

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

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

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

**Call-in Instructions:** Telephone 1 860-840-2075  
Meeting ID: 498 406 539

**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. June 10, 2021 Regular Meeting
  
- IV. City of West Haven
  - a. Subcommittee Update
  - b. Review, discussion and possible action: Labor Contract
    - i. Board of Education and Federation of Nurses
  - c. Review and discussion: Monthly Financial Report: May 2021
  
- V. City of Hartford
  - a. Subcommittee Update
  - b. Review and discussion: Monthly Financial Report: May 2021
  
- VI. Town of Sprague
  - a. Subcommittee update

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

VII. Other Business

VIII. Adjourn

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

**Meeting Date and Time:** Thursday, June 10, 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: 129 083 617

**Members in Attendance:** Secretary McCaw, Christine Shaw (State Treasurer designee), Patrick Egan (joined at 10:15), Stephen Falcigno, Thomas Hamilton, David Biller, Mark Waxenberg, Robert White

**Municipal Officials in Attendance:** First Selectman Cheryl Blanchard, Michelle Demicco, Mayor Rossi, Frank Cieplinski, Mayor Bronin, Jennifer Hockenhull, Rich Pokorski, Kim Oliver, Claudio Bazzano, Kristina Baldwin, Carmen Chaparro

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

- I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Treasurer Shawn Wooden  
Secretary McCaw called the meeting to order at 10:03 AM and noted the passage of the State budget by both chambers of the General Assembly. The budget provides an additional \$180 million in aid to municipalities and has a direct impact on the work of this board. When coupled with the resources being made available by the Federal government, this represents a tremendous opportunity for municipalities to strengthen themselves financially. Ms. Shaw commended OPM for its role in passing the State budget.
  
- II. Public Comment Period  
There was no public comment.
  
- III. Approval of Minutes:
  - a. May 13, 2021 Regular Meeting  
Ms. Shaw made a motion with a second by Mr. Hamilton, to approve the minutes. The motion passed unanimously.
  
- IV. Town of Sprague
  - a. Subcommittee Update

The Subcommittee met earlier in the morning to review and take action on the Town's 5-Year Plan. The Subcommittee voted to recommend approval by the full MARB.

b. Review, discussion and possible action: Five Year Plan FY 2022 – FY 2026

An overview of the 5-Year Plan was provided. The Plan is based on assumptions for revenues and expenditures that are consistent with previously approved plans. Fund Balance is projected to grow gradually throughout the five-year period reaching 4.8% of expenditures by the final year. The plan also includes transfers to eliminate much of the deficit in the Capital Non-Recurring Fund.

Members discussed the timeline and process for the Town potentially coming out of oversight by the board. Based on the projections, it appears the Town may be eligible to end oversight in FY 2024.

A motion was made by Mr. Waxenberg with a second by Mr. Hamilton to approve the 5-Year Plan contingent upon approval by the Sprague Board of Selectmen. The motion was approved unanimously.

c. Review and discussion: Monthly Financial Report: April 2021

First Selectman Cheryl Blanchard reviewed the monthly financial report. The Town's revenues are trending similar to prior years, as are expenditures. The Board of Education is projecting an end of year balance of about \$175,000 primarily driven by savings in salary accounts.

V. City of West Haven

a. Subcommittee Update

A written update was provided in the meeting materials. The Subcommittee also met earlier in the morning to review and take action on the City's 5-Year Plan. The Subcommittee had requested an analysis of the possible impact on Fire Pension ADEC requirements of making changes to certain actuarial valuation assumptions in the upcoming valuation report. The Subcommittee reviewed the City's analysis and voted to recommend approval of the 5-Year Plan by a vote of 5-1.

b. Review, discussion and possible action: Five Year Plan FY 2022 – FY 2026

The Plan has been reviewed over several meetings. Secretary McCaw noted the Plan is sound with regard to its assumptions surrounding State Aid. The State budget provides an additional \$3 million in non-Education aid through the tiered PILOT payment. The fire districts will also be receiving additional aid. Fund Balance is projected to reach 6% of expenditures. Grand list growth assumptions are also conservative. The analysis of the Fire Pension assumption changes indicate that the pension contributions built into the 5-Year Plan could accommodate the impact of a discount rate change. If the amortization period were to be extended from 12 to 15 years, the net effect of both changes would be to reduce projected ADEC requirements.

Mr. White asked about the possibility of accelerating contributions to the OPEB liability. Mr. Cieplinski noted the line item in the Allingtown Fire budget. The City intends to incorporate the OPEB fund into the overall investment strategy that the City is working toward. Mr. Hamilton asked whether the additional revenue from the tiered PILOT could be directed toward these long term liabilities. Mr. Cieplinski replied that any additional funding could potentially be allocated toward internal service fund deficits. In response to a question from Ms. Shaw, Mr. Cieplinski explained that an RFP for an investment advisor has been re-issued.

A motion was made by Mr. White, with a second by Mr. Biller, to approve the 5-Year Plan contingent upon approval by the City Council. The motion passed by a vote of 7-0-1 with Mr. Egan abstaining.

c. Review and discussion: Monthly Financial Report: April 2021

Mr. Cieplinski provided an overview of the monthly financial report. Revenues are at 97% of target, consistent with prior years. An end of year surplus in the General Fund of approximately \$958,000 is projected, before taking into consideration unused Contingency of \$400,000. The Sewer Fund is also projected to end the year with a surplus. The Allingtown Fire Fund is projected to end the year at a break-even point. Mr. Cieplinski also provided a brief update on the City's corrective action plan. Mr. Waxenberg raised concerns about the fire districts and rising costs of health insurance. Mr. Cieplinski noted that efforts are being made to transition the Allingtown Fire employees to the State Partnership Plan.

VI. City of Hartford

a. Subcommittee update

A written update was provided with the meeting materials. The Subcommittee in May voted to recommend that the full MARB approve the City's 5-Year Plan and the proposed Police Union agreement.

b. Review, discussion and possible action: Five Year Plan FY 2022 – FY 2026

An overview of the proposed update to the 5-Year Plan was provided. The Subcommittee has reviewed the Plan and a number of mitigation measures proposed to close projected budget gaps in the out years of the Plan. Uncertainty around the level of State Aid in the Plan has been resolved with the adoption of the State budget. The revenues in the Plan are supported by the State budget recently approved, which provides the City with approximately \$22 million in tiered PILOT funding. The Plan is based on very conservative assumptions regarding the upcoming revaluation and includes energy efficiency measures and other initiatives to control expenditures through the five year period.

Mr. White made a motion, with a second by Mr. Biller, to approve the 5-Year Plan contingent upon City Council approval. The motion passed unanimously.

c. Review, discussion and possible action: Labor Contract

i. Hartford Police Union

Mayor Bronin explained that this is a Memorandum of Understanding (MOU) that has been approved by City Council in response to the City's retention challenges in the Police Department. The department's salary schedule is not competitive in the state or regionally. The department has lost close to forty officers. The collective bargaining agreement is not open until next year, but the City and union agreed to the MOU to increase Officer pay to bring the pay scale more in line with other municipalities. Members discussed wage comparison data that was provided.

A motion was made by Mr. Egan with a second by Mr. White, to approve the Memorandum of Agreement between the City of Hartford and the Police Union.

d. Review and discussion: Non-Labor Contracts

- i. Aetna Parking Agreement (Hartford Public Schools)
- ii. Cigna Medical Third Party Administrator
- iii. Capital Workforce Partners: Summer Youth Employment
- iv. Hispanic Health Council: Maternal Infant Outreach Program
- v. Catholic Charities Archdiocese of Hartford: Hispanic Senior Center
- vi. Parkville Senior Center, Inc.: Parkville Senior Center
- vii. Renewals:
  1. Blue Hills Civic Association: North End Senior and Wellness Center
  2. Catholic Charities Archdiocese of Hartford: South End Senior and Wellness Center

City staff provided descriptions of each of the contracts provided for review.

e. Review and discussion: Monthly Financial Report: April 2021

Mayor Bronin reported that the City is projecting an end of year surplus of \$8.5 million, which is approximately \$2 million higher than projected in the prior month. This does not include the anticipated payment of a significant tax delinquency which is expected to generate an additional \$3.9 million.

VII. Other Business

VIII. Adjourn

A motion was made by Mr. Falcigno to adjourn, with a second by Ms. Shaw. The motion passed unanimously. The meeting adjourned at 11:33.

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

**To:** Members of the Municipal Accountability Review Board  
**From:** Julian Freund, OPM  
**Subject:** Tentative Agreement - West Haven Board of Education and Federation of Nurses  
**Date:** June 29, 2021

**Background**

The current collective bargaining agreement between the West Haven Board of Education and the Federation of Nurses, AFT Local 1547, expires August 31, 2021. A Tentative Agreement for a contract term September 1, 2021 through August 31, 2024 was approved by the union on June 2 and the Board of Education on June 21.

According to the statute for Tier III municipalities, the MARB will have until August 4 to approve or reject the agreement if it chooses to take action. The contract will be on the agenda for the July 8 meeting of the MARB since that is the only scheduled meeting of the full board prior to the August 4 deadline.

There are currently 14 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>
2021/22	1% top step only	Yes
2022/23	1% top step only	Yes
2023/24	2%	No

The prior contract for the Federation of Nurses provided for the following wage adjustments:

<b>Year</b>	<b>General Wage Increase</b>	<b>Step Advancement</b>
2015/16	1.75%	Yes
2016/17	1.75%	Yes
2017/18	1%	Yes
2018/19	1% top step only	Yes
2019/20	0%	No
2020/21	1%	No

In the attached financial analysis provided by the Board of Education, the combined impact of the general wage increases and step advancements are projected to add approximately \$55,786 in additional salary expense over the life of the contract.

#### Health Insurance

The Tentative Agreement codifies the Board of Education's option to shift to the State Partnership Health Plan. Board of Education employees are anticipated to transition to the State Partnership Plan effective July 1, 2021.

Employee contributions toward health insurance premium costs will remain at the current 20%.

#### Other Provisions

Other provisions in the Tentative Agreement include the following:

- Providing the Superintendent some discretion in the step at which new hires are placed
- Increasing the number of personal days from 2 to 3 per year
- Update to provision providing for payment of union dues

#### Attachments

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



## SETTLEMENT AGREEMENT<sup>1</sup>

In full settlement of a successor collective bargaining agreement to that covering the period September 1, 2017 to August 31, 2021, the undersigned Parties agree as follows:

1. Duration

September 1, 2021 – August 31, 2024

2. Wages

September 1, 2021      1% general wage increase (GWI) to top step (Step 10) only; employees who are not already at the top step shall advance one step

September 1, 2022      1% GWI to top step (Step 10) only; employees who are not already at the top step shall advance one step

September 1, 2023      2% GWI to all steps of the salary scale; there shall be no step movement for 2023-24

3. Insurance

(a) Change in Plans (Section 34):

In the event the Board decides, in its sole discretion, to change insurance plans to the Connecticut State Partnership Plan (CPP 2.0), that plan shall be provided to bargaining unit members in lieu of the current high deductible health plan.

(b) Cost-share Contributions:

The cost-share contribution shall remain at 20% for the duration of the contract; however, in the event the Board should switch plans to CPP 2.0, any additional cost assessed to the plan for non-compliance with the Health Incentive Plan shall be paid by the employee.

4. Other

(a) Amend Article VI, Section 13 as follows:

Add the following to Section C:

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<sup>1</sup> May not be introduced in any interest arbitration proceeding or otherwise used as bargaining history.

Notwithstanding the foregoing, "The Superintendent shall have discretion to place a new hire on the appropriate step on the wage scale based upon years of relevant experience, after consultation with the Union".

(b) Amend Article VI, Section 29 as follows:

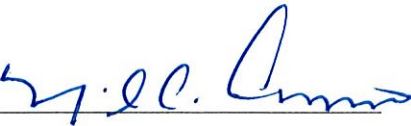
Effective September 1, 2021, increase number of personal days from two (2) to three (3).

(c) Article VI, Section 31.I.1. is deleted and replaced with the following:

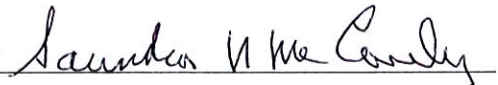
I. 1. The Federation shall provide the Board of Education with a list of those bargaining unit members desiring to pay Federation dues and executing a voluntary written authorization. Payments for new employees shall commence, within thirty (30) days following the effective date of said authorization.

Section 2-7 of Subsection I shall remain unchanged.

West Haven Board of Education

By 

West Haven Federation of Nurses, AFT  
Local 1547

By 

**Nurses Contract Financial Cover Sheet**

**Total Wage Increase**

Year 1: 1% GWI to Top Step Only + Step Movement for Employees not on Top Step	\$	19,257.27
Year 2: 1% GWI to Top Step Only + Step Movement for Employees not on Top Step	\$	20,937.69
Year 3: 2% GWI	\$	15,591.46

**Agreement Between West Haven Board of Education and West Haven Federation of Nurses**

General Topic	Change	Fiscal Impact		
		FY 21-22	FY 22-23	FY 23-24
Wages	General Wage Increases %	_1_%	_1_%	_2_%
	Cost of General Wage Increase in \$	\$ 3,453	\$ 3,487	\$ 15,591
	Cost of Step Yearly Increment Changes in \$	\$ 15,805	\$ 17,451	\$ -
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>\$ 19,257</b>	<b>\$ 20,938</b>	<b>\$ 15,591</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>				
	Cost/(Savings)	\$ -	\$ -	\$ -
	Cost/(Savings)	\$ -	\$ -	\$ -
	Cost/(Savings)	\$ -	\$ -	\$ -
<b>Total Savings (includes one-time and non-recurring)</b>		<b>\$ 19,257</b>	<b>\$ 20,938</b>	<b>\$ 15,591</b>

**Notes:**

In FY 21-22 and FY22-23 on employees on top step receive the 1% GWI increase.

<u>FY21</u>			<u>FY22</u>			<u>FY23</u>			<u>FY24</u>		
<u>Grade</u>	<u>Step</u>	<u>Salary</u>	<u>Grade</u>	<u>Step</u>	<u>Salary</u>	<u>Grade</u>	<u>Step</u>	<u>Salary</u>	<u>Grade</u>	<u>Step</u>	<u>Salary</u>
02NU	10	\$ 70,329.90	02NU	10	\$71,033.20	02NU	10	\$71,743.53	02NU	10	\$73,178.40
02NU	10	\$ 69,329.90	02NU	10	\$70,023.20	02NU	10	\$70,723.43	02NU	10	\$72,137.90
02NU	10	\$ 69,329.90	02NU	10	\$70,023.20	02NU	10	\$70,723.43	02NU	10	\$72,137.90
02NU	10	\$ 68,129.90	02NU	10	\$68,811.20	02NU	10	\$69,499.31	02NU	10	\$70,889.30
02NU	10	\$ 68,129.90	02NU	10	\$68,811.20	02NU	10	\$69,499.31	02NU	10	\$70,889.30
02NU	6	\$ 51,872.99	02NU	7	\$53,710.56	02NU	8	\$57,177.20	02NU	9	\$58,320.74
02NU	3	\$ 46,352.77	02NU	4	\$48,191.42	02NU	5	\$50,036.50	02NU	6	\$51,037.23
02NU	3	\$ 27,811.66 *****	02NU	4	\$28,914.85	02NU	5	\$30,021.90	02NU	6	\$30,622.34
02NU	2	\$ 44,515.21	02NU	3	\$46,352.77	02NU	4	\$48,191.42	02NU	5	\$49,155.25
02NU	2	\$ 44,515.21	02NU	3	\$46,352.77	02NU	4	\$48,191.42	02NU	5	\$49,155.25
02NU	2	\$ 44,515.21	02NU	3	\$46,352.77	02NU	4	\$48,191.42	02NU	5	\$49,155.25
02NU	2	\$ 44,515.21	02NU	3	\$46,352.77	02NU	4	\$48,191.42	02NU	5	\$49,155.25
02NU	2	\$ 44,515.21	02NU	3	\$46,352.77	02NU	4	\$48,191.42	02NU	5	\$49,155.25
02NU	2	\$ 45,515.21	02NU	3	\$47,352.77	02NU	4	\$49,191.42	02NU	5	\$50,175.25
02NU	2	\$ 44,515.21	02NU	3	\$46,352.77	02NU	4	\$48,191.42	02NU	5	\$49,155.25
<b><u>Total</u></b>		\$ 739,378.18			\$758,635.45			\$779,573.13			\$795,164.60
<b><u>Increase Per Year</u></b>		\$ 19,257.27			\$20,937.69			\$15,591.46			

\*\*\*\*\*Nurse captured in row 11 is .6 FTE

West Haven Federation of Nurses AFT Local 1547  
and  
West Haven Board of Education

*Wage Comparison*

	Minimum	Maximum
<b>West Haven</b>	<b>42,673</b>	<b>66,930</b>

**DRG H**

Ansonia	43,204	43,204
Danbury	45,163	57,479
Derby	44,119	44,119
East Hartford	48,137	60,629
Meriden	47,348	62,403
Norwalk	59,415	71,572
Norwich	44,897	50,579
Stamford	49,693	67,625
<b>AVERAGE</b>	<b>47,747</b>	<b>57,201</b>
<b>WEST HAVEN</b>	<b>42,673</b>	<b>66,930</b>
<b>% DIFFERENCE</b>	<b>-10.6%</b>	<b>17.0%</b>

**AENGLC**

Ansonia	43,204	43,204
Bridgeport	57,845	63,312
East Hartford	48,137	60,629
Mansfield	54,877	54,877
Meriden	47,348	62,403
New Haven	48,286	61,238
Norwalk	59,415	71,572
Torrington	43,797	55,442
<b>AVERAGE</b>	<b>50,364</b>	<b>59,085</b>
<b>WEST HAVEN</b>	<b>42,673</b>	<b>66,930</b>
<b>% DIFFERENCE</b>	<b>-15.3%</b>	<b>13.3%</b>

**Contiguous**

Milford	51,344	61,638
New Haven	48,286	61,238
<b>AVERAGE</b>	<b>49,815</b>	<b>61,438</b>
<b>WEST HAVEN</b>	<b>42,673</b>	<b>66,930</b>
<b>% DIFFERENCE</b>	<b>-14.3%</b>	<b>8.9%</b>

West Haven Federation of Nurses AFT Local 1547  
and  
West Haven Board of Education

*Wage Comparison*

	<b>Minimum</b>	<b>Maximum</b>
<b>West Haven</b>	<b>42,673</b>	<b>66,930</b>
Ansonia	43,204	43,204
Bridgeport	57,845	63,312
Danbury	45,163	57,479
Derby	44,119	44,119
East Hartford	48,137	60,629
Mansfield	54,877	54,877
Meriden	47,348	62,403
Milford	51,344	61,638
New Haven	48,286	61,238
Norwalk	59,415	71,572
Norwich	44,897	50,579
Stamford	49,693	67,625
Torrington	43,797	55,442
<b>AVERAGE</b>	<b>49,087</b>	<b>58,009</b>
<b>WEST HAVEN</b>	<b>42,673</b>	<b>66,930</b>
<b>% DIFFERENCE</b>	<b>-13.1%</b>	<b>15.4%</b>

West Haven Federation of Nurses AFT Local 1547  
and  
West Haven Board of Education

*Wage Increases per Contract*

	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>AVERAGE</b>
West Haven*		1.00%	0.00%	0.00%	1.00%		0.50%
Ansonia		2.00%	2.00%	2.00%	2.00%		2.00%
Bridgeport**	0.00%	0.00%	0.00%				0.00%
Danbury		2.50%	2.50%	2.50%			2.50%
Derby	2.00%	2.00%	2.00%	2.00%			2.00%
East Hartford			2.50%	1.00%	1.00%		1.50%
Mansfield			0.00%	2.25%	2.25%		1.50%
Meriden				1.75%	1.85%	2.00%	1.87%
Milford	2.25%	2.50%	2.50%	2.50%			2.44%
New Haven	0.00%	2.00%	2.00%	2.00%			1.50%
Norwalk					2.00%	2.00%	2.00%
Norwich		2.25%	2.00%	2.00%			2.08%
Stamford	2.25%	2.25%	2.50%				2.33%
Torrington		1.00%	1.00%	1.00%			1.00%

West Haven\*: 2018/19 top step only 1% increase

Bridgeport\*\*: School Health Nurses will receive no general wage increases for the life of the contract; however increases were 2% all three years that are noted above



West Haven Federation of Nurses AFT Local 1547  
and  
West Haven Board of Education

*Insurance Comparison*

	<b>HDHP</b>	<b>In-Network Deductible</b>	<b>OON Deductible</b>	<b>OON OOP Max</b>	<b>Rx after Deductible</b>	<b>Employer Funded</b>	<b>PPO</b>	<b>SPP 2.0</b>	<b>Comments</b>
West Haven	20.0%	\$2000/\$4000	\$4000/\$6850	\$4000/\$8000	\$5/25/40	50%			
Ansonia	15.0%	\$1500/\$3000	illegible			50%			
Bridgeport							25%		
Danbury	13.5%	\$2000/\$4000					75%		
Derby							23%		
East Hartford	9.0%	\$2000/\$4000	\$2000/\$4000	\$4000/\$8000	\$10/25/40	0%			
Mansfield	14.0%	\$2000/\$4000	\$2000/\$4000	\$4000/\$8000		50%			
Meriden							11%		
Milford	11.0%	\$2000/\$4000	\$2000/\$4000	\$5000/\$10000		50%	13%		Hired after 4/26/19 HDHP only
New Haven	10.0%	\$2000/\$4000	\$2000/\$4000	\$6000/\$12000	\$5/30/50	50%	26%		POE: 24%; CompMix: 20%
Norwalk								18%	
Norwich	17.0%	\$2500/\$5000	\$2500/\$5000	\$5000/\$10000	\$10/25/40	50%	17.5%		Comp: 15%
Stamford	12.0%	\$2000/\$4000	\$3000/\$6000	\$4000/\$8000	\$5/25/40	50%			POS: 17%
Torrington							13%		HMO: 8%
<b>AVERAGE</b>	<b>13.5%</b>					<b>43.8%</b>	<b>25.4%</b>	<b>18.0%</b>	

**WEST HAVEN FEDERATION OF NURSES**

**AFT LOCAL 1547**

**AND**

**WEST HAVEN BOARD OF EDUCATION**

**SEPTEMBER 1, ~~2017-2021~~ – AUGUST 31, ~~2021-2024~~**

**~~As modified by the reopener for 2019-20 and 2020-21~~**

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ARTICLE I  
FEDERATION RECOGNITION AND RIGHTS

SECTION 1. RECOGNITION

A. The Board recognizes the West Haven Federation of School Nurses, Local 1547, American Federation of Non-Certified School Nurses, AFL-CIO, as the exclusive bargaining representative of all those employed as a non-certified school nurse.

B. The Federation recognizes that its members are professionals trained to provide health care and health education. In addition, to provide classroom instruction to pupils under supervision of a certified classroom teacher, subject to the provisions of this agreement and State Statutes.

SECTION 2. RIGHTS

A. Whereas in a democratic society it is not the goals of a school system to indoctrinate students in any particular political, religious or social points of view and in order for the nurse to present a complete spectrum of viewpoints: No religious, political or social activities of any staff member (provided such activities do not take place during his working day) or lack of thereof will be grounds for any discipline or discrimination with respect to the professional status of such staff members.

B. No consideration of race, color, sex, marital status, nationality, religion, creed, political or social beliefs shall be used in decisions to hire or fire any staff member.

C. The Board of Education and Federation recognize it is the responsibility of nurses to utilize varied and meaningful materials in order to successfully implement the school health curriculum. Should any dispute arise regarding the use of materials related to the curriculum by any Professional Staff Member, such Professional Staff Member may request a conference be held with the Assistant Superintendent and such Professional Staff Member's immediate supervisor. Upon request, a representative of the Federation shall be allowed to participate in such meeting.

D. No Nurse shall be disciplined except for just cause.

E. Any school nurse following the Board of Education policy concerning the disclosure of information concerning students with HIV/AIDS infection, or any other medical conditions, shall be held harmless from any litigation brought forth from a parent, student or teacher or instructional leader providing the nurse is acting within the scope of her employment.

ARTICLE II

## BOARD'S RIGHTS

### SECTION 1.

It is recognized that the Board has and will continue to retain, whether exercised or not, the sole and unquestioned right, responsibility and prerogative to direct the operation of the public schools in West Haven in all its aspects, including but not limited to the following: to maintain public elementary and secondary schools and such other educational activities as in its judgment will best serve the interests of the City of West Haven; to determine the type of work to be performed; to assign all work to employees or other persons; to determine shift schedules and hours of work; to decide the methods, procedures and means of conducting the work; to select, hire, and retire employees, including the right to prescribe and enforce reasonable rules and regulations for the maintenance of discipline and for the performance of work in accordance with the requirements of the Board of Education provided such rules and regulations are made known in a reasonable manner to the employees affected by them; to discharge or otherwise discipline any employee for just cause; to promote, transfer and lay off employees. These rights, responsibilities and prerogatives are not subject to delegation in whole or in part, except that the same shall not be exercised in a manner inconsistent with or in violation of any of the specific terms and provisions of this Agreement.

## ARTICLE III NO STRIKE CLAUSE

### SECTION 1.

During the duration of the Agreement no member of the bargaining unit or representative of the Federation shall engage in, participate in, sponsor or promote any refusal to work, mass resignation, slowdown or strike.

### SECTION 2.

Nothing in this Agreement shall limit or contravene the authority of the Board as provided in the General Statutes of Connecticut and the Charter of the City of West Haven. The Board shall not, however, exercise any of its authority to contravene a specific provision of this Agreement.

## ARTICLE IV DEFINITION OF TERMS

### SECTION 1. LONG TERM SUBSTITUTE

A nurse employed for more than forty (40) consecutive school days in the same position to substitute for a nurse absent from class or duties.

## SECTION 2. SENIORITY

Seniority is the length of service of a non-certified nurse within the school system. Length shall be measured from the date of hire.

## SECTION 3. NON-CERTIFIED NURSE

The term non-certified nurse as used in the Agreement, except where otherwise indicated, is considered to apply to the regular professional registered nurse referred to in the recognition provision hereof and the term "his" also indicates the use of the pronoun "her."

## SECTION 4. FEDERATION

The Federation is the sole certified collective bargaining representative of the non-certified registered nurses as defined above, and for the purpose of interpreting the Grievance Procedure in any elected or appointed official or representative of the West Haven Federation of School Nurses, including but not limited to, the staff and elected, retained or appointed representatives of the Connecticut State Federation of Teachers (CSFT, AFL-CIO), and the American Federation of Teachers (AFT, AFL-CIO) and/or any other party officially designated by the West Haven Federation of School Nurses as its representative.

## SECTION 5. SCHOOL DAY

Any day that school is in session for the minimum number of hours required by the State Statute.

# ARTICLE V GRIEVANCE PROCEDURE

## SECTION 1. PURPOSE

The purpose of this procedure is to secure, at the lowest possible level of employee-employer relationship, equitable solutions to problems which may arise affecting the welfare or working conditions of any nurses covered by this contract. Accordingly, the Federation and the Board agree that during the life of this Agreement, all disputes between the Federation and the Board, shall be settled in accordance with the provisions of this grievance procedure and that all such proceedings shall be kept as confidential as is appropriate.

## SECTION 2. DEFINITIONS

A. "Grievance" shall mean any claim by any Nurse, or group of nurses, or the Federation (each category of which shall be hereinafter referred to as "the Grievant") that:

1. There has been a violation, misinterpretation, or misapplication of any provisions of this Agreement, or any of the rules, regulations, administrative directives, policies and established practices of the Board of Education.

B. "Party in Interest" shall mean the person or persons making the claim, including their designated representatives, or any person who may be affected by the disposition of said grievance.

C. "Federation" - See Definition of Terms.

D. "Non-certified Nurse" - See Definition of Terms.

### SECTION 3. TIME LIMITS

A. Since it is important that grievances be processed as rapidly as possible, all grievances shall be processed in accordance with the time limits specified in each step herein, and the number of days indicated at such step shall be considered as a maximum. Such time limits, however, may be extended by written agreement between the Federation and the Board and/or the Administration, provided that no such agreement or extensions shall be made after the expiration of such time limits.

B. If the involved nurse or the Federation does not file a grievance typewritten within thirty (30) calendar days after the grievant knew of the act or conditions on which the grievance is based, then the grievance shall be considered as waived.

C. Failure of the Grievant at any step to appeal a grievance to the next step within the specified time periods shall be deemed to be acceptance by the Grievant of the disposition of such grievance.

D. Failure of the Board or Administration to respond to any grievance within the specified time limits shall result in the grievance automatically being moved to the next step. The parties agree to process grievances in a prompt and expeditious manner.

### SECTION 4. REPRESENTATIVE RIGHTS OF NURSES AND THE FEDERATION

A. No reprisals of any kind shall be taken by either party or by any member of the Administration against any participant in the grievance procedures by reason of such participation.

B. No grievant or other nurse shall meet with any Board or Administrative representative without Federation representation on any matter pertaining to a formal grievance.

C. Any Grievant or party in interest may be represented in the grievance procedure by a person approved of by the Federation provided that:



1. The Federation shall be notified in writing of the disposition of any such grievance at each step of the grievance procedure by the Administrative representative involved at each step.

2. The disposition of such grievance shall not constitute a precedent for either party.

D. The Federation may elect, with the written approval of the involved staff member, to process any grievance of any nurse, Grievant, or group of individuals or other party in interest within the certified bargaining unit, on its own behalf at any step of the grievance procedure. Said approval shall be dated and notarized and, upon request of the Board of Education, shall be exhibited to the Arbitration Board. Failure to so exhibit shall result in automatic dismissal of the grievance.

E. Any meeting held pursuant to the Grievance procedure shall be conducted in the Board Room at a time which will afford a fair and reasonable opportunity for the parties in interest to be present. Such parties to be present shall be designated by the Federation and the Board independently of each other.

#### SECTION 5. PROCESSING OF GRIEVANCES

Since grievances are charges or claims which originate with the filing of same by the Nurse in order to facilitate the processing of such grievances, a standard grievance form shall be prepared by the Federation with the approval of the Superintendent. Such forms may be obtained through Federation Representatives and members of the Grievance Committee.

#### SECTION 6. ADMINISTRATIVE RECORD KEEPING OF GRIEVANCES

All documents, communications and records dealing with the processing of a grievance shall be filed separately from the personnel files of the participants.

#### SECTION 7. DISPOSITION OF GRIEVANCES - SAVINGS

No disposition of any grievance at any step below arbitration shall be contrary to any provisions of this Agreement, applicable law, or of any rules, regulations administrative directives, policies, and/or established practices of the Board of Education or arbitration award.

#### SECTION 8. PROCEDURE

A. Step 1 (informal procedure)

1. Any Grievant or Nurse who feels that he has a grievance and/or the Federation, shall first discuss the problem with the school official serving as the immediate administrative superior of the Grievant or Nurse concerned.

B. Step 2 (formal procedure)

1. If the grievance is not resolved to the satisfaction of the Grievant and/or the Federation within five (5) workdays after such discussion, the Grievant and/or the Federation may submit the grievance in writing to his immediate administrative superior who will immediately notify the Federation President of the filing of the grievance and the details thereof.

2. The Head Nurse of the School or his designee shall be considered the immediate administrative superior if the source of the grievance originated below the level of Assistant Superintendent. Such immediate administrative superior shall submit his decision in writing and provide one copy to the Grievant and one copy to the Federation within seven (7) workdays after receipt of such grievance.

C. Step 3

1. If the grievance is not resolved to the satisfaction of the Grievant and/or the Federation within the time limit specified at the end of Step 2, the Grievant and/or the Federation may within ten (10) workdays submit such grievance in writing to the Superintendent or his designee. Any grievance arising from the action of an official above the rank of Principal may be submitted directly to the Superintendent or his designee and processed in accordance with Step 3. Upon receipt of the grievant, the Federation and the Superintendent or his designee shall meet within ten (10) workdays for the purpose of discussing the grievance. The Superintendent or his designee shall, within ten (10) workdays of this grievance meeting render his decision in writing to the Grievant and to the Federation. The same process of meeting and decision making will be followed with the Board of Education.

D. Step 4

1. If the grievance is not resolved to the satisfaction of the Grievant and/or the Federation within the time limit specified at the end of Step 3, the Grievant and/or the Federation may, within seven (7) workdays, submit such grievance to the Board. When such grievance is received by the Superintendent more than five (5) workdays prior to a regularly scheduled Board meeting, the Board shall submit its disposition of such grievance in writing to the Grievant and the Federation within five (5) workdays after such Board meeting. Written notice of the disposition of such grievance received five (5) workdays or less before a regularly scheduled Board meeting, shall be made no later than three (3) workdays after the second regularly scheduled Board meeting following receipt of such grievance. The Grievant and/or Federation may attend this Board meeting and shall have the right to state their case for the grievance.

E. Step 5 (Arbitration)

1. If the grievance is not resolved under the above grievance procedure, the Grievant with Federation approval and/or the Federation, may proceed within fifteen (15) workdays to arbitration, which shall be final and binding upon both parties, subject to the limitations of applicable statutes and the terms of this Agreement, which shall not be added to, deleted from, or modified in any way by the arbitrator.

2. Notice of submission to arbitration by the American Arbitration Association held pursuant to the Association's rules and regulations, (hereinafter called the AAA) shall be sent by the Federation to the Board of Education through the Superintendent, by registered or certified mail with return receipt requested.

3. The AAA shall hear and decide only one grievance in each case and shall make appropriate compensatory awards at its discretion. The AAA shall render its decision and/or award in writing to the Federation, the Grievant, and the Board within thirty (30) days from the date of the inception of the arbitration.

4. Any charges by the AAA shall be shared equally by the Federation and the Board of Education.

5. When AAA arbitration hearings are held during Board of Education working hours, a single Federation Representative shall be excused without loss of pay.

## ARTICLE VI WORKING CONDITIONS

### SECTION 1. SCHOOL YEAR

A. The nurses' work year shall be the same as the teachers. The first day of student attendance in both years will be a half-day for students. The length of that half day shall meet, but not exceed, the State's minimum requirement for a student attendance day. Non-student contact days, other than the first nurse workday and Parent Conference Day, shall be to participate in Professional Development activities.

B. The nursing staff will report the first day for general staff and department meetings at 9:00 a.m. and will be dismissed at the discretion of the Head Nurse but no later than 12:30 p.m. except that nurses beginning their first year will be dismissed at the discretion of the principal but no later than 4:00 p.m. with lunch from 12:30 p.m. - 2:00 p.m.

C. The Board shall have the right to add up to five (5) days following the close of the regular school calendar and up to five (5) days before the start of the regular school year for some or all of the professional staff provided each such staff member is notified in writing at least thirty (30) days prior to such change at the staff member's address which shall be on file in the central office. A copy of such notice shall be sent to the Federation. Compensation for such days shall be at a per diem rate.

D. All nurses new to the school system shall meet with the Head Nurse on a day in the week preceding the opening of school in September. The purpose of this meeting shall be to orient new staff members to the school and school system.

E. This in no way shall excuse new nurses from the general staff meeting that is held the day before the opening of school. However, this will give the Head Nurse an opportunity to acquaint new staff to the minute details and routine not generally discussed at the general meeting.

F. The Federation shall have the right to have its representative at this meeting.

## SECTION 2. LENGTH OF SCHOOL DAY (NURSES)

A. The start and close of the school day shall be set annually by the Board of Education prior to the opening day of school and shall not thereafter be altered without consultation with the Federation.

B. The Board may alter the day at its discretion in the best interest of the school children but such prerogative shall not be exercised arbitrarily.

C. Length of Work Day. The length of the nurse's workday shall be same as teacher day in the assigned school.

D. The school nurse shall not be required to perform any duties not directly related to the health care of pupils (for example, bus duty, yard duty or bulletin boards outside of Medical Unit).

## SECTION 3. RELIEF FROM NON-NURSING DUTIES

A. No nurse shall be assigned to the office to perform administrative or other tasks except that he/she may undertake the same voluntarily.

B. School nurses may have access to service of one designated school clerical personnel under the supervision of the school administrator.

C. No nurse shall perform lavatory duty or hall patrol. No nurse shall perform custodial duties. (Custodial duties shall be defined as transporting furniture, emptying trash, sweeping floors, polishing furniture, carrying cartons of books or supplies and cleaning school property).

## SECTION 4. LUNCH PERIODS

A. All non-certified school nurses shall be allowed a forty minute lunch as duty free as possible, taking into consideration the nature of position. The scheduling of this lunch period will be mutually agreed upon with the building administrators.

B. Should the non-certified nurses need to leave the building during their lunch period, she shall work out coverage with the building administrator.

## SECTION 5. HARASSMENT

- A. No administrative criticism and/or information of personal nature shall be divulged to anyone but the nurse involved except in cases involving the grievance procedure or dismissal procedures.
- B. No electronic or mechanical surveillance devices shall be used for the observation or evaluation of any nurse.
- C. No Head Nurse or Administrator shall embarrass, reprimand or interfere with the authority of the nurse performing her duties.
- D. No nurse shall be put in a position where he/she must defend any of his/her policies in front of another person without prior consultation with the Administrator involved. Any nurse shall have representation at his/her discretion at any such meeting.
- E. Any nurse required to meet central office administrator(s) or board members shall be told in advance the subject matter of the meeting.

## SECTION 6. MEETINGS

- A. Before school meetings shall be limited to those which can be held at no other time during the day.
- B. The number of Medical Department meetings shall not exceed six (6) one hour meeting per year; or nine (9) forty-five (45) minute meetings unless extended by mutual agreement with the Federation. Such meetings shall be scheduled in advance, at the beginning of the school year, after consultation and agreement with the Federation.
- C. Medical meetings shall be conducted in a democratic manner and all nurses shall have the right to take an active part in the discussion of the agenda.
- D. Agendas for routine staff meetings (general or department) shall be distributed no later than one day prior to the meeting day.
- E. No meetings, other than those delineated in B above, may be held before or after work hours.
- F. Staff Development Day's schedules will match those of teachers.

## SECTION 7. PERSONNEL FILES

- A. Upon request by nurse, he/she shall be permitted to examine his/her file.
- B. Access by others shall be in accordance with applicable law.

C. The Board shall agree to continue its policy of treating these files with the highest degree of confidence permitted by law.

D. Upon written request a nurse shall be given a copy of his/her evaluation.

E. A copy of any information concerning the employment of any nurse, his/her conduct, or efficiency (with exception of Grievance Documents) shall be included in the personnel file. A nurse may include a written reply to such information whenever it may exist.

F. The nurse shall have the right to answer any material filed in his/her personnel file except placement papers and recommendations, and his answer attached to the file copy. Such nurse may authorize the Federation, in writing, with a copy to the Superintendent, to review his answer.

G. No documents pertaining to a grievance procedure shall be included in a nurse's personnel file or presented as evidence to support a decision regarding re-employment, promotion, assignment or transfer. All matters pertaining to a grievance shall be treated as confidential material by the Board and Federation.

H. All nurses shall be notified, in writing, when material is to be filed in their personnel files. Exceptions shall include the supplement to Instructional Personnel Record, Nurse's Annual Salary Agreement, routine evaluations, transcripts carbon copies of letters, forms and similar items the original of which has been sent to the nurse, Advances Professional Study Approval forms, retirement applications and professional certificates or copies.

#### SECTION 8. CONFERENCES

A. Nurses shall work their normal workday on Parent/Teacher conference days.

B. No Nurse shall be required to join or participate in Parent Teacher Student Associations (P.T.S.A.) and/or Parent Teacher Associations (P.T.A.).

#### SECTION 9. HOLIDAY DISMISSALS

A. The following days shall not be scheduled school days:

1. New Years Day
2. Martin Luther King's Birthday
3. Lincoln's Birthday
4. Good Friday
5. Memorial Day
6. Columbus Day
7. Veterans Day
8. Thanksgiving Day & the day following

9. Christmas
10. Yom Kippur
11. Rosh Hashanah (1 day)

B. Four-hour sessions on the day preceding Thanksgiving and Christmas holidays shall be scheduled.

#### SECTION 10. RELEASED TIME

A. Released time shall be provided when nurses are required by the Administration to visit other schools, conventions, and workshops within and without the system.

B. Nurses may request released time for purposes enumerated above subject to approval of the Superintendent.

#### SECTION 11. HEALTH AND SAFETY STANDARDS

All nurses and children shall be relocated or sent home by the principal, subject to Superintendent's approval, when the West Haven Federation of Teachers and School Administration, by mutual agreement, deem that room temperatures, ventilation, or other conditions become incompatible with health and/or safety.

#### SECTION 12. CLOSING OF SCHOOLS

When school is closed during the day due to emergency conditions, school nurses may leave the building as soon as all of the children have been dismissed.

#### SECTION 13. HIRING OF PROFESSIONAL STAFF

A. Only those nurses who are licensed as a registered nurse in the State of Connecticut upon the request of the Superintendent shall be hired as permanent staff by the West Haven Board of Education to provide health care in that city.

B. Upon the completion of forty (40) consecutive school days of nursing in the same position, a long term substitute shall be placed on the "first step" of the non-certified nurses schedule and accumulate 1-1/2 sick days for each month's employment thereafter. All non-economic provisions of the contract shall apply to long term substitutes except layoff, recall and transfer positions.

C. A nurse, upon entering the West Haven School System, shall be placed on Step 1 if they have 1-5 years of full time experience and Step 2 if they have 6 or more years of school critical care, pediatric, or public health experiences. Notwithstanding the foregoing, the Superintendent shall have discretion to place a new hire on the appropriate step on the wage scale based upon years of relevant experience, after consultation with the Union.

D. All new employees shall be deemed to be probationary during the first sixty (60) days of employment. During the probationary period of any such employee, the Board may terminate the employment of such employee for any reason without recourse to the grievance procedure.

#### SECTION 14. IMMUNIZATION SHOTS\*

A. The Board shall provide immunization shots to each nurse annually, without cost to the staff member. Notification of such shots shall be sent to each nurse at least two (2) days prior to the administering of the shots, stating the times and locations of their distribution.

\*(Cold shots, Flu Shots, and any other necessitated by a prevailing epidemic).

B. Participation in this program shall be entirely voluntary, unless required by State Health Authorities.

#### SECTION 15. STUDENT NURSES

Each nurse shall have the right to accept or reject a student nurse or student observer.

#### SECTION 16. NURSE PROTECTION

If a nurse is absent from school as a result of personal injury arising out of his employment, (provided the nurse is not negligent) he shall be paid his full salary (less workmen's compensation award, when such award goes into effect) for the period not to exceed one calendar year from the date of injury. Such absence shall not be charged to his/her annual or accumulated sick leave.

#### SECTION 17. ADDITIONAL SCHOOL FACILITIES

An individual mailbox shall be provided for each nurse if possible.

#### SECTION 18. SUMMER SCHOOL

A. Professional Staff Members from previous summer school shall be given preference in summer school positions.

B. Professional Staff Members from the previous year's regularly appointed professional staff shall be given first opportunity to fill any vacancies in their areas which exists in the faculty of the summer school.

C. Professional Staff Members employed by the West Haven Board of Education shall be given first opportunity to fill any vacancies in the summer school program.



## SECTION 19. ROOM KEYS

Each nurse shall have the right to possess a key to his medical room and shall not be required to turn in same except at the end of the school year. Lost keys will be replaced at the nurse's expense.

## SECTION 20. STUDENT PHYSICAL OR EMOTIONAL PROBLEM-NOTIFICATION TO NURSE

All nurses shall be notified of the names of all students with physical or extreme emotional problems when that information is available to the school administrator at the beginning of the school year. They shall also be informed of measures to be taken in cases of extreme emergency.

## SECTION 21. MEDICAL EXAMINATIONS

No Professional Staff Member shall be required to have routine medical examinations except at time of hire.

## SECTION 22. SICK LEAVE AND SICK LEAVE BANK

A. Each nurse shall be granted annually fifteen (15) days of sick leave with full pay. Sick days shall accumulate to the total of 150 days.

B. Each nurse shall be permitted to participate, on a voluntary basis, in the sick leave bank.

C. The Superintendent of Schools, or his duly authorized designee, may require at any time, the submission of medical proof of illness and recovery either by the staff member's own physician or by a physician named by the Board at its own expense.

## SECTION 23. SUBSTITUTE PROCUREMENT

A. The policy of reporting absence from school will be to call the answering service from 7:00 p.m. on the night before to 7:00 a.m. the day of the absence.

B. The policy for reporting the return of a nurse to school will be to call the answering service no later than 9:30 p.m. on the night before the day the nurse is returning to school.

C. Nurses may suggest the substitute hired for their replacement if that substitute is available.

## SECTION 24. QUARANTINE

No Professional Staff Member shall lose salary and/or other rights when subject to quarantine by a competent medical authority, subject to review of the individual case by the school medical advisor and/or the Health Department of the staff member's town residence.

## SECTION 25. LEAVES WITHOUT PAY AND RECALL PROCEDURES

A. Leaves of absence, without pay, shall be granted for advanced study, child rearing (natural or adoptive), extended sick leave and exigent circumstances. Such leaves shall be limited to one school year.

1. Upon the expiration of said leave, nurses shall:

a. Retain accumulated sick day, seniority and other benefits earned prior to the commencement of the leave.

b. With respect to all leaves, except child rearing leaves, have recall rights as set forth in Article VI, Section 38, except that said rights shall be for a period of one (1) year only.

c. (1) Nurses on pregnancy disability will notify the Superintendent of Schools or his designee within thirty (30) days after the birth of her child as to whether she is returning to her position after the period of disability or is taking a childbearing leave.

(2) Nurses on childrearing leave shall be reinstated to a position in the bargaining unit within school classification as follows: Elementary or Secondary.

(3) Reinstatement of non-certified nurses shall occur when the nurse notifies the Superintendent of Schools, or his designee, no later than 2 months before the first of their 2 possible return dates of their intent to return to a nursing position and the date on which they intend to return.

(4) Other nurses who qualify for childrearing leave will notify the Superintendent of Schools, or his designee, within 30 days of the birth or adoption of the child if the nurse is taking childrearing leave.

(5) Failure to notify the Superintendent of Schools, or his/her designee, within the prescribed time shall result in the waiver of the nurse's reinstatement.

2. During said leaves of absence, nurses shall be allowed to maintain all insurance coverage provided in Article VI, Section 34 by paying group rates directly to the Board for a period not to exceed one (1) year.

## SECTION 26. REDUCTION IN FORCE - TERMINATIONS

After the Board of Education determines the number of nursing positions which are to be eliminated, the following criteria shall be applied in sequential order:

A. List the employees who are serving as school nurses by ranking those most senior at the bottom and the most junior at the top on the basis of continuous service in the school district.

B. Terminate the employment of the least senior person if no other position exists to which the person may be appointed if qualified.

C. Time off for leaves of absence with or without pay, not exceeding a total of one school year, shall be counted toward determining seniority ranking. Time off for any reason beyond one year shall not count toward determine seniority ranking. Connecticut State Statutes will be applied for those employees who were absent due to required military leave.

D. Employees who are laid off because of reduction in staff shall be eligible of re-employment for up to three years from the last day of employment prior to termination of employment by being placed on a "recall list."

1. If a position opens during that time period, the most senior nurse on the recall list will be offered the position.

2. If the nurse declines that position, they will be placed on the bottom of the recall list.

## SECTION 27. SABBATICAL LEAVE

A. Persons eligible for Sabbatical Leave must have had at least six (6) years experience in the West Haven city schools.

B. Persons approved for leave will be paid one half ( 1/2) of their annual salary plus \$100.00 for each year of experience in West Haven beyond the required six (6), to a maximum of his annual salary for the year in which the leave is granted.

C. Persons studying under grants or fellowships shall be limited to a total of their annual salary when the portion paid for by the Board under "B" added to the grant of fellowship, would cause a total remuneration to be in excess of the annual salary.

D. The purpose for Sabbatical shall be for advance study and/or educational growth and improvement.

E. Persons on Sabbatical must return to the West Haven School System for a minimum of one (1) year or return the full amount paid to them by the Board during the Sabbatical period.

F. Credit shall be given for the Sabbatical year and the person will be advanced to his proper step on the salary schedule upon his return to the West Haven School System.

G. All applications are subject to the approval of the Superintendent of Schools.

H. All medical benefits which normally accrue for Professional Staff Members shall continue for the length of such Sabbatical Leave.

#### SECTION 28. MATERNITY LEAVE

A. The Board agrees to follow the Federal Guidelines on Maternity Leave for School Employees.

B. Any period of disability arising during a maternity leave shall be treated as a temporary disability and the nurse shall be entitled to retain fringe benefit coverage and to use accumulated sick leave which shall be paid as follows:

1. For nurses not receiving childrearing leave pursuant to Article VI, Section 26, maternity (sick) leave shall be payable in accordance with the nurse's regular payroll schedule.

C. For the duration of the maternity leave, nurses shall receive all insurance coverages provided for in Article VI, Section 34 "Health and Other Benefits".

#### SECTION 29. PERSONAL DAYS

A. Each Professional Staff Nurse shall receive ~~two-three~~ (23) personal days per year consisting of:

1. One (1) day that shall be strictly personal.

2. ~~One-Two~~ (12) days that shall be subject to the following seven reasons:

a. To attend to personal business matters that could not be attended to by any other person or at any other time, e.g. bank or legal matters;

b. One's own graduation or that of a close relative;

c. Birth or adoption of a child;

d. Need to accompany family member to or from hospital;

- e. Sudden emergencies, e.g. household, transportation, etc.;
- f. Real estate transactions involving one's own property;
- g. Marriage of a close relative.

B. Notice shall be given forty-eight (48) hours in advance when such leave is taken, except in cases of emergency.

C. These days shall not be taken for vacation purposes.

D. These days shall not be cumulative and shall not be taken to extend vacation days or before or after holidays except with approval of the Superintendent.

### SECTION 30. OTHER LEAVE PROVISIONS

A. The following leave days shall be granted with no loss of pay:

1. Compulsory Court Appearances. Such leaves shall be defined as those appearances required by subpoena bond, summons or personal recognizance (5 days per year).

2. Compulsory Jury Duty. Such leave shall be unlimited with full pay (less amount paid for jury services). Whenever nurses are summoned for jury duty:

a. The nurse will send copies of the complete original summons form to the Superintendent's office.

b. The Superintendent may request a postponement of the nurse's jury obligation.

c. The nurse may independently notify the court that they do not desire the postponement, stating their reasons.

d. The nurse will send to the Superintendent's office a copy of the final postponement notice, disqualification notice or stand by notice whichever determines the final date of appearance.

e. Compensation paid by the court for jury service during the work year will be submitted promptly to the Superintendent at these amounts are paid to the nurse.

3. Death of husband, wife, son, daughter, father, mother, brother, sister, mother-in-law, father-in-law, stepmother, stepfather, stepsister, stepbrother, stepson, stepdaughter, grandparents (5 days per year).

4. Funeral of a close friend (1 day per year).

5. Other funerals (2 days per year without pay).

6. Religious Holidays. One (1) day per year only for the observation of a recognized religious holiday which requires absence during the workday.

#### SECTION 31. FEDERATION RIGHTS

A. The Federation may use existing bulletin boards.

B. Any Professional Staff Member has the right to put any communication, book, leaflet, or newspaper into any and all staff members' mailboxes.

C. The Federation shall be given a place at the beginning of all administrator-initiated meetings for announcements.

D. The recruitment of Professional Staff Membership in any nurses' organization shall be the sole right and responsibility of the professional Staff Member. No Administrator shall participate in the distribution of recruitment materials or in the collection of funds for any nurse organization.

E. The Federation, the Board of Education, and administrators shall not engage in any unfair labor practice.

F. The Federation shall have the right to call meetings of their membership at any time (other than during school hours) it deems necessary.

G. Two members of the negotiating team of the Federation shall be excused from duty with no loss of pay for school time when required by the Board of its representatives to be present for negotiations or other meetings.

H. 1. The Federation shall have the right and responsibility to act with the City Comptroller in setting up all procedures and policies in regard to payroll deductions for the Federation. The Federation shall secure authorizations from its members for the withheld sums due the Federation.

2. The Board of Education agrees to provide payroll deduction benefits to the Federation for professional organization dues and for one Federation insurance program. The insurance program may be either an accident and health or a life insurance program.

I. 1. The Federation shall provide the Board of Education with a list of those bargaining unit members desiring to pay Federation dues and executing a voluntary written authorization. Payments for new employees shall commence, within thirty (30) days following the effective date of said authorization. All employees shall, as a condition of continued employment, join the Federation or pay to the Federation a representation fee. The amount of the representation fee

~~shall be determined by the Federation membership, but shall in no event be greater than Federation dues. The Federation shall provide the Board of Education with a list of those nurses desiring to pay Federation dues. The Board shall deduct the representation fee from each nurse not on the Federation list in equal monthly installments. Payments for new employees shall commence within thirty (30) days following the effective date of employment.~~

2. Employees on leaves of absence must make suitable arrangements in advance of such leave to pay the representation fee or Federation dues directly to the Federation.

3. The Federation shall indemnify and save the Board and/or the town harmless against all claims, demands, suits or their forms of liability, which may rise by reason of any action taken in making deductions and remitting the same to the federation pursuant to the Article.

4. The Federation may add or subtract from any such list so long as notice is provided prior to or on the first school day of each month. Such changes should be effected on the paycheck next following.

5. The Federation will receive its payroll deduction check on the same day as the regular issuance of paychecks.

6. The Board shall cooperate with the Federation in securing from the City Comptroller as many deduction categories as may be requested by the Federation. This provision, however, does not extend the Board's responsibility for providing to the Federation at least two payroll deduction categories.

7. At the beginning of each school year, the Board shall provide the Federation with an alphabetized list of Federation members of payroll deductions. To the extent, as provided by the City Comptroller, the Board shall send to the Federation its payroll deduction sheets in alphabetized form.

J. The Federation shall have the right to address any meeting of new or beginning staff members prior to the opening of school for the express purpose of explaining the aims and activities of the Federation.

## SECTION 32. INFORMATION TO FEDERATION

A. The Board shall make available to the Federation upon request all information, statistics, and records which are pertinent to negotiations, grievances, or necessary for the enforcement of this Agreement. If, in the opinion of the board, the information requested is privileged, the Board shall release such information only after receiving a written release from the nurses) involved.

B. The President of the Federation shall be furnished a copy of the agenda for every Board meeting two calendar days in advance of each regular meeting. If any additions to the agenda are made at last moment the Federation shall be given a copy of such additions.

C. A copy of the Board of Education policies and revisions to same shall be made available to the Federation.

### SECTION 33. PROMOTION POLICIES

A. No person shall be hired for any position unless he meets all listed specifications.

B. First preference shall be given to candidates within the school system.

C. All appointments shall be made without discrimination in regard to age, race, creed, religion, nationality, sex, marital status, or political beliefs.

D. It is understood by the parties that race, color, sex, marital status, nationality, religion, creed, or political beliefs shall not be used in determining the order of staff layoff or recall from layoff.

### SECTION 34. HEALTH AND OTHER BENEFITS

The Board shall provide the following health insurance plan for employees and their eligible dependents (an eligible dependent for purposes of this Article shall include spouse and unmarried dependents up to age 26):

(A) Effective July 1, 2017, the current health plans in effect will be eliminated and replaced with a high deductible health plan (HDHP) with a health savings account (HSA). The HDHP shall have the following features:

- \$2,000/\$4,000 deductible
- funded 50% by the Board
- 2017-2018 Board portion funded July 1, 2017
- 2018-2019 and thereafter ½ funded July 1 and ½ funded January 1. Employees may apply for a financial hardship waiver request, to the Superintendent for full funding of the Board's portion of the deductible in contract years 2018-2019 through 2020-2021 prior to January 1.
- Rx Co-pays after deductible of \$5/\$25/\$40 retail (30 days); \$10/\$50/\$80 for mail order (90 days)
- Out-of-Network co-insurance 80%/20%
- Out-of-Pocket maximums - \$4,000/\$6,850 In-Network; \$4,000/\$8,000 Out-of-Network
- The Board shall also establish a Health Reimbursement Account HRA for those employees not eligible for a HSA (See attached agreement)

[In the event the Board decides, in its sole discretion, to change insurance plans to the Connecticut](#)



[State Partnership Plan \(CPP 2.0\), that plan shall be provided to bargaining unit members in lieu of the current high deductible health plan.](#)

(B) West Haven Teachers and Nurses Health Reimbursement Account (HRA) Structure

- 1) The Board's HRA shall be made available to employees that are enrolled in the HDHP and or not eligible for an H.S.A. contribution based on IRS regulations regarding H.S.A. eligibility. The Board shall make the same 50% contribution as described in the HDHP/HSA plan
- 2) The Board's HRA plan shall have maximum total out-of-pocket expenses. These maximums are \$4,000 for single coverage and \$6,850 for family coverage In-Network; \$4,000/\$8,000 Out-of-Network.
- 3) The Board's HRA plan shall be funded by the Board in the same way as the H.S.A. plan, to the extent allowed by law. Funds shall be considered "real dollars" in an employee account.
- 4) Unspent HRA funds shall be permitted to rolled over to the next plan year. There shall be no limit on total accumulations to HRA plan participants.
- 5) Due to I.R.S. regulations, the Board's HRAs will not pay interest to participants has required under the H.S.A. plan.
- 6) Although the amount funded in the Board's HRA will be the same the H.S.A. plan, HRAs must be funded solely by the Board, in addition, employer HRA contributions are not taxable to the employee.

(C) Blue cross Full service Dental Plan, dependent child rider, riders A, B, C and D.

(D) Blue Shield vision Care endorsement 98.

(E) Group Life Insurance coverage - \$45,000.00 for permanent full time staff members and \$15,000.00 for permanent half time staff members.

(F) Tax Shelter Annuity Programs - The Board shall continue its present policy of making Tax Shelter Annuity Program available to all Professional Staff Members.

(G) A nurse who resigns to accept a new position is entitled to appropriate medical benefits through August if he fully performed his contractual obligations to the school system by working the entire school year.

(H) If required by law the Board shall pay into the state's Unemployment Insurance Fund the statutory amount of each Professional Staff Member.

(I) The Board will pay \$2,000 annually to any member who waives the medical insurance coverage provided in sections, A, B, C, D and E of same article.

(J) Substitution of Insurance carriers - The Board reserves the right to change insurance carriers or provide self insurance at any time from those stated in this Article provided that the benefits and services shall be comparable to those provided in this Article and provided that the board notifies the union of any such change in coverage.

(K) Retired members of the bargaining unit who, in lieu of other compensation, substitute 25 or more days in a given school year shall be entitled to 12 months of health insurance coverage (individual only). In addition, retired Nurses with a minimum of 20 years of service with the Board, upon reaching age 65 shall be eligible for Medicare supplemental insurance at no cost to the employee. The employee may choose from Anthem supplemental plans B or F or any Medicare supplemental plans offered by the Board to retired employees in lieu thereof.

(L) Employees shall contribute towards the cost of health insurance via payroll deduction at a rate of 20.0% for the duration of the contract. However, in the event the Board should switch plans to CPP 2.0, any additional cost assessed to the plan for non-compliance with the Health Incentive Plan shall be paid by the employee, as follows:

<del>Effective September 1, 2017:</del>	<del>18.0%</del>
<del>Effective September 1, 2018:</del>	<del>19.0%</del>
<del>Effective September 1, 2019:</del>	<del>20.0%</del>
<del>Effective September 1, 2020:</del>	<del>20.0%</del>

The Board shall implement an Internal Revenue Code Section 125(a) plan to allow pre-tax treatment of employee contributions towards health insurance.

### SECTION 35. NURSES TRANSFER

A. The assignment and transfer of school nurses within the school system is the responsibility of the Superintendent of Schools. In the determination of assignments and transfers of school nurses, first consideration shall be given to members of the staff within the system. The Superintendent will not be arbitrarily capricious in this matter. Requests from school nurses will be honored to the extent that the individual request does not conflict with the best interests of the health program of the West Haven School system. After the needs of each school are established, newly appointed school nurses may be assigned to the different schools. Requests for transfer may be made directly to the Superintendent's Office.

B. Nurses shall be notified in writing of any changes in their assignments for the ensuing school year, including the schools to which they will be assigned, as soon as practicable and under normal circumstances not later than June 1. In the event of a change in circumstances in the months June through August, such assignment may be changed as required to meet the

situation.

Before an involuntary transfer is made, consideration may be given first to those nurses who have expressed a desire to transfer.

C. In the event a vacancy occurs within the bargaining unit, notice of such vacancy shall be posted for five (5) school days prior to closing of applications.

D. In filling vacancies, if there is an opening, the Board will interview all bargaining unit candidates prior to interviewing candidates from outside the school system. If in the opinion of the Superintendent or his designee, two or more bargaining unit members are equal in qualifications, the most senior employee shall be appointed to the vacant position.

E. In the event a vacancy occurs in the summer, the Board will mail a posting to each bargaining member's summer address. Position will be posted for 12 days.

#### SECTION 36. LONGEVITY

A. After ten (10) years of employment, a nurse shall receive an increment of \$550.00. After fifteen (15) years of employment, a nurse shall receive an additional increment of \$650.00. After twenty (20) years of employment, a nurse shall receive an additional increment of \$550.00. After twenty-five years of employment, a nurse shall receive an additional increment of \$650.00

B. Years of employment for the purpose of longevity shall mean years of service in West Haven.

C. Longevity payments shall be made in one lump sum in a separate paycheck with the first paycheck in December of the Fiscal Year during which the necessary years of service with the school system have been attained, and thereafter annually in accordance with the formula.

#### SECTION 37. NURSE EVALUATION

A. Written evaluation of each nurse's performance shall be done annually by the Head Nurse. The nurse shall review the evaluation with the Head Nurse and shall have the opportunity to sign it and include written comments.

B. The signing of an evaluation report by a nurse shall merely insure that the nurse has read the report and shall not imply that the nurse agrees with the content of the report and she may add any of her own comments to it.

#### SECTION 38. EXPENSE OF PRINTING AND DISTRIBUTING AGREEMENT

The Board agrees to equally share the cost of printing and distributing this Agreement and

the Federation agrees to distribute a copy of this Agreement to each Professional Staff Member hired by the Board.

#### SECTION 39. SAVINGS CLAUSE

A. If any provision of this Agreement is or shall at any time be contrary to law, then such provisions shall not be applicable or performed or enforced, except to the extent permitted by law.

B. In the event that any provision of this Agreement is or shall at any time be contrary to law, all other provisions of the Agreement shall continue in effect.

C. There will be no waiver or modification of any of the Agreement terms or provisions contained in this Agreement by any nurse with the Board.

D. The terms and conditions of this Agreement shall not be modified, amended, or altered in any way unless in writing and signed by both parties.

E. The rights and benefits of any and all professional Staff Members provided in this Agreement are in addition to those provided by the City of West Haven, State of Connecticut, and Federal laws, rules, ordinance,, or regulations including, but not by way of limitation, all applicable tenure, pension, and education laws and regulations.

#### SECTION 40. PAY DAYS

A. Nurses shall be paid in 26 installments, biweekly, provided, however, that individual nurses will have the option to withdraw their four (4) final checks in one lump sum, less necessary deductions, payable on the first payroll date in July except when this payroll date is during the first week of July. In such case, the lump sum payment shall be made on the second payroll date in July. Exercise of such option must be made by notifying the Board not later than June 1, preceding the first payroll in July.

B. In the event any payday occurs during the Christmas, Winter or Spring recess, then professional Staff Members shall receive such paychecks on the payday immediately preceding that recess, together with the paycheck of that payday.

C. All paychecks shall be made available to nurses at their schools or otherwise normal distribution points, no later than the close of the regular school day.

#### SECTION 41. SEVERANCE PAY (ON RETIREMENT OR DEATH)

Professional Staff Members upon retirement from public school service in Connecticut, or death, after twenty (20) years of public school service in the West Haven School System shall receive severance pay equal to 25% of the annual salary which shall be deposited into an approved 401(k) plan at the time of termination of employment.

## SECTION 42. FEDERATION RESPONSIBILITY

The Federation shall discourage absenteeism, tardiness and any action by its members individually or collectively which shall not conform to the provisions herein, which will detract from the professional status of one or more of its members and further the Federation shall take action it deems necessary to fulfill their individual and collective professional obligation and commitment to the pupils and the community.

## SECTION 43. TRAVEL EXPENSES

Mileage at IRS rates to be paid to nurse when nurse required to use his or her car on school business as determined by the Board upon submission of appropriate vouchers by nurse to Business Office.

## SECTION 44. PENSION

Each bargaining unit employee shall be offered the opportunity of belonging to the City of West Haven's 401K Pension Plan. Said plan shall not be changed or modified without the concurrence of the membership of the West Haven Federation of School Nurses. Employer's contribution shall be 5% and the employee's contribution shall be a minimum of 2% to a maximum of 20% - Total contributions not to exceed 25%.

## SECTION 45. WORK LOAD

A nurse required to service over 700 students will receive \$1,000 stipend.

## SECTION 46. WELLNESS PROGRAM

Each nurse shall receive \$45.00 for each marking period during which she has perfect attendance.

## SECTION 47. DURATION

A. This Agreement shall be in full force and effect from September 1, ~~2017~~ 2021 through August 31, 2024.

B. The Federation and the Board agree to exchange all proposals for a successor Agreement and to commence negotiations in conformance with State statute.

## SECTION 48. BS/30

Any nurse who has attained a BS plus 30 prior to beginning of contract year will receive a \$750 stipend per year.

Dated at West Haven, Connecticut this ~~November-June~~\_\_\_\_\_, ~~2017~~2021.

WEST HAVEN BOARD  
OF EDUCATION

WEST HAVEN FEDERATION  
OF NURSES AFT LOCAL 1547

\_\_\_\_\_  
By:

\_\_\_\_\_  
By:

SALARY SCHEDULE ~~2017-2018~~2021-2022

Scale	Step	Base
Nurse	1	<u>\$42,673.36</u> \$42,250.85
Nurse	2	<u>\$44,515.21</u> \$44,074.47
Nurse	3	<u>\$46,352.77</u> \$45,893.83
Nurse	4	<u>\$48,191.42</u> \$47,714.28
Nurse	5	<u>\$50,036.50</u> \$49,541.09
Nurse	6	<u>\$51,872.99</u> \$51,359.40
Nurse	7	<u>\$53,710.56</u> \$53,178.77
Nurse	8	<u>\$57,177.20</u> \$56,611.09
Nurse	9	<u>\$60,643.86</u> \$60,043.43
Nurse	10	<u>\$67,599.20</u> \$65,611.12

Nurses not already at the top step shall advance one step.

SALARY SCHEDULE ~~2018-2019~~2022-2023

Scale	Step	Base
Nurse	1	<u>\$42,673.36</u> \$42,250.85
Nurse	2	<u>\$44,515.21</u> \$44,074.47
Nurse	3	<u>\$46,352.77</u> \$45,893.83
Nurse	4	<u>\$48,191.42</u> \$47,714.28
Nurse	5	<u>\$50,036.50</u> \$49,541.09
Nurse	6	<u>\$51,872.99</u> \$51,359.40
Nurse	7	<u>\$53,710.56</u> \$53,178.77
Nurse	8	<u>\$57,177.20</u> \$56,611.09
Nurse	9	<u>\$60,643.86</u> \$60,043.43
Nurse	10	<u>\$68,275.19</u> \$66,267.23

Nurses not already at the top step shall advance one step.

SALARY SCHEDULE 2019-20202023-2024

Scale	Step	Base
Nurse	1	<u>\$43,526.83</u> <del>\$42,250.85</del>
Nurse	2	<u>\$45,405.51</u> <del>\$44,074.47</del>
Nurse	3	<u>\$47,279.83</u> <del>\$45,893.83</del>
Nurse	4	<u>\$49,155.25</u> <del>\$47,714.28</del>
Nurse	5	<u>\$51,037.23</u> <del>\$49,541.09</del>
Nurse	6	<u>\$52,910.45</u> <del>\$51,359.40</del>
Nurse	7	<u>\$54,784.77</u> <del>\$53,178.77</del>
Nurse	8	<u>\$58,320.74</u> <del>\$56,611.09</del>
Nurse	9	<u>\$61,856.74</u> <del>\$60,043.43</del>
Nurse	10	<u>\$69,640.69</u> <del>\$66,267.23</del>

There shall be no step advancement for 2019~~2023~~-2024~~0~~.

SALARY SCHEDULE 2020-2021

Scale	Step	Base
Nurse	1	<u>\$42,673.36</u>
Nurse	2	<u>\$44,515.21</u>
Nurse	3	<u>\$46,352.77</u>
Nurse	4	<u>\$48,191.42</u>
Nurse	5	<u>\$50,036.50</u>
Nurse	6	<u>\$51,872.99</u>
Nurse	7	<u>\$53,710.56</u>
Nurse	8	<u>\$57,177.20</u>
Nurse	9	<u>\$60,643.86</u>
Nurse	10	<u>\$66,929.90</u>

~~There shall be no step advancement for 2020-2021.~~



**MEMORANDUM OF AGREEMENT**  
**WEST HAVEN NURSES EARLY RETIREMENT INCENTIVE**

**EARLY RETIREMENT INCENTIVE**

The Board will offer an early retirement package for those nurses who are eligible to retire as of June 30, 2017:

- 1) 2 years of spousal insurance coverage up to 65, or if the spouse is already Medicare eligible, 5 years of Medicare Supplemental coverage.
- 2) Contribution same as actives.
- 3) Applications must be submitted by May 31, 2017 and shall be irrevocable.
- 4) A minimum of eight nurses must apply (Superintendent can waive his requirement if he deems there is sufficient participation).
- 5) For the duration of this early retirement incentive the Board shall continue to contribute to the retirees' HRA/HSA account(s) the same as active employees.

For the Board \_\_\_\_\_/s/\_\_\_\_\_ Date \_\_\_\_\_

For the Board \_\_\_\_\_/s/\_\_\_\_\_ Date \_\_\_\_\_

# City of West Haven

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FY2021 11Mos Monthly Financial Report to  
the Municipal Accountability Review Board



**July 08, 2021**



To: Municipal Accountability Review Board  
 From: Frank M. Cieplinski  
 Date: 07/01/2021  
 Subject: City of West Haven Monthly Financial Report YTD May FY21

I) West Haven General Fund

A. Revenues

YTD operational revenues of \$158.950M are \$3.9M higher than the same period last year. To date collections of the current year tax levy are at 99.57% of the year compared to 98.69% in FY20 and a 5 year average of 99.55%.

Please note that these figures exclude any COVID relief or Restructuring 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	94.542	99.49%	96.154	99.24%	97.300	98.51%	101.641	99.45%
Licenses & Permits	1.255	62.99%	1.752	89.33%	1.312	92.15%	1.373	90.79%
Fines And Penalties	0.287	90.07%	0.268	93.52%	0.216	88.78%	0.341	93.14%
Revenue From Use Of Money	0.161	77.16%	0.360	89.27%	0.381	102.10%	0.147	96.45%
Fed/State Grants - Non MARB	54.047	102.10%	52.823	99.21%	52.589	99.21%	52.054	98.34%
Charges For Services	0.903	78.99%	1.001	83.06%	0.861	86.76%	1.000	88.19%
Other Revenues	1.516	79.02%	1.675	79.08%	1.235	68.70%	1.680	81.47%
Other Financing Sources	1.171	87.19%	1.217	79.80%	1.110	100.00%	0.714	74.06%
	<b>153.882</b>	<b>99.35%</b>	<b>155.252</b>	<b>98.49%</b>	<b>155.004</b>	<b>98.28%</b>	<b>158.950</b>	<b>98.53%</b>

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



**CITY OF WEST HAVEN**  
**CURRENT YEAR TAX LEVY / MV**  
**May 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	667,147
May	117,543	133,560	263,825	332,013	846,497	852,388
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>100,190,759</b>
<b>May YTD</b>	<b>86,669,370</b>	<b>90,398,361</b>	<b>91,386,868</b>	<b>94,185,214</b>	<b>96,046,843</b>	<b>99,762,861</b>
<b>% Total</b>	<b>99.81%</b>	<b>99.69%</b>	<b>100.25%</b>	<b>99.35%</b>	<b>98.69%</b>	<b>99.57%</b>
				<b>May YTD 5 Year Avg FY16-FY20</b>		<b>99.55%</b>

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

## B. Expenditures

YTD city expenses of \$66.739M are \$2.4M above last year as overtime costs and other COVID related costs drive the increase.

### 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	23.530	92.98%	22.247	86.17%	22.254	91.71%	22.571	90.49%
Debt Service	17.054	101.93%	18.867	110.24%	18.447	97.47%	18.116	99.91%
Health Ins. & Pension	13.615	104.52%	13.874	97.68%	12.652	92.97%	12.630	86.66%
Other Fixed Charges	3.049	85.85%	2.642	80.18%	2.984	104.68%	3.134	91.58%
Solid Waste & Recycling	2.924	95.88%	2.835	94.90%	2.916	91.68%	2.977	88.30%
Other Contractual Svcs	2.640	90.73%	2.456	85.81%	2.729	89.19%	2.522	77.15%
Electricity/Gas	1.338	76.43%	1.587	102.23%	0.647	37.06%	1.216	74.80%
Supplies & Materials	0.481	75.43%	0.465	82.61%	0.498	86.60%	0.489	75.53%
Capital Outlay	0.076	113.44%	0.031	38.92%	0.057	109.05%	0.066	69.87%
Other/Contingency	0.560	239.96%	0.425	72.60%	0.634	101.98%	2.385	66.46%
Fuel	0.302	91.33%	0.279	80.19%	0.202	59.12%	0.285	65.73%
Telephone	0.504	109.39%	0.312	42.34%	0.309	52.03%	0.348	66.95%
<b>Total City Expend.</b>	<b>66.071</b>	<b>97.09%</b>	<b>66.020</b>	<b>94.12%</b>	<b>64.329</b>	<b>92.13%</b>	<b>66.739</b>	<b>89.44%</b>
Salaries	41.029	79.36%	41.726	80.63%	41.263	79.98%	39.657	77.42%
Tuition	9.877	124.29%	8.281	98.08%	7.441	80.08%	5.102	58.79%
Student Transportation	5.335	101.48%	5.443	93.98%	4.180	70.71%	3.045	57.94%
Operation of Plant	3.613	105.63%	4.554	118.10%	2.793	76.16%	3.256	92.40%
Health Insurance	13.635	101.86%	13.192	98.53%	12.521	96.44%	13.060	88.21%
Other Fixed Costs	3.003	93.82%	3.350	97.70%	2.760	74.39%	2.709	68.24%
Purchased Services	1.063	70.74%	0.922	59.60%	0.833	56.38%	0.750	79.67%
Instruction	1.679	104.33%	1.375	99.04%	1.260	96.37%	0.902	63.55%
<b>Total Board of Ed.</b>	<b>79.235</b>	<b>90.01%</b>	<b>78.843</b>	<b>88.00%</b>	<b>73.050</b>	<b>81.22%</b>	<b>68.482</b>	<b>76.25%</b>

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

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

Variences favorable/(unfavorable)

Department	ACTUAL					FORECAST		
	FY21 Budget	May YTD Actual	May YTD FY20	May YTD % Budget	FY20 YTD % Actual	FY21 Projected	May YTD % Fcst	Δ to Budget
100 City Council	199,686	106,455	98,476	53.3%	53.6%	116,223	91.6%	83,463
105 Mayor	322,211	260,954	288,538	81.0%	93.6%	284,302	91.8%	37,909
110 Corporation Counsel	681,602	405,460	343,564	59.5%	76.3%	610,710	66.4%	70,892
115 Personnel Department	239,362	236,839	155,334	98.9%	90.5%	262,347	90.3%	(22,985)
120 Telephone Administration	336,336	206,328	140,208	61.3%	45.4%	336,336	61.3%	-
125 City Clerk	298,538	293,749	283,173	98.4%	88.4%	331,838	88.5%	(33,300)
130 Registrar Of Voters	145,502	126,763	107,864	87.1%	89.0%	137,284	92.3%	8,218
165 Probate Court	8,520	6,050	6,887	71.0%	82.5%	7,520	80.5%	1,000
190 Planning & Development	1,054,544	612,152	689,448	58.0%	87.8%	743,412	82.3%	311,132
<b>Central Government Total</b>	<b>3,286,301</b>	<b>2,254,752</b>	<b>2,113,493</b>	<b>68.6%</b>	<b>79.5%</b>	<b>2,829,972</b>	<b>79.7%</b>	<b>456,329</b>
200 Treasurer	7,600	6,967	6,967	91.7%	91.7%	7,600	91.7%	0
210 Comptroller	975,956	844,642	944,337	74.5%	91.4%	954,899	88.5%	21,057
220 Central Services	741,492	669,903	588,609	89.2%	91.9%	755,641	88.7%	(14,149)
230 Assessment	452,500	400,508	396,016	89.4%	90.0%	434,784	92.1%	17,716
240 Tax Collector	437,704	361,514	359,007	84.3%	81.8%	422,104	85.6%	15,600
<b>Finance Total</b>	<b>2,615,252</b>	<b>2,283,535</b>	<b>2,294,935</b>	<b>82.4%</b>	<b>89.6%</b>	<b>2,575,029</b>	<b>88.7%</b>	<b>40,223</b>
300 Emergency Report System I	2,043,241	1,543,221	1,384,091	81.0%	75.8%	1,934,477	79.8%	108,764
310 Police Department	13,542,122	12,549,651	12,106,607	93.0%	89.8%	13,659,302	91.9%	(117,180)
320 Animal Control	281,666	234,585	201,469	82.7%	89.5%	266,978	87.9%	14,688
330 Civil Preparedness	14,198	11,886	13,978	83.7%	93.4%	14,198	83.7%	(0)
<b>Public Service Total</b>	<b>15,881,227</b>	<b>14,339,343</b>	<b>13,706,144</b>	<b>91.4%</b>	<b>88.2%</b>	<b>15,874,955</b>	<b>90.3%</b>	<b>6,272</b>
400 Public Works Administration	550,209	503,327	365,565	83.3%	78.3%	548,254	91.8%	1,955
410 Engineering	439,311	341,059	260,217	100.5%	81.7%	435,821	78.3%	3,490
440 Central Garage	1,182,281	1,028,121	923,853	77.7%	85.1%	1,253,098	82.0%	(70,817)
450 Solid Waste	3,336,684	2,991,235	2,941,075	93.0%	84.0%	3,389,354	88.3%	(52,670)
460 Building & Ground Maintena	1,253,237	1,108,911	893,939	89.1%	85.5%	1,373,871	80.7%	(120,634)
470 Highways & Parks	4,092,636	3,437,832	3,394,073	85.1%	86.9%	4,073,985	84.4%	18,651
<b>Public Works Total</b>	<b>10,854,358</b>	<b>9,410,485</b>	<b>8,778,722</b>	<b>87.4%</b>	<b>85.0%</b>	<b>11,074,383</b>	<b>85.0%</b>	<b>(220,025)</b>
500 Human Resources	308,637	206,107	232,526	73.8%	79.6%	251,387	82.0%	57,250
510 Elderly Services	458,493	169,507	423,480	38.4%	95.9%	251,465	67.4%	207,028
520 Parks & Recreation	906,786	541,675	609,103	61.7%	80.2%	840,980	64.4%	65,806
530 Health Department	352,445	314,117	295,993	91.2%	87.3%	349,401	89.9%	3,044
<b>Health &amp; Human Services Total</b>	<b>2,026,361</b>	<b>1,231,405</b>	<b>1,561,101</b>	<b>63.3%</b>	<b>85.2%</b>	<b>1,693,232</b>	<b>72.7%</b>	<b>333,129</b>
600 Library	1,221,000	1,221,000	1,394,250	85.9%	98.1%	1,321,000	92.4%	(100,000)
800 City Insurance	800,977	771,692	714,066	96.3%	94.1%	892,142	86.5%	(91,165)
810 Employee Benefits	17,930,685	14,955,568	14,886,923	83.1%	96.1%	16,827,131	88.9%	1,103,554
820 Debt Service	18,643,292	18,115,829	18,447,341	96.0%	99.7%	18,132,932	99.9%	510,360
830 C-Med	42,179	38,593	19,791	91.5%	50.6%	38,593	100.0%	3,586
900 Unallocated Expenses	2,180,839	2,116,963	412,590	-1256.7%	75.7%	3,362,447	63.0%	(1,181,608)
<b>Other Total</b>	<b>40,818,972</b>	<b>37,219,644</b>	<b>35,874,962</b>	<b>95.5%</b>	<b>97.6%</b>	<b>40,574,246</b>	<b>91.7%</b>	<b>244,726</b>
<b>Total City Departments</b>	<b>75,482,471</b>	<b>66,739,164</b>	<b>64,329,358</b>	<b>90.9%</b>	<b>92.3%</b>	<b>74,621,817</b>	<b>89.4%</b>	<b>860,654</b>
Board of Education	89,960,421	68,482,131	73,052,514	76.1%	81.9%	89,815,421	76.2%	145,000
<b>Total General Fund Expenses</b>	<b>165,442,892</b>	<b>135,221,295</b>	<b>137,381,872</b>	<b>82.8%</b>	<b>86.5%</b>	<b>164,437,238</b>	<b>82.2%</b>	<b>1,005,654</b>

Note : YTD actuals exclude encumbrances

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

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	May YTD	May YTD	May YTD	FY20 YTD	FY21	May YTD	
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Regular Wages	20,463,385	17,707,813	17,951,140	86.5%	90.8%	19,293,111	91.8%	1,170,274
Part Time	971,057	797,523	662,374	82.1%	85.0%	952,647	83.7%	18,410
Overtime	1,840,212	2,440,780	2,036,988	132.6%	97.2%	2,657,440	91.8%	(817,228)
Longevity	653,400	535,969	528,992	82.0%	72.6%	729,478	73.5%	(76,078)
Fringe Reimbursements	1,239,400	1,017,324	891,860	82.1%	94.0%	1,108,908	91.7%	130,492
Other Personnel Services	311,281	71,851	183,001	23.1%	98.9%	200,947	35.8%	110,334
<b>51 Personnel Services</b>	<b>25,478,735</b>	<b>22,571,261</b>	<b>22,254,354</b>	<b>88.6%</b>	<b>90.8%</b>	<b>24,942,531</b>	<b>90.5%</b>	<b>536,204</b>
Advertising	54,848	49,270	44,693	89.8%	92.7%	65,320	75.4%	(10,472)
Building Maintenance	58,294	42,478	118,394	72.9%	82.6%	58,294	72.9%	-
Copier Machine & Rental	46,000	41,783	33,725	90.8%	81.2%	46,000	90.8%	-
Electricity	1,349,136	1,065,937	759,489	79.0%	80.6%	1,433,929	74.3%	(84,793)
Equipment Repair and Maintenance	84,800	50,535	84,714	59.6%	83.8%	79,600	63.5%	5,200
Financial Services	217,500	177,794	191,607	81.7%	97.9%	191,094	93.0%	26,406
Legal Services	200,000	43,278	64,576	21.6%	47.1%	200,000	21.6%	-
Maintenance Services	801,097	721,406	456,701	90.1%	70.1%	823,582	87.6%	(22,485)
Town Aid Road & Tree Manintenance	433,000	339,354	300,807	78.4%	76.2%	433,000	78.4%	-
Training	37,930	27,512	51,656	72.5%	89.7%	30,645	89.8%	7,285
Trash Pickup, Tip Fees & Recycling	3,315,284	2,976,808	2,916,223	89.8%	84.0%	3,371,186	88.3%	(55,902)
Water	48,200	17,051	21,994	35.4%	78.8%	46,321	36.8%	1,879
Uniforms	184,432	174,243	201,271	94.5%	95.7%	183,943	94.7%	489
Other Contractual Services	1,287,061	854,265	934,923	66.4%	83.9%	1,157,310	73.8%	129,751
<b>52 Contractual Services</b>	<b>8,117,582</b>	<b>6,581,715</b>	<b>6,180,774</b>	<b>81.1%</b>	<b>82.0%</b>	<b>8,120,224</b>	<b>81.1%</b>	<b>(2,642)</b>
Motor Vehicle Parts	230,700	211,933	203,432	91.9%	84.1%	230,700	91.9%	-
Construction Supplies	68,593	14,954	73,403	21.8%	92.9%	68,593	21.8%	-
Office Supplies	71,500	54,329	52,483	76.0%	78.0%	69,085	78.6%	2,415
Other Supplies & Materials	246,788	208,121	168,217	84.3%	71.3%	279,480	74.5%	(32,692)
<b>53 Supplies &amp; Materials</b>	<b>617,581</b>	<b>489,337</b>	<b>497,536</b>	<b>79.2%</b>	<b>79.7%</b>	<b>647,858</b>	<b>75.5%</b>	<b>(30,277)</b>
Health & General Liability Insurance	12,198,966	9,108,403	9,375,070	74.7%	93.2%	10,948,196	83.2%	1,250,770
FICA	1,432,900	1,365,503	1,269,344	95.3%	91.6%	1,495,455	91.3%	(62,555)
Pension	3,593,278	3,521,592	3,276,776	98.0%	102.9%	3,626,214	97.1%	(32,936)
Workers Compensation	1,500,000	1,394,792	1,609,045	93.0%	91.0%	1,508,194	92.5%	(8,194)
Debt Service	18,282,165	17,771,805	17,839,952	97.2%	100.0%	17,771,805	100.0%	510,360
Debt Service (Water Purification)	361,127	344,024	607,389	95.3%	92.2%	361,127	95.3%	-
Other Fixed Charges	248,929	373,852	105,199	150.2%	35.3%	418,484	89.3%	(169,555)
<b>54 Fixed Charges</b>	<b>37,617,365</b>	<b>33,879,970</b>	<b>34,082,775</b>	<b>90.1%</b>	<b>96.8%</b>	<b>36,129,475</b>	<b>93.8%</b>	<b>1,487,890</b>
Capital Outlay	93,075	66,471	57,050	71.4%	66.8%	95,137	69.9%	(2,062)
<b>55 Capital Outlay</b>	<b>93,075</b>	<b>66,471</b>	<b>57,050</b>	<b>71.4%</b>	<b>66.8%</b>	<b>95,137</b>	<b>69.9%</b>	<b>(2,062)</b>
Contingency Services	150,000	115,000	158,587	76.7%	100.0%	150,000	76.7%	-
Other Contingency	2,357,647	2,269,546	475,886	96.3%	73.7%	3,438,062	66.0%	(1,080,415)
<b>56 Other/Contingency</b>	<b>2,507,647</b>	<b>2,384,546</b>	<b>634,473</b>	<b>95.1%</b>	<b>78.9%</b>	<b>3,588,062</b>	<b>66.5%</b>	<b>(1,080,415)</b>
Fuel	405,000	284,556	201,734	70.3%	70.7%	432,904	65.7%	(27,904)
Telephone	520,486	348,468	308,908	67.0%	61.9%	520,486	67.0%	-
Gas Heat	125,000	132,841	111,755	106.3%	91.9%	145,140	91.5%	(20,140)
<b>Total City Departments</b>	<b>75,482,471</b>	<b>66,739,164</b>	<b>64,329,358</b>	<b>88.4%</b>	<b>92.3%</b>	<b>74,621,817</b>	<b>89.4%</b>	<b>860,654</b>
Salaries	51,922,019	39,657,281	41,265,585	76.4%	79.0%	51,222,019	77.4%	700,000
Health Insurance	14,105,092	13,060,273	12,520,765	92.6%	94.4%	14,805,092	88.2%	(700,000)
Benefits & Fixed Charges	4,230,713	2,709,441	2,759,798	64.0%	84.4%	3,970,713	68.2%	260,000
Tuition	8,203,485	5,102,337	7,440,562	62.2%	80.0%	8,678,485	58.8%	(475,000)
Student Transportation	5,254,423	3,044,556	4,180,240	57.9%	84.8%	5,254,423	57.9%	-
Operation of Plant	3,624,030	3,256,287	2,793,090	89.9%	74.3%	3,524,030	92.4%	100,000
Purchased Services	1,201,159	749,864	832,694	62.4%	76.1%	941,159	79.7%	260,000
Instruction	1,419,500	902,093	1,259,779	63.6%	95.3%	1,419,500	63.6%	-
Board of Education	89,960,421	68,482,131	73,052,514	76.1%	81.9%	89,815,421	76.2%	145,000
<b>Total General Fund Expenses</b>	<b>165,442,892</b>	<b>135,221,295</b>	<b>137,381,872</b>	<b>81.7%</b>	<b>86.5%</b>	<b>164,437,238</b>	<b>82.2%</b>	<b>1,005,654</b>

Note : YTD actuals exclude encumbrances



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

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	May YTD	May YTD	May YTD	FY20 YTD	FY21	May YTD	
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Superintendent / Principals / Asst.	2,350,120	1,781,452	1,781,651	75.8%	79.5%	2,350,120	75.8%	-
Teachers - Classroom	27,163,377	21,617,671	21,440,145	79.6%	78.4%	27,163,377	79.6%	-
Teachers - Special Education	5,786,082	4,420,300	4,680,386	76.4%	79.0%	5,786,082	76.4%	-
Teachers - Special Area	3,305,682	2,563,798	2,596,397	77.6%	76.2%	3,305,682	77.6%	-
Teachers - Substitutes/Interns	689,815	165,329	345,116	24.0%	49.4%	289,815	57.0%	400,000
Teacher Aides	3,044,326	2,340,211	2,528,485	76.9%	84.5%	3,044,326	76.9%	-
Pupil Services	1,516,201	1,182,153	1,382,081	78.0%	88.3%	1,516,201	78.0%	-
Clerical	1,551,638	1,311,558	1,344,204	84.5%	88.3%	1,551,638	84.5%	-
School Nurses	1,039,846	696,998	683,868	67.0%	66.7%	1,039,846	67.0%	-
Coordinators/Directors	1,114,632	892,636	832,291	80.1%	78.3%	1,114,632	80.1%	-
Custodial / Maintenance	3,006,539	2,331,418	2,417,127	77.5%	80.1%	3,006,539	77.5%	-
Lunch Aides	300,000	35,425	235,057	11.8%	76.4%	-	0.0%	300,000
Para Subs-Instructional Aides	105,000	92,982	208,182	88.6%	198.3%	105,000	88.6%	-
Homebound	125,000	16,684	44,007	13.3%	35.2%	125,000	13.3%	-
Detached Worker	98,261	63,684	61,080	64.8%	62.2%	98,261	64.8%	-
Athletic Coaches	175,500	77,590	126,573	44.2%	95.9%	175,500	44.2%	-
Adult Education	150,000	59,782	71,413	39.9%	47.6%	150,000	39.9%	-
Severance Pay	300,000	-	405,230	0.0%	100.0%	300,000	0.0%	-
Student Activity Advisors	100,000	7,608	82,293	7.6%	95.5%	100,000	7.6%	-
<b>Salaries</b>	<b>51,922,019</b>	<b>39,657,281</b>	<b>41,265,585</b>	<b>76.4%</b>	<b>79.0%</b>	<b>51,222,019</b>	<b>77.4%</b>	<b>700,000</b>
Health Insurance	14,105,092	13,060,273	12,520,765	92.6%	94.4%	14,805,092	88.2%	(700,000)
Medicare Only - Taxes	881,908	597,514	637,960	67.8%	79.4%	881,908	67.8%	-
Social Security	764,786	528,146	557,457	69.1%	80.9%	764,786	69.1%	-
Property & Liability Insurance	525,000	465,914	502,308	88.7%	100.0%	525,000	88.7%	-
Worker's Compensation	1,050,000	472,806	486,540	45.0%	88.1%	750,000	63.0%	300,000
Retirement Contributions	477,406	272,787	276,597	57.1%	85.3%	477,406	57.1%	-
Life Insurance	187,913	65,719	146,800	35.0%	69.0%	187,913	35.0%	-
Travel / Convention / Dues	147,200	133,658	115,862	90.8%	99.9%	147,200	90.8%	-
Other Benefits & Fixed Charges	196,500	172,898	36,274	88.0%	52.5%	236,500	73.1%	(40,000)
<b>Benefits &amp; Fixed Charges</b>	<b>18,335,805</b>	<b>15,769,714</b>	<b>15,280,564</b>	<b>86.0%</b>	<b>92.4%</b>	<b>18,775,805</b>	<b>84.0%</b>	<b>(440,000)</b>
<b>Tuition</b>	<b>8,203,485</b>	<b>5,102,337</b>	<b>7,440,562</b>	<b>62.2%</b>	<b>80.0%</b>	<b>8,678,485</b>	<b>58.8%</b>	<b>(475,000)</b>
Bus Service	3,322,459	2,118,541	2,396,864	63.8%	78.4%	3,322,459	63.8%	-
Transportation - Phys. Handicapped	1,516,345	788,403	1,420,042	52.0%	94.2%	1,516,345	52.0%	-
Transportation - Regional VOC	308,053	122,601	254,176	39.8%	100.0%	308,053	39.8%	-
Transportation - Student Activities	107,566	15,011	109,158	14.0%	100.0%	107,566	14.0%	-
<b>Student Transportation</b>	<b>5,254,423</b>	<b>3,044,556</b>	<b>4,180,240</b>	<b>57.9%</b>	<b>84.8%</b>	<b>5,254,423</b>	<b>57.9%</b>	<b>-</b>
Site Repairs & Improvements	725,000	890,325	560,876	122.8%	78.0%	725,000	122.8%	-
Electricity	1,108,733	894,705	859,626	80.7%	81.2%	1,108,733	80.7%	-
Heating	564,487	376,325	405,078	66.7%	77.3%	564,487	66.7%	-
Water	103,919	71,407	82,634	68.7%	61.6%	103,919	68.7%	-
Telephone & Communications	364,178	124,583	144,251	34.2%	44.7%	264,178	47.2%	100,000
Building Security	388,740	614,291	364,537	158.0%	94.3%	388,740	158.0%	-
Solid Waste / Recycling	220,833	160,208	189,746	72.5%	96.8%	220,833	72.5%	-
Supplies & Equipment	100,000	46,991	185,078	47.0%	50.3%	100,000	47.0%	-
Other Expenses	48,140	77,452	1,264	160.9%	2.5%	48,140	160.9%	-
<b>Operation of Plant</b>	<b>3,624,030</b>	<b>3,256,287</b>	<b>2,793,090</b>	<b>89.9%</b>	<b>74.3%</b>	<b>3,524,030</b>	<b>92.4%</b>	<b>100,000</b>
Photocopy Services	304,809	332,903	259,806	109.2%	96.3%	304,809	109.2%	-
Consultant Services	525,000	192,302	299,952	36.6%	115.4%	325,000	59.2%	200,000
Police And Fire	75,000	193	3,227	0.3%	4.3%	35,000	0.6%	40,000
Printing / Postage / Supplies	117,850	67,960	50,626	57.7%	69.6%	97,850	69.5%	20,000
Other Services	178,500	156,506	219,083	87.7%	52.7%	178,500	87.7%	-
<b>Purchased Services</b>	<b>1,201,159</b>	<b>749,864</b>	<b>832,694</b>	<b>62.4%</b>	<b>76.1%</b>	<b>941,159</b>	<b>79.7%</b>	<b>260,000</b>
<b>Instruction</b>	<b>1,419,500</b>	<b>902,093</b>	<b>1,259,779</b>	<b>63.6%</b>	<b>95.3%</b>	<b>1,419,500</b>	<b>63.6%</b>	<b>-</b>
<b>Board of Education</b>	<b>89,960,421</b>	<b>68,482,131</b>	<b>73,052,514</b>	<b>76.1%</b>	<b>81.9%</b>	<b>89,815,421</b>	<b>76.2%</b>	<b>145,000</b>

Note : YTD actuals exclude encumbrances

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

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY21 Budget	May YTD Actual	FY20 Actual	May YTD FY20	May YTD % Budget	FY20 YTD % Actual	Projected FY21	May YTD % Fcst	Δ to Budget	
<b>REVENUE</b>										
41 Property Taxes	102,420,883	101,640,606	98,769,515	97,300,419	99.2%	98.5%	102,197,835	99.5%	(223,048)	
42 Licenses & Permits	1,594,150	1,373,033	1,423,277	1,311,530	86.1%	92.1%	1,512,243	90.8%	(81,907)	
43 Fines And Penalties	252,100	341,057	243,204	215,914	135.3%	88.8%	366,158	93.1%	114,058	
44 Revenue From Use Of Money	117,700	147,353	373,110	380,959	125.2%	102.1%	152,770	96.5%	35,070	
45 Fed/State Grants - Non MARB	53,132,054	52,053,990	53,005,594	52,589,046	98.0%	99.2%	52,931,517	98.3%	(200,537)	
46 Charges For Services	1,135,450	1,000,086	992,695	861,270	88.1%	86.8%	1,133,964	88.2%	(1,486)	
47 Other Revenues	1,826,912	1,679,726	1,797,796	1,235,002	91.9%	68.7%	2,061,852	81.5%	234,940	
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>158,949,493</b>	<b>157,889,312</b>	<b>155,003,714</b>	<b>98.5%</b>	<b>98.2%</b>	<b>161,319,982</b>	<b>98.5%</b>	<b>(122,910)</b>	
COVID Relief Funds	-	1,212,472	-	-			1,212,472	100.0%	1,212,472	
45 Fed/State Grants - MARB	4,000,000	100,000	3,115,000	100,000	2.5%	3.2%	4,000,000	2.5%	-	
<b>Total Revenue</b>	<b>165,442,892</b>	<b>160,261,965</b>	<b>161,004,312</b>	<b>155,103,714</b>	<b>96.9%</b>	<b>96.3%</b>	<b>166,532,454</b>	<b>96.2%</b>	<b>1,089,562</b>	
<b>EXPENDITURES</b>										
Central Government	3,286,301	2,254,752	2,657,788	2,113,493	68.6%	79.5%	2,829,972	79.7%	456,329	
Finance	2,615,252	2,283,535	2,560,423	2,294,935	87.3%	89.6%	2,575,029	88.7%	40,223	
Public Service	15,881,227	14,339,343	15,546,388	13,706,144	90.3%	88.2%	15,874,955	90.3%	6,272	
Public Works	10,854,358	9,410,485	10,325,393	8,778,722	86.7%	85.0%	11,074,383	85.0%	(220,025)	
Health & Human Services	2,026,361	1,231,405	1,832,675	1,561,101	60.8%	85.2%	1,693,232	72.7%	333,129	
City Insurance	800,977	771,692	759,221	714,066	96.3%	94.1%	892,142	86.5%	(91,165)	
Employee Benefits	17,930,685	14,955,568	15,486,615	14,886,923	83.4%	96.1%	16,827,131	88.9%	1,103,554	
Debt Service	18,643,292	18,115,829	18,498,827	18,447,341	97.2%	99.7%	18,132,932	99.9%	510,360	
Library / Other	1,263,179	1,259,593	1,460,088	1,414,041	99.7%	96.8%	1,359,593	92.6%	(96,414)	
Contingency Services	150,000	115,000	158,587	158,587	76.7%	100.0%	150,000	76.7%	-	
COVID Expenses	-	1,693,846	-	-			1,893,846	89.4%	(1,893,846)	
Contingency / Other	2,030,839	308,116	386,643	254,003	15.2%	65.7%	1,318,601	23.4%	712,238	
<b>Total City Departments</b>	<b>75,482,471</b>	<b>66,739,164</b>	<b>69,672,648</b>	<b>64,329,358</b>	<b>88.4%</b>	<b>92.3%</b>	<b>74,621,817</b>	<b>89.4%</b>	<b>860,654</b>	
Board of Education	89,960,421	68,482,131	89,156,482	73,052,514	76.1%	81.9%	89,815,421	76.2%	145,000	
<b>Total Expenditures</b>	<b>165,442,892</b>	<b>135,221,295</b>	<b>158,829,130</b>	<b>137,381,872</b>	<b>81.7%</b>	<b>86.5%</b>	<b>164,437,238</b>	<b>82.2%</b>	<b>1,005,654</b>	
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>25,040,670</b>	<b>2,175,182</b>	<b>17,721,842</b>			<b>2,095,216</b>		<b>2,095,216</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	11.785	98.27%	11.404	97.83%	11.289	96.33%	11.279	97.40%
Fed/State Grants - Non MARB	0.141	100.00%	0.009	100.00%	-		-	
Other Revenues	0.248	100.00%	0.188	82.75%	0.308	79.76%	0.243	86.14%
	<b>12.174</b>	<b>98.33%</b>	<b>11.600</b>	<b>97.54%</b>	<b>11.597</b>	<b>95.80%</b>	<b>11.522</b>	<b>97.14%</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	1.924	88.09%	1.994	90.59%	2.148	89.66%	2.121	90.24%
Capital Outlay	2.246	92.90%	2.264	96.18%	2.367	94.80%	2.391	81.39%
Electricity/Gas/Water	1.099	81.85%	1.086	81.47%	0.942	80.75%	0.883	60.65%
Debt Service	0.815	100.00%	0.717	100.00%	0.659	100.00%	0.361	99.97%
Contractual Services	0.951	81.22%	0.654	74.98%	0.901	85.71%	0.983	77.26%
Other Fixed Charges	0.797	80.78%	0.841	78.72%	0.679	80.01%	0.642	61.92%
Supplies & Materials	0.897	96.07%	0.912	93.64%	0.889	82.39%	1.072	82.61%
Health Ins. & Pension	0.066	58.72%	0.199	96.39%	0.062	91.50%	0.052	52.10%
Other/Contingency	0.403	72.09%	0.644	90.15%	0.516	97.30%	0.425	60.65%
Fuel	0.014	77.94%	0.017	73.49%	0.018	63.33%	0.019	74.98%
Telephone	0.007	97.60%	0.002	81.16%	0.002	83.00%	0.002	17.45%
	<b>9.219</b>	<b>87.41%</b>	<b>9.330</b>	<b>89.14%</b>	<b>9.183</b>	<b>88.93%</b>	<b>8.951</b>	<b>77.50%</b>

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

Overall Revenues are \$75k below prior year driven by a smaller Nitrogen Credit compared to last year.

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

	May YTD				May YTD		
	FY21 Budget	Forecast	Actual	% Fcst	FY20 Actual	Actual	% Actual
Regular Wages	1,957,086	1,670,415	1,519,870	91.0%	1,710,360	1,563,818	91.4%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	547,431	673,206	596,009	88.5%	633,600	583,386	92.1%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	50,000	4,976	4,976	100.0%	-	-	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>2,350,127</b>	<b>2,120,855</b>	<b>90.2%</b>	<b>2,345,011</b>	<b>2,148,254</b>	<b>91.6%</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	753,584	62.8%	1,220,505	822,525	67.4%
Equipment Repair and Maintenance	220,000	447,769	447,769	100.0%	293,597	283,862	96.7%
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	17,747	22.2%	46,795	37,058	79.2%
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	10,380	79.9%
Water	190,000	190,000	109,092	57.4%	114,693	92,065	80.3%
Uniforms	-	-	-	0.0%	-	-	0.0%
Other Contractual Services	674,000	674,000	448,697	66.6%	600,398	514,505	85.7%
<b>52 Contractual Services</b>	<b>2,434,166</b>	<b>2,661,935</b>	<b>1,845,361</b>	<b>69.3%</b>	<b>2,344,153</b>	<b>1,815,559</b>	<b>77.5%</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	1,072,244	82.6%	1,081,779	889,102	82.2%
<b>53 Supplies &amp; Materials</b>	<b>1,298,000</b>	<b>1,298,000</b>	<b>1,072,244</b>	<b>82.6%</b>	<b>1,081,779</b>	<b>889,102</b>	<b>82.2%</b>
Health & General Liability Insurance	200,000	100,000	52,098	52.1%	67,429	61,697	91.5%
FICA	178,880	181,053	151,244	83.5%	165,035	148,941	90.2%
Pension	-	40,666	30,315	74.5%	-	-	0.0%
Workers Compensation	50,000	136,731	136,731	100.0%	26,005	22,193	85.3%
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	323,899	47.7%	675,993	508,263	75.2%
<b>54 Fixed Charges</b>	<b>1,468,732</b>	<b>1,498,302</b>	<b>1,055,415</b>	<b>70.4%</b>	<b>1,593,337</b>	<b>1,399,968</b>	<b>87.9%</b>
Capital Outlay	2,937,987	2,937,987	2,391,341	81.4%	2,496,491	2,366,708	94.8%
<b>55 Capital Outlay</b>	<b>2,937,987</b>	<b>2,937,987</b>	<b>2,391,341</b>	<b>81.4%</b>	<b>2,496,491</b>	<b>2,366,708</b>	<b>94.8%</b>
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	1,000,000	700,000	424,548	60.6%	530,709	516,367	97.3%
<b>56 Other/Contingency</b>	<b>1,000,000</b>	<b>700,000</b>	<b>424,548</b>	<b>60.6%</b>	<b>530,709</b>	<b>516,367</b>	<b>97.3%</b>
Fuel	25,000	25,000	18,746	75.0%	28,710	18,183	63.3%
Telephone	12,000	12,000	2,094	17.4%	2,282	1,894	83.0%
Gas Heat	66,000	66,000	20,327	30.8%	30,469	27,155	89.1%
Deficit Reduction	-	-	-	0.0%	-	-	0.0%
<b>Total City Departments</b>	<b>11,797,932</b>	<b>11,549,351</b>	<b>8,950,930</b>	<b>77.5%</b>	<b>10,452,942</b>	<b>9,183,191</b>	<b>87.9%</b>

Note : YTD actuals exclude encumbrances

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

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY21	Budget	May YTD Actual	FY20 Actual	May YTD FY20	May YTD % Budget	FY20 YTD % Actual	Projected FY21	May 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		11,278,886	11,700,602	11,289,124	97.5%	96.5%	11,579,449	97.4%	7,942
47 Other Revenues	226,425		243,104	386,484	308,271	107.4%	79.8%	282,210	86.1%	55,785
<b>Total Revenue</b>	<b>11,797,932</b>		<b>11,521,990</b>	<b>12,087,086</b>	<b>11,597,395</b>	<b>97.7%</b>	<b>95.9%</b>	<b>11,861,659</b>	<b>97.1%</b>	<b>63,727</b>
<b>EXPENDITURES</b>										
Personnel Services	2,556,047		2,120,855	2,345,011	2,148,254	83.0%	91.6%	2,350,127	90.2%	205,920
Electricity/Gas/Water	1,456,000		883,004	1,365,668	941,744	60.6%	69.0%	1,456,000	60.6%	-
Other Contractual Services	1,044,166		982,684	1,008,954	900,970	94.1%	89.3%	1,271,935	77.3%	(227,769)
Supplies & Materials	1,298,000		1,072,244	1,081,779	889,102	82.6%	82.2%	1,298,000	82.6%	-
Health & General Liability Insurance	200,000		52,098	67,429	61,697	26.0%	91.5%	100,000	52.1%	100,000
Debt Service	361,228		361,128	658,875	658,875	100.0%	100.0%	361,228	100.0%	-
Other Fixed Charges	907,504		611,873	867,033	679,396	67.4%	78.4%	1,037,074	59.0%	(129,570)
Capital Outlay	2,937,987		2,391,341	2,496,491	2,366,708	81.4%	94.8%	2,937,987	81.4%	-
Other Contingency	1,000,000		424,548	530,709	516,367	42.5%	97.3%	700,000	60.6%	300,000
Fuel	25,000		18,746	28,710	18,183	75.0%	63.3%	25,000		
Telephone	12,000		2,094	2,282	1,894	17.4%	83.0%	12,000	17.4%	-
<b>Total Expenditures</b>	<b>11,797,932</b>		<b>8,950,930</b>	<b>10,452,942</b>	<b>9,183,191</b>	<b>75.9%</b>	<b>87.9%</b>	<b>11,549,351</b>	<b>77.5%</b>	<b>248,581</b>
<b>Surplus / (Deficit)</b>	<b>-</b>		<b>2,571,059</b>	<b>1,634,144</b>	<b>2,414,204</b>		<b>147.7%</b>	<b>312,309</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	5.935	99.16%	7.008	98.91%	7.123	98.47%	7.388	98.83%
Licenses & Permits	0.011	5.35%	0.115	85.35%	0.118	100.00%	0.022	39.80%
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%	1.020	100.00%
Charges For Services	0.003	23.48%	0.010	84.87%	0.011	100.00%	0.000	54.83%
Other Revenues	0.138	95.13%	0.229	70.78%	0.044	27.95%	0.023	92.86%
	<b>6.531</b>	<b>96.27%</b>	<b>7.539</b>	<b>97.23%</b>	<b>7.515</b>	<b>96.83%</b>	<b>8.454</b>	<b>98.56%</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	2.023	89.53%	1.829	91.16%	1.867	89.72%	2.013	88.73%
Health Ins. & Pension	2.788	89.84%	3.149	89.02%	3.568	95.40%	4.349	89.97%
Telephone	0.184	72.06%	0.179	69.14%	0.241	74.37%	0.189	65.70%
Other Fixed Charges	0.125	95.01%	0.150	94.78%	0.299	82.64%	0.071	38.62%
Electricity/Gas/Water	0.184	97.49%	0.191	97.87%	0.193	97.99%	0.200	92.88%
Other/Contingency	0.029	55.16%	0.057	92.75%	0.016	88.17%	0.008	4.19%
Other Contractual Svcs	0.093	90.51%	0.062	56.63%	0.124	86.22%	0.118	81.24%
Capital Outlay	0.094	97.66%	0.094	96.01%	0.095	97.14%	0.053	25.57%
Supplies & Materials	0.036	97.40%	0.031	89.54%	0.032	81.14%	0.130	95.78%
Fuel	0.008	43.83%	0.009	69.33%	0.010	72.51%	0.012	85.47%
	<b>5.564</b>	<b>89.10%</b>	<b>5.751</b>	<b>88.85%</b>	<b>6.444</b>	<b>91.85%</b>	<b>7.142</b>	<b>84.30%</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**  
**May 2021**

	May YTD				May YTD		
	FY21 Budget	Forecast	Actual	% Fcst	FY20 Actual	Actual	% Actual
Regular Wages	1,742,989	1,692,066	1,524,471	90.1%	1,597,039	1,468,914	92.0%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	360,000	541,233	478,250	88.4%	418,256	380,557	91.0%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	25,000	35,020	10,020	28.6%	17,604	17,604	100.0%
Other Personnel Services	-	-	-	0.0%	-	-	0.0%
<b>51 Personnel Services</b>	<b>2,127,989</b>	<b>2,268,319</b>	<b>2,012,741</b>	<b>88.7%</b>	<b>2,032,898</b>	<b>1,867,076</b>	<b>91.8%</b>
Advertising	-	-	-	0.0%	-	-	0.0%
Building Maintenance	19,600	19,600	15,979	81.5%	45,738	40,188	87.9%
Copier Machine & Rental	-	-	-	0.0%	-	-	0.0%
Electricity	16,300	16,300	14,100	86.5%	16,300	14,343	88.0%
Equipment Repair and Maintenance	34,200	44,362	44,362	100.0%	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	30,883	96.5%	9,770	5,522	56.5%
Trash Pickup, Tip Fees & Recycling	-	-	-	0.0%	-	-	0.0%
Water	188,025	188,025	177,487	94.4%	172,544	172,172	99.8%
Uniforms	16,000	16,000	13,344	83.4%	10,690	10,514	98.4%
Other Contractual Services	19,000	19,871	12,952	65.2%	13,207	7,681	58.2%
<b>52 Contractual Services</b>	<b>338,125</b>	<b>349,158</b>	<b>309,254</b>	<b>88.6%</b>	<b>331,664</b>	<b>310,142</b>	<b>93.5%</b>
Motor Vehicle Parts	-	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	6,000	4,230	70.5%	3,719	2,788	75.0%
Other Supplies & Materials	90,000	129,715	125,760	97.0%	36,950	28,734	77.8%
<b>53 Supplies &amp; Materials</b>	<b>96,000</b>	<b>135,715</b>	<b>129,990</b>	<b>95.8%</b>	<b>40,669</b>	<b>31,522</b>	<b>77.5%</b>
Health & General Liability Insurance	1,713,467	1,613,467	1,194,004	74.0%	1,623,696	1,313,137	80.9%
FICA	57,768	57,768	62,768	108.7%	57,660	52,553	91.1%
Pension	3,220,196	3,220,196	3,154,702	98.0%	2,255,235	2,254,485	100.0%
Workers Compensation	125,000	125,000	7,814	6.3%	304,030	246,342	81.0%
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>5,016,431</b>	<b>4,419,288</b>	<b>88.1%</b>	<b>4,240,620</b>	<b>3,866,517</b>	<b>91.2%</b>
Capital Outlay	309,000	209,000	53,435	25.6%	97,340	94,555	97.1%
<b>55 Capital Outlay</b>	<b>309,000</b>	<b>209,000</b>	<b>53,435</b>	<b>25.6%</b>	<b>97,340</b>	<b>94,555</b>	<b>97.1%</b>
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	305,125	180,560	7,570	4.2%	13,269	11,846	89.3%
<b>56 Other/Contingency</b>	<b>305,125</b>	<b>180,560</b>	<b>7,570</b>	<b>4.2%</b>	<b>13,269</b>	<b>11,846</b>	<b>89.3%</b>
Fuel	14,000	14,000	11,966	85.5%	11,920	10,027	84.1%
Telephone	287,438	287,438	188,845	65.7%	284,872	241,200	84.7%
Gas Heat	11,000	11,000	8,412	76.5%	8,626	6,657	77.2%
Deficit Reduction	-	-	-	0.0%	5,436	4,647	85.5%
<b>Total City Departments</b>	<b>8,605,108</b>	<b>8,471,621</b>	<b>7,141,502</b>	<b>84.3%</b>	<b>7,067,314</b>	<b>6,444,188</b>	<b>91.2%</b>

Note : YTD actuals exclude encumbrances

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

Variances favorable/(unfavorable)

	<b>ACTUAL</b>						<b>FORECAST</b>			
	FY21	Budget	May YTD Actual	FY20 Actual	May YTD FY20	May YTD % Budget	FY20 YTD % Actual	Projected FY21	May YTD % Fcst	Δ to Budget
<b>REVENUE</b>										
41 Property Taxes	7,436,508		7,388,313	7,233,501	7,122,676	99.4%	98.5%	7,475,863	98.8%	39,355
42 Licenses & Permits	75,000		22,091	118,095	118,095	29.5%	100.0%	55,508	39.8%	(19,492)
44 Revenue From Use Of Money	-		-	-	-			-		-
45 Fed/State Grants - Non MARB	956,000		1,019,929	241,514	219,999	106.7%	91.1%	1,019,929	100.0%	63,929
46 Charges For Services	6,000		420	10,555	10,555	7.0%	100.0%	766	54.8%	(5,234)
47 Other Revenues	131,600		23,387	158,002	44,163	17.8%	28.0%	25,185	92.9%	(106,415)
<b>Total Revenue</b>	<b>8,605,108</b>		<b>8,454,139</b>	<b>7,761,667</b>	<b>7,515,489</b>	<b>98.2%</b>	<b>96.8%</b>	<b>8,577,250</b>	<b>98.6%</b>	<b>(27,858)</b>
<b>EXPENDITURES</b>										
Personnel Services	2,127,989		2,012,741	2,032,898	1,867,076	94.6%	91.8%	2,268,319	88.7%	(140,330)
Electricity/Gas/Water	215,325		199,999	197,470	193,172	92.9%	97.8%	215,325	92.9%	-
Other Contractual Services	133,800		117,666	142,820	123,627	87.9%	86.6%	144,833	81.2%	(11,033)
Supplies & Materials	96,000		129,990	40,669	31,522	135.4%	77.5%	135,715	95.8%	(39,715)
Health & General Liability Insurance	1,713,467		1,194,004	1,623,696	1,313,137	69.7%	80.9%	1,613,467	74.0%	100,000
Pension	3,220,196		3,154,702	2,255,235	2,254,485	98.0%	100.0%	3,220,196	98.0%	-
Other Fixed Charges	182,768		70,582	361,689	298,895	38.6%	82.6%	182,768	38.6%	-
Capital Outlay	309,000		53,435	97,340	94,555	17.3%	97.1%	209,000	25.6%	100,000
Other Contingency	305,125		7,570	13,269	11,846	2.5%	89.3%	180,560	4.2%	124,565
Fuel	14,000		11,966	11,920	10,027	85.5%	84.1%	14,000		
Telephone	287,438		188,845	284,872	241,200	65.7%	84.7%	287,438	65.7%	-
Deficit Reduction	-		-	5,436	4,647		85.5%	-		-
<b>Total Expenditures</b>	<b>8,605,108</b>		<b>7,141,502</b>	<b>7,067,314</b>	<b>6,444,188</b>	<b>83.0%</b>	<b>91.2%</b>	<b>8,471,621</b>	<b>84.3%</b>	<b>133,487</b>
<b>Surplus / (Deficit)</b>	<b>-</b>		<b>1,312,638</b>	<b>694,352</b>	<b>1,071,301</b>		<b>154.3%</b>	<b>105,629</b>		



**CITY OF WEST HAVEN  
FY19 - 20 Audit Issues**

ID #	Area	Condition	Remedy	Comments	Date Completed	Status	Prior Month
<b>MATERIAL WEAKNESSES</b>							
1	Accounts Payable	It was noted during the audit that some expenditures were not posted to the proper period..	The City shall follow the generally accepted accounting principles set forth by the auditor. Effective immediately as part of the yaer-end close process review of AP activity will be expanded to all funds and not just the General Fund, Allingtown, and Sewer.	The invoice in question was a construction invoice for the High School project. This bill was processed to the capital fund which was not part of the year-end internal reviews.	07/01/2020	Closed	Closed
<b>NON MATERIAL FINDINGS</b>							
2	Cash Controls	Controls in place are not adequate to verify that the entirety of cash received is deposited. Although bank reconciliations would catch material omissions, in performing a review of Receipt Batches during the audit, we noted instances where no approval signatures were present indicating that the batch had been reviewed.	The City shall review and revise (where needed) a control process related to the receipt and deposit of cash.	Process of double sign-off in place	03/01/2021	Closed	Closed
3	Purchasing - Shipping Receipts	Controls in place are not adequate to verify that goods and services ordered were properly received	Once the new purchasing manger is in the position we will review all purchasing procedures. Purchase Orders and Accounts Payable are the first areas the City wants expand MUNIS training to employees.	I have met with the new purchasing manager, using the original blumshapiro report we are trying to develop a new internal process to be followed. Training laptops have been delivered and are being configured.		Open	Open
4	Bank Reconciliations	Currently there is no formal process pertaining to the review of bank reconciliations	Bank reconciliations shall be reviewed and approved in a timely manner, including dated sign-off	Bank Reconciliations are reviewed by the Assistant Finance Director	03/01/2021	Closed	Closed
5	Timesheets	It was noted that there were instances where timesheets were not approved by a supervisor or department head.	As part of the new ADP process all time records must be approved or the employee will not be paid.		03/07/2021	Closed	Closed
6	Purchasing - Approved Vendor List	The City allows purchases without first approving vendors increasing the risk of fictitious vendors as well as not being able to obtain the best price or quality.	Once the new purchasing manger is in the position we will review all purchasing procedures. A new process will be developed around vendor creation.	We are putting together a new procedure for creating vendors, after that we will need BOE to agree to adhere to the structure and process		Open	Open
7	Allingtown FD - Pension	Testing found an employee who was receiving a pension benefit in excess of what was indicated by the pension census file.	There must be a policy implemented with levels of approval and review. Manual processes must be eliminated.	CLA has been onsite conducting the process and records reviews. A report is expected in June and hopefully as soon as the week of 6/14		Open	Open
8	Pension Plans	Currently, the Police Pension Plan and Allingtown Pension Plan investments are managed by separate investment advisors with separate investment strategies.	Corp Counsel has issued an RFP and we are waiting for responses	To date we have had insufficient response and are re-issuing the RFP		Open	Open

**MEMORANDUM  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on Hartford Subcommittee  
**Date:** July 2, 2021

The Hartford Subcommittee met on June 24 to review a reporting template for the City to provide status updates on the implementation of various deficit mitigation measures that were included in the 5-Year Plan. Plans for implementing the mitigation measures are at various stages of development with timelines and responsible parties fully developed for some measures. Others require further development. The status report will be updated monthly for the Subcommittee and will likely evolve in format over the next several months.

The City also provided an outline of the audit schedule. The FY 2021 books will be closed in mid-August followed by several weeks of preliminary field work by the auditor. The auditor will return in November to begin audit work with a draft of the financial statements expected during the first week of December, and submittal of the final audit by December 31.

\* The next meeting of the Hartford Subcommittee is July 22.

# City of Hartford

FY2021

## Monthly Financial Report to the Municipal Accountability Review Board



May 2021

(FY2021 P11)

*Meeting date: July 9, 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 7/8/2021

Revenue Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (MAY)	FY2021 ACTUAL (MAY)	FY2021 PROJECTION	VARIANCE (FAV)/UNFAV
41 General Property Taxes <sup>1</sup>	(279,164,431)	(281,967,014)	(281,967,014)	(276,852,593)	(289,399,670)	(293,143,593)	(11,176,579)
42 Licenses & Permits <sup>2</sup>	(6,417,686)	(6,161,581)	(6,161,581)	(5,689,115)	(7,639,291)	(8,099,600)	(1,938,019)
43 Fines Forfeits & Penalties <sup>3</sup>	(159,380)	(194,282)	(194,282)	(146,865)	(159,086)	(173,548)	20,734
44 Revenue from Money & Property <sup>4</sup>	(3,361,237)	(2,478,879)	(2,478,879)	(3,286,278)	(872,680)	(926,676)	1,552,203
45 Intergovernmental Revenues <sup>5,16</sup>	(304,169,420)	(258,570,285)	(258,570,285)	(253,447,685)	(249,637,051)	(254,946,147)	3,624,138
46 Charges For Services <sup>6</sup>	(3,289,713)	(3,087,015)	(3,087,015)	(3,064,082)	(3,282,523)	(3,521,191)	(434,176)
47 Reimbursements <sup>7</sup>	(108,890)	(121,624)	(121,624)	(81,462)	(78,560)	(106,001)	15,623
48 Other Revenues <sup>8</sup>	(205,839)	(236,134)	(236,134)	(220,586)	(187,759)	(190,731)	45,403
53 Other Financing Sources <sup>9</sup>	(9,726,738)	(14,941,496)	(14,941,496)	(5,169,213)	(3,574,506)	(7,958,304)	6,983,192
<b>Total Revenues<sup>19</sup></b>	<b>(606,603,335)</b>	<b>(567,758,310)</b>	<b>(567,758,310)</b>	<b>(547,957,878)</b>	<b>(554,831,125)</b>	<b>(569,065,791)</b>	<b>(1,307,481)</b>

Expenditure Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (MAY)	FY2021 ACTUAL (MAY)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
Payroll <sup>10</sup>	100,457,781	111,531,937	111,947,222	90,044,958	95,532,548	108,062,005	3,885,217
Benefits <sup>11</sup>	78,132,921	93,872,044	93,872,044	74,672,639	80,235,125	90,936,149	2,935,895
Debt & Other Capital <sup>12,18</sup>	70,570,660	11,697,446	11,697,446	4,844,402	4,873,438	14,697,446	(3,000,000)
Library <sup>13</sup>	1,534,650	8,335,687	8,335,687	1,406,763	1,529,935	1,669,021	6,666,666
Metro Hartford Innovation Services	3,193,214	3,167,436	3,167,436	2,927,113	2,903,483	3,167,436	-
Utilities <sup>14</sup>	24,847,819	26,291,225	26,428,662	21,487,819	23,772,648	27,108,037	(679,375)
Other Non-Personnel <sup>15</sup>	31,838,956	28,849,261	28,296,539	19,402,016	18,010,590	27,664,414	632,125
Education <sup>16</sup>	279,856,448	284,013,274	284,013,274	275,823,869	273,291,999	281,296,169	2,717,105
<b>Total Expenditures<sup>19</sup></b>	<b>590,432,448</b>	<b>567,758,310</b>	<b>567,758,310</b>	<b>490,609,579</b>	<b>500,149,766</b>	<b>554,600,676</b>	<b>13,157,634</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>(57,348,300)</b>	<b>(54,681,359)</b>	<b>(14,465,115)</b>	
Council Approved Use of Fund Balance				-			
<b>Net Surplus/(Deficit)</b>	<b>8,423,768</b>	-	-	<b>57,348,300</b>	<b>54,681,359</b>	<b>14,465,115</b>	

See footnotes on page 2.

## REVENUE FOOTNOTES

- <sup>1</sup> (1) Cumulative through May, current year tax levy revenues actuals are 3.2% or \$8.59M higher than FY2020 Period 11 (May).
  - (2) Prior Year Levy collections actuals are tracking favorably by \$2.5M compared to the FY2020 cumulative through May, primarily due to one-time revenues of \$920K in Tax Deed Sales. A large multifamily building with significant prior year taxes due was sold in June 2021 which provided for a \$3.9M payment in taxes to the City.
  - (3) Interest and liens collections actuals are higher by \$1.02M through May compared 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 as a result of a few properties being refinanced, and additional tax of \$623K due to the City based on abatement agreements.
- Overall, a surplus of \$11.2M 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 34.3% or \$1.95M compared to the FY2020 cumulative through May, and are projected to be favorable and over the FY2021 budget by \$1.9M.
  - <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 11 (May) 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. Decrease in projections of \$2.7M due to an Education Cost Share (ECS) funding reduction for the BOE from the State related to FY2020 funding. Offsetting drop in transfer to the BOE is also projected.
  - <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 \$434K is projected for this revenue category due, in part, to a large conveyance tax payment 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) A Corporate Contribution of \$10M is broken down between the City of Hartford General Fund (\$3.333M) and Hartford Public Library (\$6.667M). A corresponding appropriation reduction has been noted to reflect this arrangement.
    - (3) The first three-quarters of revenue from Hartford Parking Authority was received and recorded as of March 31st; however, it is projected to be under the FY2021 budget due to loss in the revenues as a result of the COVID-19 health pandemic.
    - (4) Revenues for the 3rd QTR of FY2021 from Police Private Duty were posted and this revenue line item is projected to meet the budget. As of April 2021, the XL Center outstanding receivable balance related to Police Private Duty and Fire Marshal Services totaled \$2.2M for services performed between FY2017 and FY2020. This balance is not included in the current year's 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 \$3.89M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 44.6 weeks of actual payroll expenses with 7.6 weeks remaining. Vacancies are assumed to be refilled with 3.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$7.87M is offset by a projected shortfall of \$11K of in Holiday Pay, \$3.70M in OT and \$269K 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 \$679K unfavorable; \$486K 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, fees, community activities and the Connecticut Conference of Municipalities reducing payments due to COVID-19.
- <sup>16</sup> Education YTD actuals reflect 11 months of the City's tax supported payment of \$96M and three payments from the State of Connecticut. As of April, the City received the final fiscal year State allocation. Education is projected to have an excess cost reduction of \$2.72M in FY2021 related to a decrease in Education Cost Sharing revenue from FY2020.
- <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.



**CITY OF HARTFORD**  
**PROPERTY TAX COLLECTIONS REPORT FOR FY20 AND FY21**  
**PROPERTY TAX COLLECTION REPORT THROUGH MAY 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	4,035,237 <sup>9</sup>	287,009	668,671 <sup>9</sup>	197,530	533,097 <sup>9</sup>	-	-	1,575,651	5,237,005 <sup>9</sup>
May	1,006,004	1,415,861 <sup>8</sup>	394,647	501,771	333,316	352,426	298,122	-	2,032,089	2,270,058
June	1,063,613	-	495,263	-	352,388	-	239,433	-	2,150,698	-
<b>Total Collections</b>	<b>266,724,855</b>	<b>274,246,948</b>	<b>6,747,808</b>	<b>8,757,688</b>	<b>4,800,274</b>	<b>5,463,677</b>	<b>537,555</b>	<b>-</b>	<b>278,810,491</b>	<b>288,468,312</b>
<b>60 Day Collections</b>			135,749		-		-		135,749	-
<b>July -- Year End entries</b>	2,955,753	<sup>5</sup>	(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>274,246,948</b>	<b>3,940,996</b>	<b>8,757,688</b>	<b>4,792,629</b>	<b>5,463,677</b>	<b>537,555</b>	<b>-</b>	<b>278,951,787</b>	<b>288,468,312</b>

	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21
<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 MAY</b>	265,661,241	274,246,948	6,252,544	8,757,688	4,447,886	5,463,677	298,122	-	276,659,793	288,468,312
<b>Outstanding Receivable at 05/31</b>	17,151,461	12,242,406	47,207,305	48,779,810	n/a	n/a	n/a	n/a	n/a	n/a
<b>Timing Adjustment from bridging QDS to Munis</b>		6,218,370								
<b>% of Budget Collected</b>	97.59%	100.70%	100.04%	166.18%	98.84%	143.78%	59.62%	0.00%	97.60%	102.33%
<b>% of Adjusted Levy Collected</b>	91.48%	93.69%	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 (MAY)	FY2021 ACTUAL (MAY)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	716,367	603,584	603,584	746,490	449,020	550,478	53,106
00112 COURT OF COMMON COUNCIL	488,562	594,815	694,815	442,255	522,257	650,906	43,909
00113 TREASURER	381,744	487,540	487,540	335,489	312,161	418,061	69,479
00114 REGISTRARS OF VOTERS	596,307	472,452	790,688	560,565	627,365	730,526	60,162
00116 CORPORATION COUNSEL	1,264,155	1,829,808	1,629,808	1,131,029	1,091,518	1,358,052	271,756
00117 TOWN & CITY CLERK <sup>1</sup>	691,342	793,100	793,100	605,916	637,984	780,410	12,690
00118 INTERNAL AUDIT	509,566	510,567	510,567	458,385	418,456	476,964	33,603
00119 CHIEF OPERATING OFFICER	759,506	1,366,789	1,566,789	612,142	1,101,742	1,316,805	249,984
00122 METRO HARTFORD INNOVATION SERV	3,193,214	3,167,436	3,167,436	2,927,113	2,903,483	3,167,436	0
00123 FINANCE	3,764,509	3,609,199	3,609,199	2,946,319	2,836,904	3,349,879	259,320
00125 HUMAN RESOURCES	1,193,411	1,459,364	1,459,364	1,070,332	1,117,883	1,317,944	141,420
00128 OFFICE OF MANAGEMENT & BUDGET	887,664	1,199,258	1,199,258	763,473	960,282	1,144,136	55,122
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,430,201	3,676,785	3,676,785	2,897,851	2,656,039	3,268,426	408,359
00211 FIRE	33,251,312	35,345,057	35,345,057	29,405,056	31,095,584	35,199,508	145,549
00212 POLICE	40,827,056	44,948,288	44,948,288	36,660,953	39,028,486	44,783,295	164,993
00213 EMERGENCY SERVICES & TELECOMM.	3,726,686	3,904,021	3,904,021	3,326,016	3,511,549	3,796,397	107,624
00311 PUBLIC WORKS	14,075,953	16,237,382	16,237,382	12,335,465	12,823,334	15,240,578	996,804
00420 DEVELOPMENT SERVICES	3,642,417	4,281,035	4,281,035	3,296,568	3,393,720	3,914,638	366,397
00520 HEALTH AND HUMAN SERVICES	4,713,317	5,263,784	5,263,784	4,073,948	2,569,221	4,787,345	476,439
00711 EDUCATION <sup>6</sup>	279,856,448	284,013,274	284,013,274	275,823,869	273,291,999	281,296,169	2,717,105
00721 HARTFORD PUBLIC LIBRARY <sup>2</sup>	1,534,650	8,335,687	8,335,687	1,406,763	1,529,935	1,669,021	6,666,666
00820 BENEFITS & INSURANCES <sup>3</sup>	78,132,921	93,872,044	93,872,044	74,658,692	80,235,125	90,936,149	2,935,895
00821 DEBT SERVICE <sup>4</sup>	70,570,660	11,697,446	11,697,446	4,844,402	4,873,438	14,697,446	(3,000,000)
00822 NON OP DEPT EXPENDITURES <sup>5</sup>	42,224,479	40,089,595	39,671,359	29,280,489	32,162,283	39,750,109	(78,750)
<b>Grand Total</b>	<b>590,432,448</b>	<b>567,758,310</b>	<b>567,758,310</b>	<b>490,609,579</b>	<b>500,149,766</b>	<b>554,600,676</b>	<b>13,157,634</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> The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

<sup>3</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>4</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>5</sup> Non-Operating is projected to be net unfavorable \$79K due to tipping fees, other disposal fees and tax refunds, offset by favorable lease payments, electricity, water and piped heat & A/C.

<sup>6</sup> Education is projected to have an excess cost reduction of \$2.72M in FY2021 related to a decrease in Education Cost Sharing revenue from FY2020.

**Expenditure Summary - Major Expenditure Category**

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (MAY)	FY2021 ACTUAL (MAY)	FY2021 PROJECTION	VARIANCE FAV/(UNFAV)
<b>PAYROLL</b>	<b>100,457,781</b>	<b>111,531,937</b>	<b>111,947,222</b>	<b>90,044,958</b>	<b>95,532,548</b>	<b>108,062,005</b>	<b>3,885,217</b>
FT <sup>1</sup>	83,197,524	95,394,989	95,462,989	74,571,472	77,015,010	87,595,252	7,867,737
HOL <sup>1</sup>	2,226,941	2,404,357	2,404,357	2,065,769	2,210,299	2,415,103	(10,746)
OT <sup>1</sup>	12,818,729	12,088,532	12,088,532	11,002,520	13,963,298	15,791,567	(3,703,035)
PT <sup>1</sup>	2,214,587	1,644,059	1,991,344	2,405,196	2,343,941	2,260,082	(268,738)
<b>BENEFITS</b>	<b>78,132,921</b>	<b>93,872,044</b>	<b>93,872,044</b>	<b>74,672,639</b>	<b>80,235,125</b>	<b>90,936,149</b>	<b>2,935,895</b>
HEALTH <sup>2</sup>	27,512,861	34,702,117	34,702,117	24,277,904	26,131,076	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	39,867,312	43,187,221	47,637,103	1,679,508
INSURANCE	3,949,483	4,557,677	4,557,677	4,569,771	4,418,131	4,557,071	606
FRINGE REIMBURSEMENTS	(5,090,455)	(3,800,000)	(3,800,000)	(3,015,437)	(2,632,042)	(3,800,000)	0
LIFE INSURANCE	233,055	315,652	315,652	213,570	215,619	235,221	80,431
OTHER BENEFITS <sup>5</sup>	4,017,670	4,414,719	4,414,719	3,830,353	3,890,847	4,450,888	(36,169)
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	4,929,167	5,024,272	5,453,750	0
<b>DEBT</b>	<b>70,570,660</b>	<b>11,697,446</b>	<b>11,697,446</b>	<b>4,844,402</b>	<b>4,873,438</b>	<b>14,697,446</b>	<b>(3,000,000)</b>
DEBT <sup>7</sup>	70,570,660	11,697,446	11,697,446	4,844,402	4,873,438	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>1,406,763</b>	<b>1,529,935</b>	<b>1,669,021</b>	<b>6,666,666</b>
LIBRARY <sup>8</sup>	1,534,650	8,335,687	8,335,687	1,406,763	1,529,935	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>2,927,113</b>	<b>2,903,483</b>	<b>3,167,436</b>	<b>0</b>
MHIS	3,193,214	3,167,436	3,167,436	2,927,113	2,903,483	3,167,436	0
<b>UTILITY</b>	<b>24,847,819</b>	<b>26,291,225</b>	<b>26,428,662</b>	<b>21,487,819</b>	<b>23,772,648</b>	<b>27,108,037</b>	<b>(679,375)</b>
UTILITY <sup>9</sup>	24,847,819	26,291,225	26,428,662	21,487,819	23,772,648	27,108,037	(679,375)
<b>OTHER</b>	<b>31,838,956</b>	<b>28,849,261</b>	<b>28,296,539</b>	<b>19,402,016</b>	<b>18,010,590</b>	<b>27,664,414</b>	<b>632,125</b>
COMMUNITY ACTIVITIES <sup>15</sup>	2,166,896	2,547,699	2,597,699	1,285,388	1,710,599	2,546,699	51,000
CONTINGENCY	395,655	2,770,935	1,914,502	124,512	267,596	1,914,502	0
CONTRACTED SERVICES <sup>10</sup>	4,001,314	4,255,315	4,555,298	3,544,380	3,601,651	4,513,066	42,232
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	1,550,074	1,505,818	1,800,390	265,713
LEGAL EXPENSES & SETTLEMENTS	1,952,780	2,536,500	2,536,500	1,628,935	1,515,471	2,536,500	0
OTHER <sup>12</sup>	9,714,466	4,174,777	4,072,858	3,799,509	1,820,947	3,947,874	124,985
POSTAGE	200,000	200,000	200,000	200,000	191,679	200,000	0
SUPPLY	3,879,319	4,105,995	4,065,567	3,231,711	2,596,071	4,065,567	0
TECH, PROF & COMM BASED SERVICES <sup>13</sup>	2,093,531	2,778,218	3,158,324	1,650,888	1,864,439	3,010,128	148,196
VEHICLE & EQUIP	5,605,017	3,096,284	3,096,284	2,366,656	2,902,916	3,096,284	0
<b>EDUCATION</b>	<b>279,856,448</b>	<b>284,013,274</b>	<b>284,013,274</b>	<b>275,823,869</b>	<b>273,291,999</b>	<b>281,296,169</b>	<b>2,717,105</b>
EDUCATION <sup>14</sup>	279,856,448	284,013,274	284,013,274	275,823,869	273,291,999	281,296,169	2,717,105
<b>Grand Total</b>	<b>590,432,448</b>	<b>567,758,310</b>	<b>567,758,310</b>	<b>490,609,579</b>	<b>500,149,766</b>	<b>554,600,676</b>	<b>13,157,634</b>

<sup>1</sup> Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$3.89M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 44.6 weeks of actual payroll expenses with 7.6 weeks remaining. Vacancies are assumed to be refilled with 3.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$7.87M is offset by a projected shortfall of \$11K of in Holiday Pay, \$3.70M in OT and \$269K 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 \$1.68M 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 \$679K unfavorable; \$486K 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 \$266K favorable due to favorable rental expenditures, copying expenditures and leasing less parking spaces.

<sup>12</sup> Other expenditures are favorable due to court fees, legislative services and the Connecticut Conference of Municipalities reducing payments due to COVID-19, offset by

<sup>13</sup> Tech, Prof and Comm Based Services are favorable due to technology and audit services.

<sup>14</sup> Education is projected to have an excess cost reduction of \$2.72M in FY2021 related to a decrease in Education Cost Sharing revenue from FY2020.

<sup>15</sup> Community Activities are favorable due to U.S. Census expenditures.

# Appendix

**FY2021 Full-time Payroll Projection (through May) as of 5/14/21**

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 5/14 (44.6 WEEKS)	PROJECTION (7.6 WEEKS)	YTD THRU 5/14 PLUS PROJECTION (7.6 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	7	567,336	440,237	79,551	519,788	0	519,788	47,548
112-CCC	7	354,519	260,569	49,915	310,485	0	310,485	44,034
113- Treas	9	402,160	274,874	55,692	330,566	2,090	332,656	69,504
114- ROV	7	335,321	264,922	53,381	318,303	323	318,627	16,694
116-Corp Counsel	16	1,496,628	1,013,425	202,601	1,216,026	0	1,216,026	280,602
117- Clerk	10	655,706	541,209	99,000	640,210	792	641,002	14,704
118-Audit	5	505,389	398,193	73,243	471,436	0	471,436	33,953
119-COO	14	1,224,060	761,460	176,688	938,148	428	938,576	285,484
123- FIN	44	3,298,836	2,552,795	490,363	3,043,157	7,215	3,050,372	248,464
125- HR	14	1,015,419	728,017	129,813	857,830	328	858,158	157,261
128-OMBG	13	1,091,178	824,641	163,757	988,398	0	988,398	102,780
132-FCYR	12	871,522	639,761	115,119	754,880	267	755,147	116,375
211- Fire	365	28,190,753	22,594,685	4,142,220	26,736,905	49,315	26,786,220	1,404,533
212- Police	507	37,084,916	27,810,652	5,052,814	32,863,466	76,451	32,939,917	4,144,999
213- EST	51	3,047,638	2,040,426	378,549	2,418,975	5,255	2,424,230	623,408
311- DPW	206	10,571,491	8,004,278	1,507,782	9,512,061	18,597	9,530,657	1,040,834
420- Devel Serv	56	4,124,396	2,979,242	576,168	3,555,410	8,491	3,563,900	560,496
520- HHS	34	2,177,434	1,288,428	290,969	1,579,397	3,779	1,583,176	594,258
<b>Grand Total</b>	<b>1,377</b>	<b>97,014,702</b>	<b>73,417,814</b>	<b>13,637,627</b>	<b>87,055,441</b>	<b>173,330</b>	<b>87,228,771</b>	<b>9,785,931</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	<u>(288,476)</u>
FT- Subtotal Variance	7,867,737
Non-Sworn Attrition (in Bene	<u>(1,000,000)</u>
Total Variance	6,867,737

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 5/14/21, which includes 44.6 pay periods, and projects filled positions for 7.6 future weeks.
- 2) Non-sworn vacancies are projected for 3.6 future weeks, with one Council (CCC) position assumed not to be filled in FY2021.
- 3) A Police class was hired in May.
- 4) A future Fire class is planned for the summer.
- 5) Adopted head count is 1391 with 14 MHIS positions funded in the MHIS internal service fund.

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

### Summary

As of the end of May 2021, total revenues collected are 97% of the FY 2020/21 budgeted amount. This is 7% lower than total revenues collected for the same period in FY 2019/20 which were 104% of the total budgeted amount. This is due to no MARB funding or lease revenue being received in the current year whereas in FY2019/20, \$500,000 of MRF and \$325,000 of lease monies had been received at this point in time.

Total expenditures as of 5/31/21 are at 82% of budget. This is on par with expenditures for the same period in FY 2019/20 which were at 80% 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	6,085,374	100%	100%
State Education Grants	2,668,094	2,660,052	100%	99%
Other State Grants	597,933	190,696	32%	34%
Other Revenue	215,158	328,642	153%	467%
<b>Total General Fund Revenues</b>	<b>9,591,708</b>	<b>9,264,764</b>	<b>97%</b>	<b>104%</b>
Town/Municipal Expenditures	2,862,267	2,360,491	82%	85%
Board of Education Expenditures	6,688,595	5,489,673	82%	78%
<b>Total General Fund Expenditures</b>	<b>9,550,862</b>	<b>7,850,164</b>	<b>82%</b>	<b>80%</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 May 31, 2021 of the current fiscal year are at 100% of the budgeted amount. This is on par with collections in the prior year.

State Grants make up 34.1% of total budgeted revenues. As of May 31, 2021, the Town has received \$2,850,748 of its State grants which resulted in the Town being at 87% of its budgeted State grants revenue received. For the same period last fiscal year, State grants received were comparable with the Town having received 87% 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 \$328,652 and are at 153% of the total budgeted amount. Collections in the prior year, adjusted to exclude the MRF received, were 82% 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 and individual homes, COVID-19 relief reimbursements and larger than anticipated conveyance and recording fees.

## **Expenditures**

Departmental and other operating expenditures as of May 31, 2021 tend to range between 80% and 91% 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 (97% year-to-date), insurance premiums (93% year-to-date) and maintenance contracts (85% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (100% year-to-date) and interest (97% 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 \$5,489,673 or 82% of total budget. For the same period last fiscal year, Board of Education expenditures were 78% of budget.

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Mar 2021	April 2021	May 2021	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
<b>Ordinary Income/Expense</b>													
Income													
5000 - Taxes													
5000-1 - Current Taxes	100,766	59,912	45,693	5,669,773	5,676,308	6,535	100%	100%	5,669,773	5,669,773	-	100%	
5000-2 - Current Interest & Lien Fees	2,466	6,277	4,246	20,000	21,659	1,659	108%	120%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	8,689	6,895	5,196	125,000	98,332	(26,668)	79%	82%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	2,811	1,672	1,848	35,000	25,847	(9,153)	74%	86%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	5,996	4,652	2,124	72,000	66,212	(5,788)	92%	122%	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)	(107)	(7)	-	-	(2,894)	(2,894)	100%	100%	(2,894)	-	(2,894)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	(90)	(90)	100%	100%	(90)	-	(90)	100%	
Total 5000 - Taxes	120,621	79,401	59,107	6,110,523	6,085,374	(25,149)	100%	100%	6,107,539	6,110,523	(2,984)	100%	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	-	1,326,004	-	2,668,094	2,660,052	(8,042)	100%	99%	2,660,052	2,668,094	(8,042)	100%	
Total 5100 - State Grants-School	-	1,326,004	-	2,668,094	2,660,052	(8,042)	100%	99%	2,660,052	2,668,094	(8,042)	100%	
5200 - State Grants-Local													
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	-	240	-	1,000	340	(660)	34%	250%	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	-	-	-	151,738	152,348	610	100%	100%	152,348	151,738	610	100%	
5200-16 - Elderly & Disabled Transp Grant	8,543	2,848	-	8,543	11,391	2,848	133%	65%	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%	
Total 5200 - State Grants-Local	19,913	3,088	-	597,933	190,696	(407,237)	32%	34%	598,211	597,933	278	100%	
5300 - Local Revenues													
5300-1 - Interest Income	138	68	58	3,000	1,204	(1,796)	40%	77%	1,500	3,000	(1,500)	50%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	671	67	166	3,500	2,048	(1,452)	59%	72%	2,500	3,500	(1,000)	71%	
5300-13 - Landfill Receipts	1,827	1,691	1,443	23,000	19,443	(3,557)	85%	68%	20,000	23,000	(3,000)	87%	
5300-14 - Newsletter Ads	-	21	-	2,000	1,452	(548)	73%	51%	1,500	2,000	(500)	75%	
5300-15 - Marriage Licenses	16	16	-	150	160	10	107%	117%	160	150	10	107%	
5300-16 - Sportsmans Licenses	31	8	6	150	97	(53)	65%	55%	150	150	-	100%	
5300-17 - Farmland Preservation	99	72	120	950	1,038	88	109%	99%	1,050	950	100	111%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	355	490	310	1,000	3,355	2,355	336%	77%	3,500	1,000	2,500	350%	
5300-3 - Building Inspector Fees	540	1,610	6,346	25,000	49,153	24,153	197%	67%	50,000	25,000	25,000	200%	
5300-4 - Dog License Fees	7	15	-	1,500	539	(961)	36%	13%	1,500	1,500	-	100%	
5300-5 - Sundry Receipts, faxes, etc	10	-	4	400	188	(212)	47%	40%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	2,569	1,059	2,344	10,000	18,521	8,521	185%	130%	19,000	10,000	9,000	190%	
5300-8 - Conveyance Tax	1,500	11,499	3,661	17,000	43,257	26,257	254%	107%	45,000	17,000	28,000	265%	
5300-9 - Copies	372	411	952	5,000	5,307	307	106%	125%	5,307	5,000	307	106%	
Total 5300 - Local Revenues	8,135	17,027	15,410	92,650	145,762	53,112	157%	83%	151,567	92,650	58,917	164%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	15	400	-	-	72,274	72,274	100%	100%	74,000	-	74,000	100%	
5400-6 - Waste Management	6,670	4,298	4,347	52,000	42,098	(9,902)	81%	53%	45,000	52,000	(7,000)	87%	
Total 5400 - Misc Revenues	6,685	4,698	4,347	54,000	114,372	60,372	212%	1584%	121,000	54,000	67,000	224%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	-	23,508	23,508	-	100%	100%	23,508	23,508	-	100%	
5500-4 - Transfer in of Capitalized Interest for Bond	-	-	-	-	-	-	0%	0%	73,720	-	73,720	100%	
Total Income	155,354	1,430,218	78,864	9,591,708	9,264,764	(326,944)	97%	104%	9,780,597	9,591,708	188,889	102%	
Gross Profit	155,354	1,430,218	78,864	9,591,708	9,264,764	(326,944)	97%	104%	9,780,597	9,591,708	188,889	102%	
Expense													
6000 - Board of Selectmen													
6000-1 - First Selectman	3,108	3,108	3,108	40,400	37,296	(3,104)	92%	93%	40,400	40,400	-	100%	
6000-2 - Selectman 2	100	100	100	1,200	1,100	(100)	92%	92%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	100	1,200	1,100	(100)	92%	83%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	12	-	4	1,260	1,133	(127)	90%	91%	1,260	1,260	-	100%	











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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Mar 2021	April 2021	May 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>	<b>85,000</b>	<b>-</b>	<b>-</b>	<b>730,000</b>	<b>731,839</b>	<b>1,839</b>	<b>100%</b>	<b>100%</b>	<b>731,839</b>	<b>730,000</b>	<b>1,839</b>	<b>100%</b>
7360 · Operating Transfers CNR Fund	-	-	-	22,000	22,000	-	100%	0%	22,000	22,000	-	100%
7500 · Board of Education	656,869	479,804	582,649	6,688,595	5,489,673	(1,198,922)	82%	78%	6,503,595	6,688,595	(185,000)	97%
<b>Total Expense</b>	<b>895,768</b>	<b>587,684</b>	<b>705,741</b>	<b>9,550,862</b>	<b>7,850,164</b>	<b>(1,700,698)</b>	<b>82%</b>	<b>80%</b>	<b>9,392,277</b>	<b>9,550,862</b>	<b>(158,585)</b>	<b>98%</b>
<b>Net Ordinary Income</b>	<b>(740,414)</b>	<b>842,534</b>	<b>(626,877)</b>	<b>40,846</b>	<b>1,414,600</b>	<b>1,373,754</b>			<b>388,320</b>	<b>40,846</b>	<b>347,474</b>	<b>951%</b>
<b>Net Income</b>	<b>(740,414)</b>	<b>842,534</b>	<b>(626,877)</b>	<b>40,846</b>	<b>1,414,600</b>	<b>1,373,754</b>			<b>388,320</b>	<b>40,846</b>	<b>347,474</b>	<b>951%</b>
<b>Summary</b>	<b>Prior Three Months Totals</b>			<b>Current Year Totals</b>					<b>Estimated Year-End Totals</b>			
Board of Selectmen Expenditures	\$ 238,899	\$ 107,880	\$ 123,092	\$ 2,862,267	\$ 2,360,491	\$ (501,776)	82%	85%	\$ 2,888,682	\$ 2,862,267	\$ 26,415	101%
Board of Education Expenditures	\$ 656,869	\$ 479,804	\$ 582,649	\$ 6,688,595	\$ 5,489,673	\$ (1,198,922)	82%	78%	\$ 6,503,595	\$ 6,688,595	\$ (185,000)	97%
<b>Total Expenditures</b>	<b>\$ 895,768</b>	<b>\$ 587,684</b>	<b>\$ 705,741</b>	<b>\$ 9,550,862</b>	<b>\$ 7,850,164</b>	<b>\$ (1,700,698)</b>	<b>82%</b>	<b>80%</b>	<b>\$ 9,392,277</b>	<b>\$ 9,550,862</b>	<b>\$ (158,585)</b>	<b>98%</b>



**BOE Budget v. Actual  
5/31/2021**

	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>Total</b>	\$ 3,890.00	\$ -	\$ -	\$ 3,890.00	\$ -	\$ -	\$ -	\$ 3,890.00	\$ -	\$ 3,890.00
<b>1700-Tutoring</b>										
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
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>	\$ 18,700.00	\$ -	\$ -	\$ 18,700.00	\$ 1,023.00	\$ 868.00	\$ 1,891.00	\$ 16,809.00	\$ -	\$ 16,809.00
<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>	\$ 21,098.00	\$ -	\$ -	\$ 21,098.00	\$ -	\$ -	\$ -	\$ 21,098.00	\$ -	\$ 21,098.00
<b>2110-Social Work Services</b>										
2110.51900. Wages Paid - Social Worker	\$ 64,463.00	\$ -	\$ (22,957.39)	\$ 41,505.61	\$ 37,172.58	\$ -	\$ 37,172.58	\$ 4,333.03	\$ 4,333.23	\$ (0.20)
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 21.69	\$ -	\$ 21.69	\$ 16.31	\$ -	\$ 16.31
2110.52200. FICA/Medicare Employer - Social Worker	\$ 935.00	\$ -	\$ -	\$ 935.00	\$ 532.04	\$ -	\$ 532.04	\$ 402.96	\$ 69.84	\$ 333.12
2110.52800. Health Insurance - Social Worker	\$ 1,410.00	\$ 2,533.00	\$ -	\$ 3,943.00	\$ 2,366.58	\$ -	\$ 2,366.58	\$ 1,576.42	\$ -	\$ 1,576.42
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00
2110.56110. Instructional Supplies	\$ -	\$ 350.00	\$ -	\$ 350.00	\$ 349.78	\$ -	\$ 349.78	\$ 0.22	\$ -	\$ 0.22
<b>Total</b>	\$ 67,046.00	\$ 2,883.00	\$ (22,957.39)	\$ 46,971.61	\$ 40,442.67	\$ -	\$ 40,442.67	\$ 6,528.94	\$ 4,403.07	\$ 2,125.87
<b>2130-Health Office</b>										
2130.51901. Wages Paid - School Nurse	\$ 76,050.00	\$ -	\$ -	\$ 76,050.00	\$ 67,788.35	\$ -	\$ 67,788.35	\$ 8,261.65	\$ 9,973.56	\$ (1,711.91)
2130.51910. Wages Paid - Nurse Substitutes	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
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	\$ 75.60	\$ -	\$ 75.60	\$ 0.40	\$ -	\$ 0.40
2130.52200. FICA/Medicare Employer - Health	\$ 8,078.00	\$ -	\$ -	\$ 8,078.00	\$ 7,248.27	\$ -	\$ 7,248.27	\$ 829.73	\$ 830.07	\$ (0.34)
2130.52800. Health Insurance - Health Office	\$ 10,933.00	\$ -	\$ -	\$ 10,933.00	\$ 10,519.65	\$ -	\$ 10,519.65	\$ 413.35	\$ -	\$ 413.35
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	\$ -	\$ 200.00
2130.55800. Conference/Travel - Health Office	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00
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>	\$ 105,722.00	\$ -	\$ -	\$ 105,722.00	\$ 89,033.87	\$ -	\$ 89,033.87	\$ 16,688.13	\$ 12,868.63	\$ 3,819.50
<b>2140-Psychological Services</b>										
2140.51900. Wages Paid - School Psychologist	\$ 50,323.00	\$ -	\$ -	\$ 50,323.00	\$ 45,748.20	\$ -	\$ 45,748.20	\$ 4,574.80	\$ 4,574.80	\$ 0.00
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 37.80	\$ -	\$ 37.80	\$ 0.20	\$ -	\$ 0.20
2140.52200. FICA/Medicare Employer - Psychologist	\$ 730.00	\$ -	\$ -	\$ 730.00	\$ 626.68	\$ -	\$ 626.68	\$ 103.32	\$ 103.00	\$ 0.32
2140.52800. Health Insurance	\$ 10,090.00	\$ -	\$ -	\$ 10,090.00	\$ 9,619.44	\$ -	\$ 9,619.44	\$ 470.56	\$ -	\$ 470.56
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	\$ 885.25	\$ -	\$ 885.25	\$ 1,114.75	\$ -	\$ 1,114.75
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 62.89	\$ -	\$ 62.89	\$ 137.11	\$ -	\$ 137.11
<b>Total</b>	\$ 65,381.00	\$ -	\$ -	\$ 65,381.00	\$ 56,980.26	\$ -	\$ 56,980.26	\$ 8,400.74	\$ 4,677.80	\$ 3,722.94
<b>2150-Speech &amp; Audiology Services</b>										
2150.53230. Purchased Pupil Services	\$ 63,389.00	\$ -	\$ -	\$ 63,389.00	\$ 58,066.43	\$ 7,099.54	\$ 65,165.97	\$ (1,776.97)	\$ -	\$ (1,776.97)

**BOE Budget v. Actual  
5/31/2021**

	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
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>\$ 58,066.43</b>	<b>\$ 7,099.54</b>	<b>\$ 65,165.97</b>	<b>\$ (1,001.97)</b>	<b>\$ -</b>	<b>\$ (1,001.97)</b>
<b>2160-PT/OT Services</b>										
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ 123.97	\$ -	\$ -	\$ (123.97)		\$ (123.97)
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123.97</b>	<b>\$ -</b>	<b>\$ -</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	\$ 80.00	\$ -	\$ 80.00	\$ 3,920.00	\$ 6,400.00	\$ (2,480.00)
2210.55800. Conference/Travel - Professional Development	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
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>\$ 80.00</b>	<b>\$ -</b>	<b>\$ 80.00</b>	<b>\$ 11,920.00</b>	<b>\$ 6,400.00</b>	<b>\$ 5,520.00</b>
<b>2230-Technology</b>										
2230.51901. Wages Paid - Technology Staff	\$ 12,314.00	\$ -	\$ -	\$ 12,314.00	\$ 10,813.77	\$ -	\$ 10,813.77	\$ 1,500.23	\$ 1,500.44	\$ (0.21)
2230.52100. Group Life Insurance - Technology	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 7.56	\$ -	\$ 7.56	\$ 0.44	\$ -	\$ 0.44
2230.52200. FICA/Medicare Employer - Technology	\$ 942.00	\$ -	\$ -	\$ 942.00	\$ 807.42	\$ -	\$ 807.42	\$ 134.58	\$ 134.62	\$ (0.04)
2230.52300. Pension Contributions - Technology	\$ 492.00	\$ -	\$ -	\$ 492.00	\$ 454.66	\$ -	\$ 454.66	\$ 37.34	\$ 37.91	\$ (0.57)
2230.52800. Health Insurance - Technology	\$ 2,187.00	\$ -	\$ -	\$ 2,187.00	\$ 2,103.97	\$ -	\$ 2,103.97	\$ 83.03	\$ -	\$ 83.03
2230.53520. Other Technical Services	\$ 74,160.00	\$ -	\$ -	\$ 74,160.00	\$ 72,018.25	\$ 2,141.75	\$ 74,160.00	\$ -	\$ 24,825.00	\$ (24,825.00)
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	\$ 1,435.94	\$ 300.00	\$ 1,735.94	\$ 264.06	\$ 264.06	\$ -
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	\$ 21,147.68	\$ 22,645.44	\$ (19,645.44)	\$ 75,000.00	\$ (94,645.44)
2230.57350. Software - Instructional	\$ 12,725.00	\$ -	\$ -	\$ 12,725.00	\$ 2,287.11	\$ 580.00	\$ 2,867.11	\$ 9,857.89	\$ 9,857.89	\$ -
2230.57351. Software - Non-Instructional	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 26,832.44	\$ -	\$ 26,832.44	\$ (912.44)	\$ -	\$ (912.44)
<b>Total</b>	<b>\$ 135,248.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 135,248.00</b>	<b>\$ 118,518.86</b>	<b>\$ 24,169.43</b>	<b>\$ 142,688.29</b>	<b>\$ (7,440.29)</b>	<b>\$ 111,859.94</b>	<b>\$ (119,300.23)</b>
<b>2310-Board of Education</b>										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 10,523.04	\$ -	\$ 10,523.04	\$ 1,476.96	\$ 1,477.52	\$ (0.56)
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 7.56	\$ -	\$ 7.56	\$ 0.44	\$ -	\$ 0.44
2310.52200. FICA/Medicare Employer - BOE Office	\$ 918.00	\$ -	\$ -	\$ 918.00	\$ 752.77	\$ -	\$ 752.77	\$ 165.23	\$ 165.27	\$ (0.04)
2310.52300. Pension Contributions - BOE Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 443.06	\$ -	\$ 443.06	\$ 36.94	\$ 36.96	\$ (0.02)
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 507.04	\$ -	\$ 507.04	\$ 2,492.96	\$ -	\$ 2,492.96
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	\$ 5,566.68	\$ -	\$ 5,566.68	\$ 232.32	\$ -	\$ 232.32
2310.53020. Legal Services - BOE Office	\$ 25,825.00	\$ (5,963.00)	\$ -	\$ 19,862.00	\$ -	\$ -	\$ -	\$ 19,862.00	\$ 15,000.00	\$ 4,862.00
2310.55200. Property/Liability Insurance - BOE Office	\$ 20,244.00	\$ -	\$ -	\$ 20,244.00	\$ 19,712.13	\$ -	\$ 19,712.13	\$ 531.87	\$ -	\$ 531.87
2310.55400. Advertising - BOE Office	\$ 500.00	\$ 5,963.00	\$ -	\$ 6,463.00	\$ 6,463.03	\$ -	\$ 6,463.03	\$ (0.03)	\$ -	\$ (0.03)
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	\$ 1,716.10	\$ -	\$ 1,716.10	\$ (316.10)	\$ -	\$ (316.10)
2310.58100. Dues & Fees - BOE Office	\$ 2,416.00	\$ -	\$ -	\$ 2,416.00	\$ 10,865.25	\$ -	\$ 10,865.25	\$ (8,449.25)	\$ 580.00	\$ (9,029.25)
2310.58900. Graduation Costs - BOE Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 595.52	\$ -	\$ 595.52	\$ 404.48	\$ 2,500.00	\$ (2,095.52)
<b>Total</b>	<b>\$ 97,417.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,417.00</b>	<b>\$ 78,707.19</b>	<b>\$ -</b>	<b>\$ 78,707.19</b>	<b>\$ 18,709.81</b>	<b>\$ 19,759.75</b>	<b>\$ (1,049.94)</b>
<b>2320-Superintendents Office</b>										
2320.51900. Wages Paid - Superintendent	\$ 75,500.00	\$ -	\$ -	\$ 75,500.00	\$ 74,100.00	\$ -	\$ 74,100.00	\$ 1,400.00	\$ 3,900.00	\$ (2,500.00)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 10,523.04	\$ -	\$ 10,523.04	\$ 1,476.96	\$ 1,477.52	\$ (0.56)
2320.52100. Group Life Insurance - Superintendent Office	\$ 134.00	\$ -	\$ -	\$ 134.00	\$ 7.56	\$ -	\$ 7.56	\$ 126.44	\$ -	\$ 126.44
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,049.00	\$ -	\$ -	\$ 2,049.00	\$ 1,827.22	\$ -	\$ 1,827.22	\$ 221.78	\$ 221.82	\$ (0.04)
2320.52300. Pension Contributions - Superintendent's Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 443.05	\$ -	\$ 443.05	\$ 36.95	\$ 36.97	\$ (0.02)
2320.52800. Health Insurance - Superintendent's Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 5,566.68	\$ -	\$ 5,566.68	\$ 232.32	\$ -	\$ 232.32





**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
2600.56240. Heating Oil	\$ 16,976.00	\$ -	\$ -	\$ 16,976.00	\$ 18,109.13	\$ -	\$ 18,109.13	\$ (1,133.13)	\$ 5,000.00	\$ (6,133.13)
2600.56260. Gasoline	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 539.80	\$ -	\$ 539.80	\$ (139.80)	\$ -	\$ (139.80)
2600.57300. Equipment	\$ -	\$ -	\$ -	\$ -	\$ 179.00	\$ 3,405.04	\$ 3,584.04	\$ (3,584.04)	\$ 12,000.00	\$ (15,584.04)
<b>Total</b>	<b>\$ 302,749.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 302,749.00</b>	<b>\$ 258,107.19</b>	<b>\$ 18,854.38</b>	<b>\$ 276,961.57</b>	<b>\$ 25,787.43</b>	<b>\$ 47,807.66</b>	<b>\$ (22,020.23)</b>
<b>2700-Student Transportation</b>										
2700.55100. Contracted Pupil Transp Reg	\$ 375,949.00	\$ -	\$ -	\$ 375,949.00	\$ 356,988.93	\$ 31,604.53	\$ 388,593.46	\$ (12,644.46)	\$ -	\$ (12,644.46)
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 112,250.00	\$ -	\$ -	\$ 112,250.00	\$ 43,179.00	\$ 37,536.00	\$ 80,715.00	\$ 31,535.00	\$ -	\$ 31,535.00
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 55,000.00	\$ -	\$ -	\$ 55,000.00	\$ 27,440.00	\$ 10,090.00	\$ 37,530.00	\$ 17,470.00	\$ -	\$ 17,470.00
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ -	\$ -	\$ -	\$ 8,775.00	\$ -	\$ 8,775.00
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 1,000.00	\$ 1,500.00
2700.56260. Gasoline	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 13,080.76	\$ -	\$ 13,080.76	\$ 21,919.24	\$ 4,000.00	\$ 17,919.24
<b>Total</b>	<b>\$ 589,474.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 589,474.00</b>	<b>\$ 440,688.69</b>	<b>\$ 79,230.53</b>	<b>\$ 519,919.22</b>	<b>\$ 69,554.78</b>	<b>\$ 5,000.00</b>	<b>\$ 64,554.78</b>
<b>6000-HS Tuition</b>										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,297,758.00	\$ -	\$ -	\$ 1,297,758.00	\$ 1,170,394.59	\$ 101,005.55	\$ 1,271,400.14	\$ 26,357.86	\$ -	\$ 26,357.86
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 572,941.00	\$ -	\$ -	\$ 572,941.00	\$ 394,559.52	\$ 81,176.32	\$ 475,735.84	\$ 97,205.16	\$ -	\$ 97,205.16
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 175,688.00	\$ -	\$ -	\$ 175,688.00	\$ 170,377.14	\$ 48,049.81	\$ 218,426.95	\$ (42,738.95)	\$ (18,173.00)	\$ (24,565.95)
<b>Total</b>	<b>\$ 2,046,387.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,046,387.00</b>	<b>\$ 1,735,331.25</b>	<b>\$ 230,231.68</b>	<b>\$ 1,965,562.93</b>	<b>\$ 80,824.07</b>	<b>\$ (18,173.00)</b>	<b>\$ 98,997.07</b>
<b>6100-Elementary Tuition</b>										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 147,899.00	\$ -	\$ -	\$ 147,899.00	\$ 112,183.00	\$ 24,912.00	\$ 137,095.00	\$ 10,804.00	\$ -	\$ 10,804.00
6100.55660. Tuition - Elem Magnet Schools	\$ 45,627.00	\$ -	\$ -	\$ 45,627.00	\$ 112,131.43	\$ 18,561.11	\$ 130,692.54	\$ (85,065.54)	\$ -	\$ (85,065.54)
<b>Total</b>	<b>\$ 193,526.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,526.00</b>	<b>\$ 224,314.43</b>	<b>\$ 43,473.11</b>	<b>\$ 267,787.54</b>	<b>\$ (74,261.54)</b>	<b>\$ -</b>	<b>\$ (74,261.54)</b>
<b>Total Expenditures</b>	<b>\$ 6,688,595.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,688,595.00</b>	<b>\$ 5,579,750.44</b>	<b>\$ 454,433.21</b>	<b>\$ 6,034,059.68</b>	<b>\$ 654,411.35</b>	<b>\$ 480,806.21</b>	<b>\$ 173,605.14</b>