City for Blue Care over that payable for the Century Preferred Point of Service Plan shall be the obligation of the employee selecting Blue Care. Such additional cost, if any, shall be deducted from the pay, on a regular, periodic basis, of the employee making the election. Should the cost to the City for the Blue Care Plan increase during the term of this Agreement, the employee's contribution by payroll deduction, shall reflect such change in cost. There shall be a limited time period, based on the City's open enrollment period, during which coverage may be switched.~~

Section 3. 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 4. The City shall provide and pay for fifty-five thousand dollars (\$55,000) of life insurance for each employee. ***Effective July 1, 2021, the City shall provide and pay for sixty thousand dollars (\$60,000) of life insurance for each employee.***

Section 5. The City shall provide a payment in lieu of health benefits for employees that waive such coverage in the amount of four thousand dollars (\$4,000) per year, provided the employee is not receiving coverage as a spouse, partner, child, dependent or otherwise under any City or Board of Education health insurance plan, excluding those employees who are receiving Waiver as of January 1, 2011.

Section 6. The Employer shall establish and maintain an employee funded section 125 IRS medical spending account, which may be utilized by bargaining unit employees and their families in connection with their medical deductibles and co-payments as well as uncovered medical expenses up to \$2,500 a year.

Section 7. The City will pay the COBRA cost or cost to purchase equivalent coverage on Connecticut's Health Insurance Exchange, whichever is lower, for the family of an active employee who dies while actively employed for a period of one (1) year from date of death or date insurance terminates provided the employee had a minimum of five (5) years of service.

## **ARTICLE 22 CAR ALLOWANCE**

The Employer shall supply vehicles to employees as needed in their duties for the Employer.

In the event the Employer is unable to furnish cars, the employee may (but is not required to) use his/her own car in the course of employment, then the employee shall receive mileage reimbursement at the IRS rate.

As a prerequisite to reimbursement, the Employer may require the employee to keep such records as the Employer deems appropriate to substantiate such use.

## **ARTICLE 23 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 the Secretary-Treasurer of the Union 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 24  
LONGEVITY**

Section 1. Employees who were hired prior to July 1, 2004 shall receive annual longevity payments as follows:

Employees who have completed five (5) years of continuous service	\$710.00
Employees who have completed ten 10) years of continuous service	\$760.00
Employees who have completed fifteen (15) years of continuous service	\$810.00
Employees who have completed twenty (20) years of continuous service	\$860.00
Employees who have completed twenty-five (25) years of continuous service	\$910.00
Employees who have completed thirty (30) years of continuous service	\$960.00

Effective with the December 2014 longevity payment, the above referenced amount shall be increased by fifty dollars (\$50.00).

Employees who have completed five (5) years of continuous service	\$760.00
Employees who have completed ten 10) years of continuous service	\$810.00
Employees who have completed fifteen (15) years of continuous service	\$860.00
Employees who have completed twenty (20) years of continuous service	\$910.00
Employees who have completed twenty-five (25) years of continuous service	\$960.00
Employees who have completed thirty (30) years of continuous service	\$1,010.00

Section 2. Longevity payments shall be made the first week in September of the calendar year during which the necessary years of service have been attained and thereafter annually in accordance with the formula. Said payments shall be in one lump sum.

**ARTICLE 25**  
**EDUCATION ASSISTANCE**

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

- a. All applicants for education assistance must be made and approved by the Personnel Director prior to the time of registration which 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. 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 expenses incurred to a maximum of \$3,000.00 per fiscal year.

1. Allowable expenses include tuition, books, lab fees, registration and fees.
2. In order to be reimbursed, the employee must provide satisfactory evidence of completion of the course with a passing grade and proof of prior payment.

**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 ten (10) years of service.

Section 3. Except as otherwise provided in Sections 6 and 10, 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. Effective July 1, 2000, except as otherwise provided in Section 10, any employee covered by this Agreement who retires under either Section 1, 2 or 7 shall be entitled to \$25,000 Life insurance paid in full by the employer.

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 1103. 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. For employees retiring on or after their anniversary date in 2012 after attaining the age of 65, the City will reimburse the cost of Medicare B, at the standard Medicare premium rate without income related adjustment, provided the retiree is eligible for Medicare.

1. Effective on employee's anniversary date in 2012, retirees prior to age 65 pay the same percentage premium contribution as active employees for the medical plan received for employee and/or spouse/dependents, as same may be modified in the future for active employees through collective bargaining, except employees who retire at age 60 and above and are eligible to receive retiree medical benefits shall pay the same percentage of premium contribution which was in effect on the employee's date of retirement until the employee becomes eligible for Medicare benefits.
  - a. Medical plan changes as it changes for active employees.
2. Effective on employee's anniversary date in 2012, post-age 65 retirees pay same percentage of premium contribution as active employees for Medicare Supplement premium for employee/and/or spouse at time of retirement not to exceed \$1000/year for retiree or \$2000/year for retiree plus spouse.
3. Medicare will be reimbursed at standard Medicare premium rate without any income related adjustment.

Section 7. Except as otherwise provided in Sections 6 and 10, any employee shall have the option of retiring after (20) years of service with full medical benefits paid by the City for the employee and dependents up to 65 years of age.

Section 8. Except as otherwise provided in Sections 6 and 10, all employees retiring after July 1, 2000 shall receive the Blue Cross/Blue Shield 65 Supplement Policy (Plan F), 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 9. Upon retirement, employee shall receive any accumulated earned vacation pay due him/her.

Section 10. Any employee who does not possess the requisite years of service or age as provided in Section 1, Section 2 or Section 7, 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.

**Section 11.**

***Employees hired on or after ratification and approval of this agreement, that expires on June 30, 2024, shall not be entitled to retiree medical coverage set forth above in this article.***

**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 to the nurses for purchase of uniforms up to \$250 per year. Such payment shall be reimbursable upon submission of receipts.

Section 5. Effective upon implementation of the 1996 Agreement, bargaining unit employees who drive City vehicles shall be subject to testing for illegal drugs, controlled substances and alcohol based on a standard of reasonable suspicion. The observations of two supervisors or managers, one of whom shall be outside of the bargaining unit, shall be required to find reasonable suspicion. 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, except that the provisions for random testing shall not apply.

**ARTICLE 29  
JOB CLASSIFICATION**

Section 1. Employees who choose to submit a request in writing through the Union for consideration of a salary upgrade due to an increase in job responsibilities and/or salary inequities shall submit said request in writing, along with any substantiating documentation, to the Director of Labor Relations and Personnel. The Director of Labor Relations and Personnel shall respond to the request in writing no later than thirty (30) working days from the date it was received including any reasons for the decision. A copy of the decision shall also be given to the local Union steward and the international staff representative for Local 1103. The Union President prior to implementation if any, shall sign off on any recommendations.

Section 2. The process specified in Section 1 above shall be the only process recognized by the parties to grant salary increases during the life of the contract and shall be followed by employees and Department Heads alike.

**ARTICLE 30  
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.

**ARTICLE 31  
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 32  
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 33  
DURATION OF AGREEMENT**

Section 1. This Agreement shall be effective upon final ratification by both parties. This Agreement shall continue in effect until **June 30, 2024** 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, 2024**).

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 34  
WAGES**

Section 1. The wages for all employees of the bargaining unit for 2017-2024 shall be in accordance with the wage schedule attached hereto.

*Fiscal year 2017-2018 – 0%.*

*Fiscal year 2018-2019 – 0%.*

*Fiscal year 2019-2020 – 0%.*

*Fiscal year 2020-2021 – 0%.*

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

*Effective July 1, 2022, all members of the bargaining unit shall receive an increase of two percent (2%).*

*Effective June 30, 2023, all hourly wages at all steps shall receive an increase of twenty-five cents (\$0.25)*

*Effective July 1, 2023, all members of the bargaining unit shall receive an increase of two percent (2%).*

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. All employees of the bargaining unit receiving a promotion shall be paid at the top rate of said classification.

### **ARTICLE 35 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. These days shall not be accumulative.

### **ARTICLE 36 PAYMENT FOR ON-THE-JOB INJURY**

Section 1. The City agrees to pay the employee on compensation their base weekly salary for a period of eight (8) 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.

Section 2. Any employee found working another job while out on Workers' Compensation shall be terminated from the City.

Section 3. Return to work program - See Appendix C

Section 4. Each employee injured or disabled as provided in the Article must choose from the list of health care providers in the City of West Haven preferred provider network, as such may be modified from time to time by the Plan Administrator and approved by the Workers' Compensation Commissioner.

### **ARTICLE 37 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 1103 applicant(s) are not qualified, the employer shall notify the applicant(s) and cite deficiencies in writing within five (5) working days.

### **ARTICLE 38 SHIFT DIFFERENTIAL**

There shall be a shift differential of \$10.00 per week for employees working the second shift normally 4:00 p.m. - 12:00 p.m. midnight.

### **ARTICLE 39 RESIDENCY**

Employees within this bargaining unit will not be required to live within the City limits.

### **ARTICLE 40 MISCELLANEOUS**

Section 1. Any individual hired into the bargaining unit will have seniority for the purpose of bumping and bidding as of the date they commence working in the bargaining unit. Their original date of hire will be used for determining vacation, longevity and retirement.

Section 2. A joint Union/Management Committee of three or four representatives of each party shall explore and develop ideas to encourage job knowledge, employee morale, productivity, quality of work, dependability, judgement, initiative, cooperation, working relationships, stress reduction and healthy employees.

Section 3. 1103 Wage Classifications Schedule shall be modified in accordance with this Agreement and incorporated herein.

Section 4. The parties agree to the implementation of a Dress Code Policy, Family and Medical Leave Policy and Computer, Internet & E-Mail Policy.

### **ARTICLE 41 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 A of this Agreement.

***ARTICLE 42  
REST PERIODS***

***When an employee who is regularly scheduled to work forty (40) hours is required to work for sixteen (16) consecutive hours (s)he shall be given one (1) day off, with pay, to be taken within sixty (60) calendar days at the sole discretion of the City.***



## APPENDIX A

### AGREEMENT

This AGREEMENT made this 13th day of May, 1987 by and between the employer, the City of West Haven (hereinafter referred to as 'City'), and the collective bargaining unit, Communication Workers of America, Local 1281 (hereinafter referred to as 'Union').

#### WITNESSETH:

WHEREAS, the parties have entered into a certain collective bargaining agreement effective July 1, 1985 through June 30, 1987, and

WHEREAS, subsequent thereto, the City has begun implementation of a Plan of Reorganization, and

WHEREAS, as part of said Plan, the City desires to hire four Commissioners who shall be responsible to oversee and supervise certain agencies, offices and departments of the City, and

WHEREAS, the Union has objected to the implementation of some parts of said Plan, specifically the creation of two Commissionerships, and

WHEREAS, the Union has filed a prohibitive practice claim with the State of Connecticut Board of Labor Relations, and

WHEREAS, the parties desire to resolve their differences.

NOW THEREFORE, in consideration of the foregoing premises, and the following promises and covenants, the parties hereby agree as follows:

- 1) The City shall be entitled to create the positions of Commissioner of Development and Commissioner of Human Services, which positions shall be responsible to oversee and supervise various departments, offices and agencies of the City as assigned to them;
- 2) Said positions shall not be included within the collective bargaining agreement, nor included within the collective bargaining unit;
- 3) The City agrees to maintain the current positions of Community Development Manager and Director of Human Resources, which positions shall remain so long as the individuals currently employed therein remain in their respective position; the City shall be under no obligation to fill said positions in the event that either becomes vacant, and nothing herein shall prohibit the removal of the individual, for cause, except that the position cannot be removed for budgetary reasons;
- 4) The job description for each position shall be amended as set forth in the Exhibits attached hereto and made a part hereof;
- 5) The position of Community Development Manager shall have its base salary adjusted to \$35,500.00 effective June 30, 1987; said base salary shall be subject to further adjustment pursuant to any future collective

bargaining agreement reached between the parties, including the contemplated agreement to take effect July 1, 1987.

THE CITY OF WEST HAVEN

By \_\_\_\_\_  
Its

COMMUNICATIONS WORKERS OF AMERICA

By \_\_\_\_\_  
Its



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

If the employee refuses to bring the MODIFIED DUTY PACKAGE to the medical care provider, or refuses to authorize the employer to mail it to the medical care provider, or refuses to report for a modified duty

assignment, then the employee's workers' compensation records will be forwarded to the Workers' Compensation insurance provider for purpose of requesting an immediate hearing to review the situation.

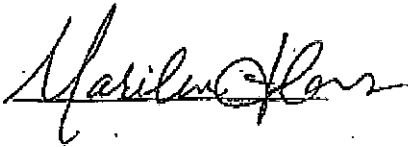
Employees do not waive any rights to Workers' Compensation benefits by participating in the Return-to-Work Program. Employees participating in the Return-to-Work Program will continue to be covered by the Workers' Compensation Act for all reasonable and necessary medical expenses and disability benefits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

**MEMORANDUM OF UNDERSTANDING**

The parties to this memorandum of understanding are the City of West Haven (hereinafter "City") and CWA, Local 1103 (hereinafter "Union").

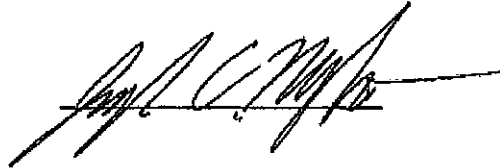
Whereas the parties agree with respect to Article 5 (Management Rights), Section (h), the terms contract or subcontract shall not encompass any position that meets the definition of employee as per the attached.

For the City:



12/9/04

For the Union:



12/9/04

## TYPE OF WORK, INDEPENDENT CONTRACTOR?

Employer or independent contractor? You're either one or the other. The IRS will look at the work you do and how you do it. If you're an independent contractor, you'll have to pay self-employment tax. If you're an employee, your employer will pay it for you.

Many people who are independent contractors are also employees. For example, a contractor who works for a company on a regular basis may be considered an employee. The IRS will look at the facts and circumstances of each case to determine your status.

If you're an independent contractor, you'll have to pay self-employment tax. This tax is based on your net earnings from your business. The rate is 15.3%.

If you're an employee, your employer will pay half of the Social Security tax and the Medicare tax. You'll also have to pay income tax on your wages.

As the IRS says, the difference between an independent contractor and an employee is a matter of degree. The IRS will look at all the facts and circumstances of each case to determine your status.

- You own the business.
- You have a significant investment in the business.
- You have a significant risk of loss.
- You have a significant investment in the business.
- You have a significant investment in the business.

## EMPLOYER

If you're an employer, you'll have to pay Social Security tax and Medicare tax for your employees. You'll also have to pay income tax on their wages. The IRS will look at the facts and circumstances of each case to determine your status.

Many people who are employers are also independent contractors. For example, a contractor who works for a company on a regular basis may be considered an employer. The IRS will look at the facts and circumstances of each case to determine your status.

If you're an employer, you'll have to pay self-employment tax. This tax is based on your net earnings from your business. The rate is 15.3%.

If you're an independent contractor, you'll have to pay self-employment tax. This tax is based on your net earnings from your business. The rate is 15.3%.

As the IRS says, the difference between an independent contractor and an employee is a matter of degree. The IRS will look at all the facts and circumstances of each case to determine your status.

- You own the business.
- You have a significant investment in the business.
- You have a significant risk of loss.
- You have a significant investment in the business.
- You have a significant investment in the business.

## INDEPENDENT CONTRACTOR

If you're an independent contractor, you'll have to pay self-employment tax. This tax is based on your net earnings from your business. The rate is 15.3%.

Many people who are independent contractors are also employees. For example, a contractor who works for a company on a regular basis may be considered an employee. The IRS will look at the facts and circumstances of each case to determine your status.

If you're an independent contractor, you'll have to pay self-employment tax. This tax is based on your net earnings from your business. The rate is 15.3%.

As the IRS says, the difference between an independent contractor and an employee is a matter of degree. The IRS will look at all the facts and circumstances of each case to determine your status.

**SIDE LETTER**

This is a side letter agreement between the City of West Haven and CWA, Local 1103 that the Parties make as part of the Tentative Agreement reached by the Parties as to the terms of a successor Collective Bargaining Agreement to commence July 1, 2010 and to expire June 30, 2013. This side letter shall have no effect if either the Town or the Union does not ratify the Tentative Agreement on the terms of the successor Collective Bargaining Agreement.

As to the side letter, the Parties agree that the Chief Sanitarian hired on April 4, 2011 shall not be considered "a new hire after January 1, 2011" (as provided for in Exhibit B, Paragraph 3 to the Tentative Agreement) for purposes of the increased retiree medical premium contribution required of new hires.

In addition, the Parties agree as part of this side letter that, as to Union Proposal 3, bumping (item #12 to the Tentative Agreement), where an employee bumps under Article 14, Section 1, based upon seniority and qualifications, any necessary certifications required will be handled by the Parties in accordance with past practice.

\_\_\_\_\_  
For the Union

\_\_\_\_\_  
Date

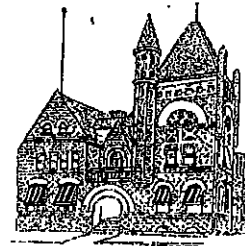
\_\_\_\_\_  
For the City

\_\_\_\_\_  
Date



## DEPARTMENT OF PERSONNEL

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



City Hall  
1896 - 1968

H. Richard Borer Jr.  
*Mayor*

Marilyn Flores  
*Director*

### MEMORANDUM

TO: CWA, Local 1103 Members  
FROM: Marilyn Flores, Personnel Director *MFL*  
DATE: April 7, 2005  
RE: *Attachment to Contract*

Tom Reilly  
CDA

I have enclosed a Memorandum of Understanding and attachment that were inadvertently left out of the contracts when printed.

If you have any questions, you may contact me or your Union representative.

cc: Joseph Mayhew, Staff Representative, Local 1103




Memorandum of Agreement

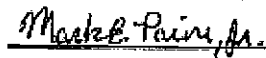
September 26, 2014


The purpose of this memorandum is for language clarification in the collective bargaining agreement ("contract") between the Communications Workers of America AFL-CIO Local 1103 and the City of West Haven. The existing language and its' intent shall not be changed in any way by this clarification.

Under Article 20, "Hours of Work", Section 7 states "If an employee is required to work on Sunday, he/she shall be compensated at double time". Section 8 states "If an employee is required to work on a holiday, he/she shall be compensated at two and one half (2 1/2) times the day's pay in addition to the holiday pay".

These sections are separate and distinct from the language on earning compensatory time in Section 2 of Article 20. It has always been the intent of the language that employees are compensated with pay, not compensatory time earned, when they work on a Sunday or a holiday.

 Signature 9/26/14 Date  
Beth Sabo, Personnel Director

 Signature 9/26/14 Date  
Mark E. Palno, Jr, Chief Steward - CWA 1103

 Signature 9/26/14 Date  
Kevin Campo, Business Agent - CWA 1103

## Wage Classifications

POSITION	STEP I	STEP II	STEP III
	2013	2013	2013
ACCOUNTING COORDINATOR	29.96	31.03	32.09
ADMINISTRATOR/WPCP	55.80	57.66	59.52
ADULT DAY CARE CENTER NURSE	29.83	31.10	32.37
ADULT DAY CARE OFFICE COORDINATOR	20.87	21.67	22.47
ASSESSMENT AUDITOR	40.63	42.24	43.86
ASSESSOR	42.78	43.80	44.81
ASSISTANT BUILDING OFFICIAL	34.64	35.82	37.01
ASSISTANT FINANCE DIRECTOR	44.36	49.11	53.86
ASSISTANT GRANT WRITER	28.26	30.30	32.31
ASSISTANT PLANNER	42.58	44.05	45.51
ASSISTANT PURCHASING AGENT	32.94	34.12	35.30
ASSISTANT SUPERINTENDENT HIGHWAY	32.94	34.12	35.30
ASSISTANT TO COMMISSIONER	32.94	34.12	35.30
ASSISTANT WELFARE DIRECTOR	32.44	33.48	34.53
BUILDING OFFICIAL	41.79	43.56	45.35
BUILDING SUPERINTENDENT	37.15	38.72	40.30
CHIEF SANITARIAN	35.15	36.61	38.07
CITY ENGINEER	55.58	57.70	59.81
COLLECTOR OF DELINQUENT REVENUE ACCOUNTS	31.52	32.78	34.04
COMMUNITY DEVELOPMENT ASSISTANT	28.21	29.41	30.61
COMMUNITY DEVELOPMENT ASST. MANAGER	40.34	41.96	43.58
COMMUNITY DEVELOPMENT MANAGER	48.35	50.36	52.44
COORDINATOR OF ADULT RECREATION LEAGUES	23.53	24.79	26.06
DATA PROCESSING ADMINISTRATOR	36.88	39.47	42.05
DEPUTY ASSESSOR	40.63	42.24	43.86
DEPUTY DIRECTOR PUBLIC WORKS	36.19	37.37	38.54
DIRECTOR OF ADULT DAY CARE	35.95	37.41	38.87
DIRECTOR OF ELDERLY SERVICE	32.30	34.24	35.30
DIRECTOR OF HUMAN RESOURCES	40.27	41.53	42.79
DIRECTOR OF PARK & RECREATION	38.07	39.69	41.31
DIRECTOR OF PUBLIC HEALTH	46.06	47.13	48.21
DIRECTOR OF WELFARE	36.72	37.79	38.96
ECONOMIC DEVELOPMENT COORDINATOR	39.00	40.66	42.32
ELECTRICAL INSPECTOR	33.43	34.85	36.27
EXECUTIVE ASST. ADMIN. FINANCE	36.45	37.66	38.88
FACILITIES INSPECTOR	23.55	24.77	25.98
GRANT COORDINATOR	35.95	37.41	38.87
HIGHWAY MAINTENANCE SUPERINTENDENT	32.29	33.46	34.64
HOUSING SPECIALIST	32.95	34.12	35.30

HUMAN RESOURCE COORDINATOR	36.72	37.79	38.97
HUMAN RESOURCE SPECIALIST	27.24	28.24	29.24
INFORMATION TECHNOLOGY MANAGER	43.26	46.30	49.33
LAND SURVEYOR	30.38	31.15	31.93
PARK MAINTENANCE SUPERINTENDENT	31.66	32.84	34.01
PLANNING/ZONING DIRECTOR	51.92	53.48	55.06
PLUMBING/EXCAVATION INSPECTOR	33.43	34.85	36.27
POOL/WATERFRONT SUPERVISOR	31.37	32.32	33.34
PROGRAM ASSISTANT	20.93	21.70	22.47
PROGRAM COORDINATOR	27.94	29.13	30.30
PROGRAM SUPERVISOR ALLINGTOWN SENIORS	25.09	25.92	26.75
PROPERTY MAINTENANCE/ ZONING OFFICER	30.59	31.99	33.40
PUBLIC HEALTH NURSE LPN	25.18	26.45	27.70
PUBLIC HEALTH NURSE SUPERVISOR	34.36	36.35	38.35
PUBLIC WORKS OPERATIONS SUPER.	31.66	32.84	34.01
RECREATIONAL PROGRAM COORDINATOR	29.75	30.66	31.57
RINK COORDINATOR	9.62	10.00	10.61
RISK MANAGER	34.02	35.23	36.45
RISK/PROCUREMENT MANAGER	39.79	40.52	41.26
SANATARIAN/EMPLOYEE ASST. COORD.	33.23	34.40	35.58
SANITARIAN	34.09	35.24	36.39
SANITARIAN I	29.34	30.52	31.69
SOCIAL WORKER - ADC	28.21	29.41	30.61
SUPERVISOR HIGHWAY	24.23	25.47	26.81
TREE WARDEN	29.96	31.03	32.09
VEHICLE MAINTENANCE FOREMAN	29.94	31.18	32.43
VEHICLE MAINTENANCE SUPERINTENDENT	31.66	32.84	34.01
YOUTH SERVICE COORDINATOR	32.62	34.99	37.35
YOUTH SERVICE DIRECTOR	33.34	35.70	38.07
ZONING ENFORCEMENT OFFICER	30.58	31.98	33.37
PROPERTY MAINTENANCE CODE INSPECTOR	30.59	31.65	32.71
FLEET & EQUIPMENT SUPERINTENDENT	30.90	32.04	33.18
GRANT WRITER	32.13	33.29	34.45
ASSISTANT ENGINEER/SURVEYOR	35.15	36.61	38.08



POSITION	STEP I	STEP II	STEP III
	2014	2014	2014
ACCOUNTING COORDINATOR	30.56	31.65	32.73
ADMINISTRATOR/WPCP	56.92	58.81	60.71
ADULT DAY CARE CENTER NURSE	30.43	31.72	33.02
ADULT DAY CARE OFFICE COORDINATOR	21.29	22.10	22.92
ASSESSMENT AUDITOR	41.44	43.09	44.74
ASSESSOR	43.64	44.67	45.70
ASSISTANT BUILDING OFFICIAL	35.33	36.54	37.75
ASSISTANT FINANCE DIRECTOR	45.24	50.09	54.93
ASSISTANT GRANT WRITER	28.82	30.90	32.96
ASSISTANT PLANNER	43.43	44.93	46.42
ASSISTANT PURCHASING AGENT	33.60	34.80	36.01
ASSISTANT SUPERINTENDENT HIGHWAY	33.60	34.80	36.01
ASSISTANT TO COMMISSIONER	33.60	34.80	36.01
ASSISTANT WELFARE DIRECTOR	33.09	34.15	35.22
BUILDING OFFICIAL	42.62	44.43	46.26
BUILDING SUPERINTENDENT	37.89	39.50	41.11
CHIEF SANITARIAN	35.85	37.34	38.83
CITY ENGINEER	56.69	58.85	61.01
COLLECTOR OF DELINQUENT REVENUE ACCOUNTS	32.15	33.44	34.72
COMMUNITY DEVELOPMENT ASSISTANT	28.77	30.00	31.22
COMMUNITY DEVELOPMENT ASST. MANAGER	41.15	42.80	44.46
COMMUNITY DEVELOPMENT MANAGER	49.32	51.37	53.49
COORDINATOR OF ADULT RECREATION LEAGUES	24.00	25.29	26.58
DATA PROCESSING ADMINISTRATOR	37.61	40.25	42.90
DEPUTY ASSESSOR	41.44	43.09	44.74
DEPUTY DIRECTOR PUBLIC WORKS	36.92	38.11	39.31
DIRECTOR OF ADULT DAY CARE	36.67	38.16	39.65
DIRECTOR OF ELDERLY SERVICE	32.94	34.92	36.01
DIRECTOR OF HUMAN RESOURCES	41.08	42.36	43.64
DIRECTOR OF PARK & RECREATION	38.84	40.49	42.14
DIRECTOR OF PUBLIC HEALTH	46.98	48.07	49.17
DIRECTOR OF WELFARE	37.46	38.55	39.74
ECONOMIC DEVELOPMENT COORDINATOR	39.78	41.47	43.17
ELECTRICAL INSPECTOR	34.10	35.55	37.00
EXECUTIVE ASST. ADMIN. FINANCE	37.18	38.42	39.66
FACILITIES INSPECTOR	24.02	25.26	26.50
GRANT COORDINATOR	36.67	38.16	39.65
HIGHWAY MAINTENANCE SUPERINTENDENT	32.93	34.13	35.33
HOUSING SPECIALIST	33.61	34.80	36.01
HUMAN RESOURCE COORDINATOR	37.46	38.55	39.75
HUMAN RESOURCE SPECIALIST	27.78	28.80	29.83

INFORMATION TECHNOLOGY MANAGER	44.13	47.23	50.32
LAND SURVEYOR	30.98	31.78	32.57
PARK MAINTENANCE SUPERINTENDENT	32.30	33.49	34.69
PLANNING/ZONING DIRECTOR	52.95	54.55	56.16
PLUMBING/EXCAVATION INSPECTOR	34.10	35.55	37.00
POOL/WATERFRONT SUPERVISOR	32.00	32.97	34.00
PROGRAM ASSISTANT	21.34	22.13	22.91
PROGRAM COORDINATOR	28.50	29.71	30.91
PROGRAM SUPERVISOR ALLINGTOWN SENIORS	25.59	26.44	27.28
PROPERTY MAINTENANCE/ ZONING OFFICER	31.21	32.63	34.07
PUBLIC HEALTH NURSE LPN	25.69	26.98	28.26
PUBLIC HEALTH NURSE SUPERVISOR	35.04	37.08	39.12
PUBLIC WORKS OPERATIONS SUPER.	32.30	33.49	34.69
RECREATIONAL PROGRAM COORDINATOR	30.34	31.28	32.21
RINK COORDINATOR	9.81	10.20	10.82
RISK MANAGER	34.70	35.94	37.18
RISK/PROCUREMENT MANAGER	40.59	41.33	42.08
SANATARIAN/EMPLOYEE ASST. COORD.	33.89	35.09	36.29
SANITARIAN	34.77	35.94	37.12
SANITARIAN I	29.93	31.13	32.33
SOCIAL WORKER - ADC	28.77	30.00	31.22
SUPERVISOR HIGHWAY	24.71	25.98	27.35
TREE WARDEN	30.56	31.65	32.73
VEHICLE MAINTENANCE FOREMAN	30.53	31.81	33.08
VEHICLE MAINTENANCE SUPERINTENDENT	32.30	33.49	34.69
YOUTH SERVICE COORDINATOR	33.28	35.69	38.10
YOUTH SERVICE DIRECTOR	34.00	36.42	38.83
ZONING ENFORCEMENT OFFICER	31.19	32.62	34.04
PROPERTY MAINTENANCE CODE INSPECTOR	31.20	32.29	33.37
FLEET & EQUIPMENT SUPERINTENDENT	31.51	32.68	33.84
GRANT WRITER	32.77	33.96	35.13
ASSISTANT ENGINEER/SURVEYOR	35.85	37.34	38.84



POSITION	STEP I	STEP II	STEP III
	2015	2015	2015
ACCOUNTING COORDINATOR	31.17	32.28	33.39
ADMINISTRATOR/WPCP	58.05	59.99	61.92
ADULT DAY CARE CENTER NURSE	31.04	32.36	33.68
ADULT DAY CARE OFFICE COORDINATOR	21.71	22.55	23.38
ASSESSMENT AUDITOR	42.27	43.95	45.63
ASSESSOR	44.51	45.57	46.62
ASSISTANT BUILDING OFFICIAL	36.04	37.27	38.50
ASSISTANT FINANCE DIRECTOR	46.15	51.10	56.03
ASSISTANT GRANT WRITER	29.40	31.52	33.62
ASSISTANT PLANNER	44.30	45.83	47.35
ASSISTANT PURCHASING AGENT	34.27	35.50	36.73
ASSISTANT SUPERINTENDENT HIGHWAY	34.27	35.50	36.73
ASSISTANT TO COMMISSIONER	34.27	35.50	36.73
ASSISTANT WELFARE DIRECTOR	33.75	34.84	35.92
BUILDING OFFICIAL	43.48	45.32	47.18
BUILDING SUPERINTENDENT	38.65	40.29	41.93
CHIEF SANITARIAN	36.57	38.09	39.60
CITY ENGINEER	57.83	60.03	62.23
COLLECTOR OF DELINQUENT REVENUE ACCOUNTS	32.80	34.11	35.41
COMMUNITY DEVELOPMENT ASSISTANT	29.35	30.60	31.85
COMMUNITY DEVELOPMENT ASST. MANAGER	41.97	43.66	45.35
COMMUNITY DEVELOPMENT MANAGER	50.31	52.40	54.56
COORDINATOR OF ADULT RECREATION LEAGUES	24.48	25.80	27.11
DATA PROCESSING ADMINISTRATOR	38.37	41.06	43.75
DEPUTY ASSESSOR	42.27	43.95	45.63
DEPUTY DIRECTOR PUBLIC WORKS	37.65	38.87	40.09
DIRECTOR OF ADULT DAY CARE	37.40	38.92	40.44
DIRECTOR OF ELDERLY SERVICE	33.60	35.62	36.73
DIRECTOR OF HUMAN RESOURCES	41.90	43.21	44.52
DIRECTOR OF PARK & RECREATION	39.61	41.29	42.98
DIRECTOR OF PUBLIC HEALTH	47.92	49.04	50.15
DIRECTOR OF WELFARE	38.21	39.32	40.54
ECONOMIC DEVELOPMENT COORDINATOR	40.58	42.30	44.03
ELECTRICAL INSPECTOR	34.78	36.26	37.74
EXECUTIVE ASST. ADMIN. FINANCE	37.92	39.19	40.45
FACILITIES INSPECTOR	24.50	25.77	27.03
GRANT COORDINATOR	37.40	38.92	40.44
HIGHWAY MAINTENANCE SUPERINTENDENT	33.59	34.81	36.04
HOUSING SPECIALIST	34.28	35.50	36.73
HUMAN RESOURCE COORDINATOR	38.21	39.32	40.54
HUMAN RESOURCE SPECIALIST	28.34	29.38	30.42

INFORMATION TECHNOLOGY MANAGER	45.01	48.17	51.33
LAND SURVEYOR	31.60	32.41	33.22
PARK MAINTENANCE SUPERINTENDENT	32.94	34.16	35.39
PLANNING/ZONING DIRECTOR	54.01	55.65	57.28
PLUMBING/EXCAVATION INSPECTOR	34.78	36.26	37.74
POOL/WATERFRONT SUPERVISOR	32.64	33.63	34.68
PROGRAM ASSISTANT	21.77	22.57	23.37
PROGRAM COORDINATOR	29.07	30.30	31.52
PROGRAM SUPERVISOR ALLINGTOWN SENIORS	26.10	26.97	27.83
PROPERTY MAINTENANCE/ ZONING OFFICER	31.83	33.28	34.75
PUBLIC HEALTH NURSE LPN	26.20	27.52	28.82
PUBLIC HEALTH NURSE SUPERVISOR	35.75	37.82	39.90
PUBLIC WORKS OPERATIONS SUPER.	32.94	34.16	35.39
RECREATIONAL PROGRAM COORDINATOR	30.95	31.90	32.85
RINK COORDINATOR	10.01	10.40	11.04
RISK MANAGER	35.39	36.66	37.92
RISK/PROCUREMENT MANAGER	41.40	42.16	42.92
SANATARIAN/EMPLOYEE ASST. COORD.	34.57	35.79	37.01
SANITARIAN	35.47	36.66	37.86
SANITARIAN I	30.53	31.75	32.97
SOCIAL WORKER - ADC	29.35	30.60	31.84
SUPERVISOR HIGHWAY	25.21	26.50	27.90
TREE WARDEN	31.17	32.28	33.39
VEHICLE MAINTENANCE FOREMAN	31.15	32.44	33.74
VEHICLE MAINTENANCE SUPERINTENDENT	32.94	34.16	35.39
YOUTH SERVICE COORDINATOR	33.94	36.40	38.86
YOUTH SERVICE DIRECTOR	34.68	37.15	39.61
ZONING ENFORCEMENT OFFICER	31.82	33.28	34.72
PROPERTY MAINTENANCE CODE INSPECTOR	31.82	32.93	34.03
FLEET & EQUIPMENT SUPERINTENDENT	32.14	33.33	34.52
GRANT WRITER	33.43	34.64	35.84
ASSISTANT ENGINEER/SURVEYOR	36.57	38.09	39.61



POSITION	STEP I	STEP II	STEP III
	2016	2016	2016
ACCOUNTING COORDINATOR	31.80	32.93	34.06
ADMINISTRATOR/WPCP	59.21	61.19	63.16
ADULT DAY CARE CENTER NURSE	31.66	33.01	34.36
ADULT DAY CARE OFFICE COORDINATOR	22.15	23.00	23.85
ASSESSMENT AUDITOR	43.11	44.83	46.54
ASSESSOR	45.40	46.48	47.55
ASSISTANT BUILDING OFFICIAL	36.76	38.02	39.27
ASSISTANT FINANCE DIRECTOR	47.07	52.12	57.15
ASSISTANT GRANT WRITER	29.99	32.15	34.29
ASSISTANT PLANNER	45.19	46.74	48.30
ASSISTANT PURCHASING AGENT	34.95	36.21	37.46
ASSISTANT SUPERINTENDENT HIGHWAY	34.95	36.21	37.46
ASSISTANT TO COMMISSIONER	34.95	36.21	37.46
ASSISTANT WELFARE DIRECTOR	34.43	35.53	36.64
BUILDING OFFICIAL	44.35	46.23	48.12
BUILDING SUPERINTENDENT	39.42	41.09	42.77
CHIEF SANITARIAN	37.30	38.85	40.40
CITY ENGINEER	58.98	61.23	63.47
COLLECTOR OF DELINQUENT REVENUE ACCOUNTS	33.45	34.79	36.12
COMMUNITY DEVELOPMENT ASSISTANT	29.93	31.21	32.48
COMMUNITY DEVELOPMENT ASST. MANAGER	42.81	44.53	46.25
COMMUNITY DEVELOPMENT MANAGER	51.31	53.45	55.65
COORDINATOR OF ADULT RECREATION LEAGUES	24.97	26.31	27.66
DATA PROCESSING ADMINISTRATOR	39.13	41.88	44.63
DEPUTY ASSESSOR	43.11	44.83	46.54
DEPUTY DIRECTOR PUBLIC WORKS	38.41	39.65	40.89
DIRECTOR OF ADULT DAY CARE	38.15	39.70	41.25
DIRECTOR OF ELDERLY SERVICE	34.28	36.33	37.46
DIRECTOR OF HUMAN RESOURCES	42.74	44.07	45.41
DIRECTOR OF PARK & RECREATION	40.41	42.12	43.84
DIRECTOR OF PUBLIC HEALTH	48.88	50.02	51.16
DIRECTOR OF WELFARE	38.97	40.11	41.35
ECONOMIC DEVELOPMENT COORDINATOR	41.39	43.14	44.91
ELECTRICAL INSPECTOR	35.48	36.98	38.49
EXECUTIVE ASST. ADMIN. FINANCE	38.68	39.97	41.26
FACILITIES INSPECTOR	24.99	26.28	27.57
GRANT COORDINATOR	38.15	39.70	41.25
HIGHWAY MAINTENANCE SUPERINTENDENT	34.26	35.51	36.76
HOUSING SPECIALIST	34.96	36.21	37.46
HUMAN RESOURCE COORDINATOR	38.97	40.11	41.35
HUMAN RESOURCE SPECIALIST	28.90	29.97	31.03

INFORMATION TECHNOLOGY MANAGER	45.91	49.13	52.35
LAND SURVEYOR	32.23	33.06	33.89
PARK MAINTENANCE SUPERINTENDENT	33.60	34.85	36.09
PLANNING/ZONING DIRECTOR	55.09	56.76	58.43
PLUMBING/EXCAVATION INSPECTOR	35.48	36.98	38.49
POOL/WATERFRONT SUPERVISOR	33.29	34.30	35.38
PROGRAM ASSISTANT	22.21	23.03	23.84
PROGRAM COORDINATOR	29.65	30.91	32.16
PROGRAM SUPERVISOR ALLINGTOWN SENIORS	26.62	27.50	28.38
PROPERTY MAINTENANCE/ ZONING OFFICER	32.47	33.95	35.45
PUBLIC HEALTH NURSE LPN	26.73	28.07	29.40
PUBLIC HEALTH NURSE SUPERVISOR	36.46	38.58	40.70
PUBLIC WORKS OPERATIONS SUPER.	33.60	34.85	36.09
RECREATIONAL PROGRAM COORDINATOR	31.57	32.54	33.51
RINK COORDINATOR	10.21	10.61	11.26
RISK MANAGER	36.10	37.39	38.68
RISK/PROCUREMENT MANAGER	42.23	43.00	43.78
SANITARIAN/EMPLOYEE ASST. COORD.	35.26	36.51	37.75
SANITARIAN	36.18	37.39	38.61
SANITARIAN I	31.14	32.39	33.63
SOCIAL WORKER - ADC	29.93	31.21	32.48
SUPERVISOR HIGHWAY	25.71	27.03	28.46
TREE WARDEN	31.80	32.93	34.06
VEHICLE MAINTENANCE FOREMAN	31.77	33.09	34.42
VEHICLE MAINTENANCE SUPERINTENDENT	33.60	34.85	36.09
YOUTH SERVICE COORDINATOR	34.62	37.13	39.64
YOUTH SERVICE DIRECTOR	35.38	37.89	40.40
ZONING ENFORCEMENT OFFICER	32.45	33.94	35.42
PROPERTY MAINTENANCE CODE INSPECTOR	32.46	33.59	34.71
FLEET & EQUIPMENT SUPERINTENDENT	32.79	34.00	35.21
GRANT WRITER	34.10	35.33	36.55
ASSISTANT ENGINEER/SURVEYOR	37.30	38.85	40.41



Position	Step 1	Step 2	Step 3
	2017	2017	2017
	0%	0%	0%
Accounting Coordinator	31.8	32.93	34.06
Administrator/WPCP	59.21	61.19	63.16
Adult Day Care Center Nurse	31.66	33.01	34.36
Adult Day Care Office Coordinator	22.15	23	23.85
Assessment Auditor	43.11	44.83	46.54
Assessor	45.4	46.48	47.55
Assistant Building Official	36.76	38.02	39.27
Assistant Finance Director	47.07	52.12	57.15
Assistant Grant Writer	29.99	32.15	34.29
Assistant Planner	45.19	46.74	48.3
Assistant Purchasing Agent	34.95	36.21	37.46
Assistant Superintendent Highway	34.95	36.21	37.46
Assistant to Commissioner	34.95	36.21	37.46
Assistant Welfare Director	34.43	35.53	36.64
Building Official	44.35	46.23	48.12
Building Superintendent	39.42	41.09	42.77
Chief Sanitarian	37.3	38.85	40.4
City Engineer	58.98	61.23	63.47
Collector of Delinquent Revenue Accounts	33.45	34.79	36.12
Community Development Assistant	29.93	31.21	32.48
Community Development Assistant Manager	42.81	44.53	46.25
Community Development Manager	51.31	53.45	55.65
Coordinator of Adult Recreation Leagues	24.97	26.31	27.66
Data Processing Administrator	39.13	41.88	44.63
Deputy Assessor	43.11	44.83	46.54
Deputy Director Public Works	38.41	39.65	40.89
Director Adult Day Care	38.15	39.7	41.25
Director of Elderly Service	34.28	36.33	37.46
Director of Human Resources	42.74	44.07	45.41
Director of Park & Recreation	40.41	42.12	43.84
Director of Public Health	48.88	50.02	51.16
Director of Welfare	38.97	40.11	41.35
Economic Development Coordinator	41.39	43.14	44.91
Electrical Inspector	35.48	36.98	38.49
Executive Asst. Admin. Finance	38.68	39.97	41.26
Facilities Inspector	24.99	26.28	27.57
Grant Coordinator	38.15	39.7	41.25
Highway Maintenance Superintendent	34.26	35.51	36.76
Housing Specialist	34.96	36.21	37.46
Human Resource Coordinator	38.97	40.11	41.35
Human Resource Specialist	28.9	29.97	31.03
Information Technology Manager	45.91	49.13	52.35
Land Surveyor	32.23	33.06	33.89
Park Maintenance Superintendent	33.6	34.85	36.09

Planning/Zoning Director	55.09	56.76	58.43
Plumbing Excavation Inspector	35.48	36.98	38.49
Pool/Waterfront Supervisor	33.29	34.3	35.38
Program Assistant	22.21	23.03	23.84
Program Coordinator	29.65	30.91	32.16
Program Supervisor Allingtown Seniors	26.62	27.5	28.38
Property Maintenance/Zoning Officer	32.47	33.95	35.45
Public Health Nurse LPN	26.73	28.07	29.4
Public Health Nurse Supervisor	36.46	38.58	40.7
Public Works Operations Supervisor	33.6	34.85	36.09
Recreational Program Coordinator	31.57	32.54	33.51
Rink Coordinator	10.21	10.61	11.26
Risk Manager	36.1	37.39	38.68
Risk Procurement Manager	42.23	43	43.78
Sanitarian/Employee Asst. Coord.	35.26	36.51	37.75
Sanitarian	36.18	37.39	38.61
Sanitarian 1	31.14	32.39	33.63
Social Worker ADC	29.93	31.21	32.48
Supervisor Highway	25.71	27.03	28.46
Tree Warden	31.8	32.93	34.06
Vehicle Maintenance Foreman	31.77	33.09	34.42
Vehicle Maintenance Superintendent	33.6	34.85	36.09
Youth Service Coordinator	34.62	37.13	39.64
Youth Service Director	35.38	37.89	40.4
Zoning Enforcement Officer	32.45	33.94	35.42
Property Maintenance Code Inspector	32.46	33.59	34.71
Fleet & Equipment Superintendent	32.79	34	35.21
Grant Writer	34.1	35.33	36.55
Assistant Engineer/Surveyor	37.3	38.85	40.41
Revenue and Asset Management Director	49.45	51.51	53.57

Position	Step 1	Step 2	Step 3
	2018	2018	2018
	0%	0%	0%
Accounting Coordinator	31.8	32.93	34.06
Administrator/WPCP	59.21	61.19	63.16
Adult Day Care Center Nurse	31.66	33.01	34.36
Adult Day Care Office Coordinator	22.15	23	23.85
Assessment Auditor	43.11	44.83	46.54
Assessor	45.4	46.48	47.55
Assistant Building Official	36.76	38.02	39.27
Assistant Finance Director	47.07	52.12	57.15
Assistant Grant Writer	29.99	32.15	34.29
Assistant Planner	45.19	46.74	48.3
Assistant Purchasing Agent	34.95	36.21	37.46
Assistant Superintendent Highway	34.95	36.21	37.46
Assistant to Commissioner	34.95	36.21	37.46
Assistant Welfare Director	34.43	35.53	36.64
Building Official	44.35	46.23	48.12
Building Superintendent	39.42	41.09	42.77
Chief Sanitarian	37.3	38.85	40.4
City Engineer	58.98	61.23	63.47
Collector of Delinquent Revenue Accounts	33.45	34.79	36.12
Community Development Assistant	29.93	31.21	32.48
Community Development Assistant Manager	42.81	44.53	46.25
Community Development Manager	51.31	53.45	55.65
Coordinator of Adult Recreation Leagues	24.97	26.31	27.66
Data Processing Administrator	39.13	41.88	44.63
Deputy Assessor	43.11	44.83	46.54
Deputy Director Public Works	38.41	39.65	40.89
Director Adult Day Care	38.15	39.7	41.25
Director of Elderly Service	34.28	36.33	37.46
Director of Human Resources	42.74	44.07	45.41
Director of Park & Recreation	40.41	42.12	43.84
Director of Public Health	48.88	50.02	51.16
Director of Welfare	38.97	40.11	41.35
Economic Development Coordinator	41.39	43.14	44.91
Electrical Inspector	35.48	36.98	38.49
Executive Asst. Admin. Finance	38.68	39.97	41.26
Facilities Inspector	24.99	26.28	27.57
Grant Coordinator	38.15	39.7	41.25
Highway Maintenance Superintendent	34.26	35.51	36.76
Housing Specialist	34.96	36.21	37.46
Human Resource Coordinator	38.97	40.11	41.35
Human Resource Specialist	28.9	29.97	31.03
Information Technology Manager	45.91	49.13	52.35
Land Surveyor	32.23	33.06	33.89
Park Maintenance Superintendent	33.6	34.85	36.09



Planning/Zoning Director	55.09	56.76	58.43
Plumbing Excavation Inspector	35.48	36.98	38.49
Pool/Waterfront Supervisor	33.29	34.3	35.38
Program Assistant	22.21	23.03	23.84
Program Coordinator	29.65	30.91	32.16
Program Supervisor Allingtown Seniors	26.62	27.5	28.38
Property Maintenance/Zoning Officer	32.47	33.95	35.45
Public Health Nurse LPN	26.73	28.07	29.4
Public Health Nurse Supervisor	36.46	38.58	40.7
Public Works Operations Supervisor	33.6	34.85	36.09
Recreational Program Coordinator	31.57	32.54	33.51
Rink Coordinator	10.21	10.61	11.26
Risk Manager	36.1	37.39	38.68
Risk Procurement Manager	42.23	43	43.78
Sanitarian/Employee Asst. Coord.	35.26	36.51	37.75
Sanitarian	36.18	37.39	38.61
Sanitarian 1	31.14	32.39	33.63
Social Worker ADC	29.93	31.21	32.48
Supervisor Highway	25.71	27.03	28.46
Tree Warden	31.8	32.93	34.06
Vehicle Maintenance Foreman	31.77	33.09	34.42
Vehicle Maintenance Superintendent	33.6	34.85	36.09
Youth Service Coordinator	34.62	37.13	39.64
Youth Service Director	35.38	37.89	40.4
Zoning Enforcement Officer	32.45	33.94	35.42
Property Maintenance Code Inspector	32.46	33.59	34.71
Fleet & Equipment Superintendent	32.79	34	35.21
Grant Writer	34.1	35.33	36.55
Assistant Engineer/Surveyor	37.3	38.85	40.41
Revenue and Asset Management Director	49.45	51.51	53.57

Position	Step 1	Step 2	Step 3
	2019	2019	2019
	0%	0%	0%
Accounting Coordinator	31.8	32.93	34.06
Administrator/WPCP	59.21	61.19	63.16
Adult Day Care Center Nurse	31.66	33.01	34.36
Adult Day Care Office Coordinator	22.15	23	23.85
Assessment Auditor	43.11	44.83	46.54
Assessor	45.4	46.48	47.55
Assistant Building Official	36.76	38.02	39.27
Assistant Finance Director	47.07	52.12	57.15
Assistant Grant Writer	29.99	32.15	34.29
Assistant Planner	45.19	46.74	48.3
Assistant Purchasing Agent	34.95	36.21	37.46
Assistant Superintendent Highway	34.95	36.21	37.46
Assistant to Commissioner	34.95	36.21	37.46
Assistant Welfare Director	34.43	35.53	36.64
Building Official	44.35	46.23	48.12
Building Superintendent	39.42	41.09	42.77
Chief Sanitarian	37.3	38.85	40.4
City Engineer	58.98	61.23	63.47
Collector of Delinquent Revenue Accounts	33.45	34.79	36.12
Community Development Assistant	29.93	31.21	32.48
Community Development Assistant Manager	42.81	44.53	46.25
Community Development Manager	51.31	53.45	55.65
Coordinator of Adult Recreation Leagues	24.97	26.31	27.66
Data Processing Administrator	39.13	41.88	44.63
Deputy Assessor	43.11	44.83	46.54
Deputy Director Public Works	38.41	39.65	40.89
Director Adult Day Care	38.15	39.7	41.25
Director of Elderly Service	34.28	36.33	37.46
Director of Human Resources	42.74	44.07	45.41
Director of Park & Recreation	40.41	42.12	43.84
Director of Public Health	48.88	50.02	51.16
Director of Welfare	38.97	40.11	41.35
Economic Development Coordinator	41.39	43.14	44.91
Electrical Inspector	35.48	36.98	38.49
Executive Asst. Admin. Finance	38.68	39.97	41.26
Facilities Inspector	24.99	26.28	27.57
Grant Coordinator	38.15	39.7	41.25
Highway Maintenance Superintendent	34.26	35.51	36.76
Housing Specialist	34.96	36.21	37.46
Human Resource Coordinator	38.97	40.11	41.35
Human Resource Specialist	28.9	29.97	31.03
Information Technology Manager	45.91	49.13	52.35
Land Surveyor	32.23	33.06	33.89
Park Maintenance Superintendent	33.6	34.85	36.09



Planning/Zoning Director	55.09	56.76	58.43
Plumbing Excavation Inspector	35.48	36.98	38.49
Pool/Waterfront Supervisor	33.29	34.3	35.38
Program Assistant	22.21	23.03	23.84
Program Coordinator	29.65	30.91	32.16
Program Supervisor Allingtown Seniors	26.62	27.5	28.38
Property Maintenance/Zoning Officer	32.47	33.95	35.45
Public Health Nurse LPN	26.73	28.07	29.4
Public Health Nurse Supervisor	36.46	38.58	40.7
Public Works Operations Supervisor	33.6	34.85	36.09
Recreational Program Coordinator	31.57	32.54	33.51
Rink Coordinator	10.21	10.61	11.26
Risk Manager	36.1	37.39	38.68
Risk Procurement Manager	42.23	43	43.78
Sanitarian/Employee Asst. Coord.	35.26	36.51	37.75
Sanitarian	36.18	37.39	38.61
Sanitarian 1	31.14	32.39	33.63
Social Worker ADC	29.93	31.21	32.48
Supervisor Highway	25.71	27.03	28.46
Tree Warden	31.8	32.93	34.06
Vehicle Maintenance Foreman	31.77	33.09	34.42
Vehicle Maintenance Superintendent	33.6	34.85	36.09
Youth Service Coordinator	34.62	37.13	39.64
Youth Service Director	35.38	37.89	40.4
Zoning Enforcement Officer	32.45	33.94	35.42
Property Maintenance Code Inspector	32.46	33.59	34.71
Fleet & Equipment Superintendent	32.79	34	35.21
Grant Writer	34.1	35.33	36.55
Assistant Engineer/Surveyor	37.3	38.85	40.41
Revenue and Asset Management Director	49.45	51.51	53.57

Position	Step 1	Step 2	Step 3
	2020	2020	2020
	0%	0%	0%
Accounting Coordinator	31.8	32.93	34.06
Administrator/WPCP	59.21	61.19	63.16
Adult Day Care Center Nurse	31.66	33.01	34.36
Adult Day Care Office Coordinator	22.15	23	23.85
Assessment Auditor	43.11	44.83	46.54
Assessor	45.4	46.48	47.55
Assistant Building Official	36.76	38.02	39.27
Assistant Finance Director	47.07	52.12	57.15
Assistant Grant Writer	29.99	32.15	34.29
Assistant Planner	45.19	46.74	48.3
Assistant Purchasing Agent	34.95	36.21	37.46
Assistant Superintendent Highway	34.95	36.21	37.46
Assistant to Commissioner	34.95	36.21	37.46
Assistant Welfare Director	34.43	35.53	36.64
Building Official	44.35	46.23	48.12
Building Superintendent	39.42	41.09	42.77
Chief Sanitarian	37.3	38.85	40.4
City Engineer	58.98	61.23	63.47
Collector of Delinquent Revenue Accounts	33.45	34.79	36.12
Community Development Assistant	29.93	31.21	32.48
Community Development Assistant Manager	42.81	44.53	46.25
Community Development Manager	51.31	53.45	55.65
Coordinator of Adult Recreation Leagues	24.97	26.31	27.66
Data Processing Administrator	39.13	41.88	44.63
Deputy Assessor	43.11	44.83	46.54
Deputy Director Public Works	38.41	39.65	40.89
Director Adult Day Care	38.15	39.7	41.25
Director of Elderly Service	34.28	36.33	37.46
Director of Human Resources	42.74	44.07	45.41
Director of Park & Recreation	40.41	42.12	43.84
Director of Public Health	48.88	50.02	51.16
Director of Welfare	38.97	40.11	41.35
Economic Development Coordinator	41.39	43.14	44.91
Electrical Inspector	35.48	36.98	38.49
Executive Asst. Admin. Finance	38.68	39.97	41.26
Facilities Inspector	24.99	26.28	27.57
Grant Coordinator	38.15	39.7	41.25
Highway Maintenance Superintendent	34.26	35.51	36.76
Housing Specialist	34.96	36.21	37.46
Human Resource Coordinator	38.97	40.11	41.35
Human Resource Specialist	28.9	29.97	31.03
Information Technology Manager	45.91	49.13	52.35
Land Surveyor	32.23	33.06	33.89
Park Maintenance Superintendent	33.6	34.85	36.09

Planning/Zoning Director	55.09	56.76	58.43
Plumbing Excavation Inspector	35.48	36.98	38.49
Pool/Waterfront Supervisor	33.29	34.3	35.38
Program Assistant	22.21	23.03	23.84
Program Coordinator	29.65	30.91	32.16
Program Supervisor Allingtown Seniors	26.62	27.5	28.38
Property Maintenance/Zoning Officer	32.47	33.95	35.45
Public Health Nurse LPN	26.73	28.07	29.4
Public Health Nurse Supervisor	36.46	38.58	40.7
Public Works Operations Supervisor	33.6	34.85	36.09
Recreational Program Coordinator	31.57	32.54	33.51
Rink Coordinator	10.21	10.61	11.26
Risk Manager	36.1	37.39	38.68
Risk Procurement Manager	42.23	43	43.78
Sanitarian/Employee Asst. Coord.	35.26	36.51	37.75
Sanitarian	36.18	37.39	38.61
Sanitarian 1	31.14	32.39	33.63
Social Worker ADC	29.93	31.21	32.48
Supervisor Highway	25.71	27.03	28.46
Tree Warden	31.8	32.93	34.06
Vehicle Maintenance Foreman	31.77	33.09	34.42
Vehicle Maintenance Superintendent	33.6	34.85	36.09
Youth Service Coordinator	34.62	37.13	39.64
Youth Service Director	35.38	37.89	40.4
Zoning Enforcement Officer	32.45	33.94	35.42
Property Maintenance Code Inspector	32.46	33.59	34.71
Fleet & Equipment Superintendent	32.79	34	35.21
Grant Writer	34.1	35.33	36.55
Assistant Engineer/Surveyor	37.3	38.85	40.41
Revenue and Asset Management Director	49.45	51.51	53.57



Position	Step 1	Step 2	Step 3
	2021	2021	2021
	1%	1%	1%
Accounting Coordinator	32.12	33.26	34.40
Administrator/WPCP	59.80	61.80	63.79
Adult Day Care Center Nurse	31.98	33.34	34.70
Adult Day Care Office Coordinator	22.37	23.23	24.09
Assessment Auditor	43.54	45.28	47.01
Assessor	45.85	46.94	48.03
Assistant Building Official	37.13	38.40	39.66
Assistant Finance Director	47.54	52.64	57.72
Assistant Grant Writer	30.29	32.47	34.63
Assistant Planner	45.64	47.21	48.78
Assistant Purchasing Agent	35.30	36.57	37.83
Assistant Superintendent Highway	35.30	36.57	37.83
Assistant to Commissioner	35.30	36.57	37.83
Assistant Welfare Director	34.77	35.89	37.01
Building Official	44.79	46.69	48.60
Building Superintendent	39.81	41.50	43.20
Chief Sanitarian	37.67	39.24	40.80
City Engineer	59.57	61.84	64.10
Collector of Delinquent Revenue Accounts	33.78	35.14	36.48
Community Development Assistant	30.23	31.52	32.80
Community Development Assistant Manager	43.24	44.98	46.71
Community Development Manager	51.82	53.98	56.21
Coordinator of Adult Recreation Leagues	25.22	26.57	27.94
Data Processing Administrator	39.52	42.30	45.08
Deputy Assessor	43.54	45.28	47.01
Deputy Director Public Works	38.79	40.05	41.30
Director Adult Day Care	38.53	40.10	41.66
Director of Elderly Service	34.62	36.69	37.83
Director of Human Resources	43.17	44.51	45.86
Director of Park & Recreation	40.81	42.54	44.28
Director of Public Health	49.37	50.52	51.67
Director of Welfare	39.36	40.51	41.76
Economic Development Coordinator	41.80	43.57	45.36
Electrical Inspector	35.83	37.35	38.87
Executive Asst. Admin. Finance	39.07	40.37	41.67
Facilities Inspector	25.24	26.54	27.85
Grant Coordinator	38.53	40.10	41.66
Highway Maintenance Superintendent	34.60	35.87	37.13
Housing Specialist	35.31	36.57	37.83
Human Resource Coordinator	39.36	40.51	41.76
Human Resource Specialist	29.19	30.27	31.34
Information Technology Manager	46.37	49.62	52.87
Land Surveyor	32.55	33.39	34.23
Park Maintenance Superintendent	33.94	35.20	36.45

Planning/Zoning Director	55.64	57.33	59.01
Plumbing Excavation Inspector	35.83	37.35	38.87
Pool/Waterfront Supervisor	33.62	34.64	35.73
Program Assistant	22.43	23.26	24.08
Program Coordinator	29.95	31.22	32.48
Program Supervisor Allingtown Seniors	26.89	27.78	28.66
Property Maintenance/Zoning Officer	32.79	34.29	35.80
Public Health Nurse LPN	27.00	28.35	29.69
Public Health Nurse Supervisor	36.82	38.97	41.11
Public Works Operations Supervisor	33.94	35.20	36.45
Recreational Program Coordinator	31.89	32.87	33.85
Rink Coordinator	10.31	10.72	11.37
Risk Manager	36.46	37.76	39.07
Risk Procurement Manager	42.65	43.43	44.22
Sanitarian/Employee Asst. Coord.	35.61	36.88	38.13
Sanitarian	36.54	37.76	39.00
Sanitarian 1	31.45	32.71	33.97
Social Worker ADC	30.23	31.52	32.80
Supervisor Highway	25.97	27.30	28.74
Tree Warden	32.12	33.26	34.40
Vehicle Maintenance Foreman	32.09	33.42	34.76
Vehicle Maintenance Superintendent	33.94	35.20	36.45
Youth Service Coordinator	34.97	37.50	40.04
Youth Service Director	35.73	38.27	40.80
Zoning Enforcement Officer	32.77	34.28	35.77
Property Maintenance Code Inspector	32.78	33.93	35.06
Fleet & Equipment Superintendent	33.12	34.34	35.56
Grant Writer	34.44	35.68	36.92
Assistant Engineer/Surveyor	37.67	39.24	40.81
Revenue and Asset Management Director	49.94	52.03	54.11

Position	Step 1	Step 2	Step 3
	2022	2022	2022
	2%	2%	2%
Accounting Coordinator	32.76	33.92	35.09
Administrator/WPCP	61.00	63.04	65.07
Adult Day Care Center Nurse	32.62	34.01	35.40
Adult Day Care Office Coordinator	22.82	23.69	24.57
Assessment Auditor	44.41	46.18	47.95
Assessor	46.77	47.88	48.99
Assistant Building Official	37.87	39.17	40.46
Assistant Finance Director	48.49	53.69	58.88
Assistant Grant Writer	30.90	33.12	35.33
Assistant Planner	46.55	48.15	49.76
Assistant Purchasing Agent	36.01	37.30	38.59
Assistant Superintendent Highway	36.01	37.30	38.59
Assistant to Commissioner	36.01	37.30	38.59
Assistant Welfare Director	35.47	36.60	37.75
Building Official	45.69	47.63	49.57
Building Superintendent	40.61	42.33	44.06
Chief Sanitarian	38.43	40.02	41.62
City Engineer	60.76	63.08	65.39
Collector of Delinquent Revenue Accounts	34.46	35.84	37.21
Community Development Assistant	30.83	32.15	33.46
Community Development Assistant Manager	44.10	45.87	47.65
Community Development Manager	52.86	55.06	57.33
Coordinator of Adult Recreation Leagues	25.72	27.10	28.50
Data Processing Administrator	40.31	43.14	45.98
Deputy Assessor	44.41	46.18	47.95
Deputy Director Public Works	39.57	40.85	42.12
Director Adult Day Care	39.30	40.90	42.50
Director of Elderly Service	35.32	37.43	38.59
Director of Human Resources	44.03	45.40	46.78
Director of Park & Recreation	41.63	43.39	45.16
Director of Public Health	50.36	51.53	52.71
Director of Welfare	40.15	41.32	42.60
Economic Development Coordinator	42.64	44.44	46.27
Electrical Inspector	36.55	38.10	39.65
Executive Asst. Admin. Finance	39.85	41.18	42.51
Facilities Inspector	25.74	27.07	28.40
Grant Coordinator	39.30	40.90	42.50
Highway Maintenance Superintendent	35.29	36.58	37.87
Housing Specialist	36.02	37.30	38.59
Human Resource Coordinator	40.15	41.32	42.60
Human Resource Specialist	29.77	30.88	31.97
Information Technology Manager	47.30	50.61	53.93
Land Surveyor	33.20	34.06	34.91
Park Maintenance Superintendent	34.61	35.90	37.18



Planning/Zoning Director	56.75	58.47	60.19
Plumbing Excavation Inspector	36.55	38.10	39.65
Pool/Waterfront Supervisor	34.30	35.34	36.45
Program Assistant	22.88	23.73	24.56
Program Coordinator	30.55	31.84	33.13
Program Supervisor Allingtown Seniors	27.42	28.33	29.24
Property Maintenance/Zoning Officer	33.45	34.98	36.52
Public Health Nurse LPN	27.54	28.92	30.29
Public Health Nurse Supervisor	37.56	39.75	41.93
Public Works Operations Supervisor	34.61	35.90	37.18
Recreational Program Coordinator	32.52	33.52	34.52
Rink Coordinator	10.52	10.93	11.60
Risk Manager	37.19	38.52	39.85
Risk Procurement Manager	43.51	44.30	45.10
Sanitarian/Employee Asst. Coord.	36.32	37.61	38.89
Sanitarian	37.27	38.52	39.78
Sanitarian 1	32.08	33.37	34.65
Social Worker ADC	30.83	32.15	33.46
Supervisor Highway	26.49	27.85	29.32
Tree Warden	32.76	33.92	35.09
Vehicle Maintenance Foreman	32.73	34.09	35.46
Vehicle Maintenance Superintendent	34.61	35.90	37.18
Youth Service Coordinator	35.67	38.25	40.84
Youth Service Director	36.45	39.03	41.62
Zoning Enforcement Officer	33.43	34.96	36.49
Property Maintenance Code Inspector	33.44	34.60	35.76
Fleet & Equipment Superintendent	33.78	35.03	36.27
Grant Writer	35.13	36.40	37.65
Assistant Engineer/Surveyor	38.43	40.02	41.63
Revenue and Asset Management Director	50.94	53.07	55.19

Position	Step 1	Step 2	Step 3	Step 1	Step 2	Step 3
	2023	2023	2023	2023	2023	2023
	\$ 0.25	\$ 0.25	\$ 0.25	2%	2%	2%
Accounting Coordinator	33.01	34.17	35.34	33.67	34.86	36.05
Administrator/WPCP	61.25	63.29	65.32	62.47	64.55	66.62
Adult Day Care Center Nurse	32.87	34.26	35.65	33.52	34.94	36.36
Adult Day Care Office Coordinator	23.07	23.94	24.82	23.53	24.42	25.32
Assessment Auditor	44.66	46.43	48.20	45.56	47.36	49.16
Assessor	47.02	48.13	49.24	47.96	49.10	50.22
Assistant Building Official	38.12	39.42	40.71	38.88	40.21	41.52
Assistant Finance Director	48.74	53.94	59.13	49.72	55.02	60.31
Assistant Grant Writer	31.15	33.37	35.58	31.77	34.04	36.29
Assistant Planner	46.80	48.40	50.01	47.74	49.37	51.01
Assistant Purchasing Agent	36.26	37.55	38.84	36.98	38.30	39.62
Assistant Superintendent Highway	36.26	37.55	38.84	36.98	38.30	39.62
Assistant to Commissioner	36.26	37.55	38.84	36.98	38.30	39.62
Assistant Welfare Director	35.72	36.85	38.00	36.43	37.59	38.76
Building Official	45.94	47.88	49.82	46.86	48.83	50.82
Building Superintendent	40.86	42.58	44.31	41.68	43.43	45.20
Chief Sanitarian	38.68	40.27	41.87	39.45	41.08	42.71
City Engineer	61.01	63.33	65.64	62.23	64.60	66.95
Collector of Delinquent Revenue Accounts	34.71	36.09	37.46	35.40	36.81	38.21
Community Development Assistant	31.08	32.40	33.71	31.71	33.05	34.39
Community Development Assistant Manager	44.35	46.12	47.90	45.24	47.05	48.85
Community Development Manager	53.11	55.31	57.58	54.17	56.42	58.73
Coordinator of Adult Recreation Leagues	25.97	27.35	28.75	26.49	27.90	29.32
Data Processing Administrator	40.56	43.39	46.23	41.37	44.26	47.15
Deputy Assessor	44.66	46.43	48.20	45.56	47.36	49.16
Deputy Director Public Works	39.82	41.10	42.37	40.62	41.92	43.22
Director Adult Day Care	39.55	41.15	42.75	40.34	41.97	43.60
Director of Elderly Service	35.57	37.68	38.84	36.28	38.43	39.62
Director of Human Resources	44.28	45.65	47.03	45.17	46.56	47.97
Director of Park & Recreation	41.88	43.64	45.41	42.72	44.51	46.32
Director of Public Health	50.61	51.78	52.96	51.62	52.82	54.01
Director of Welfare	40.40	41.57	42.85	41.20	42.40	43.71
Economic Development Coordinator	42.89	44.69	46.52	43.75	45.59	47.45
Electrical Inspector	36.80	38.35	39.90	37.54	39.11	40.70
Executive Asst. Admin. Finance	40.10	41.43	42.76	40.90	42.26	43.61
Facilities Inspector	25.99	27.32	28.65	26.51	27.87	29.23
Grant Coordinator	39.55	41.15	42.75	40.34	41.97	43.60
Highway Maintenance Superintendent	35.54	36.83	38.12	36.26	37.57	38.88
Housing Specialist	36.27	37.55	38.84	36.99	38.30	39.62
Human Resource Coordinator	40.40	41.57	42.85	41.20	42.40	43.71
Human Resource Specialist	30.02	31.13	32.22	30.62	31.75	32.86
Information Technology Manager	47.55	50.86	54.18	48.50	51.88	55.26
Land Surveyor	33.45	34.31	35.16	34.12	34.99	35.87
Park Maintenance Superintendent	34.86	36.15	37.43	35.56	36.88	38.18
Planning/Zoning Director	57.00	58.72	60.44	58.14	59.90	61.65
Plumbing Excavation Inspector	36.80	38.35	39.90	37.54	39.11	40.70



Pool/Waterfront Supervisor	34.55	35.59	36.70	35.24	36.30	37.43
Program Assistant	23.13	23.98	24.81	23.59	24.46	25.31
Program Coordinator	30.80	32.09	33.38	31.41	32.74	34.05
Program Supervisor Allingtown Seniors	27.67	28.58	29.49	28.23	29.15	30.08
Property Maintenance/Zoning Officer	33.70	35.23	36.77	34.37	35.93	37.51
Public Health Nurse LPN	27.79	29.17	30.54	28.34	29.75	31.15
Public Health Nurse Supervisor	37.81	40.00	42.18	38.57	40.80	43.02
Public Works Operations Supervisor	34.86	36.15	37.43	35.56	36.88	38.18
Recreational Program Coordinator	32.77	33.77	34.77	33.43	34.45	35.47
Rink Coordinator	10.77	11.18	11.85	10.98	11.40	12.09
Risk Manager	37.44	38.77	40.10	38.19	39.54	40.90
Risk Procurement Manager	43.76	44.55	45.35	44.63	45.44	46.26
Sanitarian/Employee Asst. Coord.	36.57	37.86	39.14	37.31	38.62	39.92
Sanitarian	37.52	38.77	40.03	38.27	39.54	40.83
Sanitarian 1	32.33	33.62	34.90	32.98	34.29	35.59
Social Worker ADC	31.08	32.40	33.71	31.71	33.05	34.39
Supervisor Highway	26.74	28.10	29.57	27.27	28.66	30.16
Tree Warden	33.01	34.17	35.34	33.67	34.86	36.05
Vehicle Maintenance Foreman	32.98	34.34	35.71	33.64	35.03	36.42
Vehicle Maintenance Superintendent	34.86	36.15	37.43	35.56	36.88	38.18
Youth Service Coordinator	35.92	38.50	41.09	36.63	39.27	41.91
Youth Service Director	36.70	39.28	41.87	37.43	40.07	42.71
Zoning Enforcement Officer	33.68	35.21	36.74	34.35	35.92	37.47
Property Maintenance Code Inspector	33.69	34.85	36.01	34.36	35.55	36.73
Fleet & Equipment Superintendent	34.03	35.28	36.52	34.71	35.98	37.25
Grant Writer	35.38	36.65	37.90	36.09	37.38	38.66
Assistant Engineer/Surveyor	38.68	40.27	41.88	39.45	41.08	42.72
Revenue and Asset Management Director	51.19	53.32	55.44	52.22	54.38	56.55



## 1103 CONTRACT IMPACT ANALYSIS

<b>RERATE FACTOR</b>			<b>1%</b>	<b>2%</b>	<b>2%</b>	<b>0%</b>	
<b>RERATE/STEP IMPACT</b>	<b># EE</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Total</b>
110 Corporation Counsel	1	\$ -	\$ 657.02	\$ 1,327.18	\$ 1,353.72	\$ -	\$ 3,337.92
190 Planning & Development	10	\$ -	\$ 9,586.27	\$ 24,252.23	\$ 22,601.84	\$ -	\$ 56,440.34
210 Comptroller	2	\$ -	\$ 1,720.13	\$ 3,474.66	\$ 3,544.15	\$ -	\$ 8,738.94
220 Central Services	1	\$ -	\$ 952.77	\$ 1,924.60	\$ 1,963.09	\$ -	\$ 4,840.46
230 Assessment	3	\$ -	\$ 2,559.47	\$ 5,170.13	\$ 5,273.53	\$ -	\$ 13,003.13
240 Tax Collector	1	\$ -	\$ 779.98	\$ 1,575.56	\$ 1,607.07	\$ -	\$ 3,962.61
400 Public Works Administrat	1	\$ -	\$ 779.17	\$ 1,573.92	\$ 1,605.40	\$ -	\$ 3,958.49
410 Engineering	2	\$ -	\$ 1,807.62	\$ 6,417.64	\$ 6,564.35	\$ -	\$ 14,789.61
440 Central Garage	1	\$ -	\$ 732.37	\$ 1,479.38	\$ 1,508.97	\$ -	\$ 3,720.72
470 Highways & Parks	2	\$ -	\$ 1,515.28	\$ 3,060.87	\$ 3,122.08	\$ -	\$ 7,698.23
500 Human Resources	1	\$ -	\$ 735.28	\$ 1,485.27	\$ 1,514.97	\$ -	\$ 3,735.52
510 Elderly Services	2	\$ -	\$ 3,404.13	\$ 2,464.66	\$ 2,513.95	\$ -	\$ 8,382.74
520 Parks & Recreation	4	\$ -	\$ 2,637.91	\$ 5,328.57	\$ 5,435.14	\$ -	\$ 13,401.62
530 Health Department	5	\$ -	\$ 3,513.15	\$ 7,096.56	\$ 7,238.48	\$ -	\$ 17,848.19
<b>Total Wage Impact</b>	<b>36</b>	<b>\$ -</b>	<b>\$ 31,380.55</b>	<b>\$ 66,631.23</b>	<b>\$ 65,846.74</b>	<b>\$ -</b>	<b>\$ 163,858.52</b>
<b>5Yr Plan Assumptions</b>		<b>\$ -</b>	<b>\$ 27,125.00</b>	<b>\$ 53,128.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,253.00</b>
<b>Impact vs 5yr Plan</b>		<b>\$ -</b>	<b>\$ 4,255.55</b>	<b>\$ 13,503.23</b>	<b>\$ 65,846.74</b>	<b>\$ -</b>	<b>\$ 83,605.52</b>

<b>EE CONTRIBUTION %</b>			<b>13%</b>	<b>14%</b>	<b>15%</b>	<b>16%</b>	<b>16%</b>	
<b>EE COST SHARE</b>	<b># EE</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY25</b>	<b>Total</b>
Single	6	\$ -	\$ (1,517.58)	\$ (2,435.70)	\$ (3,474.96)	\$ (3,718.20)	\$ (3,718.20)	\$ (11,146.44)
Couple	12	\$ -	\$ (6,508.56)	\$ (10,446.24)	\$ (14,903.28)	\$ (15,946.56)	\$ (15,946.56)	\$ (47,804.64)
Family	11	\$ -	\$ (7,292.78)	\$ (11,704.99)	\$ (16,699.10)	\$ (17,867.96)	\$ (17,867.96)	\$ (53,564.83)
None	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Impact</b>	<b>36</b>	<b>\$ -</b>	<b>\$ (15,318.92)</b>	<b>\$ (24,586.93)</b>	<b>\$ (35,077.34)</b>	<b>\$ (37,532.72)</b>	<b>\$ (37,532.72)</b>	<b>\$ (112,515.91)</b>
<b>5Yr Plan Assumptions</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Impact vs 5yr Plan</b>		<b>\$ -</b>	<b>\$ (15,318.92)</b>	<b>\$ (24,586.93)</b>	<b>\$ (35,077.34)</b>	<b>\$ (37,532.72)</b>	<b>\$ (37,532.72)</b>	<b>\$ (112,515.91)</b>

Note: Premium Assumption is a 7% increase per year

<b>Total Impact</b>	<b>\$ -</b>	<b>\$ 16,061.63</b>	<b>\$ 42,044.30</b>	<b>\$ 30,769.40</b>	<b>\$ (37,532.72)</b>	<b>\$ 51,342.61</b>
<b>Impact vs 5yr Plan</b>	<b>\$ -</b>	<b>\$ (11,063.37)</b>	<b>\$ (11,083.70)</b>	<b>\$ 30,769.40</b>	<b>\$ (37,532.72)</b>	<b>\$ (28,910.39)</b>

**1103 CONTRACT IMPACT ANALYSIS - WAGE IMPACT**

Job Class Description	Step	FY21	1%			2%			2%			2%		
			Step	Rerate	FY22	Step	Rerate	FY23	Step	Rerate	FY24	Step	Rerate	FY25
RISK MANAGER	3	\$ 65,702	\$ -	\$ 657	\$ 66,359	\$ -	\$ 1,327	\$ 67,686	\$ -	\$ 1,354	\$ 69,040	\$ -	\$ -	\$ 69,040
BUILDING OFFICIAL	3	\$ 87,578	\$ -	\$ 876	\$ 88,454	\$ -	\$ 1,769	\$ 90,223	\$ -	\$ 1,804	\$ 92,028	\$ -	\$ -	\$ 92,028
ASST. BUILDING OFFICIAL	3	\$ 71,471	\$ -	\$ 715	\$ 72,186	\$ -	\$ 1,444	\$ 73,630	\$ -	\$ 1,473	\$ 75,102	\$ -	\$ -	\$ 75,102
ZONE/ CODE ENFORCE OFFICER	3	\$ 87,906	\$ -	\$ 879	\$ 88,785	\$ -	\$ 1,776	\$ 90,561	\$ -	\$ 1,811	\$ 92,372	\$ -	\$ -	\$ 92,372
GRANT COORDINATOR	3	\$ 75,075	\$ -	\$ 751	\$ 75,826	\$ -	\$ 1,517	\$ 77,342	\$ -	\$ 1,547	\$ 78,889	\$ -	\$ -	\$ 78,889
ASST. BUILDING OFFICIAL	3	\$ 71,471	\$ -	\$ 715	\$ 72,186	\$ -	\$ 1,444	\$ 73,630	\$ -	\$ 1,473	\$ 75,102	\$ -	\$ -	\$ 75,102
ASSISTANT PLANNER	3	\$ 87,906	\$ -	\$ 879	\$ 88,785	\$ -	\$ 1,776	\$ 90,561	\$ -	\$ 1,811	\$ 92,372	\$ -	\$ -	\$ 92,372
ASST. BUILDING OFFICIAL	1	\$ 69,196	\$ 2,148	\$ 713	\$ 72,057	\$ 2,166	\$ 1,484	\$ 75,708	\$ -	\$ 1,514	\$ 77,222	\$ -	\$ -	\$ 77,222
ASST. BUILDING OFFICIAL	1	\$ 67,157	\$ -	\$ 672	\$ 67,829	\$ 2,148	\$ 1,400	\$ 71,376	\$ 2,166	\$ 1,471	\$ 75,012	\$ -	\$ -	\$ 75,012
ASST. BUILDING OFFICIAL	1	\$ 67,157	\$ -	\$ 672	\$ 67,829	\$ 2,148	\$ 1,400	\$ 71,376	\$ 2,166	\$ 1,471	\$ 75,012	\$ -	\$ -	\$ 75,012
PROP.MAINT./ZONE ENFORCE	1	\$ 56,802	\$ -	\$ 568	\$ 57,370	\$ 2,584	\$ 1,199	\$ 61,153	\$ 2,620	\$ 1,275	\$ 65,049	\$ -	\$ -	\$ 65,049
ASST. FINANCE DIRECTOR	3	\$ 104,013	\$ -	\$ 1,040	\$ 105,053	\$ -	\$ 2,101	\$ 107,154	\$ -	\$ 2,143	\$ 109,297	\$ -	\$ -	\$ 109,297
PROCUREMENT MANAGER	3	\$ 68,000	\$ -	\$ 680	\$ 68,680	\$ -	\$ 1,374	\$ 70,054	\$ -	\$ 1,401	\$ 71,455	\$ -	\$ -	\$ 71,455
IT MANAGER	3	\$ 95,277	\$ -	\$ 953	\$ 96,230	\$ -	\$ 1,925	\$ 98,154	\$ -	\$ 1,963	\$ 100,117	\$ -	\$ -	\$ 100,117
ASSESSOR	3	\$ 86,541	\$ -	\$ 865	\$ 87,406	\$ -	\$ 1,748	\$ 89,155	\$ -	\$ 1,783	\$ 90,938	\$ -	\$ -	\$ 90,938
DEPUTY ASSESSOR	3	\$ 84,703	\$ -	\$ 847	\$ 85,550	\$ -	\$ 1,711	\$ 87,261	\$ -	\$ 1,745	\$ 89,006	\$ -	\$ -	\$ 89,006
ASSESSMENT AUDITOR	3	\$ 84,703	\$ -	\$ 847	\$ 85,550	\$ -	\$ 1,711	\$ 87,261	\$ -	\$ 1,745	\$ 89,006	\$ -	\$ -	\$ 89,006
TAX MANAGER	3	\$ 77,998	\$ -	\$ 780	\$ 78,778	\$ -	\$ 1,576	\$ 80,353	\$ -	\$ 1,607	\$ 81,961	\$ -	\$ -	\$ 81,961
ASST.TO COMMISSIONER P.W.	3	\$ 77,917	\$ -	\$ 779	\$ 78,696	\$ -	\$ 1,574	\$ 80,270	\$ -	\$ 1,605	\$ 81,875	\$ -	\$ -	\$ 81,875
CITY ENGINEER	3	\$ 115,515	\$ -	\$ 1,155	\$ 116,671	\$ -	\$ 2,333	\$ 119,004	\$ -	\$ 2,380	\$ 121,384	\$ -	\$ -	\$ 121,384
ASST. ENGINEER / SURVEYOR	1	\$ 65,247	\$ -	\$ 652	\$ 65,899	\$ 2,712	\$ 1,372	\$ 69,984	\$ 2,730	\$ 1,454	\$ 74,168	\$ -	\$ -	\$ 74,168
VEHICLE MAINT.SUPERINTENDENT	3	\$ 73,237	\$ -	\$ 732	\$ 73,969	\$ -	\$ 1,479	\$ 75,449	\$ -	\$ 1,509	\$ 76,958	\$ -	\$ -	\$ 76,958
HIGHWAY SUPERINTENDENT	3	\$ 76,461	\$ -	\$ 765	\$ 77,225	\$ -	\$ 1,545	\$ 78,770	\$ -	\$ 1,575	\$ 80,345	\$ -	\$ -	\$ 80,345
PARK MAINT. SUPERINTENDENT	3	\$ 75,067	\$ -	\$ 751	\$ 75,818	\$ -	\$ 1,516	\$ 77,334	\$ -	\$ 1,547	\$ 78,881	\$ -	\$ -	\$ 78,881
YOUTH/FAMILY SERV.DIR.	3	\$ 73,528	\$ -	\$ 735	\$ 74,263	\$ -	\$ 1,485	\$ 75,749	\$ -	\$ 1,515	\$ 77,264	\$ -	\$ -	\$ 77,264
DIRECTOR ELDERLY SERVICES	3	\$ 68,177	\$ -	\$ 682	\$ 68,859	\$ -	\$ 1,377	\$ 70,236	\$ -	\$ 1,405	\$ 71,641	\$ -	\$ -	\$ 71,641
PROGRAM COORDINATOR	2	\$ 51,652	\$ 2,184	\$ 538	\$ 54,374	\$ -	\$ 1,087	\$ 55,461	\$ -	\$ 1,109	\$ 56,571	\$ -	\$ -	\$ 56,571
RECREATIONAL PROG. COORD.	3	\$ 60,988	\$ -	\$ 610	\$ 61,598	\$ -	\$ 1,232	\$ 62,830	\$ -	\$ 1,257	\$ 64,087	\$ -	\$ -	\$ 64,087
PARK & RECREATION DIRECTOR	3	\$ 79,789	\$ -	\$ 798	\$ 80,587	\$ -	\$ 1,612	\$ 82,198	\$ -	\$ 1,644	\$ 83,842	\$ -	\$ -	\$ 83,842
POOL/WATERFRONT SUPERVISOR	3	\$ 64,392	\$ -	\$ 644	\$ 65,036	\$ -	\$ 1,301	\$ 66,336	\$ -	\$ 1,327	\$ 67,663	\$ -	\$ -	\$ 67,663
RECREATIONAL PROG. COORD.	3	\$ 58,622	\$ -	\$ 586	\$ 59,208	\$ -	\$ 1,184	\$ 60,393	\$ -	\$ 1,208	\$ 61,600	\$ -	\$ -	\$ 61,600
PUB. HEALTH NURSE SUPV.	3	\$ 74,074	\$ -	\$ 741	\$ 74,815	\$ -	\$ 1,496	\$ 76,311	\$ -	\$ 1,526	\$ 77,837	\$ -	\$ -	\$ 77,837
SANITARIAN I	3	\$ 61,207	\$ -	\$ 612	\$ 61,819	\$ -	\$ 1,236	\$ 63,055	\$ -	\$ 1,261	\$ 64,316	\$ -	\$ -	\$ 64,316
HEALTH OFFICER	3	\$ 93,111	\$ -	\$ 931	\$ 94,042	\$ -	\$ 1,881	\$ 95,923	\$ -	\$ 1,918	\$ 97,842	\$ -	\$ -	\$ 97,842
CHIEF SANITARIAN	3	\$ 73,528	\$ -	\$ 735	\$ 74,263	\$ -	\$ 1,485	\$ 75,749	\$ -	\$ 1,515	\$ 77,264	\$ -	\$ -	\$ 77,264
SANITARIAN I (PART TIME)		\$ 49,395	\$ -	\$ 494	\$ 49,889	\$ -	\$ 998	\$ 50,887	\$ -	\$ 1,018	\$ 51,904	\$ -	\$ -	\$ 51,904
		\$ 2,700,563	\$ 4,332	\$ 27,049	\$ 2,731,944	\$ 11,757	\$ 54,874	\$ 2,798,575	\$ 9,682	\$ 56,165	\$ 2,864,422	\$ -	\$ -	\$ 2,864,422



**1103 CONTRACT IMPACT ANALYSIS - HEATHCARE**

FY21					
<u>Job Description</u>	<u>Coverage</u>	<u>PREMIUMS</u>	<u>CONTR %</u>	<u>EE SHARE</u>	<u>CITY SHARE</u>
RISK MANAGER	Single	\$ 11,819.16	13%	\$ 1,536.49	\$ 10,282.67
BUILDING OFFICIAL	Couple	\$ 25,344.84	13%	\$ 3,294.83	\$ 22,050.01
ASST. BUILDING OFFICIAL	Couple	\$ 25,344.84	13%	\$ 3,294.83	\$ 22,050.01
ZONE/ CODE ENFORCE OFFICER	None	\$ -	13%	\$ -	\$ -
GRANT COORDINATOR	Couple	\$ 25,344.84	13%	\$ 3,294.83	\$ 22,050.01
ASST. BUILDING OFFICIAL	Couple	\$ 25,344.84	13%	\$ 3,294.83	\$ 22,050.01
ASSISTANT PLANNER	None	\$ -	13%	\$ -	\$ -
ASST. BUILDING OFFICIAL	Family	\$ 30,980.52	13%	\$ 4,027.47	\$ 26,953.05
ASST. BUILDING OFFICIAL	Family	\$ 30,980.52	13%	\$ 4,027.47	\$ 26,953.05
ASST. BUILDING OFFICIAL	Family	\$ 30,980.52	13%	\$ 4,027.47	\$ 26,953.05
PROP.MAINT./ZONE ENFORCE	Family	\$ 30,980.52	13%	\$ 4,027.47	\$ 26,953.05
ASST. FINANCE DIRECTOR	Couple	\$ 25,344.84	13%	\$ 3,294.83	\$ 22,050.01
PROCUREMENT MANAGER	None	\$ -	13%	\$ -	\$ -
IT MANAGER	Couple	\$ 25,344.84	13%	\$ 3,294.83	\$ 22,050.01
ASSESSOR	Family	\$ 30,980.52	13%	\$ 4,027.47	\$ 26,953.05
DEPUTY ASSESSOR	Couple	\$ 25,344.84	13%	\$ 3,294.83	\$ 22,050.01
ASSESSMENT AUDITOR	Single	\$ 11,819.16	13%	\$ 1,536.49	\$ 10,282.67
TAX MANAGER	Family	\$ 30,980.52	13%	\$ 4,027.47	\$ 26,953.05
ASST.TO COMMISSIONER P.W.	Family	\$ 30,980.52	13%	\$ 4,027.47	\$ 26,953.05
CITY ENGINEER	Couple	\$ 25,344.84	13%	\$ 3,294.83	\$ 22,050.01
ASST. ENGINEER / SURVEYOR	Family	\$ 30,980.52	13%	\$ 4,027.47	\$ 26,953.05
VEHICLE MAINT.SUPERINTENDENT	Couple	\$ 25,344.84	13%	\$ 3,294.83	\$ 22,050.01
HIGHWAY SUPERINTENDENT	Single	\$ 11,819.16	13%	\$ 1,536.49	\$ 10,282.67
PARK MAINT. SUPERINTENDENT	Couple	\$ 25,344.84	13%	\$ 3,294.83	\$ 22,050.01
YOUTH/FAMILY SERV.DIR.	None	\$ -	13%	\$ -	\$ -
DIRECTOR ELDERLY SERVICES	Single	\$ 11,819.16	13%	\$ 1,536.49	\$ 10,282.67
PROGRAM COORDINATOR	Family	\$ 30,980.52	13%	\$ 4,027.47	\$ 26,953.05
RECREATIONAL PROG. COORD.	Couple	\$ 25,344.84	13%	\$ 3,294.83	\$ 22,050.01
PARK & RECREATION DIRECTOR	None	\$ -	13%	\$ -	\$ -
POOL/WATERFRONT SUPERVISOR	Family	\$ 30,980.52	13%	\$ 4,027.47	\$ 26,953.05
RECREATIONAL PROG. COORD.	None	\$ -	13%	\$ -	\$ -
PUB. HEALTH NURSE SUPV.	Single	\$ 11,819.16	13%	\$ 1,536.49	\$ 10,282.67
SANITARIAN I	Family	\$ 30,980.52	13%	\$ 4,027.47	\$ 26,953.05
HEALTH OFFICER	Couple	\$ 25,344.84	13%	\$ 3,294.83	\$ 22,050.01
CHIEF SANITARIAN	Single	\$ 11,819.16	13%	\$ 1,536.49	\$ 10,282.67
SANITARIAN I (PART TIME)	None	\$ -	13%	\$ -	\$ -
		<u>\$ 715,838.76</u>		<u>\$ 93,059.07</u>	<u>\$ 622,779.69</u>

**1103 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>
RISK MANAGER	Single	\$ 12,646.50	14%	\$ 1,770.51	\$ 10,875.99	\$ (252.93)
BUILDING OFFICIAL	Couple	\$ 27,118.98	14%	\$ 3,796.66	\$ 23,322.32	\$ (542.38)
ASST. BUILDING OFFICIAL	Couple	\$ 27,118.98	14%	\$ 3,796.66	\$ 23,322.32	\$ (542.38)
ZONE/ CODE ENFORCE OFFICER	None	\$ -	14%	\$ -	\$ -	\$ -
GRANT COORDINATOR	Couple	\$ 27,118.98	14%	\$ 3,796.66	\$ 23,322.32	\$ (542.38)
ASST. BUILDING OFFICIAL	Couple	\$ 27,118.98	14%	\$ 3,796.66	\$ 23,322.32	\$ (542.38)
ASSISTANT PLANNER	None	\$ -	14%	\$ -	\$ -	\$ -
ASST. BUILDING OFFICIAL	Family	\$ 33,149.16	14%	\$ 4,640.88	\$ 28,508.28	\$ (662.98)
ASST. BUILDING OFFICIAL	Family	\$ 33,149.16	14%	\$ 4,640.88	\$ 28,508.28	\$ (662.98)
ASST. BUILDING OFFICIAL	Family	\$ 33,149.16	14%	\$ 4,640.88	\$ 28,508.28	\$ (662.98)
PROP.MAINT./ZONE ENFORCE	Family	\$ 33,149.16	14%	\$ 4,640.88	\$ 28,508.28	\$ (662.98)
ASST. FINANCE DIRECTOR	Couple	\$ 27,118.98	14%	\$ 3,796.66	\$ 23,322.32	\$ (542.38)
PROCUREMENT MANAGER	None	\$ -	14%	\$ -	\$ -	\$ -
IT MANAGER	Couple	\$ 27,118.98	14%	\$ 3,796.66	\$ 23,322.32	\$ (542.38)
ASSESSOR	Family	\$ 33,149.16	14%	\$ 4,640.88	\$ 28,508.28	\$ (662.98)
DEPUTY ASSESSOR	Couple	\$ 27,118.98	14%	\$ 3,796.66	\$ 23,322.32	\$ (542.38)
ASSESSMENT AUDITOR	Single	\$ 12,646.50	14%	\$ 1,770.51	\$ 10,875.99	\$ (252.93)
TAX MANAGER	Family	\$ 33,149.16	14%	\$ 4,640.88	\$ 28,508.28	\$ (662.98)
ASST.TO COMMISSIONER P.W.	Family	\$ 33,149.16	14%	\$ 4,640.88	\$ 28,508.28	\$ (662.98)
CITY ENGINEER	Couple	\$ 27,118.98	14%	\$ 3,796.66	\$ 23,322.32	\$ (542.38)
ASST. ENGINEER / SURVEYOR	Family	\$ 33,149.16	14%	\$ 4,640.88	\$ 28,508.28	\$ (662.98)
VEHICLE MAINT.SUPERINTENDENT	Couple	\$ 27,118.98	14%	\$ 3,796.66	\$ 23,322.32	\$ (542.38)
HIGHWAY SUPERINTENDENT	Single	\$ 12,646.50	14%	\$ 1,770.51	\$ 10,875.99	\$ (252.93)
PARK MAINT. SUPERINTENDENT	Couple	\$ 27,118.98	14%	\$ 3,796.66	\$ 23,322.32	\$ (542.38)
YOUTH/FAMILY SERV.DIR.	None	\$ -	14%	\$ -	\$ -	\$ -
DIRECTOR ELDERLY SERVICES	Single	\$ 12,646.50	14%	\$ 1,770.51	\$ 10,875.99	\$ (252.93)
PROGRAM COORDINATOR	Family	\$ 33,149.16	14%	\$ 4,640.88	\$ 28,508.28	\$ (662.98)
RECREATIONAL PROG. COORD.	Couple	\$ 27,118.98	14%	\$ 3,796.66	\$ 23,322.32	\$ (542.38)
PARK & RECREATION DIRECTOR	None	\$ -	14%	\$ -	\$ -	\$ -
POOL/WATERFRONT SUPERVISOR	Family	\$ 33,149.16	14%	\$ 4,640.88	\$ 28,508.28	\$ (662.98)
RECREATIONAL PROG. COORD.	None	\$ -	14%	\$ -	\$ -	\$ -
PUB. HEALTH NURSE SUPV.	Single	\$ 12,646.50	14%	\$ 1,770.51	\$ 10,875.99	\$ (252.93)
SANITARIAN I	Family	\$ 33,149.16	14%	\$ 4,640.88	\$ 28,508.28	\$ (662.98)
HEALTH OFFICER	Couple	\$ 27,118.98	14%	\$ 3,796.66	\$ 23,322.32	\$ (542.38)
CHIEF SANITARIAN	Single	\$ 12,646.50	14%	\$ 1,770.51	\$ 10,875.99	\$ (252.93)
SANITARIAN I (PART TIME)	None	\$ -	14%	\$ -	\$ -	\$ -
		<u>\$ 765,947.52</u>		<u>\$ 107,232.66</u>	<u>\$ 658,714.86</u>	<u>\$ (15,318.92)</u>
			7%			

**1103 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>
RISK MANAGER	Single	\$ 13,531.76	15%	\$ 2,029.76	\$ 11,502.00	\$ (405.95)
BUILDING OFFICIAL	Couple	\$ 29,017.31	15%	\$ 4,352.60	\$ 24,664.71	\$ (870.52)
ASST. BUILDING OFFICIAL	Couple	\$ 29,017.31	15%	\$ 4,352.60	\$ 24,664.71	\$ (870.52)
ZONE/ CODE ENFORCE OFFICER	None	\$ -	15%	\$ -	\$ -	\$ -
GRANT COORDINATOR	Couple	\$ 29,017.31	15%	\$ 4,352.60	\$ 24,664.71	\$ (870.52)
ASST. BUILDING OFFICIAL	Couple	\$ 29,017.31	15%	\$ 4,352.60	\$ 24,664.71	\$ (870.52)
ASSISTANT PLANNER	None	\$ -	15%	\$ -	\$ -	\$ -
ASST. BUILDING OFFICIAL	Family	\$ 35,469.60	15%	\$ 5,320.44	\$ 30,149.16	\$ (1,064.09)
ASST. BUILDING OFFICIAL	Family	\$ 35,469.60	15%	\$ 5,320.44	\$ 30,149.16	\$ (1,064.09)
ASST. BUILDING OFFICIAL	Family	\$ 35,469.60	15%	\$ 5,320.44	\$ 30,149.16	\$ (1,064.09)
PROP.MAINT./ZONE ENFORCE	Family	\$ 35,469.60	15%	\$ 5,320.44	\$ 30,149.16	\$ (1,064.09)
ASST. FINANCE DIRECTOR	Couple	\$ 29,017.31	15%	\$ 4,352.60	\$ 24,664.71	\$ (870.52)
PROCUREMENT MANAGER	None	\$ -	15%	\$ -	\$ -	\$ -
IT MANAGER	Couple	\$ 29,017.31	15%	\$ 4,352.60	\$ 24,664.71	\$ (870.52)
ASSESSOR	Family	\$ 35,469.60	15%	\$ 5,320.44	\$ 30,149.16	\$ (1,064.09)
DEPUTY ASSESSOR	Couple	\$ 29,017.31	15%	\$ 4,352.60	\$ 24,664.71	\$ (870.52)
ASSESSMENT AUDITOR	Single	\$ 13,531.76	15%	\$ 2,029.76	\$ 11,502.00	\$ (405.95)
TAX MANAGER	Family	\$ 35,469.60	15%	\$ 5,320.44	\$ 30,149.16	\$ (1,064.09)
ASST.TO COMMISSIONER P.W.	Family	\$ 35,469.60	15%	\$ 5,320.44	\$ 30,149.16	\$ (1,064.09)
CITY ENGINEER	Couple	\$ 29,017.31	15%	\$ 4,352.60	\$ 24,664.71	\$ (870.52)
ASST. ENGINEER / SURVEYOR	Family	\$ 35,469.60	15%	\$ 5,320.44	\$ 30,149.16	\$ (1,064.09)
VEHICLE MAINT.SUPERINTENDENT	Couple	\$ 29,017.31	15%	\$ 4,352.60	\$ 24,664.71	\$ (870.52)
HIGHWAY SUPERINTENDENT	Single	\$ 13,531.76	15%	\$ 2,029.76	\$ 11,502.00	\$ (405.95)
PARK MAINT. SUPERINTENDENT	Couple	\$ 29,017.31	15%	\$ 4,352.60	\$ 24,664.71	\$ (870.52)
YOUTH/FAMILY SERV.DIR.	None	\$ -	15%	\$ -	\$ -	\$ -
DIRECTOR ELDERLY SERVICES	Single	\$ 13,531.76	15%	\$ 2,029.76	\$ 11,502.00	\$ (405.95)
PROGRAM COORDINATOR	Family	\$ 35,469.60	15%	\$ 5,320.44	\$ 30,149.16	\$ (1,064.09)
RECREATIONAL PROG. COORD.	Couple	\$ 29,017.31	15%	\$ 4,352.60	\$ 24,664.71	\$ (870.52)
PARK & RECREATION DIRECTOR	None	\$ -	15%	\$ -	\$ -	\$ -
POOL/WATERFRONT SUPERVISOR	Family	\$ 35,469.60	15%	\$ 5,320.44	\$ 30,149.16	\$ (1,064.09)
RECREATIONAL PROG. COORD.	None	\$ -	15%	\$ -	\$ -	\$ -
PUB. HEALTH NURSE SUPV.	Single	\$ 13,531.76	15%	\$ 2,029.76	\$ 11,502.00	\$ (405.95)
SANITARIAN I	Family	\$ 35,469.60	15%	\$ 5,320.44	\$ 30,149.16	\$ (1,064.09)
HEALTH OFFICER	Couple	\$ 29,017.31	15%	\$ 4,352.60	\$ 24,664.71	\$ (870.52)
CHIEF SANITARIAN	Single	\$ 13,531.76	15%	\$ 2,029.76	\$ 11,502.00	\$ (405.95)
SANITARIAN I (PART TIME)	None	\$ -	15%	\$ -	\$ -	\$ -
		<u>\$ 819,563.88</u>		<u>\$ 122,934.60</u>	<u>\$ 696,629.28</u>	<u>\$ (24,586.93)</u>
			7%			

**1103 CONTRACT IMPACT ANALYSIS - HEATHCARE**

<u>Job Description</u>	<u>Coverage</u>	FY24		CONTR	FY24 Impact	
		<u>PREMIUMS</u>	<u>%</u>	<u>EE SHARE</u>	<u>CITY SHARE</u>	<u>14% vs 12%</u>
RISK MANAGER	Single	\$ 14,478.98	16%	\$ 2,316.64	\$ 12,162.34	\$ (579.16)
BUILDING OFFICIAL	Couple	\$ 31,048.52	16%	\$ 4,967.76	\$ 26,080.76	\$ (1,241.94)
ASST. BUILDING OFFICIAL	Couple	\$ 31,048.52	16%	\$ 4,967.76	\$ 26,080.76	\$ (1,241.94)
ZONE/ CODE ENFORCE OFFICER	None	\$ -	16%	\$ -	\$ -	\$ -
GRANT COORDINATOR	Couple	\$ 31,048.52	16%	\$ 4,967.76	\$ 26,080.76	\$ (1,241.94)
ASST. BUILDING OFFICIAL	Couple	\$ 31,048.52	16%	\$ 4,967.76	\$ 26,080.76	\$ (1,241.94)
ASSISTANT PLANNER	None	\$ -	16%	\$ -	\$ -	\$ -
ASST. BUILDING OFFICIAL	Family	\$ 37,952.47	16%	\$ 6,072.40	\$ 31,880.07	\$ (1,518.10)
ASST. BUILDING OFFICIAL	Family	\$ 37,952.47	16%	\$ 6,072.40	\$ 31,880.07	\$ (1,518.10)
ASST. BUILDING OFFICIAL	Family	\$ 37,952.47	16%	\$ 6,072.40	\$ 31,880.07	\$ (1,518.10)
PROP.MAINT./ZONE ENFORCE	Family	\$ 37,952.47	16%	\$ 6,072.40	\$ 31,880.07	\$ (1,518.10)
ASST. FINANCE DIRECTOR	Couple	\$ 31,048.52	16%	\$ 4,967.76	\$ 26,080.76	\$ (1,241.94)
PROCUREMENT MANAGER	None	\$ -	16%	\$ -	\$ -	\$ -
IT MANAGER	Couple	\$ 31,048.52	16%	\$ 4,967.76	\$ 26,080.76	\$ (1,241.94)
ASSESSOR	Family	\$ 37,952.47	16%	\$ 6,072.40	\$ 31,880.07	\$ (1,518.10)
DEPUTY ASSESSOR	Couple	\$ 31,048.52	16%	\$ 4,967.76	\$ 26,080.76	\$ (1,241.94)
ASSESSMENT AUDITOR	Single	\$ 14,478.98	16%	\$ 2,316.64	\$ 12,162.34	\$ (579.16)
TAX MANAGER	Family	\$ 37,952.47	16%	\$ 6,072.40	\$ 31,880.07	\$ (1,518.10)
ASST.TO COMMISSIONER P.W.	Family	\$ 37,952.47	16%	\$ 6,072.40	\$ 31,880.07	\$ (1,518.10)
CITY ENGINEER	Couple	\$ 31,048.52	16%	\$ 4,967.76	\$ 26,080.76	\$ (1,241.94)
ASST. ENGINEER / SURVEYOR	Family	\$ 37,952.47	16%	\$ 6,072.40	\$ 31,880.07	\$ (1,518.10)
VEHICLE MAINT.SUPERINTENDENT	Couple	\$ 31,048.52	16%	\$ 4,967.76	\$ 26,080.76	\$ (1,241.94)
HIGHWAY SUPERINTENDENT	Single	\$ 14,478.98	16%	\$ 2,316.64	\$ 12,162.34	\$ (579.16)
PARK MAINT. SUPERINTENDENT	Couple	\$ 31,048.52	16%	\$ 4,967.76	\$ 26,080.76	\$ (1,241.94)
YOUTH/FAMILY SERV.DIR.	None	\$ -	16%	\$ -	\$ -	\$ -
DIRECTOR ELDERLY SERVICES	Single	\$ 14,478.98	16%	\$ 2,316.64	\$ 12,162.34	\$ (579.16)
PROGRAM COORDINATOR	Family	\$ 37,952.47	16%	\$ 6,072.40	\$ 31,880.07	\$ (1,518.10)
RECREATIONAL PROG. COORD.	Couple	\$ 31,048.52	16%	\$ 4,967.76	\$ 26,080.76	\$ (1,241.94)
PARK & RECREATION DIRECTOR	None	\$ -	16%	\$ -	\$ -	\$ -
POOL/WATERFRONT SUPERVISOR	Family	\$ 37,952.47	16%	\$ 6,072.40	\$ 31,880.07	\$ (1,518.10)
RECREATIONAL PROG. COORD.	None	\$ -	16%	\$ -	\$ -	\$ -
PUB. HEALTH NURSE SUPV.	Single	\$ 14,478.98	16%	\$ 2,316.64	\$ 12,162.34	\$ (579.16)
SANITARIAN I	Family	\$ 37,952.47	16%	\$ 6,072.40	\$ 31,880.07	\$ (1,518.10)
HEALTH OFFICER	Couple	\$ 31,048.52	16%	\$ 4,967.76	\$ 26,080.76	\$ (1,241.94)
CHIEF SANITARIAN	Single	\$ 14,478.98	16%	\$ 2,316.64	\$ 12,162.34	\$ (579.16)
SANITARIAN I (PART TIME)	None	\$ -	16%	\$ -	\$ -	\$ -
		<u>\$ 876,933.29</u>		<u>\$ 140,309.36</u>	<u>\$ 736,623.93</u>	<u>\$ (35,077.34)</u>
			7%			

**1103 CONTRACT IMPACT ANALYSIS - HEATHCARE**

<u>Job Description</u>	<u>Coverage</u>	FY25	CONTR	FY25 Impact		
		<u>PREMIUMS</u>	<u>%</u>	<u>EE SHARE</u>	<u>CITY SHARE</u>	<u>14% vs 12%</u>
RISK MANAGER	Single	\$ 15,492.51	16%	\$ 2,478.80	\$ 13,013.71	\$ (619.70)
BUILDING OFFICIAL	Couple	\$ 33,221.92	16%	\$ 5,315.51	\$ 27,906.41	\$ (1,328.88)
ASST. BUILDING OFFICIAL	Couple	\$ 33,221.92	16%	\$ 5,315.51	\$ 27,906.41	\$ (1,328.88)
ZONE/ CODE ENFORCE OFFICER	None	\$ -	16%	\$ -	\$ -	\$ -
GRANT COORDINATOR	Couple	\$ 33,221.92	16%	\$ 5,315.51	\$ 27,906.41	\$ (1,328.88)
ASST. BUILDING OFFICIAL	Couple	\$ 33,221.92	16%	\$ 5,315.51	\$ 27,906.41	\$ (1,328.88)
ASSISTANT PLANNER	None	\$ -	16%	\$ -	\$ -	\$ -
ASST. BUILDING OFFICIAL	Family	\$ 40,609.14	16%	\$ 6,497.46	\$ 34,111.68	\$ (1,624.36)
ASST. BUILDING OFFICIAL	Family	\$ 40,609.14	16%	\$ 6,497.46	\$ 34,111.68	\$ (1,624.36)
ASST. BUILDING OFFICIAL	Family	\$ 40,609.14	16%	\$ 6,497.46	\$ 34,111.68	\$ (1,624.36)
PROP.MAINT./ZONE ENFORCE	Family	\$ 40,609.14	16%	\$ 6,497.46	\$ 34,111.68	\$ (1,624.36)
ASST. FINANCE DIRECTOR	Couple	\$ 33,221.92	16%	\$ 5,315.51	\$ 27,906.41	\$ (1,328.88)
PROCUREMENT MANAGER	None	\$ -	16%	\$ -	\$ -	\$ -
IT MANAGER	Couple	\$ 33,221.92	16%	\$ 5,315.51	\$ 27,906.41	\$ (1,328.88)
ASSESSOR	Family	\$ 40,609.14	16%	\$ 6,497.46	\$ 34,111.68	\$ (1,624.36)
DEPUTY ASSESSOR	Couple	\$ 33,221.92	16%	\$ 5,315.51	\$ 27,906.41	\$ (1,328.88)
ASSESSMENT AUDITOR	Single	\$ 15,492.51	16%	\$ 2,478.80	\$ 13,013.71	\$ (619.70)
TAX MANAGER	Family	\$ 40,609.14	16%	\$ 6,497.46	\$ 34,111.68	\$ (1,624.36)
ASST.TO COMMISSIONER P.W.	Family	\$ 40,609.14	16%	\$ 6,497.46	\$ 34,111.68	\$ (1,624.36)
CITY ENGINEER	Couple	\$ 33,221.92	16%	\$ 5,315.51	\$ 27,906.41	\$ (1,328.88)
ASST. ENGINEER / SURVEYOR	Family	\$ 40,609.14	16%	\$ 6,497.46	\$ 34,111.68	\$ (1,624.36)
VEHICLE MAINT.SUPERINTENDENT	Couple	\$ 33,221.92	16%	\$ 5,315.51	\$ 27,906.41	\$ (1,328.88)
HIGHWAY SUPERINTENDENT	Single	\$ 15,492.51	16%	\$ 2,478.80	\$ 13,013.71	\$ (619.70)
PARK MAINT. SUPERINTENDENT	Couple	\$ 33,221.92	16%	\$ 5,315.51	\$ 27,906.41	\$ (1,328.88)
YOUTH/FAMILY SERV.DIR.	None	\$ -	16%	\$ -	\$ -	\$ -
DIRECTOR ELDERLY SERVICES	Single	\$ 15,492.51	16%	\$ 2,478.80	\$ 13,013.71	\$ (619.70)
PROGRAM COORDINATOR	Family	\$ 40,609.14	16%	\$ 6,497.46	\$ 34,111.68	\$ (1,624.36)
RECREATIONAL PROG. COORD.	Couple	\$ 33,221.92	16%	\$ 5,315.51	\$ 27,906.41	\$ (1,328.88)
PARK & RECREATION DIRECTOR	None	\$ -	16%	\$ -	\$ -	\$ -
POOL/WATERFRONT SUPERVISOR	Family	\$ 40,609.14	16%	\$ 6,497.46	\$ 34,111.68	\$ (1,624.36)
RECREATIONAL PROG. COORD.	None	\$ -	16%	\$ -	\$ -	\$ -
PUB. HEALTH NURSE SUPV.	Single	\$ 15,492.51	16%	\$ 2,478.80	\$ 13,013.71	\$ (619.70)
SANITARIAN I	Family	\$ 40,609.14	16%	\$ 6,497.46	\$ 34,111.68	\$ (1,624.36)
HEALTH OFFICER	Couple	\$ 33,221.92	16%	\$ 5,315.51	\$ 27,906.41	\$ (1,328.88)
CHIEF SANITARIAN	Single	\$ 15,492.51	16%	\$ 2,478.80	\$ 13,013.71	\$ (619.70)
SANITARIAN I (PART TIME)	None	\$ -	16%	\$ -	\$ -	\$ -
		<u>\$ 938,318.64</u>		<u>\$ 150,130.98</u>	<u>\$ 788,187.66</u>	<u>\$ (37,532.72)</u>
			7%			

Municipality	Population	Wage increases	Medical Insurance	Premium Share	Retiree Health	Payout of Accumulated Sick Leave
WEST HAVEN	54,843	2017-2018 - 0%	CT Partnership Plan	July 1, 2021 - 14%	Employees hired after ratification and approval will not be eligible	Employees hired after ratification and approval will not be eligible
		2018-2019 - 0%		July 1, 2022 - 15%		
		2019-2020 - 0%		July 1, 2023 - 16%		
		2020-2021 - 0%				
		2021-2022 - 1%				
		2022-2023 - 2%				
	June 30, 2023 - 25 cents					
	2023-2024 - 2%					
BRISTOL	60,223	2018 - 2019 - 2.25%	July 1, 2019, Cigna POS or 2,000/4,000 HDHP HDHP only - July 1, 2020	PPO - July 1, 2018 - 14.25%	covers all bargaining unit members	Upon retirement or death - 45% of accrued sick leave pay out
		2019 - 2020 - 2.25%		PPO - July 1, 2019 - 15.75%		
		2020 - 2021 - 2.5%		HDHP - July 1, 2020 - 16.25%		
		2021 - 2022 - 2.5%		HDHP - July 1, 2021 - 17.25%		
				HSA funding - 50%		
	*Also moved certain positions into higher job classifications		wellness incentive - (1%)			
EAST HARTFORD	50,272	2019 - 2020 - 2%	HDHP - 2,000/4000 deductible	July 1, 2019 - 9%	covers all bargaining unit members	Upon retirement, employees receive 90 days up to a max of 130 days
		2020 - 2021 - 2%		July 1, 2020 - 10%		
		2021 - 2022 - 1.25%		July 1, 2021 - 11%		
	*Also moved positions into higher job classifications					
HAMDEN	61,442	2017 - 2018 - 2.25%	PPO and HDHP - 2,000/4,000 deductible	PPO:	covers all bargaining unit members	All employees upon retirement payout up to a max of 97.5 days
		2018 - 2019 - 2%		July 1, 2017 - 15%		
		2019 - 2020 - 2.5%		July 1, 2018 - 16%		
		2020 - 2021 - 2.25%		July 1, 2019 - 17%		
		2021 - 2022 - 2.25%		July 1, 2020 - 18%		
				July 1, 2021 - 18%		
				July 1, 2022 - 18%		
				HDHP:		
				July 1, 2018 - 11%, not to exceed \$3,200		
				July 1, 2019 - 11.5%, not to exceed \$3,400		
	July 1, 2020 - 12%, not to exceed \$3,600					
	July 1, 2021 - 12.5%, not to exceed \$3,800					
	2022 - 2023 - 2.5%					
MERIDEN	60,608	July 1, 2018 - 2%	PPO and HDHP (all employees hired after 1-Jul-20)	PPO:	No retiree health coverage	Employees hired after July 1, 2009 1/2 of accrued sick days up to 45 days; 25 years of service at retirement - 1/2 of accrued sick days up to 60 days
		July 1, 2019 - 2%		July 1, 2018 - 22%		
		July 1, 2020 - 2%		July 1, 2019 - 23%		
				HDHP:		
	July 1, 2018 - 11.5%					
			July 1, 2019 - 12%			
			July 1, 2020 - 12.5%			
MILFORD	52,732	2017 - 2018 - 2.5%	PPO and HDHP - 2,000/4,000	PPO	covers all bargaining unit members	Employee who terminates employment - 50%; Employee who is layed off - 100%; Retirement - 100% Max of 130 day accumulation
		2018 - 2019 - 2.5%		July 1, 2017 - 10%		
				July 1, 2018 - 12%		
				HDHP (option and all employees hired on or after July 1, 2016)		
				July 1, 2017 - 8%		
		July 1, 2018 - 10%				
NEW BRITAIN	72,767	January 1, 2019 - 0%	HDHP	July 1, 2019 - 11.5%	Hired after November 24, 1992 - no retiree health	Employees hired on or after July 1, 1998 are not eligible for a payout of accrued sick days
		January 1, 2020 - 2%		July 1, 2020 - 12%		
		January 1, 2021 - 2.25%		July 1, 2021 - 12.5%		
		January 1, 2022 - 2.5%		July 1, 2022 - 13.5%		
STRATFORD	52,120	January 1, 2021 - 2.5%	HDHP	July 1, 2020 - 16%	covers all bargaining unit members	All employees receive up to a max of 80 days
		July 1, 2021 - 2.5%		July 1, 2021 - 17%		
		July 1, 2022 - 2.25%		July 1, 2022 - 18%		



City of West Haven  
FY 2022 Budget

**MEMORANDUM  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** City of West Haven FY 2022 Budget  
**Date:** May 7, 2021

**Background**

The City of West Haven released the Mayor’s Recommended FY 2022 Budget on March 19. The West Haven Subcommittee of the MARB reviewed the proposed budget at the March 25 and April 20 regular meetings and at a special meeting on May 5. The full MARB conducted its first review of the budget at the April 8 regular meeting. OPM’s analysis of the FY 2022 Budget as originally recommended is attached.

Based on feedback from the Subcommittee and the full MARB, the City made one set of related substantive changes to the FY 2022 Budget. The changes were made to the Allingtown Fire Fund to increase the contribution to the pension fund above and beyond the ADC and to begin pre-funding OPEB liabilities. In order to fund the additional contributions, the Allingtown Fire real estate/motor vehicle mill rate was increased above the mill rate in the original proposed budget. The revisions to the Allingtown Fire Fund budget are summarized in the table below.

The City also provided supplementary information regarding the use of ARPA funds at the request of the Subcommittee and the MARB. At the time of review, little guidance on the use of ARPA funds was available. The City was asked for an itemization of anticipated reimbursable expenses in the FY 2022 budget as well as a contingency plan to address the potential for unexpected limitations on the use of the funds. The City provided the requested contingency plan in an April 29 memo. The plan consists of a combination of approximately \$1 million of budgetary adjustments the City could take as needed in FY 2020 and a series of potential additional revenue sources that may be available. The following summarizes the contingency plan provided in the City’s April 29 memo.

<b>Potential budgetary adjustments:</b>	
Deferral of planned hiring for vacant positions (salaries and benefits)	\$200,000 to \$400,000
Contingency fund balance account	\$300,000
Unallocated contingency	\$200,000
Implement indirect charge: Sewer Fund	\$170,000
Planned implementation of conveyance tax increase	\$100,000
<b>Total</b>	<b>\$970,000 to \$1,170,000</b>

<b>Potential additional funding sources:</b>	<b>Amount</b>	<b>Note</b>
Estimated revenue loss as eligible use of ARPA	\$1,006,000	Pending guidance from U.S. Treasury
Potential revenue from tiered PILOT	\$1,816,000	Pending adopted State budget
Distressed Municipalities	\$4,971,000	Pending adopted State budget and guidance re: eligible uses

## **Subcommittee Action**

At the May 5 special meeting of the Subcommittee reviewed the ARPA contingency plan and other supplementary information provided by the City. The City's projected fund balance for the FY 2022 to FY 2026 period based on the FY 2022 Budget and the proposed update to the 5-Year Plan was also reviewed. At the special meeting, the Subcommittee voted 3-0-1 to recommend to the full MARB approval of the FY 2022 Budget.

The City Council subsequently adopted the FY 2022 Budget with several minor adjustments. The City Council adjustments are itemized in the attached supporting materials. The changes reduced the budgeted salary for the currently vacant Human Resources (Human Services) Commissioner and re-allocates the funds to several projects. The changes have no impact on the proposed mill rate or budgeted contribution to Fund Balance.

## **Attachments:**

- City Council Adopted Budget Adjustments
- FY 2020 Recommended Budget (as submitted 3/19/21)
- OPM Review of FY 2022 Recommended Budget (as submitted 3/19/21)
- Allingtown Fire Budget as adopted with adjustments to mill rate and pension/OPEB contributions
- 4/29/21 City memo and exhibits
- Fund Balance Exhibit

**CITY OF WEST HAVEN - FY2022 BUDGET  
CITY COUNCIL CHANGES**

	4/7/2021 I R.H.	4/27/2021 II R.Q.	4/27/2021 III C.F.	4/27/2021 IV E.J.	4/27/2021 V R.H.	4/27/2021 VI R.Q.	4/27/2021 VII C.F.	5/6/2021 VIII R.Q.	Total
11100010-51000 REGULAR WAGES	-	-	-	3,886	-	-	-	-	3,886
11000010-NEW SAFER CITY INITIATIVE	-	-	-	-	-	-	-	15,000	15,000
11250010-52290 ELECTION DAY EXPENSE	-	(8,000)	-	-	-	-	-	-	(8,000)
11250010-52480 OTHER PROFESSIONAL SERVICES	-	16,000	-	-	-	-	-	-	16,000
11250010-52770 OTHER CONTRACTUAL SERVICES	-	(8,000)	-	-	-	-	-	-	(8,000)
11250010-NEW RECORDS DIGITIZATION	-	-	-	-	-	15,000	-	-	15,000
11300010-51000 REGULAR WAGES	-	-	-	-	988	-	-	-	988
15000010-51000 REGULAR WAGES	-	-	(39,195)	-	-	-	-	-	(39,195)
15000010-53570 TREES & SHRUBS	-	-	-	-	-	-	4,319	-	4,319
<b>GENERAL FUND</b>	-	-	<b>(39,195)</b>	<b>3,886</b>	<b>988</b>	<b>15,000</b>	<b>4,319</b>	<b>15,000</b>	<b>(2)</b>
19500010-54140 UNFUNDED PENSION LIABILITY	350,000	-	-	-	-	-	-	-	350,000
19500010-NEW ADVANCE FUNDING OPEB TRUST	50,000	-	-	-	-	-	-	-	50,000
<b>ALLINGTOWN</b>	<b>400,000</b>	-	-	-	-	-	-	-	<b>400,000</b>

<u>POSITION TITLE</u>	<u>ORG.</u>	<u>OBJECT</u>	<u>ORIGINAL</u>	<u>REVISED</u>	<u>CHANGE</u>	
CORPORATION COUNSEL	11100010	51000	\$ 89,439	\$ 90,325	\$ 886	
ASST.CORP. COUNL. BACK TAX	11100010	51000	\$ 30,000	\$ 31,500	\$ 1,500	
ASST.CORP.COUNL. TAX	11100010	51000	\$ 30,000	\$ 31,500	\$ 1,500	
ADMINISTRATIVE ASSISTANT	11300010	51000	\$ 24,700	\$ 25,194	\$ 494	
ADMINISTRATIVE ASSISTANT	11300010	51000	\$ 24,700	\$ 25,194	\$ 494	
COMMISSIONER	15000010	51000	\$ 98,391	\$ 59,196	\$ (39,195)	<b>reduced to part time with no benefits</b>

**CITY OF WEST HAVEN - FY2022 BUDGET  
CITY COUNCIL CHANGES**

	<u>CITY</u>	<u>AFD</u>	
NET GL - MOTOR VEHICLE	\$ 287,802,252	\$ 62,385,230	
NET GL - REAL ESTATE / PP	\$ 2,743,827,411	\$ 568,606,571	
NET GRAND LIST	\$ 3,031,629,663	\$ 630,991,801	
COLLECTION RATE	98.40%	98.40%	
<hr style="border-top: 1px dashed black;"/>			
<b><u>MAYOR'S RECOMMENDED BUDGET</u></b>			
OPERATING EXPENDITURES	\$ 165,542,701	\$ 8,257,821	
CAPITAL & NON-RECURRING	\$ 388,450	\$ -	
TOTAL EXPENDITURES	\$ 165,931,151	\$ 8,257,821	
CURRENT PROPERTY TAX LEVY	\$ 101,896,442	\$ 6,593,596	
ALL OTHER REVENUES	\$ 63,646,259	\$ 1,664,225	
TOTAL REVENUES	\$ 165,542,701	\$ 8,257,821	
<b>TOTAL MILL RATE - MV</b>	<b>37.00</b>	<b>8.00</b>	
<b>TOTAL MILL RATE - R/E, PP</b>	<b>34.00</b>	<b>10.91 ORIGINAL</b>	
<hr style="border-top: 1px dashed black;"/>			
<b><u>COUNCIL CHANGES</u></b>			
11000010-New Safer City Housing Initiative	\$ 15,000	\$ -	Chairman Quagliani
11100010-51000 Increase Assistant Counsel Salaries	\$ 3,886	\$ -	Councilwoman Johnston
11250010-New Double City Clerk Digitization Costs	\$ 15,000	\$ -	Chairman Quagliani
11300010-51000 Increase Registrar Admin Salaries	\$ 988	\$ -	Councilwoman Hamilton
15000010-51000 Reduce Human Resources Director Salary	\$ (39,195)	\$ -	Councilwoman Fanelli
15000010-53570 Increase Trees/Shrub Maintenance	\$ 4,319	\$ -	Councilwoman Fanelli
19500010-54140 Unfunded Pension Liability	\$ -	\$ 350,000	Councilwoman Hamilton
19500010-New Advance Funding OPEB Trust	\$ -	\$ 50,000	Councilwoman Hamilton
TOTAL CHANGES	\$ (2)	\$ 400,000	
OPERATING EXPENDITURES	\$ 165,542,699	\$ 8,657,821	
CAPITAL & NON-RECURRING	\$ 388,450	\$ -	
TOTAL EXPENDITURES	\$ 165,931,149	\$ 8,657,821	
CURRENT PROPERTY TAX LEVY	\$ 102,284,890	\$ 6,993,596	
ALL OTHER REVENUES	\$ 63,646,259	\$ 1,664,225	
TOTAL REVENUES	\$ 165,931,149	\$ 8,657,821	
<b>GENERAL FUND MILL RATE - MV</b>	<b>37.00</b>	<b>8.00</b>	
<b>GENERAL FUND MILL RATE - R/E, PP</b>	<b>34.00</b>	<b>11.62 COUNCIL REVISED</b>	

# 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%
<b>Total Revenue</b>	<b>\$165,442,892</b>	<b>\$165,542,701</b>	<b>\$99,809</b>	<b>0.1%</b>

### 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>
<b>Total Net Assessment</b>	<b>2,719,117,555</b>	<b>3,031,629,663</b>	<b>312,512,108</b>	<b>11.5%</b>

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	<u>276.7</u>	<u>11.1</u>	-	<u>287.8</u>
<b>Total Net Assessment</b>	<b>2,719.1</b>	<b>24.1</b>	<b>288.4</b>	<b>3,031.6</b>

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
<b>FY 2021</b>			
RE/PP	37.36	0.12	37.48
MV	36.88	0.12	37.00
<b>FY 2022</b>			
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%
<b>Total Expenditures</b>	<b>\$164,826,680</b>	<b>\$165,242,701</b>	<b>\$416,021</b>	<b>0.3%</b>
<i>Set-aside for Fund Balance adjustment</i>	<i>\$616,212</i>	<i>\$300,000</i>	<i>-\$316,212</i>	<i>-51.3%</i>
<b>Expenditures with Fund Balance adjustment</b>	<b>\$165,442,892</b>	<b>\$165,542,701</b>	<b>\$99,809</b>	<b>0.1%</b>

## 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
<b>Funded Full Time Positions FY 2021</b>	<b>292.0</b>
<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)
<b>Funded Full Time Positions FY 2022</b>	<b>297.0</b>

# 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	
<b>Total Revenue</b>	<b>\$8,605,108</b>	<b>\$8,257,821</b>	<b>(\$347,287)</b>	<b>-4.0%</b>

### 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%
<b>Total Net Assessment</b>	<b>552,865,163</b>	<b>630,991,801</b>	<b>78,126,638</b>	<b>14.1%</b>

**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%
<b>Total Revenue</b>	<b>11,797,932</b>	<b>11,827,836</b>	<b>29,904</b>	<b>0.3%</b>

### 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%
<b>Total Expenditures</b>	<b>\$11,797,932</b>	<b>\$11,827,836</b>	<b>\$29,904</b>	<b>0.3%</b>

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. <b>Baseline Mill Rate required after revaluation to generate same revenue as FY 2021 RE/PP levy</b>	<b>33.41</b>	<b>0.12</b>	<b>33.54</b>
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>
<b>Net Grand List reflecting impact of Revaluation</b>	<b>2,730,788,950</b>
Growth in RE/PP due to construction, etc.	13,038,461
<b>FY 2022 (Oct. 2020) RE/PP Net Grand List</b>	<b>2,743,827,411</b>



## CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN

ACCOUNT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 BUDGET	FY 22 RECOMM.	FY 22 APPROVED	FY 22 vs FY21 % CHANGE
19524041 41100	TAX LEVY - CURRENT YEAR	\$ 6,890,225	\$ 7,013,141	\$ 7,288,808	\$ 6,593,596	\$ 6,993,596	-4.05%
<b>NON CURRENT TAXES</b>							
19524041 41200	TAX LEVY - PRIOR YEARS	\$ 116,063	\$ 151,284	\$ 78,400	\$ 70,700	\$ 70,700	-9.82%
19524041 41300	TAX LEVY - SUSPENSE	\$ 9,815	\$ 5,101	\$ 9,200	\$ 6,900	\$ 6,900	-25.00%
	<b>SUBTOTAL</b>	<b>\$ 125,879</b>	<b>\$ 156,385</b>	<b>\$ 87,600</b>	<b>\$ 77,600</b>	<b>\$ 77,600</b>	<b>-11.42%</b>
<b>INTEREST &amp; LIEN FEES</b>							
19524041 41610	TAX INTEREST - CURRENT YEAR	\$ 37,028	\$ 37,875	\$ 27,800	\$ 24,400	\$ 24,400	-12.23%
19524041 41620	TAX INTEREST - PRIOR YEARS	\$ 20,423	\$ 27,300	\$ 21,300	\$ 16,900	\$ 16,900	-20.66%
19524041 41630	TAX INTEREST - SUSPENSE	\$ 12,102	\$ 8,551	\$ 11,000	\$ 9,200	\$ 9,200	-16.36%
	<b>SUBTOTAL</b>	<b>\$ 69,553</b>	<b>\$ 73,726</b>	<b>\$ 60,100</b>	<b>\$ 50,500</b>	<b>\$ 50,500</b>	<b>-15.97%</b>
19520047 42900	MISCELLANEOUS FEES	\$ 134,525	\$ 118,095	\$ 75,000	\$ 60,000	\$ 60,000	-20.00%
19520047 44220	RESTITUTION - INSURANCE LOSS	\$ 356	\$ -	\$ -	\$ -	\$ -	
19520047 45130	FEMA GRANTS	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	100.00%
19520045 45249	MRSA - MOTOR VEHICLE/MV CAP	\$ 120,170	\$ 160,170	\$ 900,000	\$ 960,525	\$ 960,525	6.73%
19520045 45290	STATE MISCELLANEOUS GRANTS	\$ 21,514	\$ 21,515	\$ -	\$ -	\$ -	
19520045 45340	SCCRWA-PILOT GRANT	\$ 56,125	\$ 59,829	\$ 56,000	\$ 56,000	\$ 56,000	0.00%
19520047 46720	POLICE/FD EXTRA DUTY	\$ 12,195	\$ 10,555	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
19520047 47050	FD BUNDLE BILLING EMS	\$ 40,853	\$ 14,078	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
19520047 47060	FD TRANSPORT INCOME	\$ -	\$ 35,785	\$ -	\$ -	\$ -	
19520047 47380	INSURANCE REIMBURSEMENT	\$ -	\$ 6,375	\$ -	\$ -	\$ -	
19520047 47600	DONATIONS	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
19520047 47900	MISCELLANEOUS	\$ 182,124	\$ 2,633	\$ 1,600	\$ 23,600	\$ 23,600	1375.00%
	<b>NON TAX INCOME</b>	<b>\$ 667,863</b>	<b>\$ 529,035</b>	<b>\$ 1,168,600</b>	<b>\$ 1,536,125</b>	<b>\$ 1,536,125</b>	<b>31.45%</b>
	<b>TOTAL INCOME</b>	<b>\$ 7,753,519</b>	<b>\$ 7,772,287</b>	<b>\$ 8,605,108</b>	<b>\$ 8,257,821</b>	<b>\$ 8,657,821</b>	<b>0.61%</b>

## CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN

ACCOUNT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 BUDGET	FY 22 RECOMM.	FY 22 APPROVED	FY 22 vs FY21 % CHANGE
19500010 51000	REGULAR WAGES	\$ 168,407	\$ 173,550	\$ 281,523	\$ 278,579	\$ 278,579	-1.05%
19500010 52100	GAS HEATING	\$ 11,519	\$ 8,626	\$ 11,000	\$ 13,000	\$ 13,000	18.18%
19500010 52110	ELECTRICITY	\$ 16,035	\$ 15,971	\$ 16,300	\$ 23,140	\$ 23,140	41.96%
19500010 52130	WATER	\$ 167,171	\$ 172,544	\$ 188,025	\$ 195,400	\$ 195,400	3.92%
19500010 52150	TELEPHONE EXPENSE	\$ 10,566	\$ 317,603	\$ 14,000	\$ 14,000	\$ 14,000	0.00%
19500010 52330	TRAINING AND EDUCATION	\$ 8,318	\$ 9,720	\$ 32,000	\$ 32,000	\$ 32,000	0.00%
19500010 52360	BUSINESS EXPENSE	\$ 8,676	\$ 8,698	\$ 9,000	\$ 10,000	\$ 10,000	11.11%
19500010 52420	FINANCIAL SERVICES	\$ 27,200	\$ 15,000	\$ 13,000	\$ 13,000	\$ 13,000	0.00%
19500010 52530	BUILDING MAINTENANCE/REPAIR	\$ 9,708	\$ 45,553	\$ 19,600	\$ 20,000	\$ 20,000	2.04%
19500010 52580	EQUIPMENT MAINTENANCE	\$ 40,813	\$ 53,722	\$ 34,200	\$ 39,000	\$ 39,000	14.04%
19500010 52820	PSYCHOLOGICAL TESTING	\$ 5,923	\$ -	\$ 10,000	\$ 12,000	\$ 12,000	20.00%
19500010 53110	OFFICE SUPPLIES	\$ 5,949	\$ 3,525	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
19500010 53210	AUTOMOTIVE FUEL & FLUIDS	\$ 12,744	\$ 13,828	\$ 14,000	\$ 16,000	\$ 16,000	14.29%
19500010 54032	LAP PREM-ALLINGTN	\$ 31,616	\$ 37,751	\$ 40,000	\$ 45,000	\$ 45,000	12.50%
19500010 54110	HEALTH INSURANCE PREMIUMS	\$ 1,277,693	\$ 1,369,305	\$ 1,589,467	\$ 1,680,033	\$ 1,680,033	5.70%
19500010 54120	LIFE INSURANCE PREMIUMS	\$ 9,534	\$ 11,984	\$ 14,000	\$ 14,000	\$ 14,000	0.00%
19500010 54130	FICA-CITY'S SHARE	\$ 50,045	\$ 57,660	\$ 57,768	\$ 58,400	\$ 58,400	1.09%
19500010 54140	PENSION - CITY'S SHARE	\$ 2,217,579	\$ 2,319,699	\$ 2,570,196	\$ 2,540,196	\$ 2,540,196	-1.17%
19500010 54180	HEART & HYPERTENSION	\$ 1,118	\$ 840	\$ 70,000	\$ 70,000	\$ 70,000	0.00%
19500010 54192	WORKERS COMP PREMIUM	\$ 108,285	\$ 304,030	\$ 125,000	\$ 125,000	\$ 125,000	0.00%
19500010 55160	PERSONAL COMPUTERS	\$ 16,223	\$ 15,619	\$ 25,000	\$ 32,000	\$ 32,000	28.00%
19500010 55630	RADIO EQUIPMENT	\$ 1,138	\$ 777	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
19500010 56010	UNALLOCATED CONTINGENCY	\$ 21,577	\$ 2,795	\$ 190,000	\$ 155,000	\$ 155,000	-18.42%
19500010 56990	MISCELLANEOUS	\$ 39,790	\$ 10,474	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
19500010 New	ALLINGTOWN CAPITAL PROJECTS	\$ -	\$ -	\$ 250,000	\$ -	\$ -	-100.00%
19500010 New	UNFUNDED PENSION LIABILITY	\$ -	\$ -	\$ 650,000	\$ -	\$ 350,000	-46.15%
19500010 New	ADVANCE FUNDING OPEB TRUST	\$ -	\$ -	\$ -	\$ -	\$ 50,000	100.00%
19500010 56999	RESERVE DEFICIT REDUCTION	\$ -	\$ 5,436	\$ -	\$ -	\$ -	
<b>TOTAL ADMINISTRATION</b>		<b>\$ 4,267,632</b>	<b>\$ 4,974,710</b>	<b>\$ 6,246,079</b>	<b>\$ 5,407,748</b>	<b>\$ 5,807,748</b>	<b>-7.02%</b>

## CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN

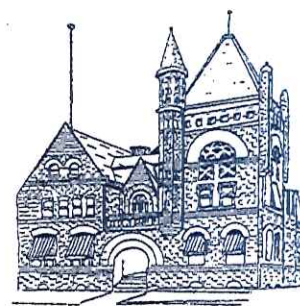
ACCOUNT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 BUDGET	FY 22 RECOMM.	FY 22 APPROVED	FY 22 vs FY21 % CHANGE
19500030 51000	REGULAR WAGES	\$ 1,344,591	\$ 1,453,873	\$ 1,461,466	\$ 1,549,064	\$ 1,549,064	5.99%
19500030 51500	OVERTIME	\$ 450,219	\$ 436,008	\$ 360,000	\$ 400,000	\$ 400,000	11.11%
19500030 51800	SEPARATION PAY	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
19500030 51801	WORKERS' COMP. PAY	\$ 42,860	\$ 17,604	\$ -	\$ -	\$ -	
19500030 52150	TELEPHONE EXPENSE	\$ 248,157	\$ 6,713	\$ 273,438	\$ 296,034	\$ 296,034	8.26%
19500030 52780	UNIFORM ALLOWANCE	\$ 9,017	\$ 10,690	\$ 16,000	\$ 28,000	\$ 28,000	75.00%
19500030 53250	TOOLS & MISC. EQUIPMENT	\$ 11,005	\$ 15,600	\$ 66,000	\$ 88,850	\$ 88,850	34.62%
19500030 53440	MEDICAL SUPPLIES	\$ 17,419	\$ 19,725	\$ 24,000	\$ 30,000	\$ 30,000	25.00%
19500030 55220	TRUCKS	\$ 80,943	\$ 80,944	\$ 30,000	\$ 330,000	\$ 330,000	1000.00%
19500030 56180	EDUCATIONAL REIMBURSEMENT	\$ -	\$ -	\$ 103,125	\$ 103,125	\$ 103,125	0.00%
	<b>TOTAL OPERATIONS</b>	<b>\$ 2,204,210</b>	<b>\$ 2,041,155</b>	<b>\$ 2,359,029</b>	<b>\$ 2,850,073</b>	<b>\$ 2,850,073</b>	<b>20.82%</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 6,471,842</b>	<b>\$ 7,015,865</b>	<b>\$ 8,605,108</b>	<b>\$ 8,257,821</b>	<b>\$ 8,657,821</b>	<b>0.61%</b>
	<b>ADMINISTRATION</b>	<b>\$ 4,267,632</b>	<b>\$ 4,974,710</b>	<b>\$ 6,246,079</b>	<b>\$ 5,407,748</b>	<b>\$ 5,807,748</b>	<b>-7.02%</b>
	<b>OPERATIONS</b>	<b>\$ 2,204,210</b>	<b>\$ 2,041,155</b>	<b>\$ 2,359,029</b>	<b>\$ 2,850,073</b>	<b>\$ 2,850,073</b>	<b>20.82%</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 6,471,842</b>	<b>\$ 7,015,865</b>	<b>\$ 8,605,108</b>	<b>\$ 8,257,821</b>	<b>\$ 8,657,821</b>	<b>0.61%</b>

CURRENT TAX CALCULATION							
Net GL - Motor Vehicle				\$ 57,523,260	\$ 62,385,230	\$ 62,385,230	8.45%
Net GL - Real Estate/Personal Property				\$ 495,341,903	\$ 568,606,571	\$ 568,606,571	14.79%
Net Grand List				\$ 552,865,163	\$ 630,991,801	\$ 630,991,801	14.13%
Mill Rate - MV	8.0	8.0	8.0	8.0	8.0	8.0	
Mill Rate - R/E, PP	14.02	14.02	14.02	10.91	11.62		
Gross Tax Levy - MV				\$ 460,186	\$ 499,082	\$ 499,082	8.45%
Gross Tax Levy - R/E, PP				\$ 6,947,139	\$ 6,201,727	\$ 6,608,231	-4.88%
Gross Tax Levy				\$ 7,407,325	\$ 6,700,809	\$ 7,107,313	-4.05%
Collection Rate				98.40%	98.40%	98.40%	
Tax Levy - Current Year				\$ 7,288,808	\$ 6,593,596	\$ 6,993,596	-4.05%



## Office of the Mayor

City of West Haven  
355 Main Street  
West Haven, Connecticut 06516



City Hall  
1896-1968

**Nancy R. Rossi**  
Mayor

April 29, 2021

Dear Secretary McCaw, Ms. Kennison, Mr. Freund and MARB Members,

Please find attached answers and exhibits that should answer the questions to the **Follow-up Re: April 20, 2021 MARB Subcommittee.**

**Exhibit 1** is a list of COVID expenditures, which the City understands to be an allowable use of the ARPA funds. The list contains a conservative amount of anticipated COVID expenditures and we believe there will be additional COVID expenditures above and beyond this list.

**Potential alternative revenue sources that may be used to offset restrictions on ARPA funds.** The City will not draw upon Municipal Restructuring Funds.

**Exhibit 2 A, B, C,** is highlighted to show the loss of revenue for the City due to COVID, FY 19 vs FY 20

Licenses & Permits	(538,131)
Fines, Forfeits & Penalties	( 43,743)
Use of Money/Property	( 30,404)
Charges – Current Services	(212,817)
Other Revenues	( 47,307)
Police Special Duty	(133,504)
<b>Total Revenue Loss Due to COVID</b>	<b>(1,005,906)</b>

Revenue From Other Agencies and Other Fin. Sources were not included as I was not sure of their eligibility.

The Revenue loss of \$1,005,906 is a use of the ARPA funding and once more guidance is released should be put into the General fund. The Revenue loss in FY 2020 could be used to offset restrictions on ARPA funds, if any restrictions existed.

**Exhibit 3** is information from CCM and demonstrates the impact of two increases in revenue if the line items are funded in the Governor's budget.

**Exhibit 3, A, B, C** show the increase if the \$1,816,582 of the tiered PILOT Reimbursement is fully funded in the Appropriations Committee budget. This amount was not included in the City of West Haven FY 2022 budget, but if funded would be another contingent source of revenue for the FY 2022 budget.

Additionally, **Exhibit 3, D** the funding of \$4,971,959 for Distressed Municipalities, if fully funded in the Governor's budget and if authorized by the General Assembly, would also be another contingent revenue plan to offset restrictions on ARPA funds.

If there was a catastrophe, and not one dollar of the \$1,575,000 ARPA Revenue could be used, the City would explore the use of the Tiered PILOT payment and Distressed Municipalities grant if allowed and funded. We would also evaluate some general fund expenditure and revenue accounts to address some part of a loss of ARPA funds.

Other Potential financial actions would be:

1. Deferring hiring plans of vacant and new positions, thereby saving funds in the salary and benefits accounts of \$200,000 to \$400,000.
2. Freeze funds in the contingency fund balance account of \$300,000.
3. Freeze funds in the unallocated contingency fund of \$200,000.
4. Implementation of Water Pollution Control indirect cost charge, generating an additional \$170,000 in revenue.
5. The soon to be implemented increase in the conveyance tax could generate about \$100,000 more in revenue than anticipated based on the increasing real estate activity.

**Exhibit 4** is a draft that contains the fire districts' mill rates and the City's mill rate. At this time none of the mill rates have been voted on and approved.

In closing, the City has put forward a balanced budget. It is our hope the budget will be passed by the MARB Subcommittee on May 5, 2021 and then the full MARB on May 13, 2021.

Sincerely,



Nancy R. Rossi  
Mayor



Follow-up Re: April 20, 2021 MARB Subcommittee Meeting

Related to FY 2022 Budget

1. Contingency plan regarding use of ARPA funds:
  - a. List of budgeted expenditures that may be reduced or deferred – **Exhibit 1**
  - b. Potential alternative revenue sources that may be used to offset restrictions on ARPA funds  
**Exhibit 2, A,B,C**  
**Exhibit 3, D**
  - c. Confirm accuracy of list of COVID related FY 2022 expenses that was provided; ensure no duplication of itemized expenses – **Corrected**
  - d. Resolve issue with including a COVID contingency among the list of expenses  
**Eliminated Contingency of \$156,000. If necessary during FY 2022, will take out of Fund Balance Adjustment. FY 2022 Budget book, Contingency Expenses, page 103**
  
2. Fire District mill rates:
  - e. Revise fire districts' mill rate exhibit to include proposed mill rates for independent districts.  
**Exhibit 4 DRAFT**



# City of West Haven Fiscal Year 2021-2022 C.O.V.I.D. -19 Line Item Costs

Exhibit 1  
1 of 3

ACCOUNT	DEPARTMENT	Description	Total
11000010-52250	City Council	Advertisement costs due to remote meetings	\$1,000.00
11050010-52360	Mayor's Office	Office Costs due to C.O.V.I.D. -19 activities (unspent previous years)	\$2,000.00
11100010-51000	Corporation Counsel	In-House Legal Costs C.O.V.I.D.-19 Dep. Corp Counsel (New Costs + Benefits)	\$87,000.00
11100010-52430	Corporation Counsel	Outside Legal Costs C.O.V.I.D. -19 (Shift of In-house duties due to demand)	\$25,000.00
11150010-51000	Personnel Department	Shift of Employee's time for Clinic work	\$12,000.00
1150010-515000	Personnel Department	Overtime (New Budgeted Costs)	\$4,000.00
11250010-51500	City Clerk	Overtime C.O.V.I.D. -19 Window Service	\$1,000.00
11650010-53110	Registrar of Voters	Cleaning Supplies C.O.V.I.D.-19	\$1,000.00
11900010-51500	Planning & Development	Wages for Grants Writer Work C.O.V.I.D. -19 Grants Tracking	\$35,000.00
11900010-51500	Planning & Development	Overtime C.O.V.I.D. Inspections	\$1,700.00
11900013-52360	Building Department	Cleaning Supplies C.O.V.I.D.-19	\$1,500.00
12100020-52250	Purchasing	Increased Advertising due to lack of public direct access due to C.O.V.I.D.-19 Restrictions	\$2,000.00
12200022-51000	Information Technology	Network Supervisor assigned to the Health Department and Clinic Activities & Network Oversight	\$50,000.00
12200023-52010	Central Services	Increased mailings for residents due to building restrictions	\$10,000.00
12200023-55640	Central Services	Safety Equipment	\$1,800.00
13000010-51000	Emergency Reporting	Temporary Payroll C.O.V.I.D. -19 Assistance (New Expense)	\$5,850.00
13000010-53110	Emergency Reporting	Cleaning Supplies	\$2,070.00
13100030-51500	Police Services	Overtime Clinic/Health Services (increased - new funding level)	\$70,000.00
13100031-52480	Police Services	Other Services Cleaning C.O.V.I.D. -19	\$5,600.00
13100031-52570	Police Services	Maintenance Support Services C.O.V.I.D. -19	\$20,000.00
13100030-52780	Police Services	Uniform Increased Cleaning Exp.	\$12,830.00

Exhibit 1  
2 of 3

1300010-51300	Emergency Management	Personnel Costs		\$11,948.00
13300010-52150	Emergency Management	Phone Services Emergency Management		\$750.00
13300010-53130	Emergency Management	Supplies		\$1,000.00
13300010-54090	Other Services	C.O.V.I.D. -19 Charges/Supplies Emergency Management Department		\$500.00
14000010-51000	Public Works	Drivers for C.O.V.I.D. -19 Food Distribution - Senior Services Closed/Suspended		\$22,554.00
14000010-51500	Public Works	Overtime Office Staff		\$2,000.00
14404072-52550	Vehicle Maintenance	Ground Maintenance Overage C.O.V.I.D.-19		\$500.00
14404072-53445	Vehicle Maintenance	Safety Supplies		\$1,000.00
14509971-52955	Vehicle Maintenance	Portable Restrooms Increase - Social Distance		\$5,000.00
14606075-51500	Grounds & Building	Facilities Cleaning (Increased Funding)		\$15,000.00
14606075-53490	Grounds & Building	Supplies		\$800.00
14704010-51500	Highway	Overtime Cleaning and Social Distance Requirements (New Funding)		\$55,000.00
14704010-52550	Highway	Grounds Maintenance Support Staff ( New Funding)		\$13,759.00
14704010-53380	Highway	Construction Supplies C.O.V.I.D. -19 ramp structures for outside building services		\$15,000.00
14706010-53445	Highway	Safety Supplies		\$1,500.00
15000010-51000	Human Resources	Support Services (new position) for Health Department C.O.V.I.D. -19 Overview (Commissioner Level)		\$98,390.00
15000010-51400	Human Resources	Temporary Payroll C.O.V.I.D. -19 Assistance		\$3,000.00
15000010-52850	Human Resources	Festivities Social Distance & P.P.E. Supplies (New Funding)		\$25,000.00
15100010-53490	Elderly Services	Cleaning Supplies (New Funding)		\$1,600.00
15202050-51080	Parks	Recreation Aides Social Distance Increase (New Funding)		\$8,264.00
15202050-51130	Parks	Beach Constables Increase C.O.V.I.D.-19 Social Distance (New Funding)		\$20,965.00
15202050-51160	Parks	Special Activity Instructors C.O.V.I.D. -19 Social Distance ( New Funding)		\$18,045.00
15202050-51170	Parks	Supervisors C.O.V.I.D. -19 Social Distance ( New Funding)		\$4,000.00
15202050-51180	Parks	Life Guards C.O.V.I.D. -19 Social Distnace ( New Funding)		\$6,260.00
15202050-51500	Parks	Overtime C.O.V.I.D. - 19 Cleaning		\$2,500.00

Exhibit 1  
3 of 3

15202051-51400	Day Camp	Temporary Payroll Increase Social Distance (New Funding)	\$51,591.00
15202553-51070	Aquatic Programs	Swimming Pool Staff C.O.V.I.D. -19 Social Distance (New Funding)	\$24,176.00
15202553-51140	Swim Team Coach	Pool Staff C.O.V.I.D. -19 Social Distance (New Funding)	\$6,000.00
15300010-51000	Health Department	Wages C.O.V.I.D.-19	\$354,828.00
15300010-51500	Health Department	Overtime	\$10,000.00
15300010-53440	Health Department	Medical Supplies	\$3,000.00
15300010-52450	Health Department	Medical Supplies	\$2,024.00
NEW LINE	Library	C.O.V.I.D. -19 Expenses (New Funding)	\$50,000.00
19009990-56140	Primary Election Exp.	C.O.V.I.D. - 19 Overages and Staff Increases (backed by current year's actuals)	\$20,000.00
19009990-56305	Election Exp.	C.O.V.I.D.- 19 Overages and Staff Increases (backed by current year's actuals)	\$20,000.00
14404072-53210	Vehicle Maintenance	Fuel Increase Remote Activities and Social Distance	\$20,000.00
14000010-51000	Public Works Adm/n	Wages related to C.O.V.I.D.-19	\$98,696.00
15000010-51000	Human Resources	C.O.V.I.D. -19 Public Realltions Officer Wages	\$30,000.00
11100010-51000	Corporation Counsel	Risk Manager C.O.V.I.D.-19 Work Related Wages	\$30,000.00
11100010-51300	Corporation Counsel	Law Clerks C.O.V.I.D. -19 Legal Work (New Funding)	\$10,000.00
12400010-52020	Tax Office	Increased mailings for taxpayers due to building restrictions	\$3,000.00
Total			\$1,419,000.00



## FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

Exhibit 2  
1 of 3

----- 5 YEAR FINANCIAL PLAN -----

	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
<b>CURRENT PROPERTY TAX LEVY</b>								
Current Property Tax Levy - MV	8,766,029	9,609,118	10,042,667	10,441,489	10,548,764	10,654,252	10,763,712	10,871,349
Current Property Tax Levy - R/E, PP	85,259,697	86,230,096	89,093,079	91,454,953	92,024,279	93,950,063	96,650,647	97,160,600
<b>Subtotal</b>	<b>94,025,726</b>	<b>95,839,214</b>	<b>99,135,746</b>	<b>101,896,442</b>	<b>102,573,043</b>	<b>104,604,315</b>	<b>107,414,359</b>	<b>108,031,949</b>
<b>NON CURRENT TAXES</b>								
Motor Vehicle Supplement	1,435,859	1,487,146	1,228,510	1,261,000	1,449,212	1,449,212	1,449,212	1,449,212
Tax Levy - Prior Years	413,937	383,695	640,153	412,000	424,360	437,091	450,204	463,710
Tax Levy - Suspende	128,427	156,483	137,529	100,000	100,000	100,000	100,000	100,000
<b>Subtotal</b>	<b>1,978,222</b>	<b>2,027,324</b>	<b>2,006,192</b>	<b>1,773,000</b>	<b>1,973,572</b>	<b>1,986,303</b>	<b>1,999,416</b>	<b>2,012,922</b>
<b>INTEREST &amp; LIEN FEES</b>								
Tax Interest - Current Year	498,784	513,635	326,569	476,100	495,530	495,530	495,530	495,530
Tax Interest - Prior Years	253,710	220,997	273,353	220,500	280,066	280,066	280,066	280,066
Tax Interest - Suspende	137,974	168,344	120,957	128,000	131,840	135,795	139,869	144,065
<b>Subtotal</b>	<b>890,468</b>	<b>902,976</b>	<b>720,879</b>	<b>824,600</b>	<b>907,436</b>	<b>911,391</b>	<b>915,465</b>	<b>919,661</b>
<b>LICENSES &amp; PERMITS</b>								
Building Permits	1,367,973	970,344	1,140,826	1,210,017	1,118,133	1,167,889	1,177,000	1,165,884
Electrical Permits	203,904	155,646	71,385	189,324	140,173	134,964	156,369	145,274
Zoning Permits	147,778	103,778	89,873	126,641	107,831	109,196	115,702	112,019
Health Licenses	95,466	42,330	109,490	80,300	79,695	92,523	86,698	88,894
Plumbing & Heating Permits	79,881	97,035	34,369	95,168	76,279	69,291	81,048	76,295
Police & Protection Licenses	25,480	25,410	36,772	22,900	29,211	30,516	28,369	30,246
Animal Licenses	15,912	8,599	10,818	15,400	11,954	13,106	13,891	13,373
Excavation Permits	10,370	9,820	1,309	10,496	7,425	6,602	8,420	7,707
City Clerk Fees	5,860	5,726	5,076	6,200	5,837	5,875	6,150	6,133
Dog Pound Releases	2,032	(258)	137	300	61	171	183	142
Marriage Licenses	4,962	3,692	5,706	3,800	4,531	4,819	4,515	4,760
Sporting Licenses	271	21	14	250	98	124	162	132
Alcoholic Beverage License	1,520	1,134	640	600	815	706	728	772
<b>Subtotal</b>	<b>1,961,408</b>	<b>1,423,277</b>	<b>1,506,415</b>	<b>1,761,396</b>	<b>1,582,043</b>	<b>1,635,782</b>	<b>1,679,235</b>	<b>1,651,631</b>
<b>FINES, FORFEITS &amp; PENALTIES</b>								
Parking Tags	223,175	191,372	284,837	220,932	243,999	262,419	254,573	266,347
Fines And Penalties	38,063	47,087	49,377	42,315	47,648	47,840	47,312	49,028
Bldg Code Violations	25,709	4,745	4,604	13,600	7,879	8,955	10,449	9,367
<b>Subtotal</b>	<b>286,947</b>	<b>243,204</b>	<b>338,818</b>	<b>276,847</b>	<b>299,526</b>	<b>319,214</b>	<b>312,334</b>	<b>324,742</b>

# FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

Exhibit 2  
2 of 3

	5 YEAR FINANCIAL PLAN							
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST
<b>USE OF MONEY/PROPERTY</b>								
Investment Income	381,638	348,190	50,000	50,000	33,885	73,370	86,794	89,178
Rent from City Facilities	21,876	24,920	97,847	17,700	49,163	57,649	43,579	52,637
<b>Subtotal</b>	<b>403,514</b>	<b>373,110</b>	<b>147,847</b>	<b>67,700</b>	<b>83,048</b>	<b>131,019</b>	<b>130,373</b>	<b>141,815</b>
<b>FROM OTHER AGENCIES</b>								
FEMA	-	29,739	-	-	-	-	-	-
Educational Cost Sharing	45,238,618	44,989,601	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487
Health Services	66,528	67,266	73,068	60,000	60,000	60,000	60,000	60,000
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988
Muni Revenue Sharing	147,516	147,516	147,516	147,516	147,516	147,516	147,516	147,516
Prop Tax Relief - Elderly & Disabl	4,000	2,000	-	-	-	-	-	-
Mashentucket Pequot Grant	807,097	807,097	807,097	807,097	807,097	807,097	807,097	807,097
Prop Tax Relief - Total Disab	5,111	4,608	5,000	5,000	5,000	5,000	5,000	5,000
Pilot-State Owned Property	181,198	181,198	181,198	181,198	181,198	181,198	181,198	181,198
Prop Tax Relief - Veterans	130,003	130,803	138,561	127,400	127,400	127,400	127,400	127,400
New PILOT Funds	-	-	-	-	500,000	500,000	500,000	500,000
American Recovery Plan	-	-	-	1,575,000	-	-	-	-
Town Aid Road	616,005	617,268	619,574	617,268	617,268	617,268	617,268	617,268
Fed/State Miscellaneous Grants	122,462	121,258	137,847	122,000	122,000	122,000	122,000	122,000
Telephone Access Grant	93,832	77,191	95,000	95,000	91,736	96,729	97,323	98,121
SCCRWA-Pilot Grant	301,396	302,062	312,233	301,100	314,286	318,483	320,628	327,333
<b>Subtotal</b>	<b>53,241,754</b>	<b>53,005,594</b>	<b>53,185,569</b>	<b>54,707,054</b>	<b>53,641,976</b>	<b>53,651,166</b>	<b>53,653,905</b>	<b>53,661,408</b>
<b>CHARGES - CURRENT SERVICES</b>								
Record Legal Instrument Fees	732,096	718,683	926,288	1,150,000	1,200,000	1,200,000	1,200,000	1,200,000
Miscellaneous - Parks & Recreation	351,860	166,936	11,711	340,000	340,000	340,000	340,000	340,000
Miscellaneous - General Govt	57,952	52,375	37,204	56,000	49,982	49,161	53,266	52,327
Miscellaneous - Public Works	38,854	33,795	1,841	37,900	24,512	21,418	27,943	24,624
Police Charges	10,186	18,436	6,852	13,500	12,929	11,094	12,508	12,177
All Other Public Works	14,540	2,469	18,060	3,000	7,843	9,634	6,826	8,101
<b>Subtotal</b>	<b>1,205,512</b>	<b>992,695</b>	<b>1,001,956</b>	<b>1,600,400</b>	<b>1,635,266</b>	<b>1,631,307</b>	<b>1,640,543</b>	<b>1,637,229</b>
<b>OTHER REVENUES</b>								
Fire Dept Share of ERS	762,240	766,392	864,558	901,774	943,532	953,757	966,155	989,571
Yale Contribution	437,317	444,561	444,796	445,000	422,651	422,651	422,651	422,651
Sale of Property	298,807	12,000	29,000	-	-	-	-	-



# FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

*Exhibit 2*  
*3 of 3*

	----- 5 YEAR FINANCIAL PLAN -----										
	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 FORECAST	FY 22 RECOMM.	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST			
Miscellaneous Revenue	227,498	204,698	125,399	195,300	175,132	165,277	178,570	172,993			
Pilot - Housing Authority	148,751	144,513	147,965	146,600	146,359	146,975	146,645	146,660			
Parking Meter Revenue	82,227	73,618	29,784	62,000	56,788	51,010	58,297	57,026			
Sewer Fee Collection Expenses	55,166	55,166	55,200	55,200	58,500	59,678	61,260	63,401			
Quigley/Yale Parking	43,603	43,603	38,153	43,603	43,040	42,847	44,458	44,752			
Insurance Reimbursement	43,912	32,252	26,400	26,400	29,201	28,154	28,756	29,565			
Organic Recycling Compost	18,978	20,993	10,600	10,600	14,486	12,252	12,819	13,581			
<b>Subtotal</b>	<b>2,118,500</b>	<b>1,797,796</b>	<b>1,771,955</b>	<b>1,886,477</b>	<b>1,889,689</b>	<b>1,882,601</b>	<b>1,919,611</b>	<b>1,940,200</b>			
<b>OTHER FIN. SOURCES</b>											
Operating Transfers In	184,592	-	-	-	-	-	-	-			
Residual Equity Transfers In	308,081	174,547	250,000	200,000	250,000	250,000	250,000	250,000			
Transfer From Sewer Oper Fund	1,217,060	1,109,575	713,643	548,785	424,004	309,425	295,000	278,875			
<b>Subtotal</b>	<b>1,709,733</b>	<b>1,284,122</b>	<b>963,643</b>	<b>748,785</b>	<b>674,004</b>	<b>559,425</b>	<b>545,000</b>	<b>528,875</b>			
<b>Grand Total</b>	<b>157,821,784</b>	<b>157,889,312</b>	<b>160,778,920</b>	<b>165,542,701</b>	<b>165,289,603</b>	<b>167,312,523</b>	<b>170,210,240</b>	<b>170,850,431</b>			
COVID Relief Funds	-	-	1,212,472	-	-	-	-	-			
MARB Restructuring	5,000,000	3,115,000	4,000,000	-	-	-	-	-			
	162,821,784	161,004,312	165,991,392	165,542,701	165,289,603	167,312,523	170,210,240	170,850,431			



Nancy R. Rossi

Exhibit 3

1052

From: George Rafael <GRAFAEL@CCM-CT.ORG>  
Sent: Thursday, April 22, 2021 7:49 AM  
To: Nancy R. Rossi  
Subject: Appropriations/Finance Committees' Proposed FY 22 State Budget

USE CAUTION: This email originated from outside of the West Haven email system. DO NOT click links or open attachments unless you recognize the sender and know the content is safe.



Municipal Resource and Service Center

April 22, 2021

### Committees' Proposed FY 22 State Budget: Impact on West Haven

On April 21, 2021, the Appropriations and Finance committees proposed their state budget for FY 22. Below are grant estimates for West Haven for certain key programs.

Grant:	Current Year FY 21 (\$)	Gov. Proposed FY 22 (\$)	Comm. Proposed FY 22 (\$)	Comm. FY 22 v. Gov. FY 22 (\$)	(%)	Comm. FY 22 v. FY 21 (\$)	(%)
Adult Education	213,805	212,663	221,303	8,640	4.1%	7,498	3.5%
ECS Grant	48,958,444	48,958,444	50,339,503	1,381,059	2.8%	1,381,059	2.8%
LoCIP	612,854	612,854	612,854	0	0.0%	0	0.0%
Pegquot-Molegan Grant	807,097	807,097	807,097	0	0.0%	0	0.0%
PILOT: Colleges & Hospitals	5,527,988	5,527,988	0	-5,527,988	-100.0%	-5,527,988	-100.0%

Exhibit 3 2022

PILOT: State-owned Property	181,198	181,198	0	-181,198	-100.0%	-181,198	-100.0%
PILOT: New Tiered Reimbursement	0	0	7,525,768	7,525,768		7,525,768	
Town Aid Road Grants for Municipal Projects	619,574	619,574	619,574	0	0.0%	0	0.0%
Municipal Transition Grant (Car Tax)	147,516	147,516	147,516	0	0.0%	0	0.0%
Municipal Revenue Sharing	0	0	0	0		0	
Municipal Stabilization Grant	0	0	0	0		0	
Distressed Municipalities	0	4,971,959	4,971,959	0	0.0%	4,971,959	
Total	57,068,476	62,039,293	65,245,574	3,206,281	5.2%	8,177,098	14.3%

Notes

The Appropriations Committee's proposal maintains the current phase-in schedule for ECS and makes changes to the formula. The governor's proposal paused the phase-in for two years.

The PILOT: New Tiered Reimbursement amounts contain both the PILOT: Colleges & Hospitals and PILOT: State-owned Property. A breakout of the two grants was not available.

The ESSER II funding that was included as municipal aid in the governor's proposal was removed in order to provide a better comparison.

More details on the FY 22 state budget and other legislation impacting municipal finance will be provided in the coming days. Updates will be available at <https://www.ccm-cl.org/state-budget-information>.

If you have any questions, please contact George Rafael at [grafael@ccm-cl.org](mailto:grafael@ccm-cl.org) or 203-498-3063.

A	7,525,768.00*
B	5,709,186.00 -
C	1,816,592.00 *

C = Additional PILOT New Tiered Reimbursement

COMPARATIVE MILL RATE  
COMBINED TOTAL CITY & RESPECTIVE FIRE DISTRICT  
PROPOSED BUDGETS

Exhibit 4  
1 of 1

CENTER DISTRICT

	REVALUATION				REVALUATION							
	FY-16-17	FY-17-18	FY-18-19	FY-19-20	FY-20-21	FY-21-22	FY-16-17	FY-17-18	FY-18-19	FY-19-20	FY-20-21	FY-21-22
<b>A. CENTER DISTRICT</b>												
1 REAL ESTATE/PERS. PROP.												
CITY M.R.	31.25	35.26	36.25	36.68	37.48	34.00						
DISTRICT M.R.	10.30	10.40	11.99	11.99	12.99	11.60						
TOTAL COMBINED M.R.	41.55	45.66	48.24	48.67	50.47	45.60						
# CHANGE		4.11	2.58	0.43	1.80	-4.87						
% CHANGE		9.89%	5.69%	0.89%	3.70%	-9.65%						
2 MOTOR VEHICLE												
CITY M.R.	31.25	35.26	37.00	37.00	37.00	37.00						
DISTRICT M.R.	7.00	7.00	8.00	8.00	8.00	8.00						
TOTAL COMBINED M.R.	38.25	42.26	45.00	45.00	45.00	45.00						
# CHANGE		4.01	2.74	0.00	0.00	0.00						
% CHANGE		10.48%	6.48%	0.00%	0.00%	0.00%						

WEST SHORE DISTRICT

	REVALUATION				REVALUATION							
	FY-16-17	FY-17-18	FY-18-19	FY-19-20	FY-20-21	FY-21-22	FY-16-17	FY-17-18	FY-18-19	FY-19-20	FY-20-21	FY-21-22
<b>B. WEST SHORE DISTRICT</b>												
1 REAL ESTATE/PERS. PROP.												
CITY M.R.	31.25	35.26	36.25	36.68	37.48	34.00						
DISTRICT M.R.	9.38	9.88	10.13	10.38	11.129	10.29						
TOTAL COMBINED M.R.	40.63	45.14	46.38	47.05	48.609	44.29						
# CHANGE		4.51	1.24	0.68	1.549	-4.319						
% CHANGE		11.10%	2.75%	1.47%	3.29%	-8.88%						
2 MOTOR VEHICLE												
CITY M.R.	37.00	37.00	37.00	37.00	37.00	37.00						
DISTRICT M.R.	7.00	7.00	8.00	8.00	8.00	8.00						
TOTAL COMBINED M.R.	44.00	44.00	45.00	45.00	45.00	45.00						
# CHANGE		0.00	1.00	0.00	0.00	0.00						
% CHANGE		0	2.27%	0	0	0						

ALLINGTOWN DISTRICT

	REVALUATION				REVALUATION							
	FY-16-17	FY-17-18	FY-18-19	FY-19-20	FY-20-21	FY-21-22	FY-16-17	FY-17-18	FY-18-19	FY-19-20	FY-20-21	FY-21-22
<b>C. ALLINGTOWN DISTRICT</b>												
1 REAL ESTATE/PERS. PROP.												
CITY M.R.	31.25	35.26	36.25	36.68	37.48	34.00						
DISTRICT M.R.	11.07	12.53	13.05	14.02	14.02	10.91						
TOTAL COMBINED M.R.	42.32	47.79	49.31	50.7	51.5	44.91						
# CHANGE		5.47	1.52	1.39	0.8	-6.59						
% CHANGE		12.93%	3.18%	2.82%	1.55%	-12.80%						
2 MOTOR VEHICLE												
CITY M.R.	37.00	37.00	37.00	37.00	37.00	37.00						
DISTRICT M.R.	7.00	0.00	8.00	8.00	8.00	8.00						
TOTAL COMBINED M.R.	44.00	37.00	45.00	45.00	45.00	45.00						
# CHANGE		-7.00	8.00	0.00	0.00	0.00						
% CHANGE		-15.91%	21.62%	0.00%	0.00%	0.00%						

NOTE: The Allingtown F.D. mill rate was adjusted during FY-18-19 to a rate of 14.02 mills

**City of West Haven**  
**Fund Balance Projections as Shown in Each 5-Year Plan**

**General Fund Balance Projections in \$\$**

<b>FY Ending</b>	<b>6/30/2019</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2022</b>	<b>6/30/2023</b>	<b>6/30/2024</b>	<b>6/30/2025</b>	<b>6/30/2026</b>
Actual Fund Balance	1,358,918	3,575,671						
Proposed Updated Plan FY22-FY26			4,300,947	4,600,947	8,549,486	9,891,823	10,130,316	10,517,578
Updated 5-Yr Plan FY21-FY25		1,616,079	2,232,291	2,530,191	8,487,708	10,768,842	11,100,702	
Updated 5-Yr Plan FY20-FY24	3,613,646	3,613,646	3,675,808	3,792,912	8,565,513	10,027,115		
Original 5-Yr Plan FY19-FY23	1,234,080	1,653,556	2,705,210	4,590,772	8,625,568			

**General Fund Balance Projections as % of Expenditures**

<b>FY Ending</b>	<b>6/30/2019</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2022</b>	<b>6/30/2023</b>	<b>6/30/2024</b>	<b>6/30/2025</b>	<b>6/30/2026</b>
Actual Fund Balance	0.8%	2.2%						
Proposed Updated Plan FY22-FY26			2.6%	2.8%	5.3%	6.0%	6.0%	6.2%
Updated 5-Yr Plan FY21-FY25		1.0%	1.4%	1.5%	5.2%	6.5%	6.6%	
Updated 5-Yr Plan FY20-FY24	2.3%	2.2%	2.2%	2.3%	5.2%	6.0%		
Original 5-Yr Plan FY19-FY23	0.8%	1.0%	1.6%	2.7%	5.2%			

**Fire Fund Balance Projections in \$\$**

<b>FY Ending</b>	<b>6/30/2019</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2022</b>	<b>6/30/2023</b>	<b>6/30/2024</b>	<b>6/30/2025</b>	<b>6/30/2026</b>
Actual Fund Balance	1,223,574	1,990,020						
Proposed Updated Plan FY22-FY26			1,945,100	1,945,100	1,945,100	1,945,100	1,945,100	1,945,100
Updated 5-Yr Plan FY21-FY25		1,431,816	1,431,816	1,431,816	1,431,816	1,431,816	1,431,816	
Updated 5-Yr Plan FY20-FY24	418,161	418,161	418,161	418,161	418,161	418,161		
Original 5-Yr Plan FY19-FY23	(384,234)	(180,630)	(48,207)	249,091	400,975			

**Fire Fund Balance Projections as % of Expenditures**

<b>FY Ending</b>	<b>6/30/2019</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2022</b>	<b>6/30/2023</b>	<b>6/30/2024</b>	<b>6/30/2025</b>	<b>6/30/2026</b>
Actual Fund Balance	19.6%	28.4%						
Proposed Updated Plan FY22-FY26			22.3%	22.5%	23.0%	22.3%	21.7%	21.1%
Updated 5-Yr Plan FY21-FY25		19.4%	16.6%	18.4%	17.8%	17.3%	16.9%	
Updated 5-Yr Plan FY20-FY24	6.0%	5.6%	5.5%	5.3%	5.2%	5.0%		
Original 5-Yr Plan FY19-FY23	-5.2%	-2.4%	-0.6%	3.1%	4.9%			

West Haven Education Funding Sources: FY19-FY22

Fiscal Year	GF Contribution from Taxes and Local Revenues				Special Ed Excess Cost Grant								Total All Sources
	ECS Base Grant	ECS Alliance Grant	Total GF Budget for Education	Balance of Alliance Grant	Title I	Title II Part A	Title III Part A ELA	IDEA Part B 611	IDEA Part B 619				
FY 2022	44,819,934	41,456,033	3,684,454	<b>89,960,421</b>	2,400,465	3,874,687	2,601,189	295,292	116,336	1,680,229	57,324	<b>100,985,943</b>	
FY 2021	44,819,934	41,456,033	3,684,454	<b>89,960,421</b>	2,400,465	3,874,687	2,601,189	295,292	116,336	1,680,229	57,324	<b>100,985,943</b>	
FY 2020	44,819,934	41,456,033	3,684,454	<b>89,960,421</b>	2,328,657	2,316,619	2,454,492	290,886	116,330	1,617,043	56,936	<b>99,141,384</b>	
FY 2019	44,819,934	41,456,033	3,684,454	<b>89,960,421</b>	2,397,840	704,688	2,494,981	304,777	108,243	1,608,800	55,783	<b>97,635,533</b>	

# City of West Haven

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FY2021 9Mos Monthly Financial Report to  
the Municipal Accountability Review Board



**May 13, 2021**





To: Municipal Accountability Review Board  
 From: Frank M. Cieplinski  
 Date: 05/06/2021  
 Subject: City of West Haven Monthly Financial Report YTD March FY21

I) West Haven General Fund

A. Revenues

YTD operational revenues of \$133.950M are \$3.7M higher than the same period last year. To date collections of the current year tax levy are at 97.94% of the year compared to 97.50% in FY20 and a 5 year average of 98.54%.

The tax lien sale process is underway and an RFP is expected to be released during the week of 5/17.

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	92.640	97.48%	94.495	97.52%	95.937	97.13%	99.590	97.71%
Licenses & Permits	0.979	49.14%	1.518	77.41%	1.116	78.43%	1.163	77.77%
Fines And Penalties	0.233	73.33%	0.226	78.68%	0.197	80.96%	0.296	86.92%
Revenue From Use Of Money	0.127	61.16%	0.264	65.51%	0.346	92.64%	0.128	84.07%
Fed/State Grants - Non MARB	30.562	57.74%	30.090	56.52%	29.656	55.95%	30.073	55.24%
Charges For Services	0.683	59.74%	0.738	61.21%	0.759	76.50%	0.789	74.93%
Other Revenues	1.404	73.20%	1.522	71.85%	1.152	64.09%	1.197	67.61%
Other Financing Sources	1.171	87.19%	1.217	79.80%	1.110	100.00%	0.714	74.06%
	<b>127.800</b>	<b>82.51%</b>	<b>130.071</b>	<b>82.51%</b>	<b>130.272</b>	<b>82.60%</b>	<b>133.950</b>	<b>82.61%</b>

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

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

Variences favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY21	Mar YTD	Mar YTD	Mar YTD %	FY20 YTD %	Projected	Mar YTD %	Δ to Budget
	Budget	Actual	FY20	Budget	Actual	FY21	Fcst	
Tax Levy - Current Year	99,826,283	97,071,703	93,494,940	97.2%	97.6%	99,042,412	98.0%	(783,871)
Motor Vehicle Supplement	1,261,000	1,171,623	1,398,432	92.9%	94.0%	1,267,741	92.4%	6,741
Tax Levy - Prior Years	412,000	718,546	299,248	174.4%	78.0%	718,546	100.0%	306,546
Tax Levy - Suspense	100,000	121,454	126,665	121.5%	80.9%	159,958	75.9%	59,958
Tax Interest - Current Year	476,100	196,511	298,392	41.3%	58.1%	332,735	59.1%	(143,365)
Tax Interest - Prior Years	220,500	200,600	181,066	91.0%	81.9%	260,164	77.1%	39,664
Tax Interest - Suspense	125,000	109,833	137,841	87.9%	81.9%	142,933	76.8%	17,933
<b>41 Property Taxes</b>	<b>102,420,883</b>	<b>99,590,268</b>	<b>95,936,585</b>	<b>97.2%</b>	<b>97.1%</b>	<b>101,924,489</b>	<b>97.7%</b>	<b>(496,394)</b>
Building Permits	1,075,000	853,200	732,051	79.4%	75.4%	1,092,159	78.1%	17,159
Electrical Permits	177,000	64,083	132,924	36.2%	85.4%	77,488	82.7%	(99,512)
Zoning Permits	100,000	80,660	86,150	80.7%	83.0%	108,969	74.0%	8,969
Health Licenses	80,300	82,757	45,877	103.1%	108.4%	109,152	75.8%	28,852
Plumbing & Heating Permits	105,300	33,442	75,130	31.8%	77.4%	40,738	82.1%	(64,562)
Police & Protection Licenses	22,900	32,930	21,765	143.8%	85.7%	40,965	80.4%	18,065
Animal Licenses	15,400	3,863	3,293	25.1%	38.3%	10,638	36.3%	(4,762)
Excavation Permits	7,100	1,800	9,310	25.4%	94.8%	2,160	83.3%	(4,940)
City Clerk Fees	6,200	4,098	4,538	66.1%	79.3%	5,390	76.0%	(810)
Dog Pound Releases	300	137	112	45.7%	-43.4%	520	26.3%	220
Marriage Licenses	3,800	5,604	3,606	147.5%	97.7%	6,784	82.6%	2,984
Sporting Licenses	250	104	446	41.6%	2123.8%	104	100.0%	(146)
Alcoholic Beverage License	600	600	1,134	100.0%	100.0%	681	88.1%	81
<b>42 Licenses &amp; Permits</b>	<b>1,594,150</b>	<b>1,163,278</b>	<b>1,116,336</b>	<b>73.0%</b>	<b>78.4%</b>	<b>1,495,748</b>	<b>77.8%</b>	<b>(98,402)</b>
Bldg Code Violations	-	2,708	3,932	n/a	82.9%	3,946	68.6%	3,946
Fines And Penalties	32,500	72,319	31,591	222.5%	67.1%	72,319	100.0%	39,819
Parking Tags	219,600	220,528	161,370	100.4%	84.3%	263,780	83.6%	44,180
<b>43 Fines And Penalties</b>	<b>252,100</b>	<b>295,556</b>	<b>196,893</b>	<b>117.2%</b>	<b>81.0%</b>	<b>340,045</b>	<b>86.9%</b>	<b>87,945</b>
Investment Income	100,000	33,675	314,170	33.7%	90.2%	50,000	67.4%	(50,000)
Rent from City Facilities	17,700	93,851	31,470	530.2%	126.3%	101,699	92.3%	83,999
<b>44 Revenue From Use Of Money</b>	<b>117,700</b>	<b>127,527</b>	<b>345,640</b>	<b>108.3%</b>	<b>92.6%</b>	<b>151,699</b>	<b>84.1%</b>	<b>33,999</b>
Educational Cost Sharing	45,140,487	22,494,321	22,684,106	49.8%	50.4%	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	538,065	538,065	66.7%	66.7%	807,097	66.7%	-
Town Aid Road	617,268	619,574	-	100.4%	0.0%	619,574	100.0%	2,306
Fed/State Miscellaneous Grants	122,000	183,795	150,997	150.7%	100.0%	183,795	100.0%	61,795
Telephone Access Grant	95,000	-	66,726	0.0%	86.4%	95,000	0.0%	-
SCCRWA-Pilot Grant	301,100	312,233	302,062	103.7%	100.0%	312,233	100.0%	11,133
<b>45 Fed/State Grants</b>	<b>53,132,054</b>	<b>30,073,311</b>	<b>29,655,818</b>	<b>56.6%</b>	<b>55.9%</b>	<b>53,231,517</b>	<b>56.5%</b>	<b>99,463</b>
Record Legal Instrument Fees	656,250	737,290	547,092	112.3%	76.1%	982,391	75.1%	326,141
Miscellaneous - Parks & Recreation	340,000	6,742	170,330	2.0%	102.0%	9,509	70.9%	(330,491)
Miscellaneous - General Gov't	84,800	21,466	22,214	25.3%	42.4%	34,427	62.4%	(50,373)
Miscellaneous - Public Works	37,900	40	795	0.1%	2.4%	1,660	2.4%	(36,240)
Police Charges	13,500	5,404	16,491	40.0%	89.4%	7,020	77.0%	(6,480)
All Other Public Works	3,000	18,396	2,469	613.2%	100.0%	18,396	100.0%	15,396
<b>46 Charges For Services</b>	<b>1,135,450</b>	<b>789,337</b>	<b>759,390</b>	<b>69.5%</b>	<b>76.5%</b>	<b>1,053,403</b>	<b>74.9%</b>	<b>(82,047)</b>
Fire Dept Share of ERS	864,558	397,666	466,552	46.0%	60.9%	864,558	46.0%	-
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	25,961	24,198	13.3%	11.8%	113,191	22.9%	(82,109)
Pilot - Housing Authority	146,600	147,965	-	100.9%	0.0%	147,965	100.0%	1,365
Parking Meter Revenue	62,000	22,564	64,163	36.4%	87.2%	30,016	75.2%	(31,984)
Sewer Fee Collection Expenses	55,200	55,166	55,166	99.9%	100.0%	55,200	99.9%	-
Quigley/Yale Parking	43,603	29,069	32,702	66.7%	75.0%	38,758	75.0%	(4,845)
Insurance Reimbursement	26,400	36,394	32,252	137.9%	100.0%	36,394	100.0%	9,994
Organic Recycling Compost	10,600	8,492	20,643	80.1%	98.3%	10,600	80.1%	-
<b>47 Other Revenues</b>	<b>1,826,912</b>	<b>1,197,073</b>	<b>1,152,237</b>	<b>65.5%</b>	<b>64.1%</b>	<b>1,770,478</b>	<b>67.6%</b>	<b>(56,434)</b>
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%	-
<b>48 Other Financing Sources</b>	<b>963,643</b>	<b>713,643</b>	<b>1,109,575</b>	<b>74.1%</b>	<b>86.4%</b>	<b>963,643</b>	<b>74.1%</b>	<b>-</b>
<b>Total Operational Revenue</b>	<b>161,442,892</b>	<b>133,949,993</b>	<b>130,272,474</b>	<b>83.0%</b>	<b>82.5%</b>	<b>160,931,023</b>	<b>83.2%</b>	<b>(511,869)</b>
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%	-
<b>Total General Fund Revenues</b>	<b>165,442,892</b>	<b>135,162,465</b>	<b>130,272,474</b>	<b>81.7%</b>	<b>80.9%</b>	<b>166,143,495</b>	<b>81.4%</b>	<b>700,603</b>

**CITY OF WEST HAVEN**  
**CURRENT YEAR TAX LEVY / MV**  
**March 2021**

	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
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	1,937,829
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	-
<b>Total / Fcst</b>	<b>86,837,404</b>	<b>90,683,090</b>	<b>91,161,973</b>	<b>94,805,777</b>	<b>97,326,360</b>	<b>100,310,153</b>
<b>Mar YTD</b>	<b>86,139,956</b>	<b>89,842,944</b>	<b>90,247,957</b>	<b>92,861,713</b>	<b>94,893,372</b>	<b>98,243,326</b>
<b>% Total</b>	<b>99.20%</b>	<b>99.07%</b>	<b>99.00%</b>	<b>97.95%</b>	<b>97.50%</b>	<b>97.94%</b>
				<b>Mar YTD 5 Year Avg FY16-FY20</b>		<b>98.54%</b>

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

## B. Expenditures

YTD city expenses of \$56.420M are \$1.2M 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	19.777	78.15%	18.140	70.26%	18.400	75.83%	18.405	73.80%
Debt Service	16.445	98.29%	18.192	106.30%	17.825	94.18%	17.611	97.12%
Health Ins. & Pension	11.289	86.67%	11.322	79.72%	10.212	75.04%	10.322	68.92%
Other Fixed Charges	2.566	72.25%	2.325	70.54%	2.270	79.66%	2.558	74.85%
Solid Waste & Recycling	3.021	99.07%	2.214	74.10%	2.312	72.69%	2.297	69.10%
Other Contractual Svcs	2.285	78.53%	2.086	72.87%	2.337	76.39%	1.976	57.15%
Electricity/Gas	1.188	67.87%	1.073	69.10%	0.556	31.81%	1.018	62.73%
Supplies & Materials	0.410	64.25%	0.341	60.71%	0.407	70.83%	0.396	62.38%
Capital Outlay	0.066	99.83%	0.026	32.29%	0.046	88.48%	0.047	50.42%
Other/Contingency	0.531	227.55%	0.407	69.49%	0.459	73.73%	1.279	33.48%
Fuel	0.244	73.84%	0.194	55.64%	0.174	50.99%	0.247	60.97%
Telephone	0.467	101.46%	0.250	33.99%	0.268	45.06%	0.265	50.86%
<b>Total City Expend.</b>	<b>58.290</b>	<b>85.65%</b>	<b>56.569</b>	<b>80.65%</b>	<b>55.266</b>	<b>79.15%</b>	<b>56.420</b>	<b>74.88%</b>
Salaries	33.095	64.01%	33.519	64.77%	33.491	64.91%	32.523	63.49%
Tuition	7.490	94.25%	5.284	62.58%	4.485	48.27%	4.007	46.17%
Student Transportation	4.178	79.48%	3.902	67.38%	3.152	53.30%	2.617	49.81%
Operation of Plant	2.872	83.96%	3.952	102.48%	2.251	61.38%	3.365	95.50%
Health Insurance	11.502	85.92%	10.964	81.89%	10.406	80.14%	11.247	75.97%
Other Fixed Costs	2.680	83.73%	3.005	87.62%	2.433	65.59%	2.387	60.13%
Purchased Services	0.906	60.31%	0.867	56.04%	0.658	44.58%	0.741	78.69%
Instruction	1.560	96.93%	1.253	90.26%	1.185	90.63%	2.006	141.32%
<b>Total Board of Ed.</b>	<b>64.284</b>	<b>73.03%</b>	<b>62.745</b>	<b>70.03%</b>	<b>58.061</b>	<b>64.55%</b>	<b>58.894</b>	<b>65.57%</b>

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

**CITY OF WEST HAVEN**  
**DEPARTMENT EXPENDITURES**  
**March 2021**

Variences favorable/(unfavorable)

Department	ACTUAL				FORECAST			
	FY21 Budget	Mar YTD Actual	Mar YTD FY20	Mar YTD % Budget	FY20 YTD % Actual	FY21 Projected	Mar YTD % Fcst	Δ to Budget
100 City Council	199,686	89,132	76,803	44.6%	41.8%	216,950	41.1%	(17,264)
105 Mayor	322,211	220,856	247,105	68.5%	80.2%	320,979	68.8%	1,232
110 Corporation Counsel	681,602	305,653	285,912	44.8%	63.5%	635,603	48.1%	45,999
115 Personnel Department	239,362	167,342	126,820	69.9%	73.9%	228,042	73.4%	11,320
120 Telephone Administration	336,336	135,425	137,488	40.3%	44.6%	336,336	40.3%	-
125 City Clerk	298,538	209,635	239,343	70.2%	74.7%	290,897	72.1%	7,641
130 Registrar Of Voters	145,502	112,657	93,484	77.4%	77.2%	144,612	77.9%	890
165 Probate Court	8,520	5,012	6,887	58.8%	82.5%	8,520	58.8%	-
190 Planning & Development	1,054,544	491,105	577,570	46.6%	73.5%	812,941	60.4%	241,603
<b>Central Government Total</b>	<b>3,286,301</b>	<b>1,736,816</b>	<b>1,791,412</b>	<b>52.9%</b>	<b>67.4%</b>	<b>2,994,879</b>	<b>58.0%</b>	<b>291,422</b>
200 Treasurer	7,600	5,700	5,700	75.0%	75.0%	7,600	75.0%	-
210 Comptroller	975,956	710,560	766,321	62.6%	74.2%	992,292	71.6%	(16,336)
220 Central Services	741,492	596,667	487,949	79.5%	76.2%	749,874	79.6%	(8,382)
230 Assessment	452,500	320,582	320,749	71.6%	72.9%	436,498	73.4%	16,002
240 Tax Collector	437,704	266,598	296,818	62.1%	67.6%	406,837	65.5%	30,867
<b>Finance Total</b>	<b>2,615,252</b>	<b>1,900,106</b>	<b>1,877,536</b>	<b>68.6%</b>	<b>73.3%</b>	<b>2,593,101</b>	<b>73.3%</b>	<b>22,151</b>
300 Emergency Report System C	2,043,241	1,285,858	1,104,475	67.5%	60.5%	2,011,360	63.9%	31,881
310 Police Department	13,542,122	10,366,922	9,944,378	76.8%	73.8%	13,421,872	77.2%	120,250
320 Animal Control	281,666	185,554	168,057	65.4%	74.6%	269,489	68.9%	12,177
330 Civil Preparedness	14,198	9,895	11,987	69.7%	80.1%	19,198	51.5%	(5,000)
<b>Public Service Total</b>	<b>15,881,227</b>	<b>11,848,228</b>	<b>11,228,897</b>	<b>75.5%</b>	<b>72.2%</b>	<b>15,721,919</b>	<b>75.4%</b>	<b>159,308</b>
400 Public Works Administration	550,209	372,593	302,837	61.7%	64.9%	544,861	68.4%	5,348
410 Engineering	439,311	305,414	218,149	90.0%	68.5%	382,386	79.9%	56,925
440 Central Garage	1,182,281	850,574	753,601	64.3%	69.4%	1,236,944	68.8%	(54,663)
450 Solid Waste	3,336,684	2,308,359	2,325,833	71.8%	66.4%	3,341,833	69.1%	(5,149)
460 Building & Ground Maintenance	1,253,237	914,670	723,738	73.5%	69.2%	1,380,909	66.2%	(127,672)
470 Highways & Parks	4,092,636	2,700,322	2,851,454	66.9%	73.0%	4,174,554	64.7%	(81,918)
<b>Public Works Total</b>	<b>10,854,358</b>	<b>7,451,933</b>	<b>7,175,612</b>	<b>69.2%</b>	<b>69.5%</b>	<b>11,061,487</b>	<b>67.4%</b>	<b>(207,129)</b>
500 Human Resources	308,637	158,109	189,013	56.6%	64.7%	256,116	61.7%	52,521
510 Elderly Services	458,493	148,547	353,316	33.6%	80.0%	467,618	31.8%	(9,125)
520 Parks & Recreation	906,786	487,231	550,382	55.5%	72.4%	915,421	53.2%	(8,635)
530 Health Department	352,445	255,743	233,655	74.2%	68.9%	348,897	73.3%	3,548
<b>Health &amp; Human Services Total</b>	<b>2,026,361</b>	<b>1,049,630</b>	<b>1,326,366</b>	<b>54.0%</b>	<b>72.4%</b>	<b>1,988,052</b>	<b>52.8%</b>	<b>38,309</b>
600 Library	1,221,000	915,750	1,267,500	64.4%	89.2%	1,221,000	75.0%	-
800 City Insurance	800,977	673,896	660,945	84.1%	87.1%	849,757	79.3%	(48,780)
810 Employee Benefits	17,930,685	12,205,000	11,793,916	67.8%	76.2%	17,246,255	70.8%	684,430
820 Debt Service	18,643,292	17,611,101	17,825,347	93.3%	96.4%	18,132,932	97.1%	510,360
830 C-Med	42,179	-	19,791	0.0%	50.6%	42,179	0.0%	-
900 Unallocated Expenses	2,180,839	1,027,774	298,886	-610.1%	54.8%	3,492,766	29.4%	(1,311,927)
<b>Other Total</b>	<b>40,818,972</b>	<b>32,433,521</b>	<b>31,866,385</b>	<b>83.2%</b>	<b>86.7%</b>	<b>40,984,889</b>	<b>79.1%</b>	<b>(165,917)</b>
<b>Total City Departments</b>	<b>75,482,471</b>	<b>56,420,235</b>	<b>55,266,209</b>	<b>76.8%</b>	<b>79.3%</b>	<b>75,344,327</b>	<b>74.9%</b>	<b>138,144</b>
Board of Education	89,960,421	55,008,968	58,063,878	61.1%	65.1%	89,815,421	61.2%	145,000
<b>Total General Fund Expenses</b>	<b>165,442,892</b>	<b>111,429,203</b>	<b>113,330,087</b>	<b>68.2%</b>	<b>71.4%</b>	<b>165,159,748</b>	<b>67.5%</b>	<b>283,144</b>

Note : YTD actuals exclude encumbrances

**CITY OF WEST HAVEN**  
**SUB CATEGORY EXPENDITURE REPORT**  
**March 2021**

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Mar YTD	Mar YTD	Mar YTD	FY20 YTD	FY21	Mar YTD	
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Regular Wages	20,463,385	14,311,429	14,659,689	69.9%	74.1%	19,427,275	73.7%	1,036,110
Part Time	971,057	689,892	630,378	71.0%	80.9%	1,004,901	68.7%	(33,844)
Overtime	1,840,212	2,009,459	1,747,752	109.2%	83.4%	2,314,160	86.8%	(473,948)
Longevity	653,400	450,220	412,325	68.9%	56.6%	753,234	59.8%	(99,834)
Fringe Reimbursements	1,239,400	880,131	771,285	71.0%	81.3%	1,133,088	77.7%	106,312
Other Personnel Services	311,281	64,197	178,875	20.6%	96.6%	307,105	20.9%	4,177
<b>51 Personnel Services</b>	<b>25,478,735</b>	<b>18,405,328</b>	<b>18,400,303</b>	<b>72.2%</b>	<b>75.0%</b>	<b>24,939,761</b>	<b>73.8%</b>	<b>538,974</b>
Advertising	54,848	37,939	35,805	69.2%	74.3%	63,383	59.9%	(8,535)
Building Maintenance	58,294	34,521	99,665	59.2%	69.5%	58,294	59.2%	-
Copier Machine & Rental	46,000	37,735	25,428	82.0%	61.2%	46,000	82.0%	-
Electricity	1,349,136	926,058	677,576	68.6%	71.9%	1,449,136	63.9%	(100,000)
Equipment Repair and Maintenance	84,800	46,938	60,347	55.4%	59.7%	84,800	55.4%	-
Financial Services	217,500	168,594	172,564	77.5%	88.1%	217,500	77.5%	-
Legal Services	200,000	29,467	54,029	14.7%	39.4%	200,000	14.7%	-
Maintenance Services	801,097	623,356	399,868	77.8%	61.4%	821,123	75.9%	(20,026)
Town Aid Road & Tree Manintenance	433,000	170,095	242,560	39.3%	61.4%	433,000	39.3%	-
Training	37,930	24,417	50,136	64.4%	87.1%	38,025	64.2%	(95)
Trash Pickup, Tip Fees & Recycling	3,315,284	2,296,717	2,311,966	69.3%	66.6%	3,323,665	69.1%	(8,381)
Water	48,200	17,051	21,994	35.4%	78.8%	48,200	35.4%	-
Uniforms	184,432	160,579	191,322	87.1%	91.0%	180,790	88.8%	3,643
Other Contractual Services	1,287,061	642,370	787,549	49.9%	70.7%	1,314,418	48.9%	(27,357)
<b>52 Contractual Services</b>	<b>8,117,582</b>	<b>5,215,839</b>	<b>5,130,810</b>	<b>64.3%</b>	<b>68.1%</b>	<b>8,278,333</b>	<b>63.0%</b>	<b>(160,751)</b>
Motor Vehicle Parts	230,700	172,074	156,236	74.6%	64.6%	230,700	74.6%	-
Construction Supplies	68,593	11,343	68,247	16.5%	86.4%	68,593	16.5%	-
Office Supplies	71,500	43,875	49,751	61.4%	74.0%	71,500	61.4%	-
Other Supplies & Materials	246,788	168,622	132,689	68.3%	56.3%	263,847	63.9%	(17,059)
<b>53 Supplies &amp; Materials</b>	<b>617,581</b>	<b>395,914</b>	<b>406,924</b>	<b>64.1%</b>	<b>65.2%</b>	<b>634,640</b>	<b>62.4%</b>	<b>(17,059)</b>
Health & General Liability Insurance	12,198,966	7,593,445	7,686,070	62.2%	76.4%	11,334,710	67.0%	864,256
FICA	1,432,900	1,108,033	1,041,988	77.3%	75.2%	1,480,125	74.9%	(47,225)
Pension	3,593,278	2,728,065	2,525,631	75.9%	79.3%	3,642,335	74.9%	(49,057)
Workers Compensation	1,500,000	1,187,658	1,132,537	79.2%	64.0%	1,583,544	75.0%	(83,544)
Debt Service	18,282,165	17,301,305	17,320,952	94.6%	97.1%	17,771,805	97.4%	510,360
Debt Service (Water Purification)	361,127	309,797	504,395	85.8%	76.6%	361,127	85.8%	-
Other Fixed Charges	248,929	262,630	95,925	105.5%	32.2%	354,393	74.1%	(105,464)
<b>54 Fixed Charges</b>	<b>37,617,365</b>	<b>30,490,932</b>	<b>30,307,498</b>	<b>81.1%</b>	<b>86.1%</b>	<b>36,528,039</b>	<b>83.5%</b>	<b>1,089,326</b>
Capital Outlay	93,075	46,955	46,289	50.4%	54.2%	93,135	50.4%	(60)
<b>55 Capital Outlay</b>	<b>93,075</b>	<b>46,955</b>	<b>46,289</b>	<b>50.4%</b>	<b>54.2%</b>	<b>93,135</b>	<b>50.4%</b>	<b>(60)</b>
Contingency Services	150,000	15,000	18,387	10.0%	11.6%	150,000	10.0%	-
Other Contingency	2,357,647	1,263,883	440,337	53.6%	68.2%	3,669,574	34.4%	(1,311,927)
<b>56 Other/Contingency</b>	<b>2,507,647</b>	<b>1,278,883</b>	<b>458,724</b>	<b>51.0%</b>	<b>57.1%</b>	<b>3,819,574</b>	<b>33.5%</b>	<b>(1,311,927)</b>
Fuel	405,000	247,129	174,012	61.0%	61.0%	405,360	61.0%	(360)
Telephone	520,486	264,727	267,530	50.9%	53.6%	520,486	50.9%	-
Gas Heat	125,000	74,529	74,121	59.6%	61.0%	125,000	59.6%	-
<b>Total City Departments</b>	<b>75,482,471</b>	<b>56,420,235</b>	<b>55,266,209</b>	<b>74.7%</b>	<b>79.3%</b>	<b>75,344,327</b>	<b>74.9%</b>	<b>138,144</b>
Salaries	51,922,019	31,468,002	33,494,091	60.6%	64.1%	51,222,019	61.4%	700,000
Health Insurance	14,105,092	11,246,941	10,405,626	79.7%	78.4%	14,805,092	76.0%	(700,000)
Benefits & Fixed Charges	4,230,713	2,387,422	2,433,104	56.4%	74.4%	3,970,713	60.1%	260,000
Tuition	8,203,485	4,006,732	4,485,381	48.8%	48.2%	8,678,485	46.2%	(475,000)
Student Transportation	5,254,423	2,617,007	3,151,501	49.8%	63.9%	5,254,423	49.8%	-
Operation of Plant	3,624,030	1,981,679	2,251,005	54.7%	59.9%	3,524,030	56.2%	100,000
Purchased Services	1,201,159	515,603	658,385	42.9%	60.2%	941,159	54.8%	260,000
Instruction	1,419,500	785,581	1,184,784	55.3%	89.6%	1,419,500	55.3%	-
Board of Education	89,960,421	55,008,968	58,063,878	61.1%	65.1%	89,815,421	61.2%	145,000
<b>Total General Fund Expenses</b>	<b>165,442,892</b>	<b>111,429,203</b>	<b>113,330,087</b>	<b>67.4%</b>	<b>71.4%</b>	<b>165,159,748</b>	<b>67.5%</b>	<b>283,144</b>

Note : YTD actuals exclude encumbrances



**CITY OF WEST HAVEN**  
**BOARD OF EDUCATION EXPENDITURE REPORT**  
**March 2021**

Variances favorable/(unfavorable)

	ACTUAL					FORECAST			
	FY21	Mar YTD	Mar YTD	Mar YTD	FY20 YTD	FY21	Mar YTD		
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget	
Superintendent / Principals / Asst.	2,350,120	1,464,139	1,440,267	62.3%	64.3%	2,350,120	62.3%		-
Teachers - Classroom	27,163,377	17,022,127	17,174,535	62.7%	62.8%	27,163,377	62.7%		-
Teachers - Special Education	5,786,082	3,471,904	3,754,083	60.0%	63.4%	5,786,082	60.0%		-
Teachers - Special Area	3,305,682	2,050,515	2,091,199	62.0%	61.4%	3,305,682	62.0%		-
Teachers - Substitutes/Interns	689,815	66,643	320,624	9.7%	45.9%	289,815	23.0%	400,000	
Teacher Aides	3,044,326	1,856,060	2,105,125	61.0%	70.3%	3,044,326	61.0%		-
Pupil Services	1,516,201	937,239	1,106,846	61.8%	70.7%	1,516,201	61.8%		-
Clerical	1,551,638	1,100,051	1,137,890	70.9%	74.8%	1,551,638	70.9%		-
School Nurses	1,039,846	573,924	550,659	55.2%	53.7%	1,039,846	55.2%		-
Coordinators/Directors	1,114,632	714,740	668,204	64.1%	62.9%	1,114,632	64.1%		-
Custodial / Maintenance	3,006,539	1,952,567	2,059,509	64.9%	68.3%	3,006,539	64.9%		-
Lunch Aides	300,000	11,686	230,882	3.9%	75.0%	-	0.0%	300,000	
Para Subs-Instructional Aides	105,000	58,781	170,188	56.0%	162.1%	105,000	56.0%		-
Homebound	125,000	10,477	41,945	8.4%	33.6%	125,000	8.4%		-
Detached Worker	98,261	51,653	49,050	52.6%	49.9%	98,261	52.6%		-
Athletic Coaches	175,500	64,781	119,088	36.9%	90.2%	175,500	36.9%		-
Adult Education	150,000	57,702	68,769	38.5%	45.8%	150,000	38.5%		-
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	31,468,002	33,494,091	60.6%	64.1%	51,222,019	61.4%	700,000	
Health Insurance	14,105,092	11,246,941	10,405,626	79.7%	78.4%	14,805,092	76.0%	(700,000)	
Medicare Only - Taxes	881,908	510,327	519,501	57.9%	64.7%	881,908	57.9%		-
Social Security	764,786	446,313	470,013	58.4%	68.2%	764,786	58.4%		-
Property & Liability Insurance	525,000	441,105	490,546	84.0%	97.7%	525,000	84.0%		-
Worker's Compensation	1,050,000	440,106	429,465	41.9%	77.7%	750,000	58.7%	300,000	
Retirement Contributions	477,406	221,600	228,835	46.4%	70.6%	477,406	46.4%		-
Life Insurance	187,913	65,719	146,800	35.0%	69.0%	187,913	35.0%		-
Travel / Convention / Dues	147,200	97,791	115,862	66.4%	99.9%	147,200	66.4%		-
Other Benefits & Fixed Charges	196,500	164,461	32,081	83.7%	46.5%	236,500	69.5%	(40,000)	
Benefits & Fixed Charges	18,335,805	13,634,364	12,838,730	74.4%	77.6%	18,775,805	72.6%	(440,000)	
Tuition	8,203,485	4,006,732	4,485,381	48.8%	48.2%	8,678,485	46.2%	(475,000)	
Bus Service	3,322,459	2,001,882	1,824,052	60.3%	59.7%	3,322,459	60.3%		-
Transportation - Phys. Handicapped	1,516,345	513,271	1,030,366	33.8%	68.3%	1,516,345	33.8%		-
Transportation - Regional VOC	308,053	91,777	201,883	29.8%	79.4%	308,053	29.8%		-
Transportation - Student Activities	107,566	10,076	95,200	9.4%	87.2%	107,566	9.4%		-
Student Transportation	5,254,423	2,617,007	3,151,501	49.8%	63.9%	5,254,423	49.8%		-
Site Repairs & Improvements	725,000	435,430	382,704	60.1%	53.3%	725,000	60.1%		-
Electricity	1,108,733	630,928	671,250	56.9%	63.4%	1,108,733	56.9%		-
Heating	564,487	221,819	330,342	39.3%	63.0%	564,487	39.3%		-
Water	103,919	43,990	82,634	42.3%	61.6%	103,919	42.3%		-
Telephone & Communications	364,178	89,164	129,827	24.5%	40.2%	264,178	33.8%	100,000	
Building Security	388,740	376,080	307,661	96.7%	79.6%	388,740	96.7%		-
Solid Waste / Recycling	220,833	121,534	163,636	55.0%	83.5%	220,833	55.0%		-
Supplies & Equipment	100,000	35,374	181,688	35.4%	49.4%	100,000	35.4%		-
Other Expenses	48,140	27,360	1,264	56.8%	2.5%	48,140	56.8%		-
Operation of Plant	3,624,030	1,981,679	2,251,005	54.7%	59.9%	3,524,030	56.2%	100,000	
Photocopy Services	304,809	228,348	209,258	74.9%	77.6%	304,809	74.9%		-
Consultant Services	525,000	110,283	198,283	21.0%	76.3%	325,000	33.9%	200,000	
Police And Fire	75,000	-	3,227	0.0%	4.3%	35,000	0.0%	40,000	
Printing / Postage / Supplies	117,850	66,754	44,450	56.6%	61.1%	97,850	68.2%	20,000	
Other Services	178,500	110,218	203,167	61.7%	48.8%	178,500	61.7%		-
Purchased Services	1,201,159	515,603	658,385	42.9%	60.2%	941,159	54.8%	260,000	
Instruction	1,419,500	785,581	1,184,784	55.3%	89.6%	1,419,500	55.3%		-
Board of Education	89,960,421	55,008,968	58,063,878	61.1%	65.1%	89,815,421	61.2%	145,000	

Note : YTD actuals exclude encumbrances

**CITY OF WEST HAVEN**  
**Summary of Revenues and Expenditures**  
**March 2021**

Variiances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY21 Budget	Mar YTD Actual	FY20 Actual	Mar YTD FY20	Mar YTD % Budget	FY20 YTD % Actual	Projected FY21	Mar YTD % Fcst	Δ to Budget	
<b>REVENUE</b>										
41 Property Taxes	102,420,883	99,590,268	98,769,515	95,936,585	97.2%	97.1%	101,924,489	97.7%	(496,394)	
42 Licenses & Permits	1,594,150	1,163,278	1,423,277	1,116,336	73.0%	78.4%	1,495,748	77.8%	(98,402)	
43 Fines And Penalties	252,100	295,556	243,204	196,893	117.2%	81.0%	340,045	86.9%	87,945	
44 Revenue From Use Of Money	117,700	127,527	373,110	345,640	108.3%	92.6%	151,699	84.1%	33,999	
45 Fed/State Grants - Non MARB	53,132,054	30,073,311	53,005,594	29,655,818	56.6%	55.9%	53,231,517	56.5%	99,463	
46 Charges For Services	1,135,450	789,337	992,695	759,390	69.5%	76.5%	1,053,403	74.9%	(82,047)	
47 Other Revenues	1,826,912	1,197,073	1,797,796	1,152,237	65.5%	64.1%	1,770,478	67.6%	(56,434)	
48 Other Financing Sources	963,643	713,643	1,284,122	1,109,575	74.1%	86.4%	963,643	74.1%	-	
<b>Total Operational Revenues</b>	<b>161,442,892</b>	<b>133,949,993</b>	<b>157,889,312</b>	<b>130,272,474</b>	<b>83.0%</b>	<b>82.5%</b>	<b>160,931,023</b>	<b>83.2%</b>	<b>(511,869)</b>	
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%	-	
<b>Total Revenue</b>	<b>165,442,892</b>	<b>135,162,465</b>	<b>161,004,312</b>	<b>130,272,474</b>	<b>81.7%</b>	<b>80.9%</b>	<b>166,143,495</b>	<b>81.4%</b>	<b>700,603</b>	
<b>EXPENDITURES</b>										
Central Government	3,286,301	1,736,816	2,657,788	1,791,412	52.9%	67.4%	2,994,879	58.0%	291,422	
Finance	2,615,252	1,900,106	2,560,423	1,877,536	72.7%	73.3%	2,593,101	73.3%	22,151	
Public Service	15,881,227	11,848,228	15,546,388	11,228,897	74.6%	72.2%	15,721,919	75.4%	159,308	
Public Works	10,854,358	7,451,933	10,325,393	7,175,612	68.7%	69.5%	11,061,487	67.4%	(207,129)	
Health & Human Services	2,026,361	1,049,630	1,832,675	1,326,366	51.8%	72.4%	1,988,052	52.8%	38,309	
City Insurance	800,977	673,896	759,221	660,945	84.1%	87.1%	849,757	79.3%	(48,780)	
Employee Benefits	17,930,685	12,205,000	15,486,615	11,793,916	68.1%	76.2%	17,246,255	70.8%	684,430	
Debt Service	18,643,292	17,611,101	18,498,827	17,825,347	94.5%	96.4%	18,132,932	97.1%	510,360	
Library / Other	1,263,179	915,750	1,460,088	1,287,291	72.5%	88.2%	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	-	786,584	-	-			1,286,584	61.1%	(1,286,584)	
Other Contingency	2,030,839	226,190	386,643	280,499	11.1%	72.5%	2,056,181	11.0%	(25,342)	
<b>Total City Departments</b>	<b>75,482,471</b>	<b>56,420,235</b>	<b>69,672,648</b>	<b>55,266,209</b>	<b>74.7%</b>	<b>79.3%</b>	<b>75,344,327</b>	<b>74.9%</b>	<b>138,144</b>	
Board of Education	89,960,421	55,008,968	89,156,482	58,063,878	61.1%	65.1%	89,815,421	61.2%	145,000	
<b>Total Expenditures</b>	<b>165,442,892</b>	<b>111,429,203</b>	<b>158,829,130</b>	<b>113,330,087</b>	<b>67.4%</b>	<b>71.4%</b>	<b>165,159,748</b>	<b>67.5%</b>	<b>283,144</b>	
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>23,733,262</b>	<b>2,175,182</b>	<b>16,942,386</b>			<b>983,747</b>		<b>983,747</b>	

II) West Haven Sewer Fund

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

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Charges For Services	11.540	96.23%	11.256	96.55%	11.132	94.99%	11.006	96.03%
Fed/State Grants - Non MARB	0.141	100.00%	0.009	100.00%	-		-	
Other Revenues	0.209	84.24%	0.149	65.51%	0.308	79.76%	0.126	44.57%
	<b>11.890</b>	<b>96.03%</b>	<b>11.413</b>	<b>95.97%</b>	<b>11.441</b>	<b>94.51%</b>	<b>11.132</b>	<b>94.79%</b>

**SEWER FUND : Cost Comparisons FY18-FY21**

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	1.605	73.47%	1.605	72.91%	1.729	72.17%	1.709	70.92%
Capital Outlay	1.880	77.77%	1.880	79.85%	1.959	78.45%	1.968	66.98%
Electricity/Gas/Water	0.890	66.30%	0.893	66.95%	0.620	53.15%	0.789	54.20%
Debt Service	0.815	100.00%	0.717	100.00%	0.659	100.00%	0.361	99.97%
Contractual Services	0.822	70.23%	0.445	51.01%	0.589	56.02%	0.671	64.25%
Other Fixed Charges	0.649	65.74%	0.581	54.40%	0.614	72.36%	0.478	50.05%
Supplies & Materials	0.824	88.23%	0.714	73.35%	0.703	65.11%	0.864	66.53%
Health Ins. & Pension	0.054	48.36%	0.125	60.62%	0.059	88.21%	0.025	12.32%
Other/Contingency	0.389	69.64%	0.629	88.14%	0.512	96.41%	0.418	59.73%
Fuel	0.012	68.00%	0.014	61.31%	0.016	57.17%	0.015	61.90%
Telephone	0.007	91.46%	0.001	61.90%	0.002	65.99%	0.002	15.05%
	<b>7.948</b>	<b>75.35%</b>	<b>7.604</b>	<b>72.66%</b>	<b>7.461</b>	<b>72.26%</b>	<b>7.299</b>	<b>64.04%</b>

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

Overall Revenues are \$309k below prior year due to a smaller Nitrogen Credit compared to last year, timing on fees from the Town of Orange.

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  
March 2021**

	Mar YTD				Mar YTD		
	FY21 Budget	Forecast	Actual	% Fcst	FY20 Actual	Actual	% Actual
Regular Wages	1,957,086	1,762,051	1,272,780	72.2%	1,710,360	1,271,114	74.3%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	547,431	595,835	434,672	73.0%	633,600	456,934	72.1%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	50,000	50,000	1,244	2.5%	-	-	0.0%
Other Personnel Services	1,530	1,530	-	0.0%	1,050	1,050	100.0%
<b>51 Personnel Services</b>	<b>2,556,047</b>	<b>2,409,416</b>	<b>1,708,696</b>	<b>70.9%</b>	<b>2,345,011</b>	<b>1,729,098</b>	<b>73.7%</b>
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	670,256	55.9%	1,220,505	519,581	42.6%
Equipment Repair and Maintenance	220,000	220,000	205,079	93.2%	293,597	66,183	22.5%
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	15,990	20.0%	46,795	27,513	58.8%
Town Aid Road & Tree Manintenance	-	-	-	0.0%	-	-	0.0%
Training	-	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	15,000	13,306	88.7%	12,998	8,575	66.0%
Water	190,000	190,000	102,650	54.0%	114,693	79,038	68.9%
Uniforms	-	-	-	0.0%	-	-	0.0%
Other Contractual Services	674,000	674,000	381,342	56.6%	600,398	431,431	71.9%
<b>52 Contractual Services</b>	<b>2,434,166</b>	<b>2,434,166</b>	<b>1,443,788</b>	<b>59.3%</b>	<b>2,344,153</b>	<b>1,187,487</b>	<b>50.7%</b>
Motor Vehicle Parts	-	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,298,000	1,298,000	863,609	66.5%	1,081,779	702,654	65.0%
<b>53 Supplies &amp; Materials</b>	<b>1,298,000</b>	<b>1,298,000</b>	<b>863,609</b>	<b>66.5%</b>	<b>1,081,779</b>	<b>702,654</b>	<b>65.0%</b>
Health & General Liability Insurance	200,000	200,000	24,643	12.3%	67,429	59,477	88.2%
FICA	178,880	179,472	117,273	65.3%	165,035	121,377	73.5%
Pension	-	-	7,924	0.0%	-	-	0.0%
Workers Compensation	50,000	96,044	96,044	100.0%	26,005	16,205	62.3%
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	256,278	37.8%	675,993	476,791	70.5%
<b>54 Fixed Charges</b>	<b>1,468,732</b>	<b>1,515,368</b>	<b>863,290</b>	<b>57.0%</b>	<b>1,593,337</b>	<b>1,332,725</b>	<b>83.6%</b>
Capital Outlay	2,937,987	2,937,987	1,967,751	67.0%	2,496,491	1,958,533	78.5%
<b>55 Capital Outlay</b>	<b>2,937,987</b>	<b>2,937,987</b>	<b>1,967,751</b>	<b>67.0%</b>	<b>2,496,491</b>	<b>1,958,533</b>	<b>78.5%</b>
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	1,000,000	700,000	418,078	59.7%	530,709	511,679	96.4%
<b>56 Other/Contingency</b>	<b>1,000,000</b>	<b>700,000</b>	<b>418,078</b>	<b>59.7%</b>	<b>530,709</b>	<b>511,679</b>	<b>96.4%</b>
Fuel	25,000	25,000	15,474	61.9%	28,710	16,415	57.2%
Telephone	12,000	12,000	1,806	15.0%	2,282	1,506	66.0%
Gas Heat	66,000	66,000	16,195	24.5%	30,469	21,214	69.6%
Deficit Reduction	-	-	-	0.0%	-	-	0.0%
<b>Total City Departments</b>	<b>11,797,932</b>	<b>11,397,937</b>	<b>7,298,687</b>	<b>64.0%</b>	<b>10,452,942</b>	<b>7,461,312</b>	<b>71.4%</b>

Note : YTD actuals exclude encumbrances

**WEST HAVEN SEWER**  
**Summary of Revenues and Expenditures**  
**March 2021**

Variances favorable/(unfavorable)

	ACTUAL							FORECAST		
	FY21	Budget	Mar YTD Actual	FY20 Actual	Mar YTD FY20	Mar YTD % Budget	FY20 YTD % Actual	Projected FY21	Mar YTD % Fcst	Δ to Budget
<b>REVENUE</b>										
41 Property Taxes		-	-	-	-			-		-
42 Licenses & Permits		-	-	-	-			-		-
44 Revenue From Use Of Money		-	-	-	-			-		-
45 Fed/State Grants - Non MARB		-	-	-	-			-		-
46 Charges For Services	11,571,507		11,005,839	11,700,602	11,132,447	95.1%	95.1%	11,460,983	96.0%	(110,524)
47 Other Revenues	226,425		125,785	386,484	308,271	55.6%	79.8%	282,210	44.6%	55,785
<b>Total Revenue</b>	<b>11,797,932</b>		<b>11,131,624</b>	<b>12,087,086</b>	<b>11,440,719</b>	<b>94.4%</b>	<b>94.7%</b>	<b>11,743,193</b>	<b>94.8%</b>	<b>(54,739)</b>
<b>EXPENDITURES</b>										
Personnel Services	2,556,047		1,708,696	2,345,011	1,729,098	66.8%	73.7%	2,409,416	70.9%	146,631
Electricity/Gas/Water	1,456,000		789,100	1,365,668	619,834	54.2%	45.4%	1,456,000	54.2%	-
Other Contractual Services	1,044,166		670,883	1,008,954	588,868	64.3%	58.4%	1,044,166	64.3%	-
Supplies & Materials	1,298,000		863,609	1,081,779	702,654	66.5%	65.0%	1,298,000	66.5%	-
Health & General Liability Insurance	200,000		24,643	67,429	59,477	12.3%	88.2%	200,000	12.3%	-
Debt Service	361,228		361,128	658,875	658,875	100.0%	100.0%	361,228	100.0%	-
Other Fixed Charges	907,504		469,595	867,033	614,373	51.7%	70.9%	954,140	49.2%	(46,636)
Capital Outlay	2,937,987		1,967,751	2,496,491	1,958,533	67.0%	78.5%	2,937,987	67.0%	-
Other Contingency	1,000,000		418,078	530,709	511,679	41.8%	96.4%	700,000	59.7%	300,000
Fuel	25,000		15,474	28,710	16,415	61.9%	57.2%	25,000		
Telephone	12,000		1,806	2,282	1,506	15.0%	66.0%	12,000	15.0%	-
<b>Total Expenditures</b>	<b>11,797,932</b>		<b>7,298,687</b>	<b>10,452,942</b>	<b>7,461,312</b>	<b>61.9%</b>	<b>71.4%</b>	<b>11,397,937</b>	<b>64.0%</b>	<b>399,995</b>
<b>Surplus / (Deficit)</b>	<b>-</b>		<b>3,832,937</b>	<b>1,634,144</b>	<b>3,979,407</b>		<b>243.5%</b>	<b>345,256</b>		

III) Allingtown Fire Department

**AFD : Revenue Comparisons FY18-FY21**

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	5.868	98.04%	6.858	96.78%	7.019	97.03%	7.207	95.63%
Licenses & Permits	0.010	4.88%	0.114	84.43%	0.090	76.41%	0.019	37.73%
Revenue From Use Of Money	0.004	100.00%	0.000	100.00%	-		-	
Fed/State Grants - Non MARB	0.441	100.00%	0.176	89.12%	0.220	91.09%	0.990	100.00%
Charges For Services	0.002	13.81%	0.009	70.73%	0.010	98.11%	0.000	32.53%
Other Revenues	0.127	87.44%	0.117	36.27%	0.041	25.67%	0.015	70.68%
	<b>6.450</b>	<b>95.08%</b>	<b>7.274</b>	<b>93.81%</b>	<b>7.380</b>	<b>95.08%</b>	<b>8.232</b>	<b>95.73%</b>

**AFD : Cost Comparisons FY18-FY21**

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	1.609	71.21%	1.474	73.48%	1.486	71.41%	1.591	72.28%
Health Ins. & Pension	2.261	72.86%	2.487	70.30%	2.760	73.81%	3.534	71.63%
Telephone	0.164	64.30%	0.140	54.00%	0.199	61.26%	0.107	37.33%
Other Fixed Charges	0.148	112.47%	0.135	84.97%	0.116	32.09%	0.054	29.74%
Electricity/Gas/Water	0.181	95.83%	0.185	94.82%	0.188	95.15%	0.195	90.73%
Other/Contingency	0.027	51.21%	0.045	73.51%	0.002	10.14%	0.007	2.18%
Other Contractual Svcs	0.084	82.11%	0.054	48.80%	0.121	84.39%	0.099	74.33%
Capital Outlay	0.012	12.13%	0.010	9.91%	0.011	11.62%	0.043	13.96%
Supplies & Materials	0.035	94.66%	0.021	62.19%	0.029	73.43%	0.046	47.82%
Fuel	0.006	33.41%	0.009	69.02%	0.005	36.30%	0.007	50.49%
	<b>4.527</b>	<b>72.50%</b>	<b>4.559</b>	<b>70.44%</b>	<b>4.916</b>	<b>70.08%</b>	<b>5.684</b>	<b>65.50%</b>

\*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**  
**March 2021**

	Mar YTD				Mar YTD		
	FY21 Budget	Forecast	Actual	% Fcst	FY20 Actual	Actual	% Actual
Regular Wages	1,742,989	1,655,858	1,220,111	73.7%	1,597,039	1,165,777	73.0%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	360,000	516,006	366,515	71.0%	418,256	302,679	72.4%
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%
<b>51 Personnel Services</b>	<b>2,127,989</b>	<b>2,201,280</b>	<b>1,591,043</b>	<b>72.3%</b>	<b>2,032,898</b>	<b>1,486,060</b>	<b>73.1%</b>
Advertising	-	-	-	0.0%	-	-	0.0%
Building Maintenance	19,600	19,600	14,812	75.6%	45,738	40,188	87.9%
Copier Machine & Rental	-	-	-	0.0%	-	-	0.0%
Electricity	16,300	16,300	11,642	71.4%	16,300	11,405	70.0%
Equipment Repair and Maintenance	34,200	34,200	33,711	98.6%	54,415	50,722	93.2%
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	26,467	82.7%	9,770	5,297	54.2%
Trash Pickup, Tip Fees & Recycling	-	-	-	0.0%	-	-	0.0%
Water	188,025	188,025	177,487	94.4%	172,544	171,767	99.5%
Uniforms	16,000	16,000	12,244	76.5%	10,690	10,321	96.5%
Other Contractual Services	19,000	19,000	12,066	63.5%	13,207	5,474	41.5%
<b>52 Contractual Services</b>	<b>338,125</b>	<b>338,125</b>	<b>288,576</b>	<b>85.3%</b>	<b>331,664</b>	<b>304,174</b>	<b>91.7%</b>
Motor Vehicle Parts	-	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	6,000	3,880	64.7%	3,719	1,568	42.2%
Other Supplies & Materials	90,000	90,000	42,028	46.7%	36,950	26,960	73.0%
<b>53 Supplies &amp; Materials</b>	<b>96,000</b>	<b>96,000</b>	<b>45,907</b>	<b>47.8%</b>	<b>40,669</b>	<b>28,528</b>	<b>70.1%</b>
Health & General Liability Insurance	1,713,467	1,713,467	1,011,880	59.1%	1,623,696	1,069,298	65.9%
FICA	57,768	57,768	48,329	83.7%	57,660	42,731	74.1%
Pension	3,220,196	3,220,196	2,522,048	78.3%	2,255,235	1,690,958	75.0%
Workers Compensation	125,000	125,000	6,029	4.8%	304,030	73,319	24.1%
Debt Service	-	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	-	0.0%	-	-	0.0%
<b>54 Fixed Charges</b>	<b>5,116,431</b>	<b>5,116,431</b>	<b>3,588,286</b>	<b>70.1%</b>	<b>4,240,620</b>	<b>2,876,305</b>	<b>67.8%</b>
Capital Outlay	309,000	309,000	43,122	14.0%	97,340	11,308	11.6%
<b>55 Capital Outlay</b>	<b>309,000</b>	<b>309,000</b>	<b>43,122</b>	<b>14.0%</b>	<b>97,340</b>	<b>11,308</b>	<b>11.6%</b>
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	305,125	305,125	6,653	2.2%	13,269	1,896	14.3%
<b>56 Other/Contingency</b>	<b>305,125</b>	<b>305,125</b>	<b>6,653</b>	<b>2.2%</b>	<b>13,269</b>	<b>1,896</b>	<b>14.3%</b>
Fuel	14,000	14,000	7,069	50.5%	11,920	5,019	42.1%
Telephone	287,438	287,438	107,309	37.3%	284,872	198,676	69.7%
Gas Heat	11,000	11,000	6,225	56.6%	8,626	4,402	51.0%
Deficit Reduction	-	-	-	0.0%	5,436	-	0.0%
<b>Total City Departments</b>	<b>8,605,108</b>	<b>8,678,399</b>	<b>5,684,191</b>	<b>65.5%</b>	<b>7,067,314</b>	<b>4,916,369</b>	<b>69.6%</b>

*Note : YTD actuals exclude encumbrances*

**ALLINGTOWN FIRE DEPARTMENT**  
**Summary of Revenues and Expenditures**  
**March 2021**

Variances favorable/(unfavorable)

	<b>ACTUAL</b>						<b>FORECAST</b>			
	FY21	Budget	Mar YTD Actual	FY20 Actual	Mar YTD FY20	Mar YTD % Budget	FY20 YTD % Actual	Projected FY21	Mar YTD % Fcst	Δ to Budget
<b>REVENUE</b>										
41 Property Taxes	7,436,508		7,206,848	7,233,501	7,018,960	96.9%	97.0%	7,535,884	95.6%	99,376
42 Licenses & Permits	75,000		18,820	118,095	90,242	25.1%	76.4%	49,887	37.7%	(25,113)
44 Revenue From Use Of Money	-		-	-	-			-		-
45 Fed/State Grants - Non MARB	956,000		990,227	241,514	219,999	103.6%	91.1%	990,227	100.0%	34,227
46 Charges For Services	6,000		420	10,555	10,355	7.0%	98.1%	1,291	32.5%	(4,709)
47 Other Revenues	131,600		15,330	158,002	40,558	11.6%	25.7%	21,691	70.7%	(109,909)
<b>Total Revenue</b>	<b>8,605,108</b>		<b>8,231,646</b>	<b>7,761,667</b>	<b>7,380,114</b>	<b>95.7%</b>	<b>95.1%</b>	<b>8,598,981</b>	<b>95.7%</b>	<b>(6,127)</b>
<b>EXPENDITURES</b>										
Personnel Services	2,127,989		1,591,043	2,032,898	1,486,060	74.8%	73.1%	2,201,280	72.3%	(73,291)
Electricity/Gas/Water	215,325		195,355	197,470	187,575	90.7%	95.0%	215,325	90.7%	-
Other Contractual Services	133,800		99,447	142,820	121,002	74.3%	84.7%	133,800	74.3%	-
Supplies & Materials	96,000		45,907	40,669	28,528	47.8%	70.1%	96,000	47.8%	-
Health & General Liability Insurance	1,713,467		1,011,880	1,623,696	1,069,298	59.1%	65.9%	1,713,467	59.1%	-
Pension	3,220,196		2,522,048	2,255,235	1,690,958	78.3%	75.0%	3,220,196	78.3%	-
Other Fixed Charges	182,768		54,359	361,689	116,050	29.7%	32.1%	182,768	29.7%	-
Capital Outlay	309,000		43,122	97,340	11,308	14.0%	11.6%	309,000	14.0%	-
Other Contingency	305,125		6,653	13,269	1,896	2.2%	14.3%	305,125	2.2%	-
Fuel	14,000		7,069	11,920	5,019	50.5%	42.1%	14,000		-
Telephone	287,438		107,309	284,872	198,676	37.3%	69.7%	287,438	37.3%	-
Deficit Reduction	-		-	5,436	-		0.0%	-		-
<b>Total Expenditures</b>	<b>8,605,108</b>		<b>5,684,191</b>	<b>7,067,314</b>	<b>4,916,369</b>	<b>66.1%</b>	<b>69.6%</b>	<b>8,678,399</b>	<b>65.5%</b>	<b>(73,291)</b>
<b>Surplus / (Deficit)</b>	<b>-</b>		<b>2,547,455</b>	<b>694,352</b>	<b>2,463,745</b>		<b>354.8%</b>	<b>(79,418)</b>		