

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

AGENDA

Meeting Date and Time: Thursday, November 21, 2024, 10:00 AM - Rescheduled from November 7, 2024

Meeting Location: Legislative Office Building
Room 1D
300 Capital Avenue
Hartford, CT 06106

Meeting materials can be found at the following website:
<https://portal.ct.gov/OPM/Marb/Full-Board-Meetings-and-Materials>

Call-In Instructions: Telephone: 1-860-840-2075
Meeting ID: 984 206 367#

- I. Call to Order & Opening Remarks by Secretary Jeff Beckham and Treasurer Erick Russell
- II. Public Comment Period – *The Public Comment portion of the agenda will be announced by the Chair. Members of the public 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 shall limit their comments to two minutes due to time constraints of this meeting. Speakers who called in by phone please press *6 to unmute.*
- III. Approval of Minutes:
 - a. October 3, 2024, Special Meeting
- IV. City of Hartford
 - a. Review and Discussion: Labor Contract
 - i. Board of Education (BOE) and The Hartford Principals’ and Supervisors’ Association, Local No. 22 AFSA, AFL-CIO
 - b. Review and Discussion:
 - i. City and BOE Monthly Financials – September 2024
 - ii. Status of FY 2024 Audit
- V. City of West Haven
 - a. Executive Session pursuant to Connecticut General Statutes Sections 1-200(6), Section 1-210(b), Section 1-225(f), and 1-231 for the purpose to review the Whittlesey Consultants’ Draft Reports for the City of West Haven, and to discuss the settlement of a personal injury claim.

- b. Discussion and Possible Action:
 - i. Settlement of a Personal Injury Claim
- c. Mayor's Executive Summary
- d. Review, Discussion, and Possible Action:
 - i. City and BOE Monthly Financials – September 2024
 - ii. City and BOE Year End June 2024 Budget Transfers
 - iii. Status of FY 2024 Audit
- e. ARPA Funding Update
- f. Tier IV Action Plan Update:
 - i. Finance Manager Summary – Protiviti
- g. Review, Discussion and Possible Actions: Non-Labor Contracts:
 - i. PMA Management Corp. – Third Party Claim Administrative Services – Workers Compensation and Risk Services
 - ii. Municipal Emergency Services, Inc. – Turnout Gear for the Three Fire Districts – ARPA Funds
 - iii. Stryker Sales, LLC – LIFEPAK 35 Cardiac Monitor and Defibrillator for Allingtown Fire District – ARPA Funds
 - iv. Flash Fire Industries – Fire Training – Use of Burn Trailer and Fire Scenarios - ARPA Funds
 - v. Forge Fire & Company – Fire Training and Equipment - ARPA Funds
 - vi. West Shore, Center, and Allingtown Fire Districts – Fire Training – Shift Coverage Payroll Costs – ARPA Funds
 - vii. New England Yankee Construction LLC – Abatement and Demolish Eight Homes in the City
 - viii. Hinding Tennis Courts – To Build Four New Tennis Courts at 190 Kelsey Avenue
 - ix. Affordable Waste Systems LLC – Curbside Municipal Solid Waste (MSW), Recycling, Bulk and Leaf Collection Services
 - x. Gengras Ford LLC - Purchase of a 2024 F-350 Duel Rear Wheel (DRW) with Dump Body

- xi. Gengras Ford LLC - Purchase of a 2024 F-350 4X4 with Aluminum Dumping Bed and Snowplow Package
- xii. Tilcon Connecticut, Inc. – Street Paving Projects – ARPA and Capital Bonding Funds

V. Review, Discussion and Possible Actions: MARB Meeting Calendar for 2025

VI. Adjourn

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
DRAFT SPECIAL MEETING MINUTES

Meeting Date and Time: Thursday, October 3, 2024, 10:00 AM

Meeting Location: Legislative Office Building
Room 1D
300 Capital Avenue
Hartford, CT 06106

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Call-In Instructions: Telephone: 1-860-840-2075
Meeting ID: 697 825 485

Members in Attendance: Secretary Jeffrey Beckham, Kevin Alvarez (State Treasurer's-Designee). TEAMS: David Biller, Lisa Hammersley, Sal Luciano, Mark Waxenberg, and Robert White (left 11:20AM).

Municipal Officials in Attendance: Mayor Arunan Arulampalam, Julian Freund and Paul Foster, Mayor Dorinda Borer, Michael Gormany, Rick Spreyer, Paul Dorsi, Chief Michael Terenzio. TEAMS: David Taylor, Chief James O'Brien, Ron Quagliani, Nicholas Pascale, Ken Carney, and Matthew Cavallaro.

Staff in Attendance: Kimberly Kennison, John Mehr, Simon Jiang, Rachel Moser, and Lori McLoughlin. TEAMS: Bill Plummer.

OAG Staff in Attendance: James Caley, Assistant Attorney General

Whittlesey Staff in Attendance: Edward Engberg and Chris Wisneski

Protiviti Staff in Attendance: Zack Unger, Sharon Chung, and Charles Dong

- I. Call to Order & Opening Remarks by Secretary Jeffrey Beckham and Kevin Alvarez (State Treasurer's Designee).

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

- II. Public Comment

There was no public comment.

- III. Approval of Minutes

- a. August 29, 2024, Special Meeting

Mr. Luciano made a motion to approve the August 29, 2024, Special Meeting Minutes, seconded by Mr. Biller. Motion carried.

IV. City of Hartford

a. Review, Discussion and Possible Action: Hartford 5-Year Plan

Mr. Freund provided the City's revised FY2025-FY2029 5-Year Plan and some of the changes made to it. The City pension actuarial firm updated projections that were favorable to reduce projected deficits in the out years. The City was able to absorb \$1 million in the Board of Education (BOE) budget relating to the school crossing guards.

Mayor Arulampalam updated the MARB on two studies being performed at the BOE. The first is the State of Connecticut Department of Education has hired a consultant to evaluate the BOE components of financial management. The second study is by a Blue Ribbon Commission on education that the Mayor has formed that is looking at possible solutions in terms of performance and the budget in order to come up with a long term strategic plan. The goal is to have reports from these studies by the beginning of next year.

Mr. Luciano made a motion to approve the City of Hartford's 5-Year Plan, seconded by Mr. Biller. Motion carried.

b. Review and Discussion:

i. City and BOE Financials – FY June 2024 and Monthly - August 2024

Mr. Freund provided the City's pre-audit FY2024 June financials. The projected surplus for June 2024 is \$41.5 million compared to \$21 million for May 2024. This change is due to property tax collection in excess of budget. Other revenue items are additional license and permitting fees and the increase of interest income. On the expenditure side there are vacancy savings, favorable employee benefits, and lower utilities costs. The Mayor said the \$9 million of the surplus is committed to capital projects continuing "pay as you go" policy so to avoid bonding and \$5 million to unassigned fund balance. The City intends to add to assigned fund balance for settlements relating to property tax appeals.

Mr. Foster presented the BOE preliminary FY2024 results that reflect a deficit of \$4.9 million. The drivers of the deficit are tuition, transportation costs, noncertified salaries, and fringe benefits. To reduce the deficit, the BOE is looking to transfer funds from the OPEB Trust for retiree health benefits and to request from the City the use of non-lapsing funds to balance FY2024.

Mr. Foster provided an update on the August 2024 financials with the pattern of spending being consistent with previous years. He described two assumptions to balance the FY2025 budget, the remaining Elementary and Secondary School Emergency Relief III (ESSER3) funds and the full amount in the non-lapsing funds.

ii. Status of FY 2024 Audit

Mr. Freund stated the City's Finance Department is reviewing funds and preparing financial statements. Fieldwork has been scheduled with the auditors, CliftonLarsonAllen (CLA), to be on site beginning on November 4th. The first draft of the financial report is scheduled for December 16th with the goal to have it filed with OPM by December 31, 2024.

V. City of West Haven

- a. Executive Session pursuant to Connecticut General Statutes Sections 1-200(6), Section 1-210(b), Section 1-225(f), and 1-231 for the purpose to review the Whittlesey and Protiviti Consultants' Draft Reports for the City of West Haven, and to discuss the settlement of a personal injury claim.

Secretary Beckham stated that the MARB members will be going into Executive Session pursuant to Connecticut General Statutes section 1-200(6),1-210(b), 1-225(f), and 1-231 for the purpose to review the Whittlesey and Protiviti consultants' draft reports for the City of West Haven and to discuss the settlement of a personal injury claim. Also joining the Executive Session will be Attorney James Caley; Mayor Dorinda Borer, Michael Gormany, and Attorney Paul Dorsi from West Haven; Edward Engberg and Chris Wisneski from Whittlesey; Zach Unger, Sharon Chun, and Charles Dong from Protiviti; and OPM staff.

Mr. Luciano made a motion to go into Executive Session with a second from Ms. Hammersley. Motion carried. The MARB went into Executive Session at 10:33 AM.

Mr. Luciano made a motion to leave the Executive Session with a second from Mr. Biller. Motion carried. The MARB returned to the Special Meeting at 11:44 AM.

Secretary Beckham stated that the MARB discussed the two consultants draft reports and a personal injury claim. The MARB was in Executive Session from 10:33AM to 11:44AM and is now back in Special Session. The MARB will be taking up Item V–b.i. on the special meeting agenda.

- b. Discussion and Possible Actions:

- i. Settlement of a Personal Injury Claim

Secretary Beckham asked for a motion on the settlement of the claim. Mr. Biller made a motion to approve the settlement of the claim, with a second from Mr. Luciano. Motion carried.

- c. Mayor's Executive Summary

Mayor Borer provided an update on the City of West Haven. She stated that the City will be meeting with the rating agency, Standard and Poor's later in the month. They have changed the review process and added more categories which may impact municipalities that have had challenges in the past, including West Haven. She congratulated the Finance Team for closing the June 2024 books by September 30, 2024. The Finance Department is now fully staffed. They continue to recruit for the positions of Water Pollution Control Authority Superintendent, City Planner and a Grants Director. A new control page has been added to contracts that requires sign offs by the department head, the finance director, and the Corporate Counsel before the Mayor signs any City contract.

The City is using ARPA funds to create a grant program for small businesses to secure up to \$10,000 for windows, doors, patio upgrades and facade upgrades. They rolled out \$125,000 in arts grants also using ARPA funding. The Mayor has brought together downtown business owners to help them create a downtown merchant's association. The Mayor applied for and received a Community Investment Fund grant for \$250,000 for downtown planning. Working with Department of Economic Development, the Mayor secured \$2 million to invest in the downtown. Also, they created a new tax incentive program for businesses looking to relocate or begin in West Haven.

The City-owned Savin Rock Conference Center, where the ill-fated Brewery was going to be developed, went out to bid again. A City-formed panel interviewed the bidders and selected one. The Mayor will

be working with City Council to move this project forward. Additionally, Stiles School went back out to bid and got 3 bidders. The City will be interviewing one of the bidders next week. The North End Field property the City is interested in selling, has completed environmental reports and a land survey in order to initiate an RFQ on the property. The City is meeting with developers on the Havens property, comprises twenty-six acres on the shoreline. Lastly, the City has invested funds in a hotel on Beach Street and is working with the owners to transition the property.

The Mayor plans to meet with the new President of University of New Haven and with the President of Yale University to strengthen the partnership with the City. She has also been working with the South-Central Regional Council of Governments (SCRCOG) trying to secure funding for traffic lights, sidewalks, and patching projects.

d. Review and Discussion:

i. City and BOE Monthly Financials – July 2024

Mr. Gormany provided an update on the July 2024 financials. With this being the first report of the fiscal year, so far there are no areas of concern. The focus is on tax collections and the City has collected 44.22% of budgeted amount.

Mr. Cavallaro stated that there has been very limited activity, as school is not in session. Ms. Kennison asked about year-end 2024 BOE transfers. Mr. Cavallaro stated that the transfers are on the BOE's agenda for the October 7th meeting. Once approved, they will come to the MARB.

ii. Status of FY 2024 Audit

Mr. Gormany stated that the FY2024 closing of the books went relatively smooth with the process being completed on October 2nd. The auditors, PKF O'Connor Davies LLP (PKF), have been provided trial balances, performed sample testing, and is planning to have biweekly meetings with the City. Ms. Kennison asked if the OPEB Trust was funded. Mr. Gormany said the OPEB Trust was funded for the budgeted amount for FY2024.

e. Review, Discussion and Possible Actions: Non-Labor Contracts:

i. Milestone Construction Services, LLC – Expanding the Vietnam Veterans Memorial - ARPA Funds

The City went out for bids seeking proposals for the expansion of the West Haven Vietnam Veterans Memorial project at Savin Rock Park. Two bids were received. The City is seeking approval to award this bid to Milestone Construction Services LLC, New Haven, CT for \$103,566.46. This project is being funded with ARPA funds for parks improvements.

Mr. Luciano made a motion to approve the Milestone Construction Vietnam Veterans Memorial expansion contract with a second by Mr. Alvarez. The motion was approved unanimously.

ii. Center Fire District – ARPA Subaward Agreement with the City for \$1.025 million

The City is seeking approval of an ARPA Subaward Agreement between the City of West Haven and the Center Fire District for \$1,025,000. These funds would be used by the fire district to purchase property that borders the Elm Street fire station, and to purchase radios. This project is being funded with ARPA funds that were appropriated for the Center Fire District by the City Council.

Mr. Luciano made a motion to approve the ARPA Subaward Agreement between the City and the Center Fire District with a second by Mr. Alvarez. The motion was approved unanimously.

iii. National Water Main Company – Dawson Avenue Sewer and Manhole Rehabilitation Construction

The City went out for bids seeking proposals for the sewer and manhole rehabilitation construction project for Dawson Avenue. Three bids were received. The City is seeking approval to award this bid to National Water Main Cleaning Company, Canton, MA for \$808,665. This project will be funded with a Clean Water Fund Grant and a Clean Water Fund Loan.

Mr. Luciano made a motion to approve the National Water Main Company contract with a second by Mr. Alvarez. The motion was approved unanimously.

iv. Gengras Ford LLC – Purchase of Six Police Interceptor Utility Vehicles

The City of West Haven is looking to purchase six (6) 2025 Ford Police Interceptors for the Police Department at a total price of \$404,498. The vendor is Gengras Ford LLC, which has a State Contract. The source of funds for this purchase is the FY2025 City Bonding.

Mr. Luciano made a motion to approve the purchase of six (6) 2025 Ford Police Interceptors with a second by Mr. Alvarez. The motion was approved unanimously.

v. Utility Communications, Inc. – Traffic Cameras and License Plate Recognition Systems

The City went out for bid seeking proposals from Dealers / Resellers for the procurement, installation, and configuration of traffic cameras and license plate recognition (LPR) systems for thirteen (13) site locations. Three bids were received that were reviewed by the Police Department. Based on the recommendation of the police review team, the City is seeking approval to award this bid to Utility Communications, Inc., Hamden, CT for \$310,665. This project is being funded from the Special Duty Service Account.

Mr. Luciano made a motion to approve the contract for traffic cameras and license plate recognition (LPR) systems for \$310,665 with a second by Mr. Alvarez. The motion was approved unanimously.

vi. Connecticut Trailers, Inc. - Purchase of a Heavy-Duty Construction Trailer

The City of West Haven is looking to purchase a new construction trailer for the Public Works Department in the amount of \$75,207 from Connecticut Trailers. Connecticut Trailers has, through the Federal Supply Service, a General Services Administration (GSA) Cooperative Agreement, a purchasing type co-op used by the City. This purchase is using FY2025 Bond funds.

Mr. Luciano made a motion to approve the purchase of the new construction trailer with a second by Mr. Alvarez. The motion was approved unanimously.

vii. Freightliner of Hartford, Inc. – Sandblast and Paint the Bodies and Frames of Fourteen Plow Trucks

The City of West Haven is looking to repair the frames for fourteen (14) of its plow trucks for \$120,540. The contractor is Freightliner of Hartford, East Hartford, CT and has a State Contract. This repair work is using FY2025 Bond funds.

Mr. Luciano made a motion to award the plow trucks frame repair work to Freightliner of Hartford with a second by Mr. Alvarez. The motion was approved unanimously.

viii. Gengras Ford LLC – Purchase of a 2024 F-250 Super Cab 4X4 Pickup

The City of West Haven is looking to purchase a 2024 F-250 Super Cab 4X4 prepped for snow plowing at a total price of \$67,220.52. The vendor is Gengras Ford LLC, which has a State Contract. The source of funds for this purchase is FY2025 Bond funds.

Mr. Luciano made a motion to approve the purchase of a 2024 F-250 Super Cab 4X4 with a second by Mr. Alvarez. The motion was approved unanimously.

ix. Gengras Ford LLC - Purchase of a 2024 F-350 with Dump Body

The City of West Haven is looking to purchase a 2024 F-350 4x2 with a dump body at a total price of \$77,538.80. The vendor, Gengras Ford LLC, which has a State Contract. The source of funds for this purchase is FY2025 Bond funds.

Mr. Luciano asked what this truck would be used for and Mr. Spreyer said this is a regular dump truck to be used for in-house construction projects.

Mr. Luciano made a motion to approve the purchase of a 2024 F-350 with a dump body that was seconded by Mr. Alvarez. The motion was approved unanimously.

x. Gengras Ford LLC - Purchase of a 2024 F-550 with Reading Body

The City of West Haven is looking to purchase a 2024 F-550 Super Cab 4X4 Diesel with a Reading Body, a Vanair Gas Viper Compressor, and a Tommy Gate at a total price of \$128,939.20. The vendor is Gengras Ford LLC, which has a State Contract. The source of funds for this purchase is FY2025 Bond funds.

Secretary Beckham asked what this truck would be used for. Mr. Spreyer said the F-550 is a utility truck to be used by the City's construction crews.

Mr. Luciano made a motion to approve the purchase of a 2024 F-550 Super Cab with a second by Mr. Alvarez. The motion was approved unanimously.

xi. Vac-Con, Inc. – Purchase of New Jet/Vacuum Sewer Cleaner Truck

The City of West Haven is looking to purchase a New Jet/Vacuum Sewer Cleaner Truck for \$587,925 for the Water Pollution Control Authority (WPCA). The vendor is Vac-Con, Inc., from Green Cove Springs, FL. Vac-Con has a Sourcewell contract, a purchasing type co-op used by the City of West Haven. This purchase is using FY2025 Bond funds.

Mr. Luciano made a motion to approve the purchase of a New Jet/Vacuum Sewer Cleaner Truck with a second by Mr. Alvarez. The motion was approved unanimously.

xii. The W.I. Clark Company – Purchase of a 2024 John Deere 320P Backhoe Loader

The City of West Haven is looking to purchase a John Deere 320P Backhoe Loader for the Public Works Department for \$238,725.01. The vendor is W.I. Clark Company that is part of the

Sourcewell contract, a purchasing type co-op used by the City of West Haven. This purchase is using is FY2025 Bond funds.

Mr. Luciano made a motion to approve the purchase of a John Deere Backhoe Loader with a second by Mr. Alvarez. The motion was approved unanimously.

xiii. Versalift - Purchase of a Bucket Truck (Revisit)

At its August 29, 2024, meeting, the MARB approved the City's purchase of a bucket truck for up to \$148,043 for the Public Works Department with the understanding that the City would be seeking to purchase a different make at a lower price with both vendors having a Sourcewell contract. However, the City ended up losing out on both of those bucket trucks.

The City of West Haven is still looking to purchase a bucket truck and is now seeking approval to purchase a 2024 Dodge 5500 4X4 cab and chassis with a diesel engine that also includes a telescopic aerial platform lift. Due to the diesel engine and other additional features, the cost is \$168,601. The vendor is Versalift from Waco, TX, and is part of the Sourcewell contract. This purchase is using is FY2025 Bond funds. Mr. Luciano said that this type of equipment that is not used all the time by the town should be shared with other municipalities.

Ms. Hammersley made a motion to approve the purchase of a bucket truck from Versalift, seconded by Mr. Alvarez. Motion carried with Mr. Luciano abstaining.

VII. Adjourn

The next MARB Meeting, scheduled for November 7, 2024, will be rescheduled until a later date. OPM Staff will be in contact with MARB members as soon as a new date is selected.

Mr. Biller made a motion to adjourn, seconded by Mr. Alvarez. The meeting was adjourned at 12:22 PM.

Hartford Public Schools
Summary of Tentative Contract Agreement
Hartford Principals' and Supervisors' Association

- **Term** - July 1, 2025 to June 30, 2028
- **Language**
 - Acting appointments cannot exceed 6 months (changed from 12 months)
 - Newly appointed administrators who are internally promoted serve a 6 month probationary period, inclusive of any time serving in an acting role
 - Jury duty will be paid (less any payments from the court)
 - Remove outdated school closure/shutdown language
- **Benefits**
 - Flat rate monthly payment for use of personal transportation increased from \$60 to \$100 per month
 - Juneteenth added as a holiday
 - Premium cost share for health insurance
 - 2025-2026: 21.0%
 - 2026-2027: 21.5%
 - 2027-2028: 22.0%
 - Purchase of health insurance for retirees and legally dependent survivors limited to two years
 - Sick days reduced as follows
 - 11-month employees, from 22 to 20 days
 - 12-month employees, from 24 to 20 days
 - 10-month employees, from 20 to 18 days
- **Compensation**
 - Increase range minimum and maximum and range adjustment as follows
 - 2025-2026: 2.50%
 - 2026-2027: 2.75%
 - 2027-2028: 3.00%
 - Range adjustment each year of the contract for those not at maximum
 - Change Assistant Principals to 12-month employees, moving them from group 7, 8, 9 in the pay scale to group 19 (renamed Assistant Principal-12 mos instead of Executive Assistant Principal)
 - Change Executive Directors of School Leadership (Principal Supervisors) from group 13 in the pay scale to group 10 (renamed Executive Principal/Principal Supervisor instead of Executive Principal)
- **Cost Analysis** (based on 121 unit members)

Year of contract	Fiscal Year	Added Cost of Contract	Percent Increase
One	2025-2026	\$942,242*	5.32%*
Two	2026-2027	\$510,375	2.73%
Three	2027-2028	\$544,839	2.84%
Total		\$1,997,456	10.89%

* The added cost of changing the pay scale/range for Assistant Principals and Executive Directors of School Leadership shows up in year one. Of the year one increase, \$468,797 is due to making Assistant Principals 12-month employees, shifting their pay scale, and shifting the pay scale of Executive Directors of School Leadership. This is 2.64% of the 5.32% year one increase. Thus, the cost of the GWI in Year One is \$473,445 or 2.67%.

AGREEMENT BETWEEN
THE HARTFORD BOARD OF EDUCATION
AND
THE HARTFORD PRINCIPALS' AND
SUPERVISORS' ASSOCIATION
LOCAL NO 22, AFSA, AFL-CIO

July 1, ~~2022~~2025 – June 30, ~~2025~~2028

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**AGREEMENT
BETWEEN
THE HARTFORD BOARD OF EDUCATION
AND
THE HARTFORD PRINCIPALS' AND
SUPERVISORS' ASSOCIATION
LOCAL NO. 22, AFSA, AFL-CIO**

AGREEMENT in accordance with the provisions of Connecticut General Statutes § 10-153 the HARTFORD BOARD OF EDUCATION (hereinafter referred to as the "Board") and the HARTFORD PRINCIPALS' AND SUPERVISORS' ASSOCIATION, LOCAL NO. 22, AFSA, AFL-CIO (hereinafter referred to as the "HPSA").

**ARTICLE I
RECOGNITION**

- A. The Board recognizes the Hartford Principals' and Supervisors' Association, Local No. 22, AFSA, AFL-CIO as the exclusive bargaining representative of all those certified professional employees who are employed by the Board of Education of the City of Hartford and who are eligible for membership in the "administrators' unit" as defined in § 10-153b(a) et seq. of the Connecticut General Statutes with respect to salaries, hours and other conditions of employment. Nothing in this clause shall alter the rights of the parties under subsequent legislation regarding their bargaining relationship.

**ARTICLE II
BOARD PREROGATIVES**

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 the City of Hartford in all its aspects, including but not limited to the following: to take all actions necessary to implement the District Model for Excellence; 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 Hartford; to give the children of Hartford as nearly equal advantages as may be practicable; to decide the need for school facilities; to determine the care, maintenance and operation of buildings, lands, apparatus and other property used for school purposes; to determine the number, age and qualifications of the pupils to be admitted into each school; to employ, assign, train, and transfer administrators; to suspend or dismiss the administrators of the schools in the manner provided by statute or ordinance; to designate the schools which shall be attended by the various children within the City; to make such provisions as will enable each child of school age residing in the City to attend school for the period required by law and provide for the transportation of children whenever it is reasonable and desirable; to prescribe rules for the management, studies, classification and

discipline for the public schools; to decide the textbooks to be used; to make rules for the arrangement, use and safekeeping of the school libraries and to approve the books selected therefore and to approve plans for school buildings; to prepare and submit budgets to the City Council and, in its sole discretion, expend money appropriated by the City for maintenance of the schools, and to make such transfers of funds within the appropriated budget as it shall deem desirable. 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. No action taken by the Board with respect to such rights, responsibilities and prerogatives, other than as there are specified provisions herein elsewhere contained, shall be subject to the grievance provisions of this Agreement.

ARTICLE III PROFESSIONAL STATUS

- A. It is recognized that the HPSA is composed of members of the Administration charged with interpreting and enforcing Board policies at the school or department level and as members of the profession have the interest of professionals in their work.

- B. The Superintendent of Schools shall meet monthly with bargaining unit members of the HPSA to discuss matters of educational policies and professional concern, as well as matters relating to the implementation of this Agreement. Policies adopted or maintained as a result of such meetings shall not be inconsistent with the terms of this Agreement nor shall they be contrary to Board policies or other bargaining unit Agreements. The HPSA will comply with any request by the Superintendent or his/her Superintendent level representative to meet with the officers or the duly designated representatives of the HPSA.
 - 1. The Committee of the HPSA for this purpose shall consist of three (3) to five (5) except that additional members can be brought in to speak on specific items of interest.
 - 2. The Superintendent shall meet in person or through his/her designated superintendent level representative and may include at the meeting such members of his/her administrative staff as he/she may desire.
 - 3. The HPSA and the Superintendent will submit, at least one week in advance of such meetings, items which they wish to be placed on the agenda for discussion.

- C. Except in cases of emergency or unforeseen circumstances, reasonable efforts will be made to provide the agenda of each Board meeting to the HPSA at least 24 hours in advance.
- D. All administrators governed by this contract when grieved by a member of any other union in the performance of their duties shall be notified of the grievance hearing at a reasonable time before the hearing to prepare jointly a proper position but the administrators must keep the Office of Talent Management aware of grievances. Nothing in this section shall prevent the Office of Talent Management from departing from this procedure if, in the judgment of that office, such departure is warranted under the circumstances. If the Office of Talent Management has determined to depart from this procedure, the Administrator shall be so notified.
- E. If a multiday summer in-service session is planned, the summer in-service schedule (not to exceed 10 days) will be planned and implemented by the Superintendent. A final schedule shall be submitted to the Association on or before April 15th. Nothing in this paragraph shall be interpreted to prohibit the scheduling of one or more single days of in-service training in July and/or August, which may be mandatory for any administrator who is scheduled to work on the date of the training. In the event that the schedule is published after April 15th of each year, any administrator who has previously had a vacation approved shall not be required to attend the training.

**ARTICLE IV
SALARIES AND RELATED BENEFITS**

- A. The salary schedules are set forth in Appendix A.
- B. All administrators will be paid on a biweekly basis, on the twenty-six pay plan. The Board may require direct deposit and provision of electronic notification of pay at its discretion.
- C. Fringe benefits are set forth in Appendix B.
- D. Increases in an administrator's salary for any given year, including any increments or movement within the grid when applicable and general wage increases when applicable on the salary schedule are not to be considered as automatic, but will be based on satisfactory evaluations as determined by the Superintendent or his/her designee. If no evaluation of any kind is made pursuant to the board of education's evaluation process on an administrator, he or she shall receive any salary increase, including general wage increase and any increments or movement within the grid to which he or she would otherwise be entitled, in any year in which increments or movement within the grid are granted.

- E. Placement on the salary schedule shall be in accordance with proper grid placement according to the position the administrator holds.
- F. In determining the initial placement on the salary schedule for administrators new to Hartford, credit may be granted for similar experience in other communities and the administrator shall be placed on the appropriate step of the salary schedule.
- G. Any administrator who is officially promoted (on a non-acting basis) to a position which is at a higher grid level than the position he or she held prior to the promotion shall be placed on that step of the salary grid which guarantees him/her a dollar amount of at least two thousand five hundred dollars (\$2,500). In addition, such administrator shall be entitled to an additional increment on the new salary schedule on July 1st if (a) such administrator was appointed to such promotional position prior to January 1st or if (b) such administrator's new salary in the promotional position is not higher than the prior salary by a dollar amount equal to at least five thousand dollars (\$5,000) (on the salary grid of the position formerly held by the administrator). In no instance shall the administrator's new salary be higher than the maximum set forth on the salary schedule for such promotional position. An Assistant Principal or Dean who is promoted to a position of Principal shall receive an increase of at least seven thousand dollars (\$7,000) when being placed on the range.
- H. The parties recognize that the Superintendent may assign additional duties and responsibilities to an administrator.
- I. If an administrator serves in a promotional position on an acting basis for more than 10 days, he or she shall be paid at the lowest step of the salary grid applicable to the promotional position that provides an increase to the administrator. When the employee leaves the acting position, he or she shall be returned to the salary applicable to his or her regular position.
- J. Whenever the Superintendent or the Board of Education alters the terms or conditions of employment of a bargaining unit member to the extent that impact bargaining is required by law, the parties shall bargain over the impact of such change. This provision shall not be subject to the grievance procedure.
- K. No administrator shall be disciplined or reprimanded in writing or suspended without pay without just cause. If an administrator is to be formally disciplined, reprimanded or suspended without pay, he/she shall be entitled to receive a statement of the reasons in writing, be allowed to explain his/her position on the matter, and to have a representative of the HPSA be present if he/she so desires.

Discipline shall normally proceed in the following order:

- (a) Verbal warning reduced to writing
- (b) Written warning
- (c) Suspension without pay
- (d) Discharge

The parties recognize and agree that certain infractions of a serious nature require immediate serious disciplinary action without recourse to progressive discipline.

- L. An administrator placed in a position with a lower salary than his or her prior position shall be paid the salary of the prior position for one hundred and twenty days. Thereafter the administrator shall be paid the rate on the grid for his or her new position commensurate with his or her years of experience. This provision shall not apply to position eliminations as discussed in Article XV. Instead, Article XV(G) shall apply where a member's position has been eliminated.
- M. The Administration may offer "signing stipends" to prospective internal and external applicants or transfers (voluntary or involuntary) for appointment (permanent or acting) to positions in the bargaining unit or work stipends for bargaining unit members. The signing stipends or work stipends to bargaining unit members shall be in an amount not to exceed twenty percent of the base annual salary. The Administration can place conditions on the provision of the stipend, such as commitment to position, if such is clear and voluntary. This provision shall not be subject to the grievance procedure.
- N. The Administration may offer, in its sole discretion, a moving/relocation stipend to new hires in an amount not to exceed \$10,000. This provision shall not be subject to the grievance procedure.

**ARTICLE V
GRIEVANCE PROCEDURE**

A. Definition

A grievance shall mean a complaint by an employee that he/she has been subjected to arbitrary, or capricious policy or practice or that his/her rights under the specific language of the Board policy manual or this Agreement have been violated or that as to him/her there is a misinterpretation or misapplication of the specific provisions of the Board policy manual or of this Agreement, or a claim that there has been a failure to follow the procedure of the District's evaluation plan. As used in this Article, the term "employee" shall mean either: (1) an individual employee; (2) a group of employees having the same grievance, or (3) the HPSA. Grievances brought by the HPSA shall be brought in the name of the aggrieved, or in the name of its president, where the complaint involves more than one school. The grievance shall remain as

presented in writing at the first step of the procedure and the nature of the grievance shall not be changed during the grievance process.

“Work days,” for purposes of this Article, shall mean any day that the district (Central Office) is open.

Step 1: A bargaining unit member must submit his/her grievance in writing and such grievance must be received by the immediate supervisor within ten (10) work days of the date when the events giving rise to the grievance occurred. The timeline for a grievance involving the procedural aspects of a yearly evaluation begins from the date when he/she received his/her end of year evaluation. Such submission shall be made to the immediate supervisor for a satisfactory adjustment. The written grievance must indicate the specific nature of the grievance and the contract provision(s) alleged to be violated. Such immediate supervisor may request a meeting with the bargaining unit member prior to making his/her decision, but in any event must render his/her decision within ten (10) work days of the submission. The bargaining unit member may be accompanied by a HPSA representative if he/she so desires at any such meeting.

Nothing in this provision shall prohibit a bargaining unit member from informally discussing his/her problem with the involved supervisor, prior to filing a grievance. However, the time limits for filing the initial grievance may only be waived or extended by written agreement between the Superintendent (or specified designee) and the HPSA President (or designee).

Step 2: If no satisfactory settlement is reached after presentation of the grievance at Step 1, the grievance may be pursued by the Union to the Superintendent or his/her designee by providing the Superintendent or his/her designee with a copy of such grievance and requesting a meeting in writing, within ten (10) work days of the decision of the Supervisor at Step 1 or not later than ten (10) work days following the expiration of the time limits for making such a decision, whichever shall occur first. The Superintendent or his/her designee will schedule a meeting with the Grievant to attempt to resolve the issues related to the grievance within twenty (20) work days following the bargaining unit member's filing the grievance with the Superintendent or his/her designee. The Superintendent or his/her designee shall have ten (10) work days after holding the meeting to issue a written decision. A copy of the decision shall be provided to both the Grievant, if a Grievant was present at the meeting, and the HPSA.

Step 3: In the event that a grievance involving the application or interpretation of the specific provisions of this Agreement is not settled at Step 1 or Step 2, then the HPSA may seek arbitration of the grievance. No bargaining unit member may file for arbitration as an individual, but only the HPSA may file an appeal to arbitration hereunder. The HPSA's request for arbitration shall be in writing and must be filed with the American Arbitration Association with a copy to the Superintendent or his/her designee within ten (10) work days after the receipt of Superintendent's (or his/her designee's) decision at Step 2 or not later than ten (10) work days following the expiration of the time limits for making such a decision, whichever shall occur first.

Neither any provisions of this Agreement which are stated as a matter of policy nor the promulgation of a new or amended Board policy nor any grievance based upon a policy of the Board nor any complaint by an employee that he/she has been subjected to an arbitrary or capricious policy or practice shall be subject to arbitration. The decision of the Superintendent or his/her designee regarding such grievances shall be final.

The decision of the arbitrator(s) shall be final and binding upon both parties, except as otherwise provided by law. The arbitrator shall have no power to add to, delete from, or modify in any way the provisions of this Agreement.

B. General Provisions

1. The specific provision(s) of the Agreement which are alleged to have been violated in the matter must be identified in the submission.

2. The parties shall share equally in the general cost of the arbitration, including the arbitrator's fee, but shall be responsible for bearing their own respective costs associated with the arbitration process. If a postponement is necessary for one party, that party must pay the postponement fee. If the parties mutually agree to a postponement, they shall share equally the costs of any such fee.

3. In the event that the Board's representative does not provide the HPSA with a timely response to the grievance following the meeting of the parties or if the meeting is not scheduled within the timelines described above, the bargaining unit member or, if appropriate, the HPSA may proceed with the next step of the grievance procedure provided that the HPSA or the bargaining unit member, if appropriate, does so within the specific time limits set forth above.

4. Any grievance, as defined above, not presented for disposition through the grievance procedure described above within ten (10) work days of the date when the events giving rise to the grievance occurred, shall not thereafter be considered a grievance under this Agreement. Failure at any step of this procedure to communicate a decision within the specified time limits shall permit the aggrieved to proceed immediately to the next step. Failure at any step to appeal within the specified time limits shall be considered acceptance by the aggrieved of the decision rendered or an acceptance of a denial, if no decision was rendered, and such decision/denial shall thereafter be binding upon the aggrieved and the HPSA. The time limits specified at any step after Step 1 may be extended in any particular instance by written agreement signed by both the Superintendent or his/her designee and an officer of the HPSA.

5. Grievances arising from the action of an official other than the immediate supervisor shall be filed with the involved administrator.

6. Meetings held under this procedure shall be conducted at a time and place, which will afford a fair and reasonable opportunity to attend for all persons

proper to be present. When such meetings are held during the work hours, all persons who participate shall be excused without loss of pay for that purpose. Persons proper to be present for the purposes of this section are defined as the grievant or grievant(s) and their appropriate HPSA representative. Qualified witnesses shall also be permitted to attend meetings, but only for the duration of such witness' testimony.

7. The HPSA will be notified, in advance, of the time and location of grievance meetings held by the Superintendent or his/her designee.

8. The HPSA shall have the right to initiate a grievance or appeal from the disposition of a grievance of any bargaining unit member or group of members at any step of this procedure.

ARTICLE VI SABBATICAL LEAVE OF ABSENCE

Sabbatical leave may be granted to one administrator for each year of the contract.

1. Purpose: Sabbatical leaves for administrators are granted for professional improvement only, and these leaves are only for purposes designed to benefit the school system. These leaves are not a right, but rather a privilege or a reward for superior service.
2. Duration of Leave: Sabbatical leave in the Hartford School System is granted for a full year or for a full semester. It is not granted for a portion of a semester. When sabbatical leave is granted, in general it shall last from July 1st to June 30th.
3. Eligibility: No administrator can be granted a sabbatical leave unless he/she has completed seven (7) years of continuous service as an administrator in the Hartford School System.
4. Process of Selection: All candidates for sabbatical leave for the school year or for either semester should apply, in writing, to the Office of Talent Management on or before the third Monday in April. Each applicant is required to present, in writing, a carefully elaborated plan of study or a project, the successful completion of which will promise real benefit both to the employee and to the Hartford School System.

Candidates are selected by a committee of three appointed by the Superintendent. In granting leaves, the Committee gives preference to an administrator who gives promise of a considerable number of years of service in the Hartford School System.

5. Requirements to be met: Administrators who are granted leaves are required at the conclusion of their leaves to return to the Hartford School System and continue in Hartford service for not less than two years. They must submit a written agreement to the effect that if they do not return to Hartford service upon termination of leaves, they will refund all sums of money paid them by the Board of Education during their sabbatical leaves within a six month period. Unusual cases are presented to the Board for review.

Upon completion of sabbatical leaves, administrators are required to submit to the Office of Talent Management a written report on the work completed while on leave. These reports are included in their personnel folders.

6. Financial Arrangements: Administrators on sabbatical leave receive the difference between their regular salary and the salary paid their replacement. However, in cases of administrators with legal dependents (spouse and children only, said spouse not being gainfully employed during the year of leave), there is provided an additional (family) allowance of \$1,000 per dependent. Whenever administrators are awarded fellowships by universities or foundations, consideration is given to the size of grant given these administrators by the universities or foundations involved and the Superintendent will determine the appropriate amount to be paid them while on sabbatical leave, not to exceed, in combination with the foregoing, their regular salary. Administrators who are granted sabbatical leave must agree not to accept gainful employment while on leave. Exceptions may be made by the Superintendent if the administrator on leave is granted a college or university fellowship involving a minor teaching assignment. In such cases, the Superintendent will recommend, for Board consideration and approval, an appropriate financial adjustment.
7. Return to System: The administrator and the Board or designee may agree prior to the granting of the sabbatical leave that upon return to the school system from a sabbatical leave, the person shall be reassigned to his/her position with credit on the salary grid for that year spent on sabbatical, providing the person has notified the Office of Talent Management of his/her intention to return prior to June 1st of the year of his/her return. Any condition that might affect such reassignment such as job elimination or transfer shall be made in accordance with the terms of this contract.

**ARTICLE VII
MISCELLANEOUS**

- A. Where practicable, it shall be the policy to consult members of the bargaining unit on the assignment of personnel to his/her school or citywide department affected by the assignment.

- B. Whenever a regular calendar school day is shortened in length, delayed in opening, or entirely closed down because of an emergency situation, which is unforeseen (such as a snow day, heat loss, etc.), the school administrators, principal and/or assistant principal, as usual, will be responsible for checking their buildings, although they may or may not be at the building site all day using their own judgment and directing staff accordingly.

- C. Administrative Vacancies
 - 1. All administrative vacancies that are to be filled by permanent appointment shall be posted for a minimum of two (2) calendar weeks before a permanent appointment is made. Posting shall not be required if the School Governance Council (“SGC”) recommends and the Superintendent accepts an Acting or Associate Principal for a permanent principal’s position at that school. In addition, the Administration shall be permitted to exempt one position per fiscal year from the posting process with simultaneous notice to the Union; and further, the Board may request a waiver of the posting process from the Union President in cases where the Board believes posting is not appropriate. Nothing herein shall prohibit general posting for a pool of candidates for dean and assistant principal positions provided that candidates are given the option to apply for all or only some of the positions which may be covered. The Board will make every effort to keep the Union appraised as soon as specific positions open which may be filled from the pool.

 - 2. An administrative position will be filled on an acting basis when, in the opinion of the Superintendent, it best serves the interest of the Hartford School System. All initial and/or promotional appointments may, in the discretion of the Superintendent, be made as acting appointments for a period not to exceed ~~one calendar year~~sox (6) months. During that time, acting administrators may be removed from their positions at any time, in the discretion of the Superintendent. An acting administrator has no right to the position at the end of the initial period of service in an acting capacity, unless he or she is selected as part of the process for filling vacancies. If selected, the administrator’s status shall no longer be “acting”, but shall serve a probationary period of six (6) months (inclusive of the period in an “acting compacity”). If an administrator

is not selected for the position, he/she shall be returned to a position in the same classification as his/her previous position.

3. Reimbursement for Losses: The Board will allocate \$1,000 for the purpose of reimbursing administrators for loss, excluding cash, damage to personal property (other than motor vehicles) incurred while on school duty.

The Board will also allocate \$5,000 for the purpose of reimbursing administrators for damage to their motor vehicles while on school duty.

All reimbursements for the foregoing will be held until the end of the fiscal year at which time reimbursement will be made in full if the amount allocated is sufficient for such purpose. Otherwise, prorated reimbursement will be made according to the demands on the respective funds.

In all cases, any such payments shall not duplicate those covered by the administrator's insurance. The administrator must submit a claim for loss through his/her insurance company, if any, and then submit the claim losses, which are not covered by his/her insurance to the Hartford Board of Education.

4. A copy of the collective bargaining agreement will be provided to all unit members.

ARTICLE VIII UNION SECURITY

Dues Deductions

Upon notice from the HPSA, the Board agrees to deduct via payroll dues for all members of the bargaining unit. The proper deduction will be made each month from the employee's salary and forwarded to the HPSA. Upon payment thereof to the HPSA, the Board shall be held free and harmless from any liability in handling such HPSA dues and may require a release from the HPSA.

The HPSA shall indemnify and hold the Board and City harmless against any and all claims, demands, liabilities and lawsuits, which may arise out of or by reason of actions taken by or against the Board or the City of Hartford as a result of the conditions of employment set forth in this article as well as the administration of the HPSA security agency fee provisions and check-off provisions of this article.

**ARTICLE IX
LEAVES OF ABSENCE**

A. Pregnancy Disability

Any administrator who becomes pregnant shall so notify the Superintendent or his/her designee as soon as practicable. Leave shall begin when, in the opinion of her doctor, the administrator is no longer physically able to work. Except in those cases in which the federal Family and Medical leave Act (“FMLA”) authorizes the Board to delay a return to work from a Pregnancy Disability Leave until the beginning of the subsequent semester or school year, such a Leave shall expire when, in the opinion of her doctor, she is physically able to return to work. The administrator shall be assigned to a position within the same classification upon return.

B. Child-Rearing Leave

All administrators are entitled to Child-Rearing Leave in accordance with the federal Family and Medical Leave Act (“FMLA”). Any administrator who has acquired teacher tenure and is expecting a child or whose spouse is expecting a child, or who has firm plans to adopt a child in the immediate future, upon request, shall be granted leave for child-rearing purposes in excess of the FMLA requirements, as set forth in this paragraph, below. Such leave shall begin either at the expiration of Pregnancy Disability Leave or at the start or at the mid-point of the school year, and shall end either one-half or one full school year later. The administrator must inform the Office of Talent Management of his/her intent to return to service thirty (30) days before the end of the leave. Upon his/her return within one calendar year, the administrator shall be assigned to a position within the same classification.

C. Personal Leave

Employees shall be permitted absences, without loss of pay and with deduction from sick leave accumulation, up to a total of not more than five (5) days in any school year for any or all of the following:

- a. In the event of serious illness or death of spouse, father, mother, son, daughter, grandfather, grandmother, grandchildren, father-in-law, mother-in-law, sister, brother, sister-in-law, brother-in-law, uncle, aunt, or child related by blood or marriage or member of his/her immediate household, not to exceed three (3) days in any school year;
- b. Holy days not to exceed three (3) days in any year;
- c. Quarantine;

- d. Absence for father for birth of child to mother or for adoption of child not to exceed two (2) days in any year;
- e. Temporary absence for personal reasons limited to situations not under control of the employee, which make such absence from service necessary. Prior approval must be given by the supervisor.

All requests for personal leave must be entered into the automated absence management system. Each such request shall state, with specificity, the reason for the requested leave. Except in cases of emergency, such requests must be entered into the automated absence management system no less than forty-eight (48) hours prior to the commencement of the requested leave.

If an administrator working an eleven month schedule has exhausted his/her personal leave and requests bereavement leave for an immediate family member, as defined above, the Superintendent or his/her designee, in his or her sole discretion, may grant such bereavement leave with or without pay. The decision of the Superintendent or designee with respect to the granting of the leave shall not be subject to the grievance procedure.

D. Family & Medical Leave

Eligibility:

- a. Each employee covered by the federal Family and Medical Leave Act shall be entitled to take leaves of the type and to the extent allowed by the Act. Any other leaves provided for in this Agreement which are also covered by the federal Family and Medical Leave Act, as amended from time to time, shall be included in the entitlement provided by this section and shall not be in addition to such entitlement.
- b. If an employee's spouse is also employed by the Board, the combined total number of weeks of leave to which both may be entitled under this Section for the birth or adoption of a child shall not exceed twelve weeks.

E. Jury Duty

Administrators who are required to report for jury duty shall be paid for all such time. Any amount paid by the court for such service shall be deducted from such payment to an administrator.

- ~~E~~F. If any provision in this Article conflicts with any state or federal statute at any time, the terms of the statute shall prevail.

Sections D and E are included for informational purposes only and shall not be subject to the grievance procedure. The parties understand that members may enforce statutory rights through the Department of Labor.

ARTICLE X TRANSPORTATION ALLOWANCE

All administrators covered by this Agreement who are required to use their own personal transportation during the workday shall be reimbursed at the IRS rate. Those approved for a "flat rate" shall receive ~~sixty~~sixtyone hundred dollars (~~\$60.00~~100.00) per month. Administrators using their own transportation shall add the Board as an additional named insured on their personal car insurance policy provided such addition does not result in an increase in cost to the administrator.

ARTICLE XI JOB DESCRIPTION

Before a present administrative unit job description is changed or one written for a new position, the Superintendent or his/her designee shall share its contents with the HPSA prior to filling a new position or implementing a new job description.

ARTICLE XII FAIR PRACTICES

- A. The Board and the Union agree not to unlawfully discriminate in the application of the terms of this contract against any teacher protected under state or federal discrimination laws, as may be amended from time-to-time.
- B. The Board and the Union agree that they shall not discriminate, engage in reprisals or punitive action against any grievant or member of the bargaining unit for his/her participation in or nonparticipation in any protected activity as set forth in Connecticut General Statutes, Sections 10-153a through 10-153r.
- C. The provisions of paragraphs A and B above reflect the parties' understanding of their legal obligations. Any alleged violation of this paragraph shall be subject to resolution procedures established by law and shall not be subject to the grievance procedure.
- D. Except as may be provided in Article IV(L), Article XV, and Article VII(C) no administrator shall be reduced involuntarily in status or pay without just cause.

ARTICLE XIII
PERSONNEL FILES AND EVALUATIONS

- A.
 - 1. Administrators will be encouraged to place in the file information of a positive nature indicating special competencies, achievements, performances or contributions of an academic, professional or civic nature.
 - 2. No anonymous letters or materials shall be placed in an administrator's personnel file.
 - 3. Only a certified supervisor and/or personnel administrator shall submit critical material to the administrator's file.
 - a. The administrator will be provided with a copy of the document that includes critical material prior to the document being submitted to the administrator's file.
 - b. If, pursuant to the grievance process, a document containing critical material is ordered out of the file it will be removed from the administrator's personnel file.
 - 4. Administrators shall be permitted to file grievances only regarding the process of evaluations, which shall proceed within ten days of the date when the administrator knew or should have known of the alleged violation.
- B. The administrator, upon request, has the right to review the contents of his/her personnel file at any time during the year provided that the time is mutually agreeable to both the employee and the Superintendent or his/her designee. This opportunity represents the implementation of the democratic concept that the individual has the right to be fully aware of any developments that concern his/her actions. A member of the staff of the Office of Talent Management shall be present at all times.
- C. The administrator has the right to reply to any document with a formal letter addressed to the Superintendent. This letter will be placed in the file.
- D. An administrator has the right to have reproduced any document in his/her personnel folder. The cost of reproducing such documents shall be paid by the administrator at the approximate cost to the Board.

**ARTICLE XIV
SCHEDULED EARLY DISMISSAL DAYS**

On those days scheduled to be early dismissal days for students, when teachers have completed their duties, the work day of the school administrators shall be in accordance with their work demands, provided that any request to leave by the principal has been approved in advance by the Superintendent or his/her designee.

**ARTICLE XV
TRANSFER PROCEDURE AFTER ELIMINATION OF UNIT POSITIONS**

The following system shall be employed when the Board determines that it is necessary to eliminate unit positions. This procedure shall in no way preclude the Superintendent from making any transfer or reassignment, subject to XII D, provided he or she may not transfer or reassign an administrator to a subordinate classification when a reduction in force situation is involved unless it is in accordance with the following procedure. Reduction in force and recall shall be based on seniority in the manner described in this article. Seniority shall be based on the date that an administrator was appointed to a bargaining unit position. In the case of a tie, total years of continuous service in the Hartford Public School System shall prevail. Sabbatical leave shall count toward seniority.

- A. If an administrator's position is eliminated, he/she shall have displacement (bumping) rights of other members with less seniority at the same school, location or department within the same exact position category/title if she/he has an equal to or higher rating on his/her most recent year-end evaluation. For example, an assistant principal can only bump a less senior assistant principal at the same school. The administrator may also displace a member with less seniority at the same school, location, or department in a lower classification if he/she meets the qualifications of the position as determined by the Administration and has an equal to or higher rating on his/her most recent year-end evaluation.

- B. Any displaced administrator who cannot exercise displacement rights shall be afforded an opportunity to meet with an administrator who is filling an administrative vacancy for which the displaced administrator is certified and qualified as determined by the Superintendent or designee. If the displaced administrator is not offered an administrative position, at any level, such administrator shall have pay continuation for the former administrative position for a period of one (1) calendar year. During such time, such displaced administrator shall continue his/her administrator work year even if placed in a non-administrative role(s). Salary continuation ceases upon separation of services, voluntary placement in a position, demotion based on performance, or placement as an administrator.

Where a principal's position is eliminated and he/she has positive evaluations as defined in this Article, the principal shall be entitled to pay continuation even if placed in an administrative role for a period of one year or until he/she is placed at any principal position or a higher level position, whichever occurs first. Salary continuation for principals also ceases upon separation of services, voluntary placement in any position, or demotion based on performance.

C. The determination of appropriate placement of displaced administrators will be made by the Superintendent or designee.

D. Recall

Any administrator who is reassigned pursuant to this provision shall be placed upon the recall list for one (1) year. Any administrator who is laid off pursuant to this provision shall be placed upon the recall list for one (1) year. Should the displaced administrator's former position be re-created during the recall period, he/she shall have rights in order of seniority within the school, location or department site. If a lower level position is created at the same school, location or department site, the member shall have recall rights to such position subject to the Superintendent or designee's determination of qualifications.

E. Rights to Consideration for Positions

During the recall period, new vacancies within the bargaining unit that are at a pay classification/group equal to or less than the displaced member's pay continuation group, shall be filled first with members of the pool of displaced administrators on pay continuation. Such preference shall only apply if the administrator is certified, qualified, and has positive evaluations (under the current evaluation document, competent, accomplished or exemplary). Qualifications for a position are determined by Superintendent or designee. Vacancies may not be filled from outside the bargaining unit where qualified candidates remain on pay continuation status under this provision. Recent school based or district based experience can be considered as a qualification. There shall be no right to positions at a higher level than the administrator previously held as a permanent appointment. The HPSA shall be given the list of displaced administrators on request.

F. If the Administration decides to create an Associate Principal position, and the candidate selected is not a bargaining unit member or a member from the recall list, the Administration shall share with the Union President the basis for selecting the candidate. The decision to create the position and the choice of the applicant shall not be subject to the grievance procedure. Nothing herein is meant to override Section E above.

G. The salary of any administrator displaced in accordance with this section shall be in accordance with the grid placement of the position.

ARTICLE XVI
JOB ACTIONS, LOCKOUT, PARTIES TO COMMUNICATE

- A. The HPSA and the Board agree that any differences between the parties on matters relating to the Agreement shall be settled by the means herein provided.
- B. The HPSA, in accordance with Connecticut law will not, during the term of this Agreement, engage in or condone any strike, work stoppage, or other concerted refusal to perform any assignment on the part of any employee represented hereunder.
- C. The Board of Education agrees that at no time will any administrator be locked out of his/her regular work place or from his/her regular work assignment by the Board in an effort to resolve a labor dispute.
- D. The parties recognize their right and obligation to engage in midstream impact bargaining under circumstances set forth in § 10-153f(e) of the Connecticut General Statutes. Nothing in this Agreement shall be interpreted to broaden or narrow the parties' rights or obligations pursuant to Conn. Gen. Stat. § 10-153f(e).

ARTICLE XVII
SPECIAL ASSISTANT TO THE SUPERINTENDENT

The Superintendent or designee may grant a member, in his/her sole discretion, a one year leave of absence from the bargaining unit to hold a non-certified position, Special Assistant to the Superintendent. The member shall be credited with all bargaining rights upon his/her return to a bargaining unit position. Placement upon return shall be at the sole discretion of the Superintendent or designee.

ARTICLE XVIII
COMMITMENT TO POSITION

Members joining the unit and who separate service within the first year after initial employment may be liable to the Board to repay the full costs of any bonuses paid to the member during the year preceding separation, including but not limited to any signing, moving, relocation, work or other bonus paid to attract the member to the position.

If a member voluntarily chooses to separate service, he/she shall arrange for a satisfactory date of departure with his/her supervisor and if no such date is agreed upon shall provide at least sixty (60) days' notice for principals and at least thirty (30) days' notice for all other administrators. The Superintendent or designee may waive or modify this requirement upon request of the administrator.

After completion of his/her third (3rd) continuous year serving in the role of principal for Hartford Schools, the Board shall contribute \$3,000 annually toward the Board's 403(b) plan in recognition of the principal's service. The principal shall be fully vested in such Board contribution after five (5) years of service as a principal. For all other members not eligible for the principal 403(b) benefit or a former principal working in another administrative position, after completion of his/her fifth (5th) year of service as an administrator for the Hartford Schools, the Board shall contribute \$1,000 annually toward the Board's 403(b) plan in recognition of the administrator's service. The administrator shall be fully vested in such Board contribution after five (5) years of service as an administrator. The Superintendent may withhold payment on a pro-rata basis based on departure from the district. If an administrator is moved to a teacher's position as a result of a reduction in force he/she shall not be eligible to receive this contribution by the Board while he/she is not in the bargaining unit.

**ARTICLE XIX
DURATION**

This Agreement shall be effective from July 1, ~~2022~~2025 through June 30, ~~2025~~2028.

IN WITNESS WHEREOF, the parties have set their hands this ____ day of _____ 20__.

FOR THE HARTFORD
BOARD OF EDUCATION

FOR THE HARTFORD PRINCIPALS'
AND SUPERVISORS' ASSOCIATION,
LOCAL NO. 22, AFSA, AFL-CIO

By _____
Its Chair

By _____
Its President

APPENDIX A

SALARY SCHEDULE EXPLANATION

- A. For the purpose of this contract, the salary schedules are based on the following work years:

Schedule B - 213 working days: The administrator will work the week before the opening of school, the week after the close of school, plus additional workdays that add up to 213 workdays. This schedule is for all employees not working a 12-month year except deans, who will have a work year of 187 days except as otherwise agreed by the parties.

Schedule C – a twelve-month (12-month) work year: This work year entitles the employee to 24 vacation days annually (a pro-ration of 2 vacation days per month to those who are initially employed at a time other than July 1) and the following vacation days, on the dates designated by the Board:

New Year's Day
Three Kings' Day*
Martin Luther King Day
Presidents' Day
Good Friday
Memorial Day
Independence Day
Juneteenth
Labor Day
Thanksgiving Day
Day after Thanksgiving
Christmas Day

If school is in session on a holiday, or if there is a failure to observe said holiday, the employee shall be granted compensatory time, a floating holiday, or pay in lieu thereof.

* Administrators will not report to work on this holiday when it falls during the school week and the Board's calendar recognizes it as a student holiday.

Closure/Shutdown

~~If the school, program or location to which the administrator is assigned is closed, and the Board has given the administrator at least sixty (60) calendar days' notice of anticipated closure at the school, program or location site, the administrator shall utilize vacation time during the period of closure. Such vacation time shall be deducted from the administrators' vacation leave accrual. In the event that sixty (60) calendar days' notice has not been given, the administrator may complete his/her work day at a location to be determined by~~

~~the Superintendent or designee. If a member has a specific project/job requirement that must be performed during the period of closure, he/she can request a waiver from his/her supervisor of this requirement. If a new member does not have sufficient vacation time accrued prior to the period of closure, he/she may borrow vacation time for this purpose.~~

In no case shall vacation payout be greater than twenty-four days.

The Parties understand and agree that twelve month school-based members shall be expected generally to take vacation time during school vacations and during the summer months. Additionally, snow days will automatically be treated as vacation days, to be deducted from accrued time, unless the person works at home or at the job site, with the approval of his/her supervisor. Members shall not generally take vacation time for the five days after the student year or for five days prior to the return of teachers. Further, members are expected to attend the summer institute, as discussed in Article III.

- B. A per-diem rate based on 223 workdays will be used for hiring, and additional workdays in accordance with Section C. A per-diem rate based on 260 workdays will be used for severance purposes for all sick leave days accumulated on or after July 1, 2002. The per-diem rate based on 223 workdays will be used for severance purposes for all sick leave days accumulated prior to July 1, 2002. Sick days will be charged first against days earned in that year, then to days accumulated after July 1, 2002, and then to days accumulated prior to July 1, 2002.

C. Additional Workdays and Opportunities

1. An administrator can be required by the Superintendent or the appropriate Assistant Superintendent to work additional days beyond his or her work year on necessary job related duties. This directive shall be given to the Administrator in writing.
2. When an Administrator is required to work beyond his or her work year, the Administrator shall be paid on an hourly basis for hours worked and shall be guaranteed a minimum of four hours work each day.
3. When postings are required, the salaries for posted extra work opportunities shall be listed on the posting.
4. In buildings to which another administrator is assigned, Principal may delegate this additional work in his/her sole discretion to another administrator.
5. For the purpose of calculating the hourly rate herein, the Administrator's annual salary shall be divided by 223 divided by eight.

D. Differential for Doctorate in Education

Each member with a Doctorate in Education from an accredited university shall be eligible for a salary differential of \$2,500, added to their annual salary following initial demonstration that they have a Doctorate in Education. To be eligible, the member must provide the Office of Talent Management with an official transcript showing that the Doctorate in Education was awarded. This provision shall not be subject to the grievance procedure and arbitration provisions of the Agreement.

E. Grid Placement and Salary Year

The following schedule is for purposes of remuneration for positions that already exist in the bargaining unit. It is understood that positions may be created or eliminated by the Board of Education and that the Board reserves the right to transfer and assign bargaining unit members, except as limited by Article XV (Transfer Procedure After Elimination of Position).

July 1, 2022 – June 30, 2023

<u>Position</u>	<u>Group</u>	<u>Salary</u>	<u>Salary</u>	<u>Salary</u>
K-8 Principal	1,2,3	\$131,866	-	\$150,111
9-12 Principal	4,5,6	\$137,887	-	\$162,154
Assistant Principal	7,8,9	\$120,339	-	\$134,789
Executive Principal	10	\$155,950	-	\$168,175
Assistant Director	11	\$126,359	-	\$134,789
Director	12	\$137,887	-	\$150,111
Executive/Senior Director	13	\$143,908	-	\$156,134
Administrative Intern	14,15	\$120,339	-	\$128,766 *
Resident/Associate Principal	16	Step 1 - \$128,848	Step 2 -	\$132,462
Dean	17,18	\$105,649	-	\$118,337 **
Executive AP (12-month)	19	\$127,683	-	\$143,016

<u>Position</u>	<u>Group</u>	<u>Range Adjustment for those not on maximum</u>
K-8 Principal	1,2,3	\$5,054
9-12 Principal	4,5,6	\$6,722
Assistant Principal	7,8,9	\$4,003
Executive Principal	10	\$3,386
Assistant Director	11	\$2,335
Director	12	\$3,386
Executive/Senior Director	13	\$3,387
Administrative Intern	14,15	\$2,334
Resident/Associate Principal	16	\$3,614
Dean	17,18	\$3,515
Executive AP (12-month)	19	\$4,247

July 1, 2025 - June 30, 2026

<u>Position</u>	<u>Group</u>	<u>Salary</u>	<u>Salary</u>	<u>Salary</u>
<u>K-8 Principal</u>	<u>1,2,3</u>	<u>\$139,248</u>	=	<u>\$158,514</u>
<u>9-12 Principal</u>	<u>4,5,6</u>	<u>\$145,605</u>	=	<u>\$171,231</u>
<u>Executive Principal/Principals Supervisor</u>	<u>10</u>	<u>\$164,680</u>	=	<u>\$177,589</u>
<u>Assistant Director</u>	<u>11</u>	<u>\$133,432</u>	=	<u>\$142,335</u>
<u>Director</u>	<u>12</u>	<u>\$145,605</u>	=	<u>\$158,514</u>
<u>Executive/Senior Director</u>	<u>13</u>	<u>\$151,964</u>	=	<u>\$164,874</u>
<u>Administrative Intern</u>	<u>14,15</u>	<u>\$127,075</u>	=	<u>\$135,973</u> *
<u>Resident/Associate Principal</u>	<u>16</u>	<u>Step 1 - \$136,062</u>	<u>Step 2 -</u>	<u>\$139,878</u>
<u>Dean</u>	<u>17,18</u>	<u>\$111,564</u>	=	<u>\$124,962</u> **
<u>Assistant Principal (12 mo)</u>	<u>19</u>	<u>\$134,831</u>	=	<u>\$151,021</u>

<u>Position</u>	<u>Group</u>	<u>Range Adjustment for those not on maximum</u>
<u>K-8 Principal</u>	<u>1,2,3</u>	<u>\$5,336</u>
<u>9-12 Principal</u>	<u>4,5,6</u>	<u>\$7,098</u>
<u>Executive Principal/Principals Supervisor</u>	<u>10</u>	<u>\$3,576</u>
<u>Assistant Director</u>	<u>11</u>	<u>\$2,466</u>
<u>Director</u>	<u>12</u>	<u>\$3,576</u>
<u>Executive/Senior Director</u>	<u>13</u>	<u>\$3,576</u>
<u>Administrative Intern</u>	<u>14,15</u>	<u>\$2,465</u>
<u>Resident/Associate Principal</u>	<u>16</u>	<u>\$3,816</u>
<u>Dean</u>	<u>17,18</u>	<u>\$3,712</u>
<u>Assistant Principal (12 mo)</u>	<u>19</u>	<u>\$4,484</u>

Administrators responsible for grades 9, 10, 11 or 12 shall be considered in the 9-12 category for salary purposes.

There shall be a ~~1.50~~2.50% general wage increase effective July 1, ~~2022~~2025. There shall be movement within the range (range adjustment) for those who have not reached maximum (not to exceed maximum) and step movement for Resident and Associate Principals.

* There are 213 day and 12 month positions.

** Dean shall include 187 day deans and grandfathered deans working a 212 day work year.

July 1, 2023 – June 30, 2024

<u>Position</u>	<u>Group</u>		<u>Salary</u>		
K-8 Principal	1,2,3	\$133,844	-	\$152,363	
9-12 Principal	4,5,6	\$139,955	-	\$164,586	
Assistant Principal	7,8,9	\$122,144	-	\$136,811	
Executive Principal	10	\$158,289	-	\$170,698	
Assistant Director	11	\$128,254	-	\$136,811	
Director	12	\$139,955	-	\$152,363	
Executive/Senior Director	13	\$146,067	-	\$158,476	
Administrative Intern	14,15	\$122,144	-	\$130,697	*
Resident/Associate Principal	16	Step 1— \$130,781		Step 2— \$134,449	
Dean	17,18	\$107,234	-	\$120,112	**
Executive AP (12-month)	19	\$129,598	-	\$145,161	

<u>Position</u>	<u>Group</u>	<u>Range Adjustment for those not on maximum</u>
K-8 Principal	1,2,3	\$5,130
9-12 Principal	4,5,6	\$6,823
Assistant Principal	7,8,9	\$4,063
Executive Principal	10	\$3,437
Assistant Director	11	\$2,370
Director	12	\$3,437
Executive/Senior Director	13	\$3,437
Administrative Intern	14,15	\$2,369
Resident/Associate Principal	16	\$3,668
Dean	17,18	\$3,567
Executive AP (12-month)	19	\$4,311

July 1, 2026 - June 30, 2027

<u>Position</u>	<u>Group</u>		<u>Salary</u>		
<u>K-8 Principal</u>	<u>1,2,3</u>		<u>\$143,077</u>	=	<u>\$162,873</u>
<u>9-12 Principal</u>	<u>4,5,6</u>		<u>\$149,609</u>	=	<u>\$175,940</u>
<u>Executive Principal/Principals Supervisor</u>	<u>10</u>		<u>\$169,209</u>	=	<u>\$182,473</u>
<u>Assistant Director</u>	<u>11</u>		<u>\$137,101</u>	=	<u>\$146,249</u>
<u>Director</u>	<u>12</u>		<u>\$149,609</u>	=	<u>\$162,873</u>
<u>Executive/Senior Director</u>	<u>13</u>		<u>\$156,143</u>	=	<u>\$169,408</u>
<u>Administrative Intern</u>	<u>14,15</u>		<u>\$130,570</u>	=	<u>\$139,712</u>
<u>Resident/Associate Principal</u>	<u>16</u>	<u>Step 1 -</u>	<u>\$139,804</u>	<u>Step 2 -</u>	<u>\$143,725</u>
<u>Dean</u>	<u>17,18</u>		<u>\$114,632</u>	=	<u>\$128,398</u>
<u>Assistant Principal (12 mo)</u>	<u>19</u>		<u>\$138,539</u>	=	<u>\$155,174</u>

<u>Position</u>	<u>Group</u>	<u>Range Adjustment for those not on maximum</u>
<u>K-8 Principal</u>	<u>1,2,3</u>	<u>\$5,483</u>
<u>9-12 Principal</u>	<u>4,5,6</u>	<u>\$7,293</u>
<u>Executive Principal/Principals Supervisor</u>	<u>10</u>	<u>\$3,674</u>
<u>Assistant Director</u>	<u>11</u>	<u>\$2,534</u>
<u>Director</u>	<u>12</u>	<u>\$3,674</u>
<u>Executive/Senior Director</u>	<u>13</u>	<u>\$3,674</u>
<u>Administrative Intern</u>	<u>14,15</u>	<u>\$2,533</u>
<u>Resident/Associate Principal</u>	<u>16</u>	<u>\$3,921</u>
<u>Dean</u>	<u>17,18</u>	<u>\$3,814</u>
<u>Assistant Principal (12 mo)</u>	<u>19</u>	<u>\$4,607</u>

Administrators responsible for grades 9, 10, 11 or 12 shall be considered in the 9-12 category for salary purposes.

There shall be a ~~1.50~~2.75% general wage increase effective July 1, ~~2023~~2026. There shall be movement within the range (range adjustment) for those who have not reached maximum (not to exceed maximum) and step movement for Resident and Associate Principals.

* There are 213 day and 12 month positions.

** Dean shall include 187 day deans and grandfathered deans working a 212 day work year.

July 1, 2024 – June 30, 2025

<u>Position</u>	<u>Group</u>	<u>Salary</u>		<u>Salary</u>	
K-8 Principal	1,2,3	\$135,852	-	\$154,648	
9-12 Principal	4,5,6	\$142,054	-	\$167,055	
Assistant Principal	7,8,9	\$123,976	-	\$138,863	
Executive Principal	10	\$160,663	-	\$173,258	
Assistant Director	11	\$130,178	-	\$138,863	
Director	12	\$142,054	-	\$154,648	
Executive/Senior Director	13	\$148,258	-	\$160,853	
Administrative Intern	14,15	\$123,976	-	\$132,657	*
Resident/Associate Principal	16	Step 1— \$132,743		Step 2— \$136,466	
Dean	17,18	\$108,843	-	\$121,914	**
Executive AP (12 month)	19	\$131,542	-	\$147,338	

<u>Position</u>	<u>Group</u>	<u>Range Adjustment for those not on maximum</u>
K-8 Principal	1,2,3	\$5,206
9-12 Principal	4,5,6	\$6,925
Assistant Principal	7,8,9	\$4,124
Executive Principal	10	\$3,489
Assistant Director	11	\$2,406
Director	12	\$3,489
Executive/Senior Director	13	\$3,489
Administrative Intern	14,15	\$2,405
Resident/Associate Principal	16	\$3,723
Dean	17,18	\$3,621
Executive AP (12 month)	19	\$4,375

July 1, 2027 - June 30, 2028

<u>Position</u>	<u>Group</u>	<u>Salary</u>		<u>Salary</u>	
<u>K-8 Principal</u>	<u>1,2,3</u>	<u>\$147,369</u>	=	<u>\$167,759</u>	
<u>9-12 Principal</u>	<u>4,5,6</u>	<u>\$154,097</u>	=	<u>\$181,218</u>	
<u>Executive Principal/Principals Supervisor</u>	<u>10</u>	<u>\$174,285</u>	=	<u>\$187,947</u>	
<u>Assistant Director</u>	<u>11</u>	<u>\$141,214</u>	=	<u>\$150,636</u>	
<u>Director</u>	<u>12</u>	<u>\$154,097</u>	=	<u>\$167,759</u>	
<u>Executive/Senior Director</u>	<u>13</u>	<u>\$160,827</u>	=	<u>\$174,490</u>	
<u>Administrative Intern</u>	<u>14,15</u>	<u>\$134,487</u>	=	<u>\$143,903</u>	*
<u>Resident/Associate Principal</u>	<u>16</u>	Step 1 - <u>\$143,998</u>		Step 2 - <u>\$148,037</u>	
<u>Dean</u>	<u>17,18</u>	<u>\$118,071</u>	=	<u>\$132,250</u>	**
<u>Assistant Principal (12 mo)</u>	<u>19</u>	<u>\$142,695</u>	=	<u>\$159,829</u>	

<u>Position</u>	<u>Group</u>	<u>Range Adjustment for those not on maximum</u>
<u>K-8 Principal</u>	<u>1,2,3</u>	<u>\$5,647</u>
<u>9-12 Principal</u>	<u>4,5,6</u>	<u>\$7,512</u>
<u>Executive Principal/Principals Supervisor</u>	<u>10</u>	<u>\$3,784</u>
<u>Assistant Director</u>	<u>11</u>	<u>\$2,610</u>
<u>Director</u>	<u>12</u>	<u>\$3,784</u>
<u>Executive/Senior Director</u>	<u>13</u>	<u>\$3,784</u>
<u>Administrative Intern</u>	<u>14,15</u>	<u>\$2,609</u>
<u>Resident/Associate Principal</u>	<u>16</u>	<u>\$4,039</u>
<u>Dean</u>	<u>17,18</u>	<u>\$3,928</u>
<u>Assistant Principal (12 mo)</u>	<u>19</u>	<u>\$4,745</u>

Administrators responsible for grades 9, 10, 11 or 12 shall be considered in the 9-12 category for salary purposes.

There shall be a ~~1.503.00~~ 3.00% general wage increase effective July 1, ~~2023~~ 2027. There shall be movement within the range (range adjustment) for those who have not reached maximum (not to exceed maximum) and step movement for Resident and Associate Principals.

* There are 213 day and 12 month positions.

** Dean shall include 187 day deans and grandfathered deans working a 212 day work year.

APPENDIX B

1. Insurance

The Board shall offer the following insurance benefits to members of the bargaining unit and shall pay the premium for individual and family coverage except as otherwise noted:

a. High Deductible Health Plan with a Health Savings Account (“HSA”)

Members shall contribute the following percentages toward the annual premium or fully insured premium equivalent costs for individual or family coverage on the HDHP with HSA:

~~2022-2023~~2025-2026: ~~19.5~~21%
~~2023-2024~~2026-2027: ~~20.0~~21.5%
~~2024-2025~~2027-2028: ~~20.5~~22%

Member contributions will not exceed 4% over the allocation rates.

In-Network services shall be subject to a \$2,000 deductible for an individual plan and \$4,000 per family. The plan pays 100% in network services after the deductible, except for prescription drugs (Rx).

Out-of-Network services shall be subject to a 20% coinsurance for an individual plan up to a yearly maximum of \$2,000 individual and \$4,000 per family. Out of network out of pocket maximum is \$4,000 per individual and \$8,000 per family (including the deductible).

Upon reaching the deductibles, there shall be a Rx co-payment applied as follows:

Generic: \$5
Brand (formulary): \$15
Brand (non-formulary): \$30

Up to an out of pocket maximum of \$1,000 per individual and \$2,000 per family.

The Board shall contribute fifty percent (50%) of the applicable HSA deductible amount. The Board’s contribution toward the HSA deductible will be deposited into the HSA accounts in two equal installments each year, the first during the week of July 1 each year and the second during the week of January 1 each year. The Board’s

contribution will be pro-rated for members hired after July 1st in any year.

The parties acknowledge that the Board's contribution toward the funding of the HSA plan is not an element of the underlying insurance plan, but rather relates to the manner in which the deductible shall be funded for active employees. The Board shall have no obligation to fund any portion of the HSA deductible for individuals upon their separation from employment or departure from the Union.

Any member who is enrolled in Medicare or actively receiving federal veteran health benefits may not participate in the HSA and must participate in a health retirement account (HRA).

b. Dental plan is subject to premium cost share as follows:

~~2022-2023~~2025-2026: ~~19.5~~21%
~~2023-2024~~2026-2027: ~~20.0~~21.5%
~~2024-2025~~2027-2028: ~~20.5~~22%

c. HPSA agrees that any portion of the health, dental, or prescription drug plan may be self-insured or insured at the sole discretion of the Board. This provision shall not be subject to the grievance procedure. Further, the Board has the discretion to change the Pharmacy Benefits Manager to use the State vendor.

d. Group Life Insurance equal to two times the unit member's salary.

e. The Board reserves the right to study alternative health insurance plans with different carriers excluding self-insurance. The Board reserves the right to change insurance carriers on health insurance provided the following steps occur:

1. The plan suggested as an alternate must contain benefits, which are substantially equivalent when considered as a whole.
2. The HPSA shall have an opportunity to study the proposed plan for a period of sixty (60) working days.
3. If at the end of the aforementioned sixty (60) working days there is a disagreement between the parties on whether or not the plan offers substantially equivalent coverage, benefits, portability and administration as the present plan, when considered as a whole, then the issue will be sent to a mutually selected arbitrator. If the parties are unable to agree on an arbitrator, the American Arbitration Association shall be requested to appoint

an arbitrator with expertise in the health insurance field in accordance with its rules and regulations. The decision of the arbitrator shall be binding on the parties. If the arbitrator rules that the Board's proposed alternate carrier meets the criteria outlined in G.1 and the Board changes carriers, the standards outlined in G.1 must be maintained during the life of the contract. The HPSA shall retain the right to ask the arbitrator to reinstate the original carrier if the standards outlined in G.1 are not maintained.

4. The Board may propose an alternate health insurance plan only one (1) time during the life of the contract.

2. Laid-off Employees, Retirees, and Survivors

Employees who are terminated or not renewed due to layoff and their spouses and their eligible dependents shall be entitled to group medical insurance benefits as noted above at their own expense to the extent provided for by the Consolidated Omnibus Budget Reconciliation Act (“COBRA”) and in accordance with the terms of the insurance carriers.

Legally dependent survivors (including spouse) of employees or bargaining unit members who had been active employees at the time of death, shall be permitted to purchase health insurance benefits as noted above for a period of two years at group rates at their own expense, subject to the insurance carrier's making such rates available and subject, in general, to the terms and conditions of the insurance carriers.

Retirees, eligible for retirement under Conn. Gen. Stat. § 10-183f(c), and their legally dependent survivors (including spouse) shall be entitled to purchase group insurance benefits for a period of two years at the same rate as current working employees subject to the insurance carrier's making such rates available and subject, in general, to the terms and conditions of the respective carriers.

In order to take Major Medical Insurance, the applicant must complete an enrollment card and must provide satisfactory evidence of insurability to the insurance company at the applicant's own expense.

The payment for any of the above plans must be made each month in advance. When payments on hand are exhausted, the coverage will be canceled.

A current address must be on file in the Office of Talent Management at all times.

3. Employees Called to Military Service

Where a member is called to military service, for the first 18 months of such leave (or the period covered by COBRA), the member's family shall continue to be covered by health insurance if such coverage was in place prior to the military leave. Such family members will be required to submit the member's portion of the insurance cost (the premium cost share). Failure to timely submit payment shall be considered a waiver of such coverage. This provision shall not be subject to the grievance procedure.

4. Sick Leave

Bargaining unit members shall be entitled to sick leave as follows:

- a. Schedule B (eleven-month employees) (e.g. Assistant Principals, Assistant Directors and Administrative Interns) ~~twenty-two (22)~~twenty (20) days annually.
- b. Schedule C (twelve-month employees) (**Executive Assistant Principals**, Principals, Directors, Executive Principals and Executive/Senior Directors) ~~twenty-four (24)~~twenty (20) days annually.
- c. Schedule A (ten month employees) (Deans 187 days) ~~twenty (20)~~eighteen (18) days annually.
- d. Bargaining unit members hired after June 30, 2002, shall be entitled to accumulate sick leave days up to the number of days in the individual administrator's work year. A unit member hired prior to July 1, 2002 shall be entitled to a maximum of the number of days he or she had accumulated in his/her sick leave account as of January 30, 2008.
- e. Sick leave bank for administrators
 1. All members of the bargaining unit shall become participants in the sick leave bank by contributing three days from his/her accumulated sick leave. At any time the total number of days in the bank drops below 300, each bargaining unit member shall deposit into the bank 3 days.
 2. Upon exhaustion of accumulated sick leave any administrator covered by this Agreement may apply to the sick leave bank committee as hereinafter provided for a withdrawal of days.
 3. A sick leave bank committee consisting of two (2) members appointed by the Superintendent and two (2) members appointed by the President of the Union will be established. The sick leave bank committee will review all applicants desiring to withdraw

days from the bank. The decision of the committee shall be final. Applications to the committee shall be in writing and accompanied by a physician's statement describing the illness and prognosis for a date of return to work.

4. An employee who exhausts all full pay accumulated sick leave may be granted up to thirty (30) school days by the committee in response to written application. Payment for such days shall begin only after a waiting period of ten (10) school days has elapsed after full pay accumulation has been used.
5. If, after the original withdrawal authorized by the committee, the employee is unable to return to duty, he/she may submit to the committee an application for an additional withdrawal of up to twenty (20) school days with such additional days to commence five (5) school days following expiration of the first withdrawal.
6. The first and second application must be accompanied by a physician's statement describing the illness and prognosis for a date of return to work. Thereafter, any part-pay accumulation as described in Appendix B to which the employee is entitled shall be implemented.
7. The Sick Leave Bank Committee shall have the discretion, but be under no obligation to authorize additional days from the bank to employees in cases of extended disability and/or personal hardship.
8. The Sick Leave Bank Committee shall be authorized to amend these ground rules and to promulgate such additional rules and regulations as may be necessary to administer the Sick Leave Bank in the best interest of the Board and the employees participating herein. Such rules and/or amendments shall be submitted to the Union Executive Board and the Board of Education for ratification.
9. The Sick Leave Bank Committee shall have the authority to require a second opinion by a physician designated by the committee. The cost of such opinion is to be borne by the employee.

f. Extension of Sick Leave

An employee with five (5) years or more service under regular appointment who exhausts all sick leave opportunities under this

contract, may request the Board for an extension of sick leave on a part salary basis.

- g. Any administrator who becomes aware that he/she will need to be absent due to a scheduled or planned surgery or other medical procedure shall so notify the Superintendent of his/her designee as soon as practicable.

5. Longevity Payments & Residency Incentive

- A. Members of the unit shall receive longevity payments as follows for continuous years of service. Longevity payments shall be made no later than June 30th for the current year.

- a. Between 14 and 18 years \$ 850
- b. Between 19 and 23 years \$1,800
- c. For 24 or more years \$2,500

Only bargaining unit members hired into the unit on or before June 30, 1999 shall be eligible to receive longevity payments. Such payments shall be contingent upon the administrator receiving an evaluation of satisfactory or better.

- B. Hartford Residency

Any member who lives in the City of Hartford shall be eligible for a 3% differential based on his/her base salary. Hartford must be the member's primary residence. To demonstrate residency, the member must produce to the Executive Director of Human Resources or his/her designee, with a request for the residency differential, any three of the following documents that show evidence of Hartford residency: utility bill, car insurance, lease, property tax bill, voter registration card, drivers' license. The differential shall become effective within 30 days of receipt of appropriate documentation and request ~~and shall cease each June 30th~~. Such evidence must be provided upon request and ~~or~~ on an annual basis. An administrator must notify the Office of Talent Management within ten (10) days of any discontinuation of Hartford residency. The Board may ~~discontinue~~ require the return of such differential ~~upon belief~~ in the event of fraud or failure to notify the district of such change. Failure to communicate in writing regarding a change in residency or any deception regarding primary residence shall be viewed as insubordination/moral misconduct.

- C. This Section shall not be subject to the grievance procedure.

6. Severance Pay Plan

Upon retirement or death, calculation of severance pay shall be made by applying the following formula:

"Retirement" shall mean that an employee has retired from employment as an administrator or teacher as provided under the state retirement system and is in fact collecting retirement benefits pursuant to said system.

- A. Formula: The total accumulation of all allotted full pay sick days up to the member's work year multiplied by a factor of twenty percent (20%). However, any member whose accumulated full pay sick days, as of June 30, 2005, exceeds his/her work year, shall be entitled to use up to the amount accrued as of June 30, 2005 multiplied by a factor of twenty percent (20%), when the member retires.

Severance pay may be taken in one, two or three equal annual payments, notice shall be given in accordance with Section C below. The product shall be the number of days for which payment shall be made at the current per diem rate. No credit shall be given for the period during which an employee was in military service.

- B. Regulations Applying to Severance

To be eligible for severance pay, employees who plan to retire from April 1 through June 30 of any year must give at least 90 days prior notice of their definite intention to retire. Employees who plan to retire at any other time of the year must give at least 60 days notice. If such notice is submitted in July or August, the 60 days provision shall be in effect from August 1 except when an adequate substitute or qualified replacement is available in which case the retirement date by mutual agreement becomes effective on the day when the substitute or replacement can begin work. In all cases, severance pay shall be due the employee on the date of retirement or on the first payroll date thereafter. These notice requirements shall not be applicable to employees who die or become disabled in such a way as to force their retirement.

7. Course Reimbursement

- A. The Board desires to encourage the professional improvement of its employees in areas directly related to their employment. Administrators who have completed one year of satisfactory service in the Hartford Public Schools and have successfully completed the semester course shall be eligible for tuition reimbursement of up to \$500 per credit, up to a maximum of six (6) credits per year. Courses shall be eligible for reimbursement only during the school year in which the administrator took the course(s). Administrators must submit any course for

reimbursement within three months of receipt of the final grade, or the claim for reimbursement shall be waived. For purposes of this article, successful completion means, at a minimum, receipt of a B or a Pass for the completed course work.

Summary report:	
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Delete	155
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Embedded Excel	0
Format changes	0
Total Changes:	377

City of Hartford

FY2025

Monthly Financial Report to the Municipal Accountability Review Board



September 2024

(FY2025 P3)

Meeting date: November 21, 2024

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

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City of Hartford - FY2025 General Fund Financial Report & Projection

11/21/2024

Revenue Category	FY2024 UN-AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2024 ACTUAL (SEPT)	FY2025 ACTUAL (SEPT)	FY2025 PROJECTION	VARIANCE (FAV)/UNFAV
41 General Property Taxes ¹	(308,960,496)	(299,433,841)	(299,433,841)	(155,854,475)	(153,312,828)	(299,433,841)	-
42 Licenses & Permits ²	(13,266,465)	(6,950,743)	(6,950,743)	(3,794,512)	(790,789)	(6,950,743)	-
43 Fines Forfeits & Penalties ³	(98,146)	(113,840)	(113,840)	(26,083)	(40,210)	(113,840)	-
44 Revenue from Money & Property ⁴	(11,625,691)	(8,714,259)	(8,714,259)	(2,781,702)	(2,594,055)	(8,714,259)	-
45 Intergovernmental Revenues ⁵	(351,721,557)	(298,760,849)	(298,760,849)	(83,933,190)	(84,759,945)	(298,760,849)	-
46 Charges For Services ⁶	(4,854,362)	(3,491,416)	(3,491,416)	(953,780)	(912,292)	(3,491,416)	-
47 Reimbursements ⁷	(115,291)	(89,653)	(89,653)	(220)	(80)	(89,653)	-
48 Other Revenues ⁸	(927,646)	(332,866)	(332,866)	(149,547)	(89,535)	(332,866)	-
53 Other Financing Sources ⁹	(5,858,056)	(5,945,500)	(5,945,500)	(696,570)	(665,513)	(5,945,500)	-
Total Revenues¹⁵	(697,427,711)	(623,832,967)	(623,832,967)	(248,190,079)	(243,165,247)	(623,832,967)	-

Expenditure Category	FY2024 UN-AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2024 ACTUAL (SEPT)	FY2025 ACTUAL (SEPT)	FY2025 PROJECTION	VARIANCE FAV/(UNFAV)
Payroll ¹⁰	126,976,397	138,738,615	138,855,195	29,362,786	30,610,920	141,382,806	(2,527,611)
Benefits ¹¹	71,895,244	99,936,277	99,936,277	25,976,883	26,194,416	102,176,277	(2,240,000)
Debt & Other Capital ^{12, 14}	94,220,098	16,380,438	16,380,438	1,882,536	1,944,459	16,380,438	-
Library	9,201,354	9,512,786	9,512,786	2,300,399	2,378,197	9,512,786	-
Metro Hartford Innovation Services	5,075,732	5,555,019	5,555,019	1,268,934	1,388,755	5,555,019	-
Utilities	28,659,087	30,977,006	30,977,006	6,253,137	5,914,937	30,977,006	-
Other Non-Personnel	44,452,050	38,719,552	38,602,972	7,094,031	5,622,543	39,402,972	(800,000)
Education ¹³	283,310,950	284,013,274	284,013,274	24,009,596	24,009,596	284,013,274	-
Total Expenditures¹⁵	663,790,913	623,832,967	623,832,967	98,148,301	98,063,823	629,400,578	(5,567,611)

Revenues and Expenditures, Net	(33,636,798)	-	-	(150,041,778)	(145,101,424)	5,567,611	
Use of Assigned Fund Balance	-	-	-	-	-	-	-
Projected (Surplus)/Deficit	-	-	-	-	-	5,567,611	-

REVENUE FOOTNOTES

- ¹ (1) Cumulative through September FY2025, current year tax levy revenue actuals are 1.36% or \$2.07M higher than through FY2024 Period 3 (September).
(2) The FY2025 Period 3 amount for prior year levies is shown as a net expense (instead of revenue) reflecting credit adjustments due to tax appeals and court stipulations.
- ² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking unfavorably by 79% or \$3.00M compared to the FY2024 cumulative through September due to lower permit activity.
- ³ The Fines, Forfeits and Penalties revenue line item includes revenues from false alarms fines.
- ⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2025 actuals are tracking 7% or \$0.19M lower than September FY2024 due to lower interest revenue.
- ⁵ Intergovernmental Revenues reflect the receipts of Education Cost Sharing, Supplemental Car Tax and PILOT revenues from the State. September FY2025 actuals are 0.99% or \$0.83M higher than September FY2024 actuals.
- ⁶ Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records, and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$5.0M. September FY2025 actuals are 4% or \$0.04M lower than September 2024 actuals.
- ⁷ Reimbursements (primarily Section 8) largely occur at fiscal year end.
- ⁸ Other Revenues will vary year to year based on unanticipated items such as settlements. This revenue category's actuals through September FY2025 are \$0.06M lower than the FY2024 cumulative through September.
- ⁹ Other Financing Sources reflects revenues from DoNo Stadium Fund (1), the Parking Authority Fund (2), Special Police Service Fund (3), and other (4). Category actuals through September FY2025 are \$0.03M lower than the actuals through September FY2024.
(1) Yard Goat Admission Tax is received monthly.
(2) The revenue from Hartford Parking Authority is received quarterly.
(3) Revenues from Police Private Duty are posted quarterly.

EXPENDITURE FOOTNOTES

- ¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$2.53M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 10 weeks of actual payroll expenses with 42.2 weeks remaining. Vacancies are assumed to be refilled with 38.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$3.09M is offset by a projected shortfall of \$85K of in Holiday Pay, \$5.50M in OT and \$30K in PT. Payroll will continue to be monitored throughout the fiscal year.
- ¹¹ Benefits and Insurances is projected to be net unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide.
- ¹² The FY2025 Adopted Budget for Debt & Other Capital is comprised of \$4.64M for Downtown North principal and interest, \$220K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$11.40M for Pay-As-You-Go CapEx for a total of \$16.38M.
- ¹³ Education YTD actuals reflect 3 months of the City's tax supported payment of \$96M. The \$188M ECS will be recorded as the State allocation is received.
- ¹⁴ Under the executed Contract Assistance agreement, \$46.52M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2025. 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.
- ¹⁵ The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenues is unfavorable.

Revenue Summary - Major Category

	FY2024 UN-AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2024 ACTUAL (SEPTEMBER)	FY2025 ACTUAL (SEPTEMBER)
41-TAXES	(308,960,496)	(299,433,841)	(299,433,841)	(155,854,475)	(153,312,828)
CURRENT YEAR TAX LEVY	(293,315,361)	(291,129,713)	(291,129,713)	(152,209,524)	(154,278,281)
INTEREST AND LIENS	(6,168,627)	(4,100,000)	(4,100,000)	(1,077,463)	(1,280,101)
PRIOR YEAR LEVIES	(9,106,535)	(4,000,000)	(4,000,000)	(2,323,852)	2,268,722
TAX LIEN SALES	(196,495)	-	-	(193,550)	-
OTHER	(173,478)	(204,128)	(204,128)	(50,086)	(23,168)
42-LICENSES AND PERMITS	(13,266,465)	(6,950,743)	(6,950,743)	(3,794,512)	(790,789)
BUILDING PERMITS	(6,723,820)	(3,800,580)	(3,800,580)	(2,575,996)	(186,528)
ELECTRICAL PERMITS	(2,924,596)	(1,051,600)	(1,051,600)	(657,950)	(199,470)
FOOD & MILK DEALER LICENSES	(218,526)	(192,300)	(192,300)	(98,350)	(189,050)
MECHANICAL PERMITS	(1,677,124)	(841,280)	(841,280)	(156,533)	(114,570)
PLUMBING PERMITS	(937,007)	(420,640)	(420,640)	(123,710)	(29,710)
OTHER	(785,392)	(644,343)	(644,343)	(181,973)	(71,461)
43-FINES FORFEITS AND PENALTIES	(98,146)	(113,840)	(113,840)	(26,083)	(40,210)
FALSE ALARM CITATIONS-POL&FIRE	(81,834)	(100,000)	(100,000)	(25,489)	(37,508)
LAPSED LICENSE/LATE FEE	(12,200)	(7,100)	(7,100)	-	(400)
OTHER	(4,112)	(6,740)	(6,740)	(594)	(2,302)
44-INTEREST AND RENTAL INCOME	(11,625,691)	(8,714,259)	(8,714,259)	(2,781,702)	(2,594,055)
BILLINGS FORGE	(23,370)	(20,428)	(20,428)	(6,346)	(6,277)
CT CENTER FOR PERFORM ART	(20,833)	(50,000)	(50,000)	(12,500)	(37,500)
INTEREST	(10,750,087)	(8,000,000)	(8,000,000)	(2,598,063)	(2,348,630)
RENT OF PROP-ALL OTHER	(99,869)	(87,720)	(87,720)	(29,141)	(26,197)
RENTAL OF PARK PROPERTY	(49,935)	(35,000)	(35,000)	(11,002)	(117)
RENTAL OF PARKING LOTS	(340)	-	-	-	-
RENTAL OF PROP-FLOOD COMM	(103,084)	(99,360)	(99,360)	(6,244)	(32,280)
RENTAL-525 MAIN STREET	-	-	-	(5,586)	-
RENTS FROM TENANTS	(216,784)	(161,400)	(161,400)	(45,200)	(49,240)
SHEPHERD PARK	(126,104)	(124,207)	(124,207)	-	-
THE RICHARDSON BUILDING	(199,140)	(100,000)	(100,000)	(49,549)	(75,742)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(18,072)	(18,072)
45-INTERGOVERNMENTAL	(351,721,557)	(298,760,849)	(298,760,849)	(83,933,190)	(84,759,945)
MUNICIPAL AID	(298,946,722)	(295,653,357)	(295,653,357)	(83,166,822)	(83,802,111)
CAR TAX SUPPL MRSF REV SHARING	(22,167,601)	(22,770,460)	(22,770,460)	(22,167,601)	(22,770,460)
EDUCATION COST SHARING	(187,311,537)	(187,974,890)	(187,974,890)	(200)	(53,010)
HIGHWAY GRANT	(1,162,089)	(1,162,089)	(1,162,089)	(581,045)	(581,045)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	-	-
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(20,331,835)	(15,792,632)	(15,792,632)	-	-
PRIV TAX EXEMPT PROPERTY	(60,417,977)	(60,397,602)	(60,397,602)	(60,417,977)	(60,397,596)
OTHER MUNICIPAL AID	(49,859,638)	-	-	-	-
STATE CONTRACT ASSISTANCE	(49,859,638)	-	-	-	-
OTHER STATE REVENUES	(114,577)	(87,045)	(87,045)	(41,209)	(33,750)
JUDICIAL BRANCH REV DISTRIB.	(114,577)	(66,947)	(66,947)	(41,209)	(33,750)
VETERANS EXEMPTIONS	-	(20,098)	(20,098)	-	-
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(2,668,693)	(3,012,447)	(3,012,447)	(717,759)	(918,459)
DISABIL EXEMPT-SOC SEC	(5,794)	(7,262)	(7,262)	-	-
GR REC TAX-PARI MUTUEL	(156,373)	(165,714)	(165,714)	(41,129)	(32,588)
HEALTH&WELFARE-PRIV SCH	(21,929)	(54,629)	(54,629)	-	-
PHONE ACCESS LN TAX SH	(778,518)	(778,518)	(778,518)	-	-
PILOT CHURCH HOMES INC	(126,512)	(126,588)	(126,588)	(63,256)	(63,256)
PILOT FOR CT CTR FOR PERF	(267,801)	(418,761)	(418,761)	-	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(250,000)	(250,000)
PILOT HARTFORD HILTON	(210,940)	(215,000)	(215,000)	(112,637)	(141,044)
PILOT HARTFORD MARRIOTT	(501,326)	(500,000)	(500,000)	(250,738)	(357,071)
PILOT-PENNANT N CROSSING	(74,500)	(220,975)	(220,975)	-	(74,500)
PILOT TRINITY COLLEGE	(25,000)	(25,000)	(25,000)	-	-
OTHER	(131,927)	(8,000)	(8,000)	(7,400)	(5,625)
STATE REIMBURSEMENTS	(131,927)	(8,000)	(8,000)	(7,400)	(5,625)
46-CHARGES FOR SERVICES	(4,854,362)	(3,491,416)	(3,491,416)	(953,780)	(912,292)
CONVEYANCE TAX	(2,278,377)	(1,600,000)	(1,600,000)	(465,776)	(473,108)
FILING RECORD-CERTIF FEES	(332,226)	(300,000)	(300,000)	(76,527)	(62,103)
TRANSCRIPT OF RECORDS	(634,304)	(640,750)	(640,750)	(151,639)	(137,349)
OTHER	(1,609,454)	(950,666)	(950,666)	(259,839)	(239,732)
47-REIMBURSEMENTS	(115,291)	(89,653)	(89,653)	(220)	(80)
ADVERTISING LOST DOGS	(360)	(453)	(453)	(120)	(80)
DOG ACCT-SALARY OF WARDEN	-	(2,105)	(2,105)	-	-
OTHER REIMBURSEMENTS	(69)	-	-	-	-
SECTION 8 MONITORING	(114,562)	(83,890)	(83,890)	-	-
OTHER	(300)	(3,205)	(3,205)	(100)	-
48-OTHER REVENUES	(927,646)	(332,866)	(332,866)	(149,547)	(89,535)
MISCELLANEOUS REVENUE	(315,398)	(117,534)	(117,534)	(54,055)	(38,642)
OVER & SHORT ACCOUNT	(197)	-	-	(180)	(3)
SALE OF DOGS	(6,611)	(6,849)	(6,849)	(1,449)	(1,832)
SETTLEMENTS - OTHER	(21)	(3,000)	(3,000)	-	-
OTHER	(605,420)	(205,483)	(205,483)	(93,864)	(49,058)
53-OTHER FINANCING SOURCES	(5,858,056)	(5,945,500)	(5,945,500)	(696,570)	(665,513)
DOWNTOWN NORTH (DONO)	(933,269)	(912,500)	(912,500)	(55,570)	(94,763)
REVENUE FROM HTFD PKG AUTHY	(2,564,000)	(2,283,000)	(2,283,000)	(641,000)	(570,750)
SPECIAL POLICE SERVICES	(2,360,787)	(2,750,000)	(2,750,000)	-	-
Grand Total	(697,427,711)	(623,832,967)	(623,832,967)	(248,190,079)	(243,165,247)

MARB Report - September 2024

CITY OF HARTFORD

PROPERTY TAX COLLECTIONS REPORT FOR FY2024 AND FY2025

PROPERTY TAX COLLECTIONS REPORT THROUGH September 30, 2024

Month	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	Actual FY2024	Actual FY2025	Actual FY2024	Actual FY2025	Actual FY2024	Actual FY2025	Actual FY2024	Actual FY2025	Actual FY2024	Actual FY2025
July	108,382,349	116,040,550 ¹	1,209,101	(4,763,812) ²	334,426	240,581 ^{3,4}	-	-	109,925,876	111,517,320
August	39,513,704	36,419,869	464,642	1,681,901	340,531	649,087	-	-	40,318,876	38,750,857
September	4,313,472	1,817,862	650,109	813,189	402,506	390,433	193,550	-	5,559,636	3,021,484
October	2,422,432		1,591,353		1,362,737		-		5,376,521	-
November	2,393,539		808,910		336,654		-		3,539,103	-
December	8,149,513		779,562		445,942		2,946		9,377,962	-
January	95,066,146		544,896		562,227		-		96,173,269	-
February	25,933,875		913,756		572,469		-		27,420,099	-
March	2,935,663		596,920		468,950		-		4,001,533	-
April	2,127,048		555,978		446,678		-		3,129,704	-
May	883,934		369,769		424,770		-		1,678,473	-
June	1,169,055		621,538		470,738		-		2,261,331	-
Total Collections	293,290,728	154,278,281	9,106,535	(2,268,722)	6,168,627	1,280,101	196,495	-	308,762,385	153,289,660
60 Days Collections	-		-		-		-		-	-
Reclass - Year End Entries	-		-		-		-		-	-
Adjusted Total Collections	293,290,728	154,278,281	9,106,535	(2,268,722)	6,168,627	1,280,101	196,495	-	308,762,385	153,289,660

Summary	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
Total Budget	292,019,388	291,129,713	4,300,000	4,000,000	4,100,000	4,100,000	-	-	300,419,388	299,229,713
Total Current Levy (GL 2023) New Bills	318,948,262	312,055,938	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections Through SEPTEMBER 2024	152,209,524	154,278,281	2,323,852	(2,268,722)	1,077,463	1,280,101	193,550	-	155,804,389	153,289,660
Outstanding Receivable at 9/30	158,456,825	##### uuuuu	50,221,012	44,541,777	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjust bridging QDS to Munis		308,611,005								

Statistics	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
% of Budget Collected	52.12%	52.99%	54.04%	-56.72%	26.28%	31.22%	-	-	51.86%	51.23%
% of Adjusted Levy Collected	47.72%	49.44%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	68.95	68.95								
Mill Rate Personal Property	68.95	68.95								
Mill Rate Motor Vehicle	32.46	32.46								

NOTES

¹ Current Year Tax collections exceed prior year due to timing.

² PY Levy collected was offset against credit adjustments due to tax appeals and court stipulations.

³ Payment of prior year taxes including interest.

⁴ July Interest was 236,605 now 240,581.

Expenditure Summary - Departments

	FY2024 UN -AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2024 ACTUAL (SEPT)	FY2025 ACTUAL (SEPT)	FY2025 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE ¹	786,957	853,202	853,202	177,251	193,722	887,383	(34,181)
00112 COURT OF COMMON COUNCIL	683,457	978,077	978,077	145,316	145,944	966,086	11,991
00113 TREASURER	379,264	549,250	549,250	77,554	94,587	546,275	2,975
00114 REGISTRARS OF VOTERS	839,719	597,072	749,813	207,300	216,110	748,602	1,211
00116 CORPORATION COUNSEL	1,474,760	1,709,616	1,709,616	316,290	327,406	1,637,402	72,214
00117 TOWN & CITY CLERK	889,780	1,076,067	1,076,067	215,142	196,825	1,042,690	33,377
00118 INTERNAL AUDIT	529,725	554,861	554,861	117,899	126,765	554,850	11
00119 CHIEF OPERATING OFFICER	1,261,994	1,547,904	1,547,904	246,942	240,923	1,518,571	29,333
00122 METRO HARTFORD INNOVATION SERV	5,075,732	5,555,019	5,555,019	1,268,934	1,388,755	5,555,019	0
00123 FINANCE	3,698,889	4,400,078	4,400,078	768,427	879,881	4,253,921	146,157
00125 HUMAN RESOURCES	1,474,029	2,217,985	2,217,985	381,688	444,393	2,176,012	41,973
00128 OFFICE OF MANAGEMENT & BUDGET	1,403,492	1,605,967	1,605,967	318,027	353,256	1,593,009	12,958
00132 FAMILIES, CHILDREN, & YOUTH	4,339,416	3,399,501	3,399,501	1,594,761	174,413	3,397,629	1,872
00142 SPORTS AND RECREATION	0	2,283,649	2,283,649	0	631,624	2,283,563	86
00211 FIRE ²	41,650,383	41,485,004	41,485,004	9,269,132	9,398,747	44,728,407	(3,243,403)
00212 POLICE	50,397,483	54,867,897	54,867,897	11,746,285	11,794,867	53,852,274	1,015,623
00213 EMERGENCY SERVICES & TELECOMM. ³	5,289,811	5,300,745	5,300,745	1,402,516	1,274,246	5,822,876	(522,131)
00311 PUBLIC WORKS ⁴	21,290,385	22,373,066	22,373,066	4,472,354	4,840,689	22,598,974	(225,908)
00420 DEVELOPMENT SERVICES ⁵	5,078,838	7,472,383	7,472,383	924,835	1,440,221	7,494,527	(22,144)
00520 HEALTH AND HUMAN SERVICES	4,540,096	6,221,324	6,221,324	823,805	974,434	6,070,950	150,374
00711 EDUCATION	283,310,950	284,013,274	284,013,274	24,009,596	24,009,596	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY	9,201,354	9,512,786	9,512,786	2,300,399	2,378,197	9,512,786	0
00820 BENEFITS & INSURANCES ⁶	71,895,244	99,936,277	99,936,277	25,976,883	26,194,416	102,176,277	(2,240,000)
00821 DEBT SERVICE	94,220,098	16,380,438	16,380,438	1,882,536	1,944,459	16,380,438	0
00822 NON OP DEPT EXPENDITURES ⁷	54,079,056	48,941,525	48,788,784	9,504,428	8,399,348	49,588,784	(800,000)
Grand Total	663,790,913	623,832,967	623,832,967	98,148,301	98,063,823	629,400,578	(5,567,611)

¹ Mayor's Office is projected to be unfavorable due to salary adjustments.

² Fire is projected to be unfavorable due to overtime.

³ Emergency Services & Telecomm. is projected to be unfavorable due to overtime.

⁴ Public Works is projected to be unfavorable due to overtime.

⁵ Development Services is projected to be unfavorable due to overtime.

⁶ Benefits and Insurances is projected to be net unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide.

⁷ Non Operating is projected to be net unfavorable due to legal settlements.

Expenditure Summary - Major Expenditure Category

	FY2024 UN-AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2024 ACTUAL (SEPT)	FY2025 ACTUAL (SEPT)	FY2025 PROJECTION	VARIANCE FAV/(UNFAV)
PAYROLL	126,976,397	138,738,615	138,855,195	29,362,786	30,610,920	141,382,806	(2,527,611)
FT ¹	99,007,873	116,413,791	116,413,791	21,816,426	23,442,192	113,326,781	3,087,010
HOL ¹	2,619,050	2,556,169	2,556,169	399,319	409,364	2,640,934	(84,765)
OT ¹	22,759,994	16,709,409	16,709,409	6,329,465	5,990,096	22,209,527	(5,500,118)
PT ¹	2,589,480	3,059,246	3,175,826	817,576	769,268	3,205,564	(29,738)
BENEFITS	71,895,244	99,936,277	99,936,277	25,976,883	26,194,416	102,176,277	(2,240,000)
HEALTH	9,371,168	34,709,697	34,709,697	6,682,039	7,749,018	34,709,697	0
MITIGATION ²	0	(2,240,000)	(2,240,000)	0	0	0	(2,240,000)
PENSION	49,785,204	51,768,917	51,768,917	13,601,616	12,620,181	51,768,917	0
INSURANCE	5,061,504	5,995,873	5,995,873	3,335,332	3,362,705	5,995,873	0
FRINGE REIMBURSEMENTS	(2,651,050)	(2,947,953)	(2,947,953)	(195,151)	(239,422)	(2,947,953)	0
LIFE INSURANCE	238,138	234,883	234,883	58,636	60,108	234,883	0
OTHER BENEFITS	5,219,745	6,165,000	6,165,000	1,300,661	1,375,888	6,165,000	0
WAGE	0	1,186,110	1,186,110	0	0	1,186,110	0
WORKERS COMP	4,870,535	5,063,750	5,063,750	1,193,750	1,265,938	5,063,750	0
DEBT	94,220,098	16,380,438	16,380,438	1,882,536	1,944,459	16,380,438	0
DEBT	94,220,098	16,380,438	16,380,438	1,882,536	1,944,459	16,380,438	0
LIBRARY	9,201,354	9,512,786	9,512,786	2,300,399	2,378,197	9,512,786	0
LIBRARY	9,201,354	9,512,786	9,512,786	2,300,399	2,378,197	9,512,786	0
MHIS	5,075,732	5,555,019	5,555,019	1,268,934	1,388,755	5,555,019	0
MHIS	5,075,732	5,555,019	5,555,019	1,268,934	1,388,755	5,555,019	0
UTILITY	28,659,087	30,977,006	30,977,006	6,253,137	5,914,937	30,977,006	0
UTILITY	28,659,087	30,977,006	30,977,006	6,253,137	5,914,937	30,977,006	0
OTHER	44,452,050	38,719,552	38,602,972	7,094,031	5,622,543	39,402,972	(800,000)
COMMUNITY ACTIVITIES	3,209,759	3,136,956	3,136,956	1,135,311	87,115	3,136,956	0
CONTINGENCY	672,073	3,043,740	3,043,740	15,400	5,800	3,043,740	0
CONTRACTED SERVICES	6,171,629	7,155,615	7,203,440	1,789,965	1,180,319	7,203,440	0
ELECTIONS	0	363,817	211,076	0	0	211,076	0
GOVT AGENCY & OTHER	40,959	45,259	45,259	9,181	0	45,259	0
LEASES - OFFICES PARKING COPIER	1,713,598	2,008,140	2,008,140	521,318	531,460	2,008,140	0
LEGAL EXPENSES & SETTLEMENTS	15,105,784	3,749,500	3,749,500	696,906	887,189	4,549,500	(800,000)
OTHER	4,513,402	5,109,879	5,113,799	581,934	871,784	5,113,799	0
OUT AGENCY	100,000	100,000	100,000	0	0	100,000	0
POSTAGE	215,021	200,000	216,000	97,069	46,793	216,000	0
SUPPLY	5,159,300	4,802,404	4,846,209	779,403	684,489	4,846,209	0
TECH, PROF & COMM BASED SERVICES	3,564,922	5,018,629	4,943,240	883,938	975,113	4,943,240	0
VEHICLE & EQUIP	3,985,605	3,985,613	3,985,613	583,605	352,479	3,985,613	0
EDUCATION	283,310,950	284,013,274	284,013,274	24,009,596	24,009,596	284,013,274	0
EDUCATION	283,310,950	284,013,274	284,013,274	24,009,596	24,009,596	284,013,274	0
Grand Total	663,790,913	623,832,967	623,832,967	98,148,301	98,063,823	629,400,578	(5,567,611)

¹ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$2.53M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 10 weeks of actual payroll expenses with 42.2 weeks remaining. Vacancies are assumed to be refilled with 38.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$3.09M is offset by a projected shortfall of \$85K in Holiday Pay, \$5.50M in OT and \$30K in PT. Payroll will continue to be monitored throughout the fiscal year.

² Mitigation of \$2.24M reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$4.74M and \$418K in budgeted attrition and vacancy savings. In total, \$7.40M is budgeted for attrition city-wide.

³ Legal expenses is unfavorable due to settlements.

Appendix

FY2025 Full-time Payroll Projection (Sept)

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 9/14 (10 WEEKS)	PROJECTION (42.2 WEEKS)	YTD THRU 9/14 PLUS PROJECTION 42.2 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	8	816,954	153,326	688,117	841,443	0	841,443	(24,489)
112-CCC	7	498,636	82,358	404,287	486,645	0	486,645	11,991
113- Treas	9	428,640	72,144	349,450	421,594	4,072	425,665	2,975
114- ROV	7	439,863	81,566	439,863	437,049	1,604	438,652	1,211
116-Corp Counsel	15	1,644,436	254,605	1,314,336	1,568,941	0	1,568,941	75,495
117- Clerk	12	865,933	133,968	691,905	825,873	6,683	832,556	33,377
118-Audit	5	530,188	103,277	426,900	530,177	0	530,177	11
119-COO	16	1,311,225	182,932	1,080,981	1,263,914	1,213	1,265,127	46,098
123- FIN	48	4,050,390	680,496	3,169,196	3,849,692	54,541	3,904,233	146,157
125- HR	17	1,348,760	207,940	1,096,245	1,304,185	2,602	1,306,787	41,973
128-OMBG	12	1,061,237	182,535	852,241	1,034,775	6,853	1,041,629	19,608
132-FCYR	10	753,592	202,469	542,650	745,119	6,602	751,720	1,872
142-DSR	8	704,408	51,165	642,904	694,069	10,252	704,322	86
211- Fire	375	32,285,358	5,738,052	25,485,133	31,223,185	451,113	31,674,298	611,060
212- Police	527	46,898,810	6,943,717	32,511,637	39,455,354	658,320	40,113,674	6,785,136
213- EST	57	4,088,443	599,458	3,198,291	3,797,749	56,339	3,854,088	234,355
311- DPW	234	14,348,385	2,432,796	11,498,108	13,930,904	184,246	14,115,150	233,235
420- Devel Serv	70	6,123,894	906,666	5,083,677	5,990,343	130,695	6,121,038	2,856
520- HHS	39	3,262,610	482,867	2,576,017	3,058,884	53,352	3,112,236	150,374
Grand Total	1,476	121,461,762	19,492,337	91,967,557	111,459,894	1,628,487	113,088,381	8,373,381

FT- Fire Attrition	(417,592)
FT- Police Attrition	(4,740,984)
FT- Net other payroll	110,605
FT- Total Revised Budget	<u>116,413,791</u>

FT- Fire Attrition	(417,592)
FT- Police Attrition	(4,740,984)
FT- Net other payroll	(127,795)
FT- Subtotal Variance	<u>3,087,010</u>
Non-Sworn Attrition (in Benef	(2,240,000)
Total Variance	<u>847,010</u>

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 9/14/24, which includes 10 pay periods, and projects filled positions for 42.2 future weeks.
- 2) Non-sworn vacancies are projected for 38.2 future weeks.
- 3) Adopted head count is 1476 with 20 MHIS positions funded in the MHIS internal service fund.
- 4) Unfavorable department variances are due to salary adjustments and funds will be transferred, as needed, at year end.



MEMO

From: Paul Foster 
To: Dr. Leslie Torres-Rodriguez
Date: October 31, 2024
Re: September 2024 Financial Results

Attached please find our financial results through September 30, 2024, which comprise the first quarter of the 2024-25 fiscal year.

Total expenditures across all funding sources in the month of September were \$22.8 million, bringing the total spending for the first quarter to \$52.8 million. Total spending for the first quarter of 2023-24 was \$50.5 million, with most of the year-over-year increase attributable to the timing of payments for transportation and utility invoices. General Fund expenditures in the first quarter of 2024-25 were \$34.8 million, compared with \$30.4 million for the same period a year ago, with nearly all of the increase driven by the timing of transportation payments compared with last year.

As indicated on the Other Operating Expense line, based on our current forecasts HPS will need to mitigate \$11.1 million of General Fund expenditures to bring the General Fund budget back to the appropriation of \$284.0 million. Our FY25 budget included savings based on a 5% vacancy assumption; however, our vacancies are currently closer to 10%. We will rely on additional vacancy savings as well as periodic sweeps of unspent funds from non-salary accounts to build a reserve covering the anticipated deficit. In addition, we will identify unspent special funds to cover eligible general fund costs.

Encumbrances across all funding sources increased by \$3.3 million sequentially, bringing the total at September 30, 2024 to \$47.0 million. Transportation (\$22.6 million), utilities (\$9.5 million), tuition (\$6.1 million) and instructional improvements (\$3.6 million) make up about 90% of the total encumbrances. Encumbrances are likely to grow sharply in the coming months, especially for tuition, as HPS engages with various partners for both Special Education and General Education tuition.

Beginning with this month's report, we've made some modifications to the Special Funds pages to clarify what revenues have been received (Year to Date Revenue) and remain to be collected (Revenue Not Yet Received) for each of our grants or fee collection budget lines. In addition, we've highlighted in light blue the budget lines that tend to have highest level of volatility between budgeted revenue amounts and actual revenue amounts.

Let me know if you have any questions on the information above or the attached Period 3 financial reports.



All Funds Budget
 Financial Position Report as of 10/8/2024
 For: 7/1/2024 to 9/30/2024 Period: 1 to 3



Description	Series	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Budget	Year To Date Expenditures	Year To Date Encumbered/ Committed	Balance
Certified Salaries	100	137,257,685	135,388,643	20,041,534	-	115,347,109
Severance/Other	199	1,215,000	1,215,000	(251,295)	-	1,466,295
Certified Salaries Total		138,472,685	136,603,643	19,790,239	-	116,813,403
Non Cert Salaries	200	61,625,378	62,229,319	11,888,239	-	50,341,080
Severance/Other	299	383,498	383,498	281,990	-	101,508
Non Certified Salaries Total		62,008,876	62,612,817	12,170,228	-	50,442,589
Instructional Improvements	322	6,504,266	10,224,660	121,789	3,581,768	6,521,103
Professional Services	333	3,120,715	3,489,090	598,884	731,578	2,158,628
MHIS/IT Services	335	3,976,413	3,976,413	994,103	-	2,982,310
Professional Contracts & Svs		13,601,394	17,690,163	1,714,776	4,313,346	11,662,041
Maint Supplies & Services	442	410,429	418,429	66,886	348,234	3,309
Maintenance Contracts	443	5,335,021	5,384,671	1,427,156	2,245,178	1,712,337
Rental - Equip & Facilities	444	1,080,784	510,022	87,470	177,113	245,439
Building Improvements	445	365,000	579,987	151,991	169,417	258,579
Purchased Property Services		7,191,233	6,893,109	1,733,504	2,939,941	2,219,664
Transportation	551	29,582,135	30,241,089	4,762,299	22,633,250	2,845,540
Communications	553	3,617,918	4,328,909	2,444,901	300,573	1,583,434
Advertising	554	174,371	173,721	4,000	-	169,721
Printing & Binding	555	88,401	90,363	2,000	-	88,363
Tuition	556	109,781,496	105,018,265	-	6,074,255	98,944,009
Travel & Conferences	558	182,920	253,983	11,376	-	242,607
Misc Services	559	982,125	1,111,589	120,995	138,454	852,139
Systemwide Purchased Svs Total		144,409,366	141,217,919	7,345,571	29,146,532	104,725,815
Instructional & Other Supplies	610	3,950,071	4,985,289	1,142,067	724,284	3,118,938
Utilities	620	8,846,671	8,846,671	2,060,889	9,510,603	(2,724,821)
Text & Library Books	640	56,728	56,774	1,530	10,276	44,968
Misc Supplies	690	586,025	952,113	285,296	84,831	581,986
Supplies & Materials Total		13,439,496	14,840,848	3,489,782	10,329,994	1,021,072
Equipment	730	935,412	906,986	64,933	69,932	772,121
Outlay Total		935,412	906,986	64,933	69,932	772,121
Organization Dues	810	150,251	186,028	92,763	10,605	82,661
Legal Judgments	820	120,000	120,000	3,195	-	116,805
Other Operating Expenses	899	(10,923,382)	90,173	67,701	68,349	(45,877)
Other Misc Expend Total		(10,653,131)	396,201	163,658	78,954	153,589
Fringe Benefits/Insurances	990	60,005,573	59,897,213	6,329,002	85,184	53,483,027
Contingency	998	-	-	-	-	-
Indirect	999	-	96,524	1,270	-	95,255
Sundry Total		60,005,573	59,993,737	6,330,271	85,184	53,578,281
All Funds Budget Total		429,410,903	441,155,422	52,802,964	46,963,883	341,388,575



General Fund Budget
 Financial Position Report as of 10/8/2024
 For: 7/1/2024 to 9/30/2024 Period: 1 to 3



Description	Series	FY 2024-25	FY 2024-25	Year To Date Expenditures	Year To Date	Balance	% Used
		Adopted Budget	Adjusted Budget		Encumbered/Committed		
Certified Salaries	100	65,849,078	63,604,535	9,818,800	-	53,785,735	15.44%
Severance/Other	199	1,215,000	1,215,000	(251,295)	-	1,466,295	-20.68%
Certified Salaries Total		67,064,078	64,819,535	9,567,506	-	55,252,029	14.76%
Non Cert Salaries	200	41,274,100	40,652,261	7,644,251	-	33,008,011	18.80%
Severance/Other	299	383,498	383,498	281,990	-	101,508	73.53%
Non Certified Salaries Total		41,657,598	41,035,759	7,926,240	-	33,109,519	19.32%
Instructional Improvements	322	2,289,783	4,830,292	74,827	2,056,493	2,698,973	44.12%
Professional Services	333	1,887,210	1,867,554	386,758	342,691	1,138,106	39.06%
MHIS/IT Services	335	3,206,800	3,206,800	801,700	-	2,405,100	25.00%
Professional Contracts & Svcs		7,383,793	9,904,647	1,263,285	2,399,183	6,242,179	36.98%
Maint Supplies & Services	442	407,000	415,000	66,766	348,234	-	100.00%
Maintenance Contracts	443	5,020,192	5,057,883	1,220,027	2,168,330	1,669,527	66.99%
Rental - Equip & Facilities	444	997,278	353,680	66,640	127,077	159,963	54.77%
Building Improvements	445	365,000	579,987	151,991	169,417	258,579	55.42%
Purchased Property Services		6,789,470	6,406,550	1,505,423	2,813,058	2,088,069	67.41%
Transportation	551	29,106,881	29,089,566	4,706,322	22,613,250	1,769,994	93.92%
Communications	553	1,915,759	2,012,984	1,330,909	230,590	451,486	77.57%
Advertising	554	24,371	23,721	4,000	-	19,721	16.86%
Printing & Binding	555	28,075	27,360	2,000	-	25,360	7.31%
Tuition	556	97,381,575	87,527,549	-	2,111,545	85,416,004	2.41%
Travel & Conferences	558	139,870	140,639	7,753	-	132,886	5.51%
Misc Services	559	513,340	591,815	83,270	138,329	370,216	37.44%
Systemwide Purchased Svcs		129,109,871	119,413,634	6,134,253	25,093,714	88,185,667	26.15%
Instructional & Other Supplies	610	2,014,393	2,089,777	515,554	659,591	914,632	56.23%
Utilities	620	6,939,486	6,939,486	1,276,954	8,387,353	(2,724,821)	139.27%
Text & Library Books	640	17,710	17,710	31	-	17,679	0.17%
Misc Supplies	690	348,445	427,405	95,841	44,296	287,267	32.79%
Supplies & Materials Total		9,320,035	9,474,378	1,888,380	9,091,240	(1,505,243)	115.89%
Equipment	730	239,557	166,954	28,737	23,540	114,677	31.31%
Outlay Total		239,557	166,954	28,737	23,540	114,677	31.31%
Organization Dues	810	116,646	139,359	76,718	10,605	52,037	62.66%
Legal Judgments	820	120,000	120,000	3,195	-	116,805	2.66%
Other Operating Expenses	899	(11,138,599)	(257,043)	64,755	62,537	(384,335)	-49.52%
Other Misc Expend Total		(10,901,953)	2,316	144,668	73,142	(215,493)	NMF
Fringe Benefits/Insurances	990	35,234,107	34,672,784	6,326,636	85,184	28,260,964	18.49%
Contingency	998	-	-	-	-	-	0.00%
Indirect	999	(1,883,282)	(1,883,282)	1,270	-	(1,884,552)	-0.07%
Sundry Total		33,350,825	32,789,501	6,327,905	85,184	26,376,412	19.56%
General Fund Budget Total		284,013,274	284,013,274	34,786,397	39,579,061	209,647,815	26.18%



Special Fund Budget
 Financial Position Report as of 10/9/2024
 For: 7/1/2024 to 9/30/2024 Period: 1 to 3



Grant Name	Grant Year	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Budget	Year To Date Expenditures	Year To Date Encumbered/ Committed	Balance	Year To Date Revenue	Revenue Not Yet Received
Federal Grants:								
AMERICAN RESCUE PLAN ARP-ESSER III	2021	-	-	77,244	-	-77,244	0	0
ARP ESSER SPPT	2023	-	127,511	121,853	-	5,658	0	127,511
ARP HCY II HOMELESS CHILDREN & YOUTH	2021	-	187,616	143,443	42,896	1,278	0	187,616
ARP/ESSER HCYI Homeless Child&Youth	2022	-	64,800	64,794	-	6	0	64,800
ARPA - FAFSA Completion	2024	-	3,880	-	-	3,880	0	3,880
ARPA - PRIORITY SCH DIST-FAITH ACTS	2021	-	548,939	7,500	-	541,439	0	548,939
ARPA DUAL CREDIT EXPANSION	2024	-	90,000	-	-	90,000	0	90,000
ARPA EXPAND SUPP FOR L.E.A.P.	2023	-	193,981	148,798	-	45,183	0	193,981
ARPA RIGHT TO READ	2023	-	650,713	235,903	47,300	367,510	0	650,713
ARPA SUMMER MENTAL HEALTH SUPPORTS	2025	-	42,522	26,844	-	15,678	0	42,522
ARP-ESSER III subgrant SEIG	2022	-	-	9,294	-	-9,294	0	0
CARL D. PERKINS	2024	-	-	4,172	-	-4,172	0	0
CARL D. PERKINS	2025	640,000	640,000	33,392	-	606,608	0	640,000
CT CHILDREN MEDICAL CENTER-DWORKIN	2024	-	-	140,229	-	-140,229	0	0
Ct Stronger Connections Grant	2024	343,641	343,641	38,722	-	304,919	0	343,641
FULL SERVICE COMMUNITY SCHOOLS GRAN	2024	-	402,026	39,134	-	362,891	53,064	348,962
IDEA PART B SECTION 611	2024	1,000,000	2,955,695	589,147	550,494	1,816,054	0	2,955,695
IDEA PART B SECTION 611	2025	6,800,000	6,800,000	444,657	263,818	6,091,525	0	6,800,000
IDEA PART B, SECTION 619 PRE-SCHOOL	2024	-	215,651	15,044	-	200,606	0	215,651
IDEA PART B, SECTION 619 PRE-SCHOOL	2025	233,265	233,265	-	7,414	225,851	0	233,265
IDEA PartB-Transition Support Act.	2024	-	40,000	15,398	13,134	11,468	0	40,000
IDEA PartB-Extended Supp. Para (ESP)	2024	-	5,000	4,982	-	18	0	5,000
MCK-VENTO HOMELESS COUNTINUATION 2	2024	-	5,043	5,270	-	-227	0	5,043
MCK-VENTO HOMELESS COUNTINUATION 2	2025	32,400	32,400	-	-	32,400	0	32,400
OD ESSA SIG - ML KING	2025	-	-	27,253	-	-27,253	0	0
OD ESSA SIG C02-BURNS	2023	-	1,153	1,110	-	43	0	1,153
OD ESSA SIG C02-BURNS	2025	-	-	18,148	-	-18,148	0	0
OD ESSA SIG C02-MILNER	2023	-	14,366	1,592	10	12,764	0	14,366
OD ESSA SIG C02-MILNER	2025	-	-	37,093	-	-37,093	0	0
OD ESSA SIG C02-MLKING	2023	-	3,708	-	-	3,708	0	3,708
OD ESSA SIG C02-SAND	2023	-	29,730	-	-	29,730	0	29,730
OD ESSA SIG C02-SAND	2024	-	-	7,305	-	-7,305	0	0
OD ESSA SIG C02-SAND	2025	-	-	63,105	-	-63,105	0	0
OD ESSA SIG C02-SMSA	2025	-	-	59,447	-	-59,447	0	0
OD ESSA SIG C02-WISH	2023	-	405	405	-	0	0	405
OD ESSA SIG C02-WISH	2024	-	-	21,129	7,844	-28,972	0	0
OD ESSA SIG C02-WISH	2025	-	-	52,129	-	-52,129	0	0
OD ESSA SIG CO2-WHS	2023	-	9,145	-	-	9,145	0	9,145
TITLE 1, PART D, NEG & DEL	2025	56,000	56,000	-	-	56,000	0	56,000
TITLE 2 PART A, TEACHERS	2024	-	178,116	118,742	125	59,250	0	178,116
TITLE 2 PART A, TEACHERS	2025	1,025,000	1,025,000	242,459	2,660	779,881	0	1,025,000
TITLE 3 PART A, ENGLISH LANGUAGE	2024	213,921	213,921	84,387	-	129,534	0	213,921
TITLE 3 PART A, ENGLISH LANGUAGE	2025	495,000	495,000	80,779	8,895	405,326	0	495,000
TITLE I IMPROVING BASIC PROGRAMS	2023	-	-	14,957	-	-14,957	0	0
TITLE I IMPROVING BASIC PROGRAMS	2024	1,524,718	3,500,000	752,454	18,072	2,729,474	0	3,500,000
TITLE I IMPROVING BASIC PROGRAMS	2025	14,600,281	12,625,000	1,477,570	42,445	11,104,985	0	12,625,000
TITLE IV-A SOC SUPPT & ACAD ENRICH	2023	-	-	5,000	-	-5,000	0	0
TITLE IV-A SOC SUPPT & ACAD ENRICH	2024	-	649,273	13,014	-	636,259	0	649,273
TITLE IV-A SOC SUPPT & ACAD ENRICH	2025	920,000	920,000	171,634	300	748,066	0	920,000
Total Federal Grants:		27,884,227	33,303,500	5,415,530	1,005,407	26,882,563	53,064	33,250,436



Special Fund Budget
 Financial Position Report as of 10/9/2024
 For: 7/1/2024 to 9/30/2024 Period: 1 to 3



State Grants:

ADULT EDUCATION - PROVIDER (STATE)	2024	-	-	2,774	-	-2,774	0	0
ADULT EDUCATION - PROVIDER (STATE)	2025	2,050,000	2,050,000	239,523	80,173	1,730,304	1,335,763	714,237
ADULT EDUCATION CEE1-LITERACY VOL	2025	7,800	7,800	-	-	7,800	0	7,800
ADULT EDUCATION CEE2 - URBAN LEAGUE	2025	117,000	117,000	-	-	117,000	85,894	31,106
ALLIANCE - GOVENORS TURNAROUND	2024	-	-	351,117	-	-351,117	0	0
ALLIANCE - GOVENORS TURNAROUND	2025	36,235,687	36,235,687	5,633,424	1,357,689	29,244,574	0	36,235,687
ALLIANCE DIST. INC. ED. DIVERSITY	2025	319,658	319,658	22,854	-	296,804	0	319,658
COMMISSIONER'S NETWORK S1 HPHS	2025	795,000	795,000	-	-	795,000	0	795,000
COMMISSIONER'S NETWORK S2-McDonough	2025	600,000	600,000	20,602	-	579,398	0	600,000
CT DEPT OF PUBLIC HEALTH	2025	925,000	925,000	104,843	-	820,157	0	925,000
ESSA SIG Competitive	2024	-	54,649	3,201	-	51,448	0	54,649
EXTENDED SCHOOL HOUR	2025	334,000	334,000	-	-	334,000	0	334,000
FAMILY RESOURCE CENTER PROGRAM	2025	563,145	563,145	-	-	563,145	0	563,145
INTERDIST MAGNET ACADEMIC/EXTRAPROG	2024	-	-	11,225	-	-11,225	0	0
LOW PERFORMING SCHOOLS	2023	-	5,232	1,198	-	4,034	0	5,232
LP2 - Education Finance Reform	2025	-	175,000	-	-	175,000	175,000	0
LP2Education Finance Reform Tuition	2025	-	5,000,000	-	-	5,000,000	5,000,000	0
MAGNET SCHOOL JOINT MAGNET OFFICE	2025	200,000	200,000	35,108	-	164,892	0	200,000
MAGNET SCHOOL OPERATING GRANT	2024	-	-	197,594	-	-197,594	0	0
MAGNET SCHOOL OPERATING GRANT	2025	49,465,225	49,712,451	7,404,080	1,458,058	40,850,314	34,798,716	14,913,735
OPEN CHOICE SLOTS (RECEIVING DIST)	2025	90,000	90,000	9,785	-	80,215	0	90,000
PRIORITY SCHOOL DISTRICTS	2024	-	-	56,947	-	-56,947	0	0
PRIORITY SCHOOL DISTRICTS	2025	4,400,000	4,400,000	628,180	1,460	3,770,360	0	4,400,000
PSD-SUMMER SCHOOL	2025	388,000	388,000	202,205	-	185,795	0	388,000
PUBLIC, EDUCATIONAL & GOV. PEGPETIA	2024	-	20,433	-	20,433	0	0	20,433
SBHC-MATERNAL HEALTH & CHILD BLOCK	2025	125,000	125,000	17,356	-	107,644	0	125,000
SCHOOL READINESS GRANT	2025	2,190,000	2,190,000	219,171	-	1,970,828	0	2,190,000
STATE BILINGUAL EDUCATION	2025	368,000	368,000	75,882	-	292,118	0	368,000
Total State Grants:		99,173,515	104,676,055	15,237,070	2,917,813	86,521,172	41,395,373	63,280,682

Private/Foundation Grants/Fees:

BARR FOUNDATION G-II	2024	-	235,775	896	-	234,879	0	235,775
DALIO FOUNDATION	2024	-	-	2,804	-	-2,804	0	0
FEE COLLECTION REPLACE TIME CARDS	2024	-	-	-	-	0	565	N/A
FINGERPRINTING FEE COLLECTION	2025	-	-	-	-	0	2,874	N/A
GRANTS ACCOUNTING SUNDRY	2099	-	-	0	-	-0	0	0
HARTFORD FOUNDATION PUBLIC GIVING	2025	-	30,000	-	-	30,000	35,250	N/A
HARTFORD HEALTHCARE	2024	-	7,229	-	-	7,229	0	7,229
HARTFORD HEALTHCARE	2025	-	9,000	-	-	9,000	9,000	0
INDOOR/OUTDOOR INVITATIONAL	2025	-	-	-	-	0	36,739	N/A
INSURANCE BILLING - MEDICAID(SBCH)	2023	-	-	56	-	-56	0	0
INSURANCE BILLING - MEDICAID(SBCH)	2024	-	-	12,432	-	-12,432	0	0
INSURANCE BILLING - MEDICAID(SBCH)	2025	2,500,000	2,500,000	400,751	-	2,099,249	264,960	2,235,040
INSURANCE BILLING - MEDICAL REIMB	2023	-	-	99,135	-	-99,135	0	0
INSURANCE BILLING - MEDICAL REIMB	2024	389,887	389,887	130,020	-	259,868	0	389,887
INSURANCE BILLING - MEDICAL REIMB	2025	2,100,000	2,100,000	99,067	19,618	1,981,315	115,415	1,984,585
ISIDORE & SELMA WISE TRAVEL FOUND	2023	-	7,221	3,044	-	4,178	0	7,221
ISIDORE & SELMA WISE TRAVEL FOUND	2024	-	14,370	430	-	13,940	0	14,370
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2024	-	1,029	-	-	1,029	0	1,029
SCHOOL BASED HEALTH ALLIANCE	2025	-	386,901	9,346	10,006	367,549	97,503	289,398
SCHOOL BASED HEALTH SOL NETWORK	2025	-	-	17,904	-	-17,904	0	0
SCHOOL READINESS-PARENT FEE COLLECT	2023	-	5,666	-	-	5,666	0	5,666
SCHOOL READINESS-PARENT FEE COLLECT	2024	-	55,046	28,310	-	26,736	19,151	35,895
SCHOOL READINESS-PARENT FEE COLLECT	2025	150,000	150,000	3,366	4,175	142,460	0	150,000
SPECIAL EDUCATION EXCESS COST	2025	9,000,000	9,000,000	-	3,427,804	5,572,196	0	9,000,000
THE STATE EDUCATION RESOURCE CENTER	2023	-	-	-	-	0	-2,500	2,500
TRAVELERS	2022	-	50,111	-	-	50,111	0	50,111
TRAVELERS	2024	-	20,359	-	-	20,359	0	20,359
TUITION BILLING - SPECIAL EDUCATION	2023	-	-	22,720	-	-22,720	0	0
TUITION BILLING - SPECIAL EDUCATION	2024	-	-	54,770	-	-54,770	0	0
TUITION BILLING - SPECIAL EDUCATION	2025	4,200,000	4,200,000	464,507	-	3,735,493	-2,447	4,202,447
WHOLE SCHOOL MINDFULNESS	2025	-	-	-	-	0	6,250	N/A
Total Private/Foundation Grants/Fees:		18,339,887	19,162,594	1,349,555	3,461,602	14,351,436	546,022	18,631,511

Total All Grants: 145,397,629 157,142,148 22,002,155 7,384,822 127,755,172 41,994,459 115,162,628



Office of the Finance Director

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

TO: City Council

FROM: Michael Gormany, Finance Director
David Taylor, Assistant Finance Director

CC: Mayor's Office
DATE: October 22, 2024
RE: West Haven Year to Date report September 2024

Attached is a summary of revenues and expenditures through September 30, 2024. With three months accrued in fiscal year 2024-2025, the below major funds have collected or expended:

	Revenue Collected	Expenditure To Date
City	33.08%	12.44%
Sewer Fund	46.65%	15.14%
AFD	53.88%	14.93%

General Fund Revenue

- The city has collected 49.30% of the tax budget through August 2024.
 - The city continues to monitor current year taxes on the motor vehicle accounts.
- The city received additional state revenue for the Motor vehicle Cap Tax of \$325K.
- Current bank balances continue to generate favorable bank interest.
 - YTD of \$952K compared to FY 2024 of \$705K
- Building permits are slightly down when you compare year over year.
 - Building permits are based on the construction period and fluctuate month over month.

General Fund Expenditures

- The city will continue to monitor expenditure, primarily overtime and vacancies.
- City agencies spend the months of July to September encumbering most of their budgets and accounting for any adjustments needed.
- All other expenditures are on track for budget

**MONTHLY FINANCIAL REPORT GENERAL FUND
SEPTEMBER 2024**

	<i>FY 2024-25</i>	<i>FY 2024-25</i>	<i>Surplus/(Deficit)</i>
	BOA	FORECASTED	Net Change
EXPENDITURES	\$182,597,920	\$182,440,420	\$157,500
REVENUE	\$182,597,920	\$183,116,943	\$519,023
+/-			
BALANCE SURPLUS / (DEFICIT)			\$676,523

Beginning Year Fund Balance	\$20,628,402
 FY 2024-2025 Forecast Operating Surplus / (Deficit)	 \$676,523
 Forecasted Ending Fund Balance FY 2025	 <u><u>\$21,304,925</u></u>
 Fund Balance as a Percentage of FY 25 Expenditures	 11.63%

Fund Balance History (GF)

Fiscal Year	Fund Balance Start of Year	GF Operating Results	Fund Balance Assigned or NonSpendable	Fund Balance Ending	Pct Change Prior
2020	\$1,358,918	\$2,216,753	\$0	\$3,575,671	
2021	\$3,575,671	\$2,090,696	\$0	\$5,666,367	58.47%
2022	\$5,666,367	\$2,316,767	\$0	\$7,983,134	40.89%
2023	\$7,983,134	\$6,775,812	\$0	\$14,758,946	84.88%
2024	\$14,758,946	\$5,869,456	\$0	\$20,628,402	39.77%
2025	\$20,628,402	\$676,523	\$0	\$21,304,925	3.28%

****FY 2024 are based on Pre-Audit figures**

MONTHLY FINACIAL REPORT
FORECASTED YEAR END SUMMARY REPORT
AS OF SEPTEMBER 2024

	GENERAL FUND	ALLINGTOWN FIRE DEPARTMENT	SEWER FUND
REVENUES			
PROPERTY TAXES	\$115,379,224	\$6,933,660	\$0
CHARGES - CURRENT SERVICES	\$1,855,900	\$104,000	\$13,402,604
FINES, FORFEITS & PENALTIES	\$249,924	\$0	\$0
INTERGOVERNMENTAL EDUCATION	\$45,223,487	\$0	\$0
INTERGOVERNMENTAL CITY	\$12,092,003	\$0	\$0
INTERGOVERNMENTAL OTHER	\$0	\$1,818,541	\$0
INVESTMENT INCOME	\$2,522,500	\$0	\$0
LICENSES & PERMITS	\$2,626,250	\$0	\$0
MISCELLANOUS REVENUE	\$3,167,654	\$149,166	\$0
TOTAL REVENUES	<u><u>\$183,116,943</u></u>	<u><u>\$9,005,367</u></u>	<u><u>\$13,402,604</u></u>
EXPENDITURES			
GENERAL GOVERNMENT	\$2,605,291	\$0	\$0
PLANNING & DEVELOPMENT	\$1,589,858	\$0	\$0
FINANCE	\$3,814,742	\$0	\$0
PUBLIC SAFETY	\$20,509,593	\$9,005,367	\$0
PUBLIC WORKS	\$14,144,789	\$0	\$13,402,604
HUMAN RESOURCES/HUMAN SERVICES	\$3,021,517	\$0	\$0
LIBRARY	\$1,833,089	\$0	\$0
DEBT SERVICE	\$14,888,446	\$0	\$0
BENEFITS	\$23,504,440	\$0	\$0
CITY INSURANCE - PREMIUMS	\$2,199,781	\$0	\$0
OTHER AGENCIES	\$2,368,453	\$0	\$0
EDUCATION	\$91,960,421	\$0	\$0
TOTAL EXPENDITURES	<u><u>\$182,440,420</u></u>	<u><u>\$9,005,367</u></u>	<u><u>\$13,402,604</u></u>

MONTHLY FINACIAL REPORT
GENERAL FUND REVENUE SUMMARY
AS OF MONTH ENDING SEPTEMBER 2024

	FISCAL YEAR 2021	FISCAL YEAR 2022	FISCAL YEAR 2023	FISCAL YEAR 2024	FISCAL YEAR 2025
REVENUES					
PROPERTY TAXES	\$52,856,048	\$53,843,706	\$54,281,056	\$56,262,003	\$56,876,882
CHARGES - CURRENT SERVICES	\$258,832	\$419,438	\$443,388	\$508,085	\$427,969
FINES, FORFEITS & PENALTIES	\$155,044	\$27,319	\$11,386	\$36,178	\$49,403
INTERGOVERNMENTAL EDUCATIC	\$0	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL CITY	\$438,900	\$9,088,937	\$948,076	\$10,031,253	\$1,408,880
INVESTMENT INCOME	\$28,485	\$24,663	\$144,275	\$708,892	\$959,136
LICENSES & PERMITS	\$489,642	\$496,302	\$395,173	\$1,040,885	\$446,725
MISCELLANEOUS REVENUE	\$973,472	\$827,741	\$317,030	\$257,284	\$240,252
TOTAL REVENUES	\$55,200,423	\$64,728,105	\$56,540,385	\$68,844,581	\$60,409,247

	FISCAL YEAR 2021	FISCAL YEAR 2022	FISCAL YEAR 2023	FISCAL YEAR 2024	FISCAL YEAR 2025
CURRENT YEAR TAX COLLECTIONS					
JULY	\$33,148,781	\$43,227,207	\$43,231,194	\$47,676,095	\$50,266,302
AUGUST	\$18,217,098	\$9,605,498	\$9,743,426	\$7,067,184	\$4,662,514
SEPTEMBER	\$1,035,740	\$648,133	\$893,610	\$945,347	\$1,102,726
OCTOBER	\$0	\$0	\$0	\$0	\$0
NOVEMBER	\$0	\$0	\$0	\$0	\$0
DECEMBER	\$0	\$0	\$0	\$0	\$0
JANUARY	\$0	\$0	\$0	\$0	\$0
FEBRUARY	\$0	\$0	\$0	\$0	\$0
MARCH	\$0	\$0	\$0	\$0	\$0
APRIL	\$0	\$0	\$0	\$0	\$0
MAY	\$0	\$0	\$0	\$0	\$0
JUNE	\$0	\$0	\$0	\$0	\$0
TOTAL COLLECTION	\$52,401,620	\$53,480,838	\$53,868,230	\$55,688,626	\$56,031,542

BUDGET	\$101,087,283	\$103,157,440	\$103,667,510	\$107,922,316	\$113,670,774
% TOTAL	51.84%	51.84%	51.96%	51.60%	49.29%
CITY MILL RATE	37.48	34.00	34.00	34.81	36.57

**MONTHLY FINANCIAL REPORT GENERAL FUND
MONTH ENDING SEPTEMBER 2024**

REVENUE CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER COLLECTION	FY 2025 YTD COLLECTION	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
CURRENT PROPERTY TAX LEVY	\$53,803,157	\$55,689,375	\$1,102,726	\$56,031,612	\$112,049,448	\$112,370,774	(\$321,326)
PRIOR YEAR TAX LIEN SALE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CURRENT PROPERTY TAX INTEREST	\$93,596	\$71,064	\$39,766	\$79,466	\$500,000	\$500,000	\$0
PRIOR YEARS TAX INTEREST	\$61,567	\$64,065	\$20,435	\$203,619	\$308,000	\$308,000	\$0
SUSPENSE INTEREST	\$63,856	\$46,389	\$15,962	\$51,492	\$200,000	\$150,000	\$50,000
<i>SUB-TOTAL</i>	<u>\$219,019</u>	<u>\$181,518</u>	<u>\$76,163</u>	<u>\$334,578</u>	<u>\$1,008,000</u>	<u>\$958,000</u>	<u>\$50,000</u>
PA 76-338 MOTOR VEHICLE SUPPLM	\$65,073	(\$749)	\$0	(\$70)	\$1,256,777	\$1,300,000	(\$43,223)
PRIOR YEARS TAX LEVY	\$130,920	\$337,507	\$78,025	\$451,408	\$800,000	\$600,000	\$200,000
SUSPENSE TAXES	\$62,887	\$54,352	\$19,027	\$59,354	\$175,000	\$150,000	\$25,000
OUT OF STATE MOTOR VEH COLLECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MTS FEE COLLECTIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
non current per. prop. tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OUT OF STATE MOTOR VEH COLLECT PLATES	\$0	\$0	\$0	\$0	\$90,000	\$90,000	\$0
<i>SUB-TOTAL</i>	<u>\$258,879</u>	<u>\$391,111</u>	<u>\$97,052</u>	<u>\$510,692</u>	<u>\$2,321,777</u>	<u>\$2,140,000</u>	<u>\$181,777</u>
PROPERTY TAXES TOTAL	<u><u>\$54,281,056</u></u>	<u><u>\$56,262,003</u></u>	<u><u>\$1,275,940</u></u>	<u><u>\$56,876,882</u></u>	<u><u>\$115,379,224</u></u>	<u><u>\$115,468,774</u></u>	<u><u>(\$89,550)</u></u>

**MONTHLY FINANCIAL REPORT GENERAL FUND
MONTH ENDING SEPTEMBER 2024**

REVENUE CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER COLLECTION	FY 2025 YTD COLLECTION	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
RECORD LEGAL INSTRUMENT FEES	\$387,925	\$381,926	\$110,359	\$341,197	\$1,555,000	\$1,555,000	\$0
DEMOLITION REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS - SCHOOLS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER ADMIN, CONCESSIONS & FEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUNDRY - OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS PUBLIC WORKS	\$205	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS - GENERAL GOV'T	\$10,265	\$56,080	\$2,112	\$7,944	\$125,000	\$125,000	\$0
MISCELLANEOUS - SCHOOLS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISC. - PARKS & RECREATION	\$29,061	\$61,581	\$14,481	\$70,383	\$150,000	\$150,000	\$0
WEST HAVEN UNITED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POLICE CHARGES	\$3,588	\$2,302	\$2,002	\$5,271	\$12,900	\$12,900	\$0
POLICE/FD EXTRA DUTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POLICING PROJECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ALL OTHER-PUBLIC WORKS	\$12,344	\$6,196	\$1,095	\$3,175	\$13,000	\$13,000	\$0
HEALTH FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS - WELFARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS - SCHOOLS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CHARGES - CURRENT SERVICES TOTAL	\$443,388	\$508,085	\$130,048	\$427,969	\$1,855,900	\$1,855,900	\$0
FINES & PENALTIES - TAX	\$8,867	\$23,011	\$13,993	\$27,928	\$72,606	\$72,606	\$0
BLDG CODE VIOLATIONS	\$0	\$1,352	\$0	\$0	\$2,318	\$2,318	\$0
BLIGHT LIENS	\$0	\$0	\$8,000	\$8,540	\$65,000	\$65,000	\$0
PARKING TAGS	\$2,520	\$11,815	\$246	\$12,934	\$50,000	\$50,000	\$0
NON-RESIDENT LANDLORD FEE	\$0	\$0	\$0	\$0	\$60,000	\$60,000	\$0
FINES, FORFEITS & PENALTIES TOTAL	\$11,386	\$36,178	\$22,239	\$49,403	\$249,924	\$249,924	\$0

**MONTHLY FINACIAL REPORT GENERAL FUND
MONTH ENDING SEPTEMBER 2024**

REVENUE CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER COLLECTION	FY 2025 YTD COLLECTION	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
FEDERAL EMERGENCY MGMT AGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMMUNITY DEV BLOCK GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FEDERAL MISCELLANEOUS GRANTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STATE GRANTS	\$10,671	\$0	\$0	\$0	\$0	\$0	\$0
TOBACCO SETTLEMENT GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILOT-COLLEGES & HOSPITALS	\$0	\$8,974,220	\$0	\$0	\$9,199,263	\$8,974,220	\$225,043
COVID RELIEF FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MUNI REV SHR (MFG PR TAX RELI)	\$0	\$0	\$0	\$0	\$147,516	\$147,516	\$0
PROP TAX RELIEF-ELDERLY&DISABL	\$502,691	\$672,795	\$0	\$0	\$0	\$672,795	(\$672,795)
MASHENTUCKET PEQUOT GRANT	\$0	\$0	\$0	\$0	\$807,097	\$807,097	\$0
PROP TAX RELIEF-TOTALLY DISABL	\$0	\$0	\$0	\$0	\$4,600	\$4,600	\$0
PILOT-STATE OWNED PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY TAX RELIEF-VETERANS	\$0	\$0	\$0	\$0	\$110,000	\$110,000	\$0
MRSA - SALES TAX SHARING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MARB	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BOAT GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY TAX RELIEF/HOTEL TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MRSA - SELECT PILOT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOWN AID ROAD	\$310,515	\$309,401	\$0	\$309,401	\$618,802	\$621,029	(\$2,227)
MRSA - MOTOR VEHICLE/MV CAP	\$0	\$0	\$0	\$1,057,209	\$1,057,209	\$0	\$1,057,209
DEPARTMENT OF SOCIAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL ASSISTANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STATE TASK FORCE REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STATE MISCELLANEOUS GRANTS	\$124,199	\$74,837	\$0	\$42,269	\$147,516	\$149,674	(\$2,158)
LOCIP REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>INTERGOVERNMENTAL CITY</i>	<u>\$948,076</u>	<u>\$10,031,253</u>	<u>\$0</u>	<u>\$1,408,880</u>	<u>\$12,092,003</u>	<u>\$11,486,931</u>	<u>\$605,072</u>
EDUCATIONAL COST SHARING	\$0	\$0	\$0	\$0	\$45,150,487	\$45,150,487	\$0
TRANSPORTATION OF CHILDREN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EXCESS COST-STUDENT BASED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SPECIAL EDUCATION GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMMITMENTS FOR SCHOOL CONSTR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSITIONAL SCHOOL DISTRICT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADULT EDUCATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HEALTH SERVICES	\$0	\$0	\$0	\$0	\$73,000	\$73,000	\$0
EDUC OF HANDICAPPED/BLIND CHIL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATHLETIC DEPARTMENT REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>INTERGOVERNMENTAL EDUCATION</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$45,223,487</u>	<u>\$45,223,487</u>	<u>\$0</u>
TOTAL INTERGOVERNMENTAL	<u>\$948,076</u>	<u>\$10,031,253</u>	<u>\$0</u>	<u>\$1,408,880</u>	<u>\$57,315,490</u>	<u>\$56,710,418</u>	<u>\$605,072</u>

**MONTHLY FINANCIAL REPORT GENERAL FUND
MONTH ENDING SEPTEMBER 2024**

REVENUE CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER COLLECTION	FY 2025 YTD COLLECTION	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
INVESTMENT INCOME	\$137,525	\$705,392	\$330,771	\$952,136	\$2,500,000	\$2,291,000	\$209,000
RENTS, ROYALTIES & CONCESSIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RENT FROM CITY FACILITIES	\$6,750	\$3,500	\$0	\$7,000	\$22,500	\$28,000	(\$5,500)
INVESTMENT INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONEY/PROPERTY INVESTMENT TOTAL	\$144,275	\$708,892	\$330,771	\$959,136	\$2,522,500	\$2,319,000	\$203,500
AMUSEMENT LICENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ANIMAL LICENSES	\$2,495	\$3,431	\$285	\$2,357	\$6,000	\$6,000	\$0
MARRIAGE LICENSES	\$14,900	\$25,150	\$800	\$3,750	\$10,000	\$10,000	\$0
SPORTING LICENSES	\$52	\$142	\$104	\$272	\$250	\$250	\$0
MISCELLANEOUS LICENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING PERMITS	\$201,857	\$717,915	\$73,907	\$293,918	\$1,900,000	\$1,900,000	\$0
BLDG DEPT-FLOOD PLAIN MGMT	\$356	\$0	\$0	\$0	\$0	\$0	\$0
ARCHIVE FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELECTRICAL PERMITS	\$63,737	\$119,939	\$29,001	\$80,714	\$350,000	\$350,000	\$0
EXCAVATION PERMITS	\$675	\$2,500	\$825	\$2,325	\$10,000	\$10,000	\$0
PLUMBING & HEATING PERMITS	\$20,691	\$58,643	\$4,872	\$11,595	\$100,000	\$100,000	\$0
ZONING PERMITS	\$21,720	\$37,250	\$5,333	\$19,765	\$103,000	\$103,000	\$0
ALCOHOLIC BEVERAGE LICENSE	\$240	\$266	\$100	\$240	\$1,000	\$1,000	\$0
POLICE&PROTECT LIC/TOW PERMIT	\$4,650	\$2,515	\$1,085	\$2,976	\$27,000	\$27,000	\$0
CITY CLERK FEES COLLECTED	\$1,474	\$1,324	\$316	\$1,002	\$6,000	\$6,000	\$0
DOG POUND RELEASES	\$1,160	\$1,904	\$1,125	\$1,908	\$3,000	\$3,000	\$0
HEALTH LICENSES	\$61,167	\$69,908	\$13,790	\$25,903	\$110,000	\$110,000	\$0
LICENSES & PERMITS TOTAL	\$395,173	\$1,040,885	\$131,543	\$446,725	\$2,626,250	\$2,626,250	\$0

**MONTHLY FINACIAL REPORT GENERAL FUND
MONTH ENDING SEPTEMBER 2024**

REVENUE CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER COLLECTION	FY 2025 YTD COLLECTION	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
TELEPHONE ACCESS GRANT	\$0	\$0	\$0	\$0	\$79,000	\$79,000	\$0
STUDENT ACHIEVEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCCRWA- PILOT GRANT	\$140,947	\$144,377	\$0	\$155,239	\$290,000	\$290,000	\$0
PARKING METER REVENUE	\$63,870	\$91,442	\$0	\$60,559	\$330,000	\$330,000	\$0
PROP SALE(Bayview,etc.)	\$100,000	\$15,000	\$0	\$2,000	\$300,000	\$300,000	\$0
PILOT - HOUSING AUTHORITY	\$0	\$0	\$0	\$0	\$171,000	\$171,000	\$0
HOUSING AUTH 3YR SUPPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SEWER FEE COLLECTION EXPENSES	\$0	\$0	\$0	\$0	\$55,200	\$55,200	\$0
INSURANCE REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
YALE CONTRIBUTION	\$0	\$0	\$0	\$0	\$550,000	\$550,000	\$0
UNH CAD CONTRIBUTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VOLUNTARY CAD CONTRIBUTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$45,589	\$6,090	\$59	\$22,049	\$65,001	\$65,001	\$0
MORTGAGE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BAN/BOND PREMIUM INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON RECURRING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
QUIGLEY/YALE PARKING	\$10,901	\$0	\$0	\$0	\$43,603	\$43,603	\$0
BOE POLICE REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
THOMPSON SCHL/VA PARKING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FIRE DEPT SHARE OF ERS	(\$44,357)	\$0	\$0	\$0	\$860,000	\$860,000	\$0
POLICE DEPT SHARE OF ERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DOG FUND REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ORGANIC RECYCLING COMPOST	\$80	\$375	\$180	\$405	\$20,000	\$20,000	\$0
SUB-TOTAL OTHER REVENUES	\$317,030	\$257,284	\$239	\$240,252	\$2,763,804	\$2,763,804	\$0
OPERATING TRANSFERS IN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESIDUAL EQUITY TRANSFERS IN	\$0	\$0	\$0	\$0	\$0	\$200,000	(\$200,000)
CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFER FROM SEWER OPER FUND	\$0	\$0	\$0	\$0	\$403,850	\$403,850	\$0
PREMIUM ON BONDS/NOTES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUB-TOTAL OTHER FIN. SOURCES	\$0	\$0	\$0	\$0	\$403,850	\$603,850	(\$200,000)
MISCELLANOUS REVENUE TOTAL	\$317,030	\$257,284	\$239	\$240,252	\$3,167,654	\$3,367,654	(\$200,000)
REVENUE GRAND TOTALS	\$56,540,385	\$68,844,581	\$1,890,781	\$60,409,247	\$183,116,943	\$182,597,920	\$519,023
PERCENT COLLECTED FROM BUDGET				33.08%			

GENERAL FUND SUMMARY
AS OF MONTH ENDING SEPTEMBER 2024

	FISCAL YEAR 2021	FISCAL YEAR 2022	FISCAL YEAR 2023	FISCAL YEAR 2024	FISCAL YEAR 2025
CITY					
SALARY AND WAGES	\$4,826,412	\$5,048,938	\$5,490,648	\$5,648,473	\$6,449,820
OVERTIME	\$263,905	\$369,029	\$418,266	\$504,935	\$556,330
POLICE OVERTIME	\$450,925	\$156,815	\$635,410	\$706,218	\$678,688
OTHER PERSONNEL COST	\$533,130	\$612,519	\$699,078	\$466,259	\$520,974
CONTRACTUAL SERVICES	\$1,201,284	\$1,738,965	\$1,492,148	\$1,842,824	\$1,557,607
SUPPLIES AND MATERIALS	\$167,106	\$363,842	\$156,586	\$202,675	\$221,989
UTILITIES	\$347,250	\$415,479	\$390,166	\$395,201	\$383,670
OTHER CHARGES	\$1,011,708	\$1,607,456	\$793,277	\$845,577	\$97,974
EMPLOYEE BENEFITS	\$4,158,338	\$4,142,222	\$4,817,001	\$4,987,605	\$2,268,840
DEBT SERVICE	\$6,514,534	\$6,550,092	\$6,204,842	\$7,153,249	\$7,473,154
TOTAL CITY	<u>\$19,474,592</u>	<u>\$21,005,357</u>	<u>\$21,097,422</u>	<u>\$22,753,015</u>	<u>\$20,209,046</u>
	FISCAL YEAR 2021	FISCAL YEAR 2022	FISCAL YEAR 2023	FISCAL YEAR 2024	FISCAL YEAR 2025
BOARD OF EDUCATION					
TUITION	\$845,231	\$660,654	\$642,677	\$866,282	\$100,374
STUDENT TRANSPORTATION	\$9,615	\$27,189	\$115,535	\$173,919	\$0
SALARIES	\$6,853,650	\$7,334,845	\$7,798,501	\$6,671,771	\$624,697
OPERATION OF PLANT	\$492,473	\$1,294,625	\$530,752	\$785,011	\$548,173
BENEFITS & FIXED CHARGES	\$5,303,954	\$4,722,994	\$4,881,506	\$4,686,301	\$220,335
PURCHASED SERVICES	\$200,070	\$273,892	\$233,608	\$360,864	\$437,776
INSTRUCTION	\$510,873	\$1,196,458	\$328,018	\$516,002	\$578,803
TOTAL EDUCATION	<u>\$14,215,866</u>	<u>\$15,510,657</u>	<u>\$14,530,597</u>	<u>\$14,060,150</u>	<u>\$2,510,159</u>
GRAND TOTAL	<u>\$33,690,458</u>	<u>\$36,516,013</u>	<u>\$35,628,019</u>	<u>\$36,813,165</u>	<u>\$22,719,204</u>

**GENERAL FUND MONTHLY FINANCIAL REPORT
MONTH ENDING SEPTEMBER 2024**

DEPARTMENT CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER EXPENSES	FY 2025 YTD COLLECTION	OPEN PURCHASE ORDERS	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
CITY COUNCIL	\$30,072	\$24,721	\$7,619	\$27,845	\$4,000	\$63,700	\$63,700	\$0
MAYOR	\$79,319	\$86,515	\$21,414	\$133,873	\$48	\$409,178	\$409,178	\$0
CORPORATION COUNSEL	\$82,349	\$138,870	\$39,444	\$94,355	\$17,149	\$686,426	\$686,426	\$0
PERSONNEL DEPARTMENT	\$68,230	\$78,584	\$28,950	\$93,775	\$517	\$404,854	\$404,854	\$0
COMMUNICATIONS	\$85,607	\$73,206	\$0	\$67,166	\$227,486	\$358,000	\$358,000	\$0
CITY CLERK	\$68,871	\$122,724	\$19,962	\$61,926	\$51,000	\$435,942	\$435,942	\$0
REGISTRAR OF VOTERS	\$30,540	\$36,139	\$22,277	\$52,289	\$9,079	\$234,633	\$234,633	\$0
SEALER OF WEIGHTS & MEASURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROBATE COURT	\$472	\$973	\$0	\$316	\$0	\$12,558	\$12,558	\$0
GENERAL GOVERNMENT TOTAL	\$445,459	\$561,733	\$139,666	\$531,545	\$309,278	\$2,605,291	\$2,605,291	\$0
BUILDING DEPARTMENT	\$93,977	\$113,636	\$35,567	\$98,324	\$1,901	\$552,304	\$572,304	\$20,000
GRANTS ADMINISTRATION	\$24,306	\$35,158	\$16,262	\$47,221	\$0	\$286,468	\$308,968	\$22,500
INLAND WETLANDS AGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLANNING & DEVELOPMENT	\$107,186	\$60,536	\$41,548	\$111,351	\$11,460	\$751,086	\$781,086	\$30,000
ZONING BOARD OF APPEALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLANNING & DEVELOP. TOTAL	\$225,469	\$209,331	\$93,378	\$256,896	\$13,361	\$1,589,858	\$1,662,358	\$72,500
TREASURER	\$1,900	\$1,900	\$633	\$1,900	\$0	\$7,600	\$7,600	\$0
COMPTROLLER	\$294,398	\$258,830	\$128,954	\$287,137	\$156,400	\$1,421,694	\$1,446,694	\$25,000
PURCHASING DEPARTMENT	\$45,776	\$41,739	\$35,147	\$84,236	\$241,275	\$307,825	\$317,825	\$10,000
RISK MANAGEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CENTRAL SERVICES	\$29,119	\$29,140	\$14,557	\$46,767	\$101,887	\$163,900	\$163,900	\$0
INFORMATION AND TECHNOLOGY	\$81,732	\$298,925	\$70,306	\$327,369	\$22,545	\$832,690	\$862,690	\$30,000
TAX ASSESSMENT	\$108,346	\$109,070	\$40,794	\$126,576	\$224	\$544,907	\$544,907	\$0
BOARD OF TAX APPEALS	\$118	\$352	\$0	\$0	\$0	\$3,600	\$3,600	\$0
TAX COLLECTOR	\$104,234	\$98,109	\$33,396	\$111,878	\$69,102	\$532,526	\$532,526	\$0
FINANCE TOTAL	\$665,623	\$838,066	\$323,788	\$985,864	\$591,433	\$3,814,742	\$3,879,742	\$65,000

**GENERAL FUND MONTHLY FINANCIAL REPORT
MONTH ENDING SEPTEMBER 2024**

DEPARTMENT CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER EXPENSES	FY 2025 YTD COLLECTION	OPEN PURCHASE ORDERS	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
EMERGENCY REPORT SYSTEM DEPT. OPERATIONS	\$578,517	\$595,868	\$137,839	\$670,710	\$21,082	\$2,235,662	\$2,235,662	\$0
POLICE DEPARTMENT ADMIN.	\$3,408,960	\$3,426,848	\$1,165,638	\$3,670,969	\$1,815	\$15,162,037	\$15,162,037	\$0
POLICE DEPARTMENT SUPPORT	\$339,690	\$332,173	\$107,430	\$370,782	\$135,128	\$1,349,616	\$1,349,616	\$0
ANIMAL CONTROL	\$232,831	\$227,358	\$118,296	\$263,166	\$20,829	\$1,274,701	\$1,274,701	\$0
EMERGENCY MANAGEMENT	\$71,630	\$78,079	\$27,726	\$81,559	\$11,780	\$359,039	\$359,039	\$0
C-MED	\$3,522	\$11,813	\$3,846	\$11,538	\$0	\$84,525	\$84,525	\$0
	\$0	\$0	\$0	\$0	\$0	\$44,013	\$44,013	\$0
PUBLIC SAFETY TOTAL	\$4,635,150	\$4,672,139	\$1,560,775	\$5,068,723	\$190,635	\$20,509,593	\$20,509,593	\$0
PUBLIC WORKS ADMINISTRATION	\$101,232	\$98,802	\$53,663	\$151,945	\$138,076	\$929,874	\$949,874	\$20,000
ENGINEERING	\$37,412	\$67,587	\$10,335	\$29,739	\$0	\$504,632	\$504,632	\$0
VEHICLE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CENTRAL GARAGE	\$192,332	\$208,963	\$85,190	\$219,906	\$194,289	\$1,479,222	\$1,479,222	\$0
COMPOST SITE	\$11,491	\$0	\$14,400	\$14,400	\$0	\$47,200	\$47,200	\$0
SOLID WASTE	\$569,323	\$593,964	\$216,226	\$491,354	\$318,145	\$4,446,072	\$4,446,072	\$0
BUILDING MAINTENANCE	\$249,458	\$264,474	\$126,540	\$336,134	\$78,016	\$1,728,221	\$1,728,221	\$0
HIGHWAYS & PARKS	\$929,404	\$964,018	\$319,664	\$1,026,427	\$104,766	\$5,009,568	\$5,009,568	\$0
PUBLIC WORKS TOTAL	\$2,090,651	\$2,197,807	\$826,018	\$2,269,905	\$833,292	\$14,144,789	\$14,164,789	\$20,000
HUMAN RESOURCES/SERVICES	\$87,599	\$95,158	\$22,726	\$120,191	\$28,710	\$663,237	\$663,237	\$0
ELDERLY SERVICES	\$55,510	\$58,415	\$32,270	\$81,078	\$11,491	\$472,936	\$472,936	\$0
PARKS AND RECREATION	\$529,277	\$507,430	\$67,483	\$529,960	\$5,136	\$1,212,293	\$1,212,293	\$0
HEALTH DEPARTMENT	\$98,557	\$143,813	\$38,899	\$122,620	\$1,396	\$673,051	\$673,051	\$0
HUMAN SERVICES TOTAL	\$770,943	\$804,816	\$161,378	\$853,848	\$46,734	\$3,021,517	\$3,021,517	\$0

**GENERAL FUND MONTHLY FINANCIAL REPORT
MONTH ENDING SEPTEMBER 2024**

DEPARTMENT CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER EXPENSES	FY 2025 YTD COLLECTION	OPEN PURCHASE ORDERS	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
Appropriation from surplus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CLIENT ASSISTANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WELFARE DEPARTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VISITING NURSES ASSOCIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LIBRARY	\$525,125	\$541,667	\$152,757	\$458,272	\$1,374,817	\$1,833,089	\$1,833,089	\$0
CITY INSURANCE - PREMIUMS	\$648,229	\$703,200	\$0	\$0	\$0	\$2,199,781	\$2,199,781	\$0
PENSIONS AND MEDICAL	\$4,798,694	\$4,997,787	\$1,573,873	\$2,260,848	\$624	\$23,504,440	\$23,504,440	\$0
DEBT SERVICES	\$6,204,842	\$7,153,249	\$0	\$7,473,154	\$0	\$14,888,446	\$14,888,446	\$0
UNALLOCATED EXPENSES	\$87,237	\$73,221	\$12,180	\$49,991	\$0	\$2,368,453	\$2,368,453	\$0
OTHER CITY AGENCIES TOTAL	\$12,264,127	\$13,469,124	\$1,738,810	\$10,242,266	\$1,375,440	\$44,794,209	\$44,794,209	\$0
GENERAL FUND BALANCE SHEET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING TRANSFER OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER FINACING SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BOARD OF EDUCATION	\$14,530,597	\$14,060,150	\$283,810	\$2,510,159	\$0	\$91,960,421	\$91,960,421	\$0
GRAND TOTAL	\$35,628,019	\$36,813,165	\$5,127,623	\$22,719,204	\$3,360,173	\$182,440,420	\$182,597,920	\$157,500

PERCENT COLLECTED FROM BUDGET **12.44%**

**SEWER FUND MONTHLY FINANCIAL REPORT
MONTH ENDING SEPTEMBER 2024**

DEPARTMENT CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER COLL./EXP	FY 2025 YTD COLL./EXP	OPEN PURCHASE ORDERS	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
SEWER USE FEES-CURRENT	\$6,024,281	\$6,269,315	\$221,273	\$6,224,009	\$0	\$12,743,604	\$12,743,604	\$0
SEWER USE FEES - PRIOR YEARS	\$2,091	\$15,999	\$923	\$6,241	\$0	\$18,000	\$18,000	\$0
SEWER INTEREST & LIENS-CURRENT	\$11,186	\$9,986	\$8,228	\$12,474	\$0	\$20,000	\$20,000	\$0
SEWER INTEREST & LIENS - PY	\$2,037	\$4,478	\$295	\$4,226	\$0	\$15,000	\$15,000	\$0
SEPTAGE DISPOSAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SLUDGE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ORANGE SHARE SERVICE CHARGE	\$0	(\$98,107)	\$150,000	\$0	\$0	\$390,000	\$390,000	\$0
SEWER ASSESSMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ORANGE SHARE CWF DEBT	\$39,106	\$44,289	\$0	\$0	\$0	\$216,000	\$216,000	\$0
NITROGEN CREDIT	\$17,167	\$6,921	\$0	\$4,775	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SEWER CHARGES TOTAL	\$6,095,868	\$6,252,881	\$380,719	\$6,251,725	\$0	\$13,402,604	\$13,402,604	\$0
CLEAN WATER FUND GRANTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING TRANSFERS IN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING TRANSFERS TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL REVENUE	\$6,095,868	\$6,252,881	\$380,719	\$6,251,725	\$0	\$13,402,604	\$13,402,604	\$0

PERCENT COLLECTED FROM BUDGET

46.65%

**SEWER FUND MONTHLY FINANCIAL REPORT
MONTH ENDING SEPTEMBER 2024**

DEPARTMENT CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER COLL./EXP	FY 2025 YTD COLL./EXP	OPEN PURCHASE ORDERS	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
REGULAR WAGES	\$0	\$0	\$0	\$0	\$0	\$140,000	\$140,000	\$0
SEWER BOARD CLERK	\$0	\$0	\$1,101	\$1,101	\$0	\$4,200	\$4,200	\$0
OVERTIME	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$0
VACATION BUY BACK	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$0
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUSINESS EXPENSE	\$205	\$1,620	\$500	\$500	\$0	\$20,000	\$20,000	\$0
FINANCIAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$55,200	\$55,200	\$0
ENGINEERING SERVICES	\$9,144	\$1,160	\$1,609	\$3,930	\$5,205	\$400,000	\$400,000	\$0
EQUIPMENT MAINTENANCE/REPAIR	\$8,245	\$16,512	\$575	\$9,670	\$49,145	\$432,500	\$432,500	\$0
STATE PERMIT	\$0	\$0	\$0	\$0	\$0	\$7,000	\$7,000	\$0
FRINGE BENEFITS	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0
FICA-CITY'S SHARE	\$0	\$0	\$0	\$0	\$0	\$9,000	\$9,000	\$0
PENSION - CITY'S SHARE	\$0	\$0	\$0	\$0	\$0	\$9,000	\$9,000	\$0
CLEAN WATER FUND PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$410,000	\$410,000	\$0
CAPITAL IMPROV.-SEWER PLANT	\$46,369	\$106,187	\$14,283	\$64,707	\$76,772	\$600,000	\$600,000	\$0
CAPITAL IMP - COLLECTION SYSTM	\$10,500	\$146,504	\$9,359	\$17,138	\$6,291	\$600,000	\$600,000	\$0
CLEAN WATER (NEW)	\$664,397	\$679,529	\$183,821	\$701,294	\$0	\$1,797,987	\$1,797,987	\$0
UNALLOCATED CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$300,000	\$300,000	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$335,000	\$335,000	\$0
SEWER OPERATIONS ADMIN TOTAL	\$738,860	\$951,512	\$211,248	\$798,340	\$137,412	\$5,139,887	\$5,139,887	\$0

**SEWER FUND MONTHLY FINANCIAL REPORT
MONTH ENDING SEPTEMBER 2024**

DEPARTMENT CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER COLL./EXP	FY 2025 YTD COLL./EXP	OPEN PURCHASE ORDERS	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
REGULAR WAGES	\$376,505	\$422,568	\$139,992	\$438,993	\$0	\$2,160,267	\$2,160,267	\$0
OVERTIME	\$185,303	\$216,714	\$72,676	\$247,432	\$0	\$600,000	\$600,000	\$0
VACATION BUY BACK	\$854	\$0	\$0	\$0	\$0	\$17,000	\$17,000	\$0
SEPARATION PAY	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0
GAS HEATING	\$2,377	\$2,746	\$1,340	\$2,680	\$81,320	\$84,000	\$84,000	\$0
GASES (PROPANE, ETC)	\$488	\$365	\$70	\$137	\$70	\$5,000	\$5,000	\$0
ELECTRICITY	\$115,560	\$107,226	\$53,595	\$53,595	\$1,091,682	\$1,100,000	\$1,100,000	\$0
WATER	\$32,311	\$18,805	\$13,761	\$44,420	\$145,580	\$190,000	\$190,000	\$0
TELEPHONE EXPENSE	\$1,275	\$1,557	\$817	\$1,634	\$2,751	\$12,000	\$12,000	\$0
MAINTENANCE SERVICE AGREEMENT	\$14,526	\$5,860	\$0	\$1,274	\$0	\$80,000	\$80,000	\$0
MOTOR VEHICLE MAINT/REPAIR	\$7,322	\$8,526	\$2,007	\$3,528	\$553	\$40,000	\$40,000	\$0
OTHER RENTAL	\$0	\$278	\$2,290	\$3,628	\$310	\$5,000	\$5,000	\$0
OTHER CONTRACTUAL SERVICES	\$19,489	\$45,627	\$11,518	\$20,587	\$0	\$200,000	\$200,000	\$0
TRASH PICKUP	\$540	\$3,323	\$1,701	\$1,701	\$0	\$16,000	\$16,000	\$0
SUPPLIES & MATERIALS	\$37,739	\$24,148	\$15,388	\$33,008	\$7,111	\$250,000	\$250,000	\$0
HEATING OIL	\$160,352	\$198,454	\$55,884	\$176,263	\$109,855	\$1,300,000	\$1,300,000	\$0
AUTOMOTIVE FUEL & FLUIDS	\$8,113	\$10,482	\$2,944	\$10,540	\$0	\$30,000	\$30,000	\$0
TOOLS & MISCELLANEOUS EQUIPMNT	\$18,880	\$5,840	\$997	\$5,088	\$5,808	\$50,000	\$50,000	\$0
JANITORIAL SUPPLIES	\$2,633	\$4,946	\$509	\$1,434	\$1,336	\$18,000	\$18,000	\$0
CHEMICALS	\$38,104	\$58,497	\$10,124	\$52,779	\$21,320	\$210,000	\$210,000	\$0
SAFETY SUPPLIES	\$1,174	\$494	\$376	\$376	\$449	\$8,000	\$8,000	\$0
LABORATORY SUPPLIES	\$11,233	\$15,359	\$6,568	\$10,272	\$237	\$80,000	\$80,000	\$0
CLOTHING & UNIFORMS	\$5,651	\$7,220	\$2,563	\$7,459	\$1,330	\$44,000	\$44,000	\$0
GEN'L LIAB INSUR PREMIUM-SEWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FRINGE BENEFITS	\$105,525	\$103,558	\$0	\$0	\$0	\$474,000	\$474,000	\$0
FICA-CITY'S SHARE	\$42,634	\$48,738	\$15,910	\$51,849	\$0	\$189,450	\$189,450	\$0
PENSION - CITY'S SHARE	\$34,218	\$33,733	\$13,223	\$42,967	\$0	\$200,000	\$200,000	\$0
MEDICARE - CITY'S SHARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WORKERS COMP PREM-SWR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL LIABILITY CLAIMS-SEWER	\$4,699	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$0
SEWER CLAIMS-WORKERS COMP	\$77,693	\$457,971	\$0	\$0	\$0	\$400,000	\$400,000	\$0
CHEMICAL FEED (ORPS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NITROGEN CHEMICAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OUTSIDE SERVICES	\$12,047	\$52,206	\$2,158	\$23,103	\$0	\$200,000	\$200,000	\$0
MISCELLANEOUS	\$0	\$0	\$0	(\$3,771)	\$0	\$0	\$0	\$0
IN-HOUSE SEWER OPERATIONS TOTAL	\$1,317,245	\$1,855,241	\$426,413	\$1,230,978	\$1,469,710	\$8,262,717	\$8,262,717	\$0
GRAND TOTAL EXPENDITURES	\$2,056,105	\$2,806,754	\$637,660	\$2,029,317	\$1,607,122	\$13,402,604	\$13,402,604	\$0

PERCENT COLLECTED FROM BUDGET **15.14%**

**ALLINGTOWN MONTHLY FINANCIAL REPORT
MONTH ENDING SEPTEMBER 2024**

DEPARTMENT CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER COLL./EXP	FY 2025 YTD COLL./EXP	OPEN PURCHASE ORDERS	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
MISC FEES	\$9,305	\$81,762	\$4,417	\$45,403	\$0	\$60,000	\$60,000	\$0
FEMA	\$0	\$0	\$0	\$0	\$0	\$66,000	\$66,000	\$0
PDFD EXTRA	\$3,682	\$2,593	\$0	\$3,557	\$0	\$4,000	\$4,000	\$0
FD BNDL BL	\$425	\$398	\$2,154	\$5,682	\$0	\$4,000	\$4,000	\$0
FD TRNSPRT	\$0	\$10,592	\$0	\$6,174	\$0	\$36,000	\$36,000	\$0
MISCELLANE	\$9,141	\$115	\$0	\$1,870	\$0	\$0	\$0	\$0
OPERATIONS	\$22,553	\$95,460	\$106,571	\$62,687	\$0	\$270,000	\$270,000	\$0
CURR PROPT	\$3,580,603	\$3,684,157	\$63,991	\$3,513,887	\$0	\$6,817,660	\$6,817,660	\$0
PY TAXES	\$19,507	\$14,452	\$4,088	\$48,243	\$0	\$66,000	\$66,000	\$0
SUSP TAXES	\$3,461	\$2,921	\$547	\$2,249	\$0	\$6,000	\$6,000	\$0
INT-CURRNT	\$5,672	\$4,159	\$2,540	\$5,442	\$0	\$22,000	\$22,000	\$0
INT-PY TAX	\$8,475	\$2,947	\$1,102	\$39,596	\$0	\$15,000	\$15,000	\$0
INT-SUSPNS	\$4,166	\$2,750	\$709	\$2,060	\$0	\$7,000	\$7,000	\$0
TAXES	\$3,621,885	\$3,711,386	\$72,978	\$3,611,477	\$0	\$6,933,660	\$6,933,660	\$0
PILOT-C&H	\$0	\$733,961	\$0	\$0	\$0	\$770,501	\$770,501	\$0
MRSAMV	\$831,796	\$1,302,849	\$0	\$1,153,143	\$0	\$960,525	\$960,525	\$0
STATE MISC	\$0	\$200	\$0	\$0	\$0	\$21,515	\$21,515	\$0
SCCRWA	\$24,388	\$24,559	\$0	\$24,784	\$0	\$49,166	\$49,166	\$0
GRANTS	\$856,184	\$2,061,568	\$0	\$1,177,927	\$0	\$1,801,707	\$1,801,707	\$0
GRAND TOTAL REVENUE	\$4,500,622	\$5,868,415	\$179,548	\$4,852,092	\$0	\$9,005,367	\$9,005,367	\$0

PERCENT COLLECTED FROM BUDGET 53.88%

**ALLINGTOWN MONTHLY FINACIAL REPORT
MONTH ENDING SEPTEMBER 2024**

DEPARTMENT CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER COLL./EXP	FY 2025 YTD COLL./EXP	OPEN PURCHASE ORDERS	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
REG WAGES	\$78,182	\$66,844	\$14,186	\$47,876	\$0	\$359,076	\$359,076	\$0
GAS HEAT	\$525	\$752	\$0	\$753	\$421	\$12,000	\$12,000	\$0
ELECTRICIT	\$4,553	\$2,870	\$842	\$4,577	\$0	\$17,000	\$17,000	\$0
WATER	\$251	\$226	\$0	\$224	\$128	\$198,000	\$198,000	\$0
TELEPHONE	\$2,574	\$3,315	\$1,829	\$5,098	\$4,267	\$17,000	\$17,000	\$0
TRAINING	\$770	\$660	\$18,139	\$19,391	\$831	\$31,000	\$31,000	\$0
BUSNSS EXP	\$2,855	\$4,458	\$633	\$2,231	\$1,696	\$17,000	\$17,000	\$0
FIN SERV.	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0
BLDG MAINT	\$2,573	\$361	\$1,826	\$1,842	\$269	\$12,000	\$12,000	\$0
EQUIP MAIN	\$11,878	\$18,379	\$3,332	\$9,650	\$5,139	\$65,000	\$65,000	\$0
PSYCH TEST	\$952	\$1,036	\$1,215	\$2,092	\$0	\$24,000	\$24,000	\$0
OFF. SUPPL	\$1,358	\$1,146	\$440	\$770	\$357	\$6,000	\$6,000	\$0
AUTO FUEL	\$1,527	\$1,453	\$1,551	\$4,875	\$0	\$18,000	\$18,000	\$0
PREM ALLIN	\$11,638	\$14,361	\$16,102	\$16,102	\$0	\$65,000	\$65,000	\$0
HEALTH INS	\$416,646	\$424,475	\$0	\$0	\$0	\$1,841,821	\$1,841,821	\$0
LIFE INSUR	\$2,150	\$2,553	\$3,224	\$4,745	\$2,952	\$35,000	\$35,000	\$0
FICA-CITY	\$3,930	\$3,518	\$1,072	\$3,209	\$0	\$18,000	\$18,000	\$0
PENS-CITY	\$520,742	\$637,728	\$675,841	\$677,469	\$0	\$2,700,000	\$2,700,000	\$0
HEART&HYPR	\$0	\$0	\$0	\$0	\$0	\$23,000	\$23,000	\$0
WRKCOM-ALL	\$0	\$1,703	\$0	\$0	\$0	\$63,000	\$63,000	\$0
PC'S/HARDW	\$22,131	\$22,794	\$1,621	\$23,776	\$0	\$48,500	\$48,500	\$0
RADIO EQUIP	\$0	\$892	\$0	\$0	\$0	\$10,000	\$10,000	\$0
CONTINGENC	\$0	\$0	\$0	\$0	\$0	\$160,000	\$160,000	\$0
OPEB TRUST	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$0
MISCELLANE	\$5,960	\$55	\$0	\$277	\$0	\$16,000	\$16,000	\$0
ADMINISTRATION	\$1,407,429	\$1,209,579	\$741,852	\$824,956	\$16,060	\$5,871,397	\$5,871,397	\$0

**ALLINGTOWN MONTHLY FINACIAL REPORT
MONTH ENDING SEPTEMBER 2024**

DEPARTMENT CATEGORY	FISCAL YEAR 2023	FISCAL YEAR 2024	FY 2025 SEPTEMBER COLL./EXP	FY 2025 YTD COLL./EXP	OPEN PURCHASE ORDERS	FY 2025 YEAR END FORECASTED	FY 2025 ADOPTED BUDGET	FY 2025 BUDGET VS FORECASTED
REG WAGES	\$362,671	\$330,529	\$141,872	\$420,882	\$0	\$1,826,720	\$1,826,720	\$0
OVERTIME	\$136,739	\$145,023	\$35,156	\$120,167	\$0	\$480,000	\$480,000	\$0
SEPAR. PAY	\$0	\$0	\$0	\$0	\$0	\$40,000	\$40,000	\$0
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$310,000	\$310,000	\$0
UNFRMS-FT	\$7,580	\$10,200	\$2,570	\$4,158	\$945	\$26,500	\$26,500	\$0
MISC EQUIP	\$4,968	\$4,081	\$2,758	\$3,524	\$1,146	\$60,000	\$60,000	\$0
MED SUPPL	\$6,290	\$4,700	\$754	\$3,467	\$16,533	\$40,000	\$40,000	\$0
FICA-CITY	\$14,986	\$15,606	\$6,184	\$18,790	\$0	\$70,000	\$70,000	\$0
PENS-CITY	\$14,856	\$15,069	\$4,361	\$14,999	\$0	\$92,000	\$92,000	\$0
TRUCKS	\$0	\$23,863	\$0	(\$66,158)	\$66,158	\$40,000	\$40,000	\$0
EDUC REIMB	\$0	\$19,225	\$0	\$0	\$0	\$148,750	\$148,750	\$0
OPERATIONS	\$548,089	\$571,041	\$193,655	\$519,829	\$84,782	\$3,133,970	\$3,133,970	\$0
Total 19509926 POST EMPLOY'T BENEFI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL EXPENDITURES	\$1,955,517	\$1,780,620	\$935,507	\$1,344,785	\$100,841	\$9,005,367	\$9,005,367	\$0

PERCENT COLLECTED FROM BUDGET

14.93%

WEST HAVEN PUBLIC SCHOOLS

"Schools Committed to Excellence"



West Haven Board of Education
355 Main Street, West Haven, CT 06516

Telephone: (203) 937-4300 ext. 7122 Fax: (203) 931-4736

Matthew Cavallaro *MC*
Director of Finance
matthew.cavallaro@whschools.org

November 13, 2024

To: MARB Board Members
Re: September Financial

Enclosed within this document, please find the West Haven Board of Education financials through September 30, 2024. Included in this report is a projection spreadsheet and MUNIS data for period 3. We are still in the application process for the Alliance Grant with the State Department of Education. Once approved, expenditures will be processed towards the grant and a YTD budget will be provided as well. Through period 3, our spending is in line as compared to the previous fiscal year. Our remaining COVID grant (ARP ESSER III) is completely obligated, and payments are ongoing for our final approved project.

Areas within the budget that we are monitoring are as follows:

- Payroll – The payroll of 9/25 is not included within these projections as it has not been posted to MUNIS yet. The payroll was approximately a \$2,000,000 to the local budget. We are currently working with the City Finance department to reconcile the payroll and post to MUNIS.
- We are going through all encumbrances to ensure that when liquidated, they are being charged to a budgeted account.
- Encumbrances within the Instructional Supports line items continue to be elevated as we are continuing our process of working with the schools to ensure all goods have been received.

CITY OF WEST HAVEN
BOARD OF EDUCATION EXPENDITURE REPORT
Sep-24

Variances favorable/(unfavorable)

	ACTUAL				September		FORECAST		
	FY25	Budget	September	September	YTD %	FY24 YTD	FY25	September	Δ to Budget
			YTD Actual	YTD FY24	Budget	% Actual	Projected	Fcst	
Superintendent / Principals / Asst.	2,704,055		268,426	335,169	9.9%	15.0%	2,704,055	9.9%	-
Teachers - Classroom	24,970,071		2,262,091	3,123,231	9.1%	11.4%	24,970,071	9.1%	-
Teachers - Special Education	5,738,604		378,054	603,100	6.6%	10.2%	5,738,604	6.6%	-
Teachers - Special Area	3,269,796		227,658	334,869	7.0%	9.8%	3,269,796	7.0%	-
Teachers - Substitutes/Interns	689,815		5,790	29,668	0.8%	4.2%	689,815	0.8%	-
Teacher Aides	3,310,870		339,734	485,179	10.3%	16.2%	3,310,870	10.3%	-
Pupil Services	1,483,856		112,452	159,513	7.6%	10.2%	1,483,856	7.6%	-
Clerical	1,891,724		339,370	391,668	17.9%	25.7%	1,891,724	17.9%	-
School Nurses	1,010,810		72,760	99,752	7.2%	9.7%	1,010,810	7.2%	-
Coordinators/Directors	1,447,683		111,296	177,672	7.7%	16.7%	1,447,683	7.7%	-
Custodial / Maintenance	3,090,808		640,463	657,742	20.7%	21.8%	3,090,808	20.7%	-
Lunch Aides	300,000		3,935	22,099	1.3%	95.4%	300,000	1.3%	-
Para Substitutes	105,000		3,571	78,456	3.4%	98.8%	105,000	3.4%	-
Homebound	125,000		-	825	0.0%	0.7%	125,000	0.0%	-
Detached Worker	98,261		3,355	9,082	3.4%	9.2%	98,261	3.4%	-
Athletic Coaches	175,000		23,222	15,296	13.3%	11.6%	175,000	13.3%	-
Adult Education	150,000		2,507	9,036	1.7%	6.0%	150,000	1.7%	-
Severance Pay	300,000		86,517	136,151	28.8%	33.6%	300,000	28.8%	-
Student Activity Advisors	100,000		3,435	3,263	3.4%	3.8%	100,000	3.4%	-
Salaries	50,961,353		4,884,636	6,671,771	9.6%	12.9%	50,961,353	9.6%	-
Health Insurance	15,714,598		3,033,867	3,572,854	19.3%	26.9%	15,714,598	19.3%	-
Medicare Only - Taxes	881,908		78,100	106,579	8.9%	13.3%	881,908	8.9%	-
Social Security	764,786		99,039	127,524	12.9%	18.5%	764,786	12.9%	-
Property & Liability Insurance	625,000		723,683	631,682	115.8%	125.8%	625,000	115.8%	-
Worker's Compensation	800,000		352,328	149,007	44.0%	27.0%	800,000	44.0%	-
Retirement Contributions	477,406		65,898	80,139	13.8%	24.7%	477,406	13.8%	-
Life Insurance	187,913		-	1,221	0.0%	0.6%	187,913	0.0%	-
Travel / Convention / Dues	77,200		26,536	16,116	34.4%	13.9%	77,200	34.4%	-
Other Benefits & Fixed Charges	46,500		-	2,400	0.0%	3.5%	46,500	0.0%	-
Benefits & Fixed Charges	19,575,311		4,379,451	4,687,522	22.4%	28.3%	19,575,311	22.4%	-
Tuition	9,037,214		100,374	866,282	1.1%	9.3%	9,037,214	1.1%	-
Bus Service	3,767,789		-	-	0.0%	0.0%	3,767,789	0.0%	-
Transportation - Phys. Handicapped	1,893,940		-	173,530	0.0%	11.5%	1,893,940	0.0%	-
Transportation - Regional VOC	349,343		-	-	0.0%	0.0%	349,343	0.0%	-
Transportation - Student Activities	121,983		-	389	0.0%	0.4%	121,983	0.0%	-
Student Transportation	6,133,055		-	173,919	0.0%	3.5%	6,133,055	0.0%	-
Site Repairs & Improvements	1,096,939		218,485	406,010	19.9%	56.5%	1,096,939	19.9%	-
Electricity	1,208,733		23,186	188,323	1.9%	17.8%	1,208,733	1.9%	-
Heating	464,487		11,881	10,754	2.6%	2.1%	464,487	2.6%	-
Water	103,919		-	-	0.0%	0.0%	103,919	0.0%	-
Telephone & Communications	189,178		25,962	17,748	13.7%	5.5%	189,178	13.7%	-
Building Security	388,740		211,261	102,436	54.3%	26.5%	388,740	54.3%	-
Solid Waste / Recycling	220,833		57,398	58,519	26.0%	29.8%	220,833	26.0%	-
Operation of Plant	3,672,829		548,173	783,790	14.9%	23.5%	3,672,829	14.9%	-
Photocopy Services	383,309		102,261	34,107	26.7%	12.6%	383,309	26.7%	-
Consultant Services	525,000		152,603	50,927	29.1%	19.6%	525,000	29.1%	-
Police And Fire	75,000		-	-	0.0%	0.0%	75,000	0.0%	-
Printing / Postage / Supplies	117,850		53,039	275,830	45.0%	379.4%	117,850	45.0%	-
Other Services	60,000		-	-	0.0%	0.0%	60,000	0.0%	-
Purchased Services	1,161,159		307,903	360,864	26.5%	33.0%	1,161,159	26.5%	-
Instruction	1,419,500		288,888	516,002	20.4%	38.8%	1,419,500	20.4%	-
Board of Education	91,960,421		10,509,425	14,060,150	11.4%	15.9%	91,960,421	11.4%	-

Note : YTD actuals exclude encumbrances



YEAR-TO-DATE BUDGET REPORT

FOR 2025 03

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
101 GENERAL FUND	APPROP	ADJUSTMNTS	BUDGET			BUDGET	USED
A01 TUITION	9,037,214	0	9,037,214	100,374.16	2,220,723.47	6,716,116.37	25.7%
B04 CONTRACTED BUS SERVICE/PUBLIC	3,458,112	0	3,458,112	.00	39,996.66	3,418,115.34	1.2%
B06 BUS SERVICE: NON PUBLIC SCHOOL	309,677	0	309,677	.00	.00	309,677.00	.0%
B08 TRANSPORTATION: REG VOC-TECH-	265,553	0	265,553	.00	.00	265,553.00	.0%
B10 TRANSPORTATION: REG VOC-AG	83,790	0	83,790	.00	.00	83,790.00	.0%
B12 TRANSPORT: PHYS. HANDICAPPED	1,893,940	0	1,893,940	.00	327,644.10	1,566,295.90	17.3%
B16 TRANSPORTATION: STDNT ACTIVITY	121,983	0	121,983	.00	2,501.55	119,481.45	2.1%
C04 SALARY - SUPERINTENDENT	203,359	0	203,359	63,825.50	.00	139,533.50	31.4%
C06 SALARY - ASST. SUPERINTENDENT	169,744	0	169,744	47,704.28	.00	122,039.72	28.1%
C07 SALARY - CLERICAL: BLAKE ADMIN	1,000,390	0	1,000,390	222,324.25	.00	778,065.75	22.2%
C10 SALARY - PRINCIPALS	1,312,884	0	1,312,884	100,392.68	.00	1,212,491.32	7.6%
C12 SALARY - ASST. PRINCIPALS	1,018,068	0	1,018,068	56,503.80	.00	961,564.20	5.6%
C14 SALARY - COORD & DIRECTORS	1,447,683	0	1,447,683	111,295.59	.00	1,336,387.41	7.7%
C16 SALARY - CLASSROOM TEACHERS	24,970,071	0	24,970,071	2,262,090.66	2,350.00	22,705,630.34	9.1%
C18 SALARY - SPECIAL ED TEACHERS	5,738,604	0	5,738,604	378,053.82	.00	5,360,550.18	6.6%
C20 SALARY - ADULT EDUCATION	150,000	0	150,000	2,507.02	.00	147,492.98	1.7%
C22 SALARY - HOMEBOUND	125,000	0	125,000	.00	.00	125,000.00	.0%
C24 SALARY - SPECIAL AREA TEACHERS	3,269,796	0	3,269,796	227,657.94	.00	3,042,138.06	7.0%
C26 SALARY - PUPIL SERVICES	1,483,856	0	1,483,856	112,451.54	.00	1,371,404.46	7.6%
C28 SALARY - CLERICAL: SECOND. SCH	568,257	0	568,257	91,733.94	.00	476,523.06	16.1%
C30 SALARY - CLERICAL: ELEM. SCH.	293,077	0	293,077	25,194.58	.00	267,882.42	8.6%
C32 SALARY - SUBSTITUTE CLERKS	30,000	0	30,000	117.68	.00	29,882.32	.4%
C34 SALARY - LUNCH AIDES	300,000	0	300,000	3,935.04	.00	296,064.96	1.3%
C36 SALARY - TEACHER AIDES	3,310,870	0	3,310,870	339,734.13	.00	2,971,135.87	10.3%
C38 SALARY - PARA SUBSTITUTES	105,000	0	105,000	3,570.57	.00	101,429.43	3.4%
C40 SALARY - DETACHED WORKER	98,261	0	98,261	3,355.06	.00	94,905.94	3.4%
C42 SALARY - SUBSTITUTE TEACHERS	689,815	0	689,815	5,789.52	.00	684,025.48	.8%
C44 SALARY - SEVERANCE PAY	300,000	0	300,000	86,516.51	.00	213,483.49	28.8%
C46 SALARY - NURSES: PUBLIC	860,330	0	860,330	64,821.25	.00	795,508.75	7.5%
C48 SALARY - NURSES: NON-PUBLIC	150,480	0	150,480	7,938.32	.00	142,541.68	5.3%
C58 SALARY - CUSTODIANS	1,946,095	0	1,946,095	420,083.42	.00	1,526,011.58	21.6%
C60 SALARY - SUBSTITUTE CUSTODIANS	105,000	0	105,000	.00	.00	105,000.00	.0%
C62 SALARY - O/T CUSTODIANS	79,638	0	79,638	.00	.00	79,638.00	.0%
C64 SALARY - MAINTENANCE	883,276	0	883,276	220,380.02	.00	662,895.98	25.0%
C66 SALARY - O/T MAINTENANCE	60,799	0	60,799	.00	.00	60,799.00	.0%
C68 SALARY - STUDENT ACTIVITY ADV.	100,000	0	100,000	3,435.40	.00	96,564.60	3.4%
C70 SALARY - ATHL COACHES: HS	175,000	0	175,000	23,221.54	.00	151,778.46	13.3%
C72 SALARY - CUST COMMUNITY SVCS	16,000	0	16,000	.00	.00	16,000.00	.0%
D04 ELECTRICITY	1,208,733	0	1,208,733	23,186.04	831,827.88	353,719.08	70.7%
D08 WATER	103,919	0	103,919	.00	.00	103,919.00	.0%
D10 TELEPHONE & COMMUNICATIONS	189,178	0	189,178	25,962.09	3,335.15	159,880.76	15.5%
D12 RUBBISH REMOVAL	220,833	0	220,833	57,397.69	.00	163,435.31	26.0%
D14 CUSTODIAL SUPPLIES	0	0	0	.00	64,118.50	-64,118.50	100.0%
D16 HEAT FOR BUILDINGS	464,487	0	464,487	11,880.96	14,143.17	438,462.87	5.6%



YEAR-TO-DATE BUDGET REPORT

FOR 2025 03

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
101 GENERAL FUND	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
D18 EQUIPMENT - OPERATION OF PLANT	0	0	0	.00	1,258.82	-1,258.82	100.0%
D20 REPAIR TO BUILDINGS	846,939	0	846,939	111,697.90	149,339.84	585,901.26	30.8%
D22 UPKEEP OF GROUNDS SUPPLIES	0	0	0	.00	.00	.00	.0%
D24 BUILDING SECURITY	388,740	0	388,740	211,261.44	47,353.35	130,125.21	66.5%
D26 GAS, OIL & GREASE	0	0	0	.00	.00	.00	.0%
D30 OTHER EXPENSES: MAINTENANCE	0	0	0	.00	45,972.13	-45,972.13	100.0%
D32 EQUIPMENT - MAINT. OF PLANT	0	0	0	.00	34,069.46	-34,069.46	100.0%
D34 IMPROVEMENT TO SITES	250,000	0	250,000	106,787.37	71,028.01	72,184.62	71.1%
E02 CENTRAL OFFICE - TRAVEL	77,200	0	77,200	26,536.00	.00	50,664.00	34.4%
E06 TRAVEL CONV. & DUES: TCHRS/ADM	0	0	0	.00	1,118.00	-1,118.00	100.0%
E08 PROFESSIONAL CERT. REIMBURSMNT	46,500	0	46,500	.00	3,400.00	43,100.00	7.3%
E12 PROPERTY & LIABILITY INSURANCE	625,000	0	625,000	723,683.00	.00	-98,683.00	115.8%
E14 HEALTH INSURANCE: CERTIFIED	10,292,277	0	10,292,277	1,977,257.65	38,678.42	8,276,340.93	19.6%
E16 LIFE INSURANCE: CERTIFIED	187,913	0	187,913	.00	82,909.08	105,003.92	44.1%
E18 SOCIAL SECURITY	764,786	0	764,786	99,039.47	.00	665,746.53	12.9%
E20 RETIREMENT CONTRIBUTIONS	477,406	0	477,406	65,898.36	.00	411,507.64	13.8%
E22 MEDICARE ONLY - TAXES	881,908	0	881,908	78,099.53	.00	803,808.47	8.9%
E26 HEALTH INSURANCE: NON-CERT	5,422,321	0	5,422,321	1,056,609.64	67,346.30	4,298,365.06	20.7%
E30 WORKER'S COMPENSATION	800,000	0	800,000	352,327.83	.00	447,672.17	44.0%
F02 POSTAGE	60,000	0	60,000	6,000.00	1,215.00	52,785.00	12.0%
F04 PRINTING & PUBLISHING	0	0	0	867.00	950.00	-1,817.00	100.0%
F06 PHOTOCOPY SERVICES	383,309	0	383,309	102,261.02	62,428.75	218,619.23	43.0%
F08 BOE MISC. EXPENSE	0	0	0	995.00	.00	-995.00	100.0%
F12 CONSULTANT SERVICES	260,000	0	260,000	116,000.00	23,609.89	120,390.11	53.7%
F14 SERVICE CONTRACTS	265,000	0	265,000	36,603.19	.00	228,396.81	13.8%
F18 BOE - OFFICE SUPPLIES	3,150	0	3,150	88.79	.00	3,061.21	2.8%
F20 CENTRAL OFFICE - SUPPLIES	26,000	0	26,000	45,088.44	845.21	-19,933.65	176.7%
F22 CENTRAL OFFICE - MISC. EXPENSE	0	0	0	.00	109.50	-109.50	100.0%
F26 POLICE & FIRE	75,000	0	75,000	.00	.00	75,000.00	.0%
F28 BOE - DUES & CONFERENCES	25,200	0	25,200	.00	.00	25,200.00	.0%
F30 SUBSCRIPTIONS	3,500	0	3,500	.00	80,087.19	-76,587.19	2288.2%
F34 FITZGERALD COMPLEX	60,000	0	60,000	.00	.00	60,000.00	.0%
G02 ANSWERING SERVICE	10,850	0	10,850	.00	.00	10,850.00	.0%
G04 REPAIR TO EQUIPMENT: INSTRUCT.	25,000	0	25,000	168.50	.00	24,831.50	.7%
G08 ELEM. READING DEVELOPMENT	12,000	0	12,000	.00	75.31	11,924.69	.6%
G10 TEACHING SUPPLIES	504,400	0	504,400	109,960.16	195,377.10	199,062.74	60.5%
G12 TEXTBOOKS	225,000	0	225,000	2,326.60	255,864.77	-33,191.37	114.8%
G14 PERIODICALS	13,500	0	13,500	.00	.00	13,500.00	.0%
G16 EDUCATIONAL MEDIA SUPPLIES	0	0	0	9,316.16	20,428.48	-29,744.64	100.0%
G18 STANDARDIZED TESTING PROGRAM	54,750	0	54,750	40.00	.00	54,710.00	.1%
G20 CURRICULUM IMPROVEMENT	45,000	0	45,000	8,970.00	124,177.36	-88,147.36	295.9%
G22 LIBRARY BOOKS	42,500	0	42,500	.00	33,839.96	8,660.04	79.6%
G26 EQUIPMENT - NON INSTRUCTIONAL	20,000	0	20,000	.00	.00	20,000.00	.0%
G28 EQUIPMENT - INSTRUCTIONAL	0	0	0	.00	4,446.71	-4,446.71	100.0%



YEAR-TO-DATE BUDGET REPORT

FOR 2025 03

ACCOUNTS FOR: 101 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
G29 EQUIPMENT - TECHNOLOGY	320,000	0	320,000	123,152.19	207,556.56	-10,708.75	103.3%
G32 MEDICAL SERVICES - SUPPLIES	36,500	0	36,500	3,272.41	9,498.09	23,729.50	35.0%
G34 MEDICAL SERVICES - MISC. EXP.	0	0	0	840.32	9,047.00	-9,887.32	100.0%
G36 EQUIPMENT: MEDICAL SERVICES	10,000	0	10,000	.00	.00	10,000.00	.0%
G38 EQUIPMENT & SUPPLIES: ACTIV.	100,000	0	100,000	30,842.08	16,684.25	52,473.67	47.5%
TOTAL GENERAL FUND	91,960,421	0	91,960,421	10,509,425.05	5,095,355.02	76,355,640.93	17.0%



Office of the Finance Director

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

Thursday, November 07, 2024

Municipal Accountability Review Board

450 Capitol Avenue
Hartford, CT 06106

To Honorable Members:

The City of West Haven closed out the fiscal year 2023-2024 on October 01, 2024. The Finance Department requested from City Council approval for the following transfers:

1. General Fund Line-Item transfers
2. Additional contribution from the City General Fund to the City Operating Account in the amount of \$990,000.
3. The additional expenditure of \$1.2 million for AFD account.
 - a. This item is pending a revision from informational only to actual approval after recent discussion. The item is on this MARB agenda for approval.

The City is requesting MARB approval for the three above transfers.

I have attached the documentation submitted to City council.

Michael Gormany
Finance Director



Office of the Finance Director

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

TO: City Council
FROM: Michael Gormany, Finance Director
David Taylor, Assistant Finance Director
CC: Mayor's Office
DATE: October 08, 2024
RE: FY 2024 Year End Transfer Request

The City of West Haven closed out the fiscal year 2023-2024 on October 01, 2024. The Finance Department is requesting City Council approval for the following transfers

- City General Fund: As outlined in the City Charter, transfers over the amount of \$1,500 required city council approval. The fiscal year 2023-2024 general fund had various line items that were over budget for fiscal year 2024. The line items over budget were offset by salary and expenditure savings. The total request for line items that were over budget IS \$6.2M, which includes the above-mentioned transfers.
 - Workers' Compensation Internal Service Fund: The City made an additional contribution in the amount of \$673,346.27 to continue to pay down the internal service fund liability. As outlined in previous monthly reports, the additional contribution amount was up to \$1.0m anticipated; to continue to pay down this liability. Liabilities in these funds are calculated at the time of accident/injury and updated as time goes on.
- Sewer Fund: In FY 2023-2024, The SEWER Fund has a pre-audit operating deficit of (\$989,693) when comparing revenues to expenses.
 - The transfer needed from the General Fund is \$990,000 to balance out the fund

Budget Category	FY 2024 Budget	FY 2024 REVISED Budget	FY 2024 Cumulative to Date	Budget VS Forecasted
Revenue	12,926,993	12,926,993	12,843,417	(83,576)
Expenditures	12,926,993	12,926,993	13,833,110	(906,117)



Office of the Finance Director

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

- Allingtown Fire Department (**informational only**): The AFD fund had an excess of revenues for FY 2023-2024. As mentioned in prior meetings, the excess revenue would be used to make an additional contribution to the pension fund to continue to pay down the liability. The additional contribution to the fund would be \$1.2M.

Budget Category	FY 2024 Budget	FY 2024 REVISED Budget	FY 2024 Cumulative to Date	Budget VS Forecasted
Revenue	9,181,582	9,181,582	9,584,675	403,093
Expenditures	9,151,582	9,151,582	8,374,780	806,802



Office of the Finance Director

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

FY 2023-2024 PRE-AUDIT RESULTS

	GENERAL FUND	ALLINGTOWN FIRE DEPARTMENT	SEWER FUND
REVENUES			
PROPERTY TAXES	\$108,980,785	\$7,151,900	\$0
CHARGES - CURRENT SERVICES	\$1,801,788	\$225,133	\$12,843,417
FINES, FORFEITS & PENALTIES	\$196,122	\$0	\$0
INTERGOVERNMENTAL EDUCATION	\$44,300,047	\$0	\$0
INTERGOVERNMENTAL CITY	\$12,879,610	\$0	\$0
INTERGOVERNMENTAL OTHER	\$0	\$2,058,525	
INVESTMENT INCOME	\$2,823,612	\$0	\$0
LICENSES & PERMITS	\$2,329,961	\$0	\$0
MISCELLANEOUS REVENUE	\$2,797,662	\$149,117	\$0
TRANSFERS IN	\$0	\$0	\$990,000
TOTAL REVENUES	\$176,109,586	\$9,584,675	\$13,833,417
EXPENDITURES			
GENERAL GOVERNMENT	\$2,517,553	\$0	\$0
PLANNING & DEVELOPMENT	\$1,036,340	\$0	\$0
FINANCE	\$3,774,088	\$0	\$0
PUBLIC SAFETY	\$19,001,931	\$9,584,576	\$0
PUBLIC WORKS	\$12,288,904	\$0	\$13,833,110
HUMAN RESOURCES/HUMAN SERVICES	\$2,354,352	\$0	\$0
LIBRARY	\$1,625,000	\$0	\$0
DEBT SERVICE	\$12,349,639	\$0	\$0
BENEFITS	\$21,335,933	\$0	\$0
CITY INSURANCE - PREMIUMS	\$1,571,062	\$0	\$0
OTHER AGENCIES	\$2,424,906	\$0	\$0
EDUCATION	\$89,960,421	\$0	\$0
TOTAL EXPENDITURES	\$170,240,130	\$9,584,576	\$13,833,110

CITY OF WEST HAVEN APPROPRIATION OR TRANSFER REQUEST FORM

Tuesday, October 15, 2024

DEPARTMENT _____

COUNCIL MEETING DATE _____

Line No.	Org. Code	Object Code	Object Description	Current Budget Amount	Budget Transfer In/(Out)	Revised Budget Amount
1	24048048	48100	SEWER OPERATING REVENUE	\$ -	\$ 990,000.00	\$ 990,000.00
2	10121054	54390	CITY GENERAL FUND OPERATING TRANSFER	\$ -	\$ (990,000.00)	\$ (990,000.00)
3				\$ -	\$ -	\$ -
4				\$ -	\$ -	\$ -
5				\$ -	\$ -	\$ -
6				\$ -	\$ -	\$ -
7				\$ -	\$ -	\$ -
8				\$ -	\$ -	\$ -
9				\$ -	\$ -	\$ -
10				\$ -	\$ -	\$ -
11				\$ -	\$ -	\$ -
12				\$ -	\$ -	\$ -
13				\$ -	\$ -	\$ -
14				\$ -	\$ -	\$ -

Explanation:

Additional appropriation for the Sewer Fund to balance for FY 2023-2024


Department Head

10/8/24
Date


Director of Finance

10/8/24
Date

X 
Mayor

10/9/24
Date

City Council (if over \$1,500)

Date

CITY OF WEST HAVEN APPROPRIATION OR TRANSFER REQUEST FORM

Tuesday, October 15, 2024

DEPARTMENT _____

COUNCIL MEETING DATE _____

Line No.	Org. Code	Object Code	Object Description	Current Budget Amount	Budget Transfer In/(Out)	Revised Budget Amount
1	Various	Various		\$ 16,908,079.00	\$ 6,193,592.00	\$23,101,671.00
2	Various	Various		\$ 34,993,451.00	\$ (6,193,592.00)	\$28,799,859.00
3						
4						
5						
6				\$ -	\$ -	\$ -
7				\$ -	\$ -	\$ -

Explanation:

Year end transfer to cover any negative line items in the General Fund.

DP RTW
Department Head

10/8/24
Date

[Signature]
Director of Finance

10/8/24
Date

X CM
Mayor

10/9/24
Date

City Council (if over \$1,500)

Date

Exhibit A

CITY #	AGENCY NAME	ORG NAME	ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	FY 24 PRE-AUDIT EXPENSES	SURPLUS / (DEFICIT) BUDGET	TRANSFER IN	TRANSFER OUT	REVISED BUDGET
810	EMPLOYEE BENEFITS	CITY GRANTED BENEFITS	18109982	51530	VAC BUY BK	\$112,200.00	\$126,750.69	(\$14,550.69)	\$14,551.00		\$126,751.00
220	CENTRAL SERVICES	DATA PROCESSING DEPARTMENT	12200022	52660	SOFTWR LIC	\$8,000.00	\$22,349.13	(\$14,349.13)	\$14,350.00		\$22,350.00
400	PUBLIC WORKS ADMINISTRATION	PUBLIC WORKS ADMINISTRATION	14000010	53460	CLOTH&UNIF	\$12,000.00	\$26,250.00	(\$14,250.00)	\$14,250.00		\$26,250.00
310	POLICE DEPARTMENT	OPERATIONS	13100030	52360	BUSNSS EXP	\$7,100.00	\$21,080.00	(\$13,980.00)	\$13,980.00		\$21,080.00
230	ASSESSMENT	ASSESSMENT	12300010	51000	REG WAGES	\$470,185.00	\$484,071.04	(\$13,886.04)	\$13,887.00		\$484,072.00
220	CENTRAL SERVICES	DATA PROCESSING DEPARTMENT	12200022	51500	OVERTIME	\$10,000.00	\$19,903.18	(\$9,903.18)	\$9,904.00		\$19,904.00
110	CORPORATION COUNSEL	CORPORATION COUNSEL	11100010	53140	LIBR SUPPL	\$12,000.00	\$21,836.97	(\$9,836.97)	\$9,837.00		\$21,837.00
320	ANIMAL CONTROL	ANIMAL CONTROL	13202010	51000	REG WAGES	\$193,800.00	\$203,101.58	(\$9,301.58)	\$9,302.00		\$203,102.00
220	CENTRAL SERVICES	DATA PROCESSING DEPARTMENT	12200022	55170	OTHR DP EQ	\$10,000.00	\$18,839.87	(\$8,839.87)	\$8,840.00		\$18,840.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	52630	VEH RENTAL	\$24,000.00	\$32,743.83	(\$8,743.83)	\$8,744.00		\$32,744.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	51700	LONGEVITY	\$28,000.00	\$36,620.56	(\$8,620.56)	\$8,621.00		\$36,621.00
500	HUMAN RESOURCES	HUMAN RESOURCES	15000010	52850	HOLIDAY FS	\$8,000.00	\$16,273.21	(\$8,273.21)	\$8,274.00		\$16,274.00
500	HUMAN RESOURCES	HUMAN RESOURCES	15000010	51500	OVERTIME	\$10,000.00	\$18,182.06	(\$8,182.06)	\$8,183.00		\$18,183.00
100	CITY COUNCIL	CITY COUNCIL	11000010	52770	OTHER SERV	\$6,000.00	\$13,975.98	(\$7,975.98)	\$7,976.00		\$13,976.00
320	ANIMAL CONTROL	ANIMAL CONTROL	13202010	51801	WC PAY	\$2,500.00	\$10,409.30	(\$7,909.30)	\$7,910.00		\$10,410.00
220	CENTRAL SERVICES	CENTRAL SERVICES	12200023	52010	POSTAGE	\$52,000.00	\$59,836.77	(\$7,836.77)	\$7,837.00		\$59,837.00
500	HUMAN RESOURCES	HUMAN RESOURCES	15000010	51300	P/T WAGES	\$0.00	\$7,432.13	(\$7,432.13)	\$7,433.00		\$7,433.00
190	PLANNING & DEVELOPMENT	GRANTS ADMINISTRATION	11900012	56210	CONS SERV	\$0.00	\$7,320.80	(\$7,320.80)	\$7,321.00		\$7,321.00
190	PLANNING & DEVELOPMENT	BUILDING DEPARTMENT	11900013	51300	P/T WAGES	\$0.00	\$7,315.00	(\$7,315.00)	\$7,315.00		\$7,315.00
520	PARKS & RECREATION	DAY CAMP PROGRAM	15202051	51080	REC AIDES	\$0.00	\$7,243.80	(\$7,243.80)	\$7,244.00		\$7,244.00
810	EMPLOYEE BENEFITS	CITY GRANTED BENEFITS	18109982	56180	EDUC REIMB	\$15,000.00	\$21,877.00	(\$6,877.00)	\$6,877.00		\$21,877.00
810	EMPLOYEE BENEFITS	CITY GRANTED BENEFITS	18109982	54170	LTD PREM	\$97,920.00	\$104,244.42	(\$6,324.42)	\$6,325.00		\$104,245.00
320	ANIMAL CONTROL	ANIMAL CONTROL	13202010	51500	OVERTIME	\$17,000.00	\$23,232.32	(\$6,232.32)	\$6,233.00		\$23,233.00

Exhibit A

CITY #	AGENCY NAME	ORG NAME	ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	FY 24 PRE-AUDIT EXPENSES	SURPLUS / (DEFICIT) BUDGET	TRANSFER IN	TRANSFER OUT	REVISED BUDGET
220	CENTRAL SERVICES	CENTRAL SERVICES	12200023	52670	COPIER REN	\$50,000.00	\$88,821.08	(\$38,821.08)	\$38,822.00		\$88,822.00
125	CITY CLERK	CITY CLERK	11250010	52480	OPROF SERV	\$20,000.00	\$55,525.47	(\$35,525.47)	\$35,526.00		\$55,526.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT SUPPORT	13100031	51300	P/T WAGES	\$250,820.00	\$284,031.86	(\$33,211.86)	\$33,212.00		\$284,032.00
810	EMPLOYEE BENEFITS	STATE MANDATED BENEFITS	18109983	54180	HEART&HYPR	\$42,957.00	\$70,967.67	(\$28,010.67)	\$28,011.00		\$70,968.00
115	PERSONNEL DEPARTMENT	PERSONNEL DEPARTMENT	11150010	52480	OPROF SERV	\$0.00	\$26,395.60	(\$26,395.60)	\$26,396.00		\$26,396.00
310	POLICE DEPARTMENT	OPERATIONS	13100030	51530	VAC BUY BK	\$406,100.00	\$432,467.07	(\$26,367.07)	\$26,368.00		\$432,468.00
900	UNALLOCATED EXPENSES	UNALLOCATED EXPENSES	19009990	56140	PRIMRY EXP	\$50,000.00	\$76,248.16	(\$26,248.16)	\$26,249.00		\$76,249.00
400	PUBLIC WORKS ADMINISTRATION	PUBLIC WORKS ADMINISTRATION	14000010	51500	OVERTIME	\$5,000.00	\$29,759.66	(\$24,759.66)	\$24,760.00		\$29,760.00
460	BUILDING & GROUND MAINTENANCE	BUILDING MAINTENANCE	14606075	51500	OVERTIME	\$74,200.00	\$98,594.29	(\$24,394.29)	\$24,395.00		\$98,595.00
300	EMERGENCY REPORT SYSTEM DEPT.	EMERGENCY REPORT SYSTEM DEPT.	13000010	54130	FICA-ERS	\$86,851.00	\$110,342.74	(\$23,491.74)	\$23,492.00		\$110,343.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	53210	UNLEADED	\$200,000.00	\$223,047.25	(\$23,047.25)	\$23,048.00		\$223,048.00
310	POLICE DEPARTMENT	OPERATIONS	13100030	51700	LONGEVITY	\$520,000.00	\$541,744.95	(\$21,744.95)	\$21,745.00		\$541,745.00
460	BUILDING & GROUND MAINTENANCE	BUILDING MAINTENANCE	14606075	51000	REG WAGES	\$481,075.00	\$502,468.92	(\$21,393.92)	\$21,394.00		\$502,469.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT SUPPORT	13100031	52480	OPROF SERV	\$20,000.00	\$41,335.63	(\$21,335.63)	\$21,336.00		\$41,336.00
900	UNALLOCATED EXPENSES	UNALLOCATED EXPENSES	19009990	56210	CONS SERV	\$600,000.00	\$621,301.66	(\$21,301.66)	\$21,302.00		\$621,302.00
190	PLANNING & DEVELOPMENT	BUILDING DEPARTMENT	11900013	51500	OVERTIME	\$7,500.00	\$27,777.37	(\$20,277.37)	\$20,278.00		\$27,778.00
440	CENTRAL GARAGE	VEHICLE MAINTENANCE	14404072	53220	MV PARTS	\$200,000.00	\$217,241.81	(\$17,241.81)	\$17,242.00		\$217,242.00
520	PARKS & RECREATION	RECREATIONAL SERVICES	15202050	51080	REC AIDES	\$49,500.00	\$65,398.52	(\$15,898.52)	\$15,899.00		\$65,399.00
105	MAYOR	MAYOR	11050010	51300	P/T WAGES	\$20,000.00	\$35,289.18	(\$15,289.18)	\$15,290.00		\$35,290.00
310	POLICE DEPARTMENT	OPERATIONS	13100030	53520	PD CONSUM	\$25,000.00	\$40,175.00	(\$15,175.00)	\$15,175.00		\$40,175.00
210	COMPTROLLER	PURCHASING DEPARTMENT	12100020	55190	OTHR EQUIP	\$0.00	\$14,982.67	(\$14,982.67)	\$14,983.00		\$14,983.00

Exhibit A

CITY #	AGENCY NAME	ORG NAME	ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	FY 24 PRE-AUDIT EXPENSES	SURPLUS / (DEFICIT) BUDGET	TRANSFER IN	TRANSFER OUT	REVISED BUDGET
210	COMPTROLLER	OPERATING TRANSFER OUT	10121054	54390	OPTRANSOUT	\$0.00	\$990,000.00	(\$990,000.00)	\$990,000.00		\$990,000.00
310	POLICE DEPARTMENT	OPERATIONS	13100030	51520	PD MANPOWR	\$1,500,000.00	\$2,259,475.91	(\$759,475.91)	\$759,476.00		\$2,259,476.00
810	EMPLOYEE BENEFITS	STATE MANDATED BENEFITS	18109983	54190	WORKR COMP	\$2,350,000.00	\$3,023,346.27	(\$673,346.27)	\$673,347.00		\$3,023,347.00
310	POLICE DEPARTMENT	OPERATIONS	13100030	51500	OVERTIME	\$300,000.00	\$960,143.23	(\$660,143.23)	\$660,144.00		\$960,144.00
210	COMPTROLLER	COMPTROLLER	12100010	52420	FIN SERV.	\$250,000.00	\$830,081.64	(\$580,081.64)	\$580,082.00		\$830,082.00
300	EMERGENCY REPORT SYSTEM DEPT.	EMERGENCY REPORT SYSTEM DEPT.	13000010	51500	OVERTIME	\$266,162.00	\$500,664.32	(\$234,502.32)	\$234,503.00		\$500,665.00
470	HIGHWAYS & PARKS	HIGHWAYS & PARKS ADMIN.	14704010	51500	OVERTIME	\$260,000.00	\$432,312.95	(\$172,312.95)	\$172,313.00		\$432,313.00
310	POLICE DEPARTMENT	OPERATIONS	13100030	51540	PD EXTRA	\$200,000.00	\$368,354.93	(\$168,354.93)	\$168,355.00		\$368,355.00
310	POLICE DEPARTMENT	OPERATIONS	13100030	52780	UNFRMS-FT	\$180,000.00	\$318,244.45	(\$138,244.45)	\$138,245.00		\$318,245.00
110	CORPORATION COUNSEL	CORPORATION COUNSEL	11100010	52430	LEGAL SERV	\$250,000.00	\$385,443.59	(\$135,443.59)	\$135,444.00		\$385,444.00
800	CITY INSURANCE	CITY INSURANCE - RETENTION	18009981	54230	GEN'L LOSS	\$600,000.00	\$706,282.35	(\$106,282.35)	\$106,283.00		\$706,283.00
810	EMPLOYEE BENEFITS	CITY GRANTED BENEFITS	18109982	54130	FICA-CITY	\$1,544,185.00	\$1,647,901.71	(\$103,716.71)	\$103,717.00		\$1,647,902.00
440	CENTRAL GARAGE	VEHICLE MAINTENANCE	14404072	51500	OVERTIME	\$49,000.00	\$127,183.49	(\$78,183.49)	\$78,184.00		\$127,184.00
800	CITY INSURANCE	CITY INSURANCE - PREMIUMS	18009980	54030	GEN'L LIAB	\$600,000.00	\$670,387.24	(\$70,387.24)	\$70,388.00		\$670,388.00
210	COMPTROLLER	COMPTROLLER	12100010	51500	OVERTIME	\$4,500.00	\$72,804.56	(\$68,304.56)	\$68,305.00		\$72,805.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT SUPPORT	13100031	52570	OTHER REP	\$50,000.00	\$110,933.96	(\$60,933.96)	\$60,934.00		\$110,934.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT SUPPORT	13100031	51510	PD TRAININ	\$130,000.00	\$185,504.43	(\$55,504.43)	\$55,505.00		\$185,505.00
120	TELEPHONE ADMINISTRATION	TELEPHONE ADMINISTRATION	11209910	52150	TELEPHONE	\$285,644.00	\$338,995.87	(\$53,351.87)	\$53,352.00		\$338,996.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	52770	OTHER SERV	\$145,000.00	\$194,678.98	(\$49,678.98)	\$49,679.00		\$194,679.00
410	ENGINEERING	ENGINEERING	14100010	52480	OPROF SERV	\$30,000.00	\$79,604.09	(\$49,604.09)	\$49,605.00		\$79,605.00
210	COMPTROLLER	PURCHASING DEPARTMENT	12100020	53110	OFF. SUPPL	\$50,000.00	\$97,126.90	(\$47,126.90)	\$47,127.00		\$97,127.00
900	UNALLOCATED EXPENSES	UNALLOCATED EXPENSES	19009990	56320	COVID19 CT	\$0.00	\$46,257.29	(\$46,257.29)	\$46,258.00		\$46,258.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT SUPPORT	13100031	52330	TRAINING	\$62,000.00	\$105,910.52	(\$43,910.52)	\$43,911.00		\$105,911.00

Exhibit A

CITY #	AGENCY NAME	ORG NAME	ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	FY 24 PRE-AUDIT EXPENSES	SURPLUS / (DEFICIT) BUDGET	TRANSFER IN	TRANSFER OUT	REVISED BUDGET
100	CITY COUNCIL	CITY COUNCIL	11000010	52250	ADVERTISING	\$4,000.00	\$6,520.10	(\$2,520.10)	\$2,521.00		\$6,521.00
320	ANIMAL CONTROL	ANIMAL CONTROL	13202010	52780	UNFRMS-FT	\$6,200.00	\$8,512.00	(\$2,312.00)	\$2,312.00		\$8,512.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	52730	BRD PRISNR	\$3,000.00	\$5,239.47	(\$2,239.47)	\$2,240.00		\$5,240.00
460	BUILDING & GROUND MAINTENANCE	BUILDING MAINTENANCE	14606075	52780	UNFRMS-FT	\$0.00	\$2,100.00	(\$2,100.00)	\$2,100.00		\$2,100.00
900	UNALLOCATED EXPENSES	UNALLOCATED EXPENSES	19009990	56370	DOG REPORT	\$9,207.00	\$11,295.04	(\$2,088.04)	\$2,089.00		\$11,296.00
100	CITY COUNCIL	CITY COUNCIL	11000010	51500	OVERTIME	\$0.00	\$2,025.70	(\$2,025.70)	\$2,026.00		\$2,026.00
220	CENTRAL SERVICES	DATA PROCESSING DEPARTMENT	12200022	52330	TRAINING	\$10,000.00	\$12,013.84	(\$2,013.84)	\$2,014.00		\$12,014.00
500	HUMAN RESOURCES	HUMAN RESOURCES	15000010	52840	BAND CONCR	\$6,000.00	\$8,000.00	(\$2,000.00)	\$2,000.00		\$8,000.00
520	PARKS & RECREATION	RECREATIONAL SERVICES	15202050	51000	REG WAGES	\$388,175.00	\$390,109.60	(\$1,934.60)	\$1,935.00		\$390,110.00
520	PARKS & RECREATION	RECREATIONAL SERVICES	15202050	51500	OVERTIME	\$9,315.00	\$11,214.80	(\$1,899.80)	\$1,900.00		\$11,215.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	51000	REG WAGES	\$268,976.00	\$270,840.07	(\$1,864.07)	\$1,865.00		\$270,841.00
190	PLANNING & DEVELOPMENT	PLANNING & DEVELOPMENT	11900010	51500	OVERTIME	\$2,500.00	\$4,152.11	(\$1,652.11)	\$1,653.00		\$4,153.00
210	COMPTROLLER	COMPTROLLER	12100010	56990	MISCELLANE	\$0.00	\$1,611.31	(\$1,611.31)	\$1,612.00		\$1,612.00
210	COMPTROLLER	PURCHASING DEPARTMENT	12100020	51500	OVERTIME	\$0.00	\$1,538.40	(\$1,538.40)	\$1,539.00		\$1,539.00
100	CITY COUNCIL	CITY COUNCIL	11000010	52510	MAINT SERV	\$4,000.00	\$5,520.64	(\$1,520.64)	\$1,521.00		\$5,521.00
320	ANIMAL CONTROL	ANIMAL CONTROL	13202010	51700	LONGEVITY	\$5,100.00	\$6,596.08	(\$1,496.08)	\$1,497.00		\$6,597.00
125	CITY CLERK	CITY CLERK	11250010	52425	ARCHIVING	\$50,000.00	\$51,470.30	(\$1,470.30)	\$1,471.00		\$51,471.00
190	PLANNING & DEVELOPMENT	PLANNING & DEVELOPMENT	11900010	52395	REG'L GRTH	\$18,200.00	\$19,669.20	(\$1,469.20)	\$1,470.00		\$19,670.00
100	CITY COUNCIL	CITY COUNCIL	11000010	51000	REG WAGES	\$40,989.00	\$42,407.64	(\$1,418.64)	\$1,419.00		\$42,408.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT SUPPORT	13100031	52790	UNFRMS-PT	\$3,000.00	\$4,306.81	(\$1,306.81)	\$1,307.00		\$4,307.00
520	PARKS & RECREATION	RECREATIONAL SERVICES	15202050	51160	SP ACT INS	\$26,480.00	\$27,602.38	(\$1,122.38)	\$1,123.00		\$27,603.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	53110	OFF. SUPPL	\$0.00	\$1,106.86	(\$1,106.86)	\$1,107.00		\$1,107.00
105	MAYOR	MAYOR	11050010	53490	OTHR SUPPL	\$2,100.00	\$2,984.01	(\$884.01)	\$885.00		\$2,985.00
210	COMPTROLLER	PURCHASING DEPARTMENT	12100020	52130	WATER	\$0.00	\$815.46	(\$815.46)	\$816.00		\$816.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT SUPPORT	13100031	51801	WC PAY	\$0.00	\$794.34	(\$794.34)	\$795.00		\$795.00

Exhibit A

CITY #	AGENCY NAME	ORG NAME	ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	FY 24 PRE-AUDIT EXPENSES	SURPLUS / (DEFICIT) BUDGET	TRANSFER IN	TRANSFER OUT	REVISED BUDGET
440	CENTRAL GARAGE	VEHICLE MAINTENANCE	14404072	52130	WATER	\$2,500.00	\$3,291.84	(\$791.84)	\$792.00		\$3,292.00
220	CENTRAL SERVICES	CENTRAL SERVICES	12200023	53495	COFFEE&WTR	\$5,000.00	\$5,776.40	(\$776.40)	\$777.00		\$5,777.00
130	REGISTRAR OF VOTERS	REGISTRAR OF VOTERS	11300010	52330	TRAINING	\$600.00	\$1,140.00	(\$540.00)	\$540.00		\$1,140.00
240	TAX COLLECTOR	TAX COLLECTOR	12400010	52020	TAX BILLS	\$45,000.00	\$45,507.66	(\$507.66)	\$508.00		\$45,508.00
440	CENTRAL GARAGE	VEHICLE MAINTENANCE	14404072	52320	SUBSCRIPT.	\$7,500.00	\$8,003.47	(\$503.47)	\$504.00		\$8,004.00
130	REGISTRAR OF VOTERS	REGISTRAR OF VOTERS	11300010	51350	PT ELECTED	\$33,000.00	\$33,425.00	(\$425.00)	\$425.00		\$33,425.00
900	UNALLOCATED EXPENSES	UNALLOCATED EXPENSES	19009990	52340	MILEAGE AL	\$512.00	\$936.12	(\$424.12)	\$425.00		\$937.00
210	COMP TROLLER	PURCHASING DEPARTMENT	12100020	52210	PRINTING	\$0.00	\$365.00	(\$365.00)	\$365.00		\$365.00
470	HIGHWAYS & PARKS	PARKS MAINTENANCE	14706076	52740	SEC SYSTEM	\$2,700.00	\$3,002.59	(\$302.59)	\$303.00		\$3,003.00
130	REGISTRAR OF VOTERS	REGISTRAR OF VOTERS	11300010	53130	OTHR SUPPL	\$702.00	\$980.41	(\$278.41)	\$279.00		\$981.00
100	CITY COUNCIL	CITY COUNCIL	11000010	54331	MISC. EXP	\$600.00	\$840.00	(\$240.00)	\$240.00		\$840.00
190	PLANNING & DEVELOPMENT	BUILDING DEPARTMENT	11900013	52210	PRINTING	\$0.00	\$185.00	(\$185.00)	\$185.00		\$185.00
110	CORPORATION COUNSEL	CORPORATION COUNSEL	11100010	51500	OVERTIME	\$0.00	\$160.80	(\$160.80)	\$161.00		\$161.00
230	ASSESSMENT	ASSESSMENT	12300010	52480	OPROF SERV	\$1,000.00	\$1,133.82	(\$133.82)	\$134.00		\$1,134.00
510	ELDERLY SERVICES	ELDERLY SERVICES	15100010	52700	TRANS CONT	\$205,685.00	\$205,798.57	(\$113.57)	\$114.00		\$205,799.00
510	ELDERLY SERVICES	ELDERLY SERVICES	15100010	53000	SUPP & MAT	\$0.00	\$98.83	(\$98.83)	\$99.00		\$99.00
320	ANIMAL CONTROL	ANIMAL CONTROL	13202010	51530	VAC BUY BK	\$3,500.00	\$3,597.68	(\$97.68)	\$98.00		\$3,598.00
125	CITY CLERK	CITY CLERK	11250010	52250	ADVERTISING	\$1,500.00	\$1,581.40	(\$81.40)	\$82.00		\$1,582.00
230	ASSESSMENT	ASSESSMENT	12300010	51500	OVERTIME	\$4,000.00	\$4,078.03	(\$78.03)	\$79.00		\$4,079.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	52220	OUT. PRINT	\$2,600.00	\$2,669.84	(\$69.84)	\$70.00		\$2,670.00
440	CENTRAL GARAGE	VEHICLE MAINTENANCE	14404072	53110	OFF. SUPPL	\$0.00	\$18.99	(\$18.99)	\$19.00		\$19.00
130	REGISTRAR OF VOTERS	REGISTRAR OF VOTERS	11300010	52010	POSTAGE	\$12,000.00	\$12,013.35	(\$13.35)	\$14.00		\$12,014.00
105	MAYOR	MAYOR	11050010	51000	REG WAGES	\$258,806.00	\$206,271.46	\$52,534.54		\$15,081.00	\$243,725.00
300	EMERGENCY REPORT SYSTEM DEPT.	EMERGENCY REPORT SYSTEM DEPT.	13000010	54110	HEALTH INS	\$298,118.00	\$242,386.32	\$55,731.68		\$55,732.00	\$242,386.00
900	UNALLOCATED EXPENSES	UNALLOCATED EXPENSES	19009990	56000	UNIDENTIFI	\$200,000.00	\$143,934.98	\$56,065.02		\$56,066.00	\$143,934.00

Exhibit A

CITY #	AGENCY NAME	ORG NAME	ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	FY 24 PRE-AUDIT EXPENSES	SURPLUS / (DEFICIT) BUDGET	TRANSFER IN	TRANSFER OUT	REVISED BUDGET
220	CENTRAL SERVICES	DATA PROCESSING DEPARTMENT	12200022	51000	REG WAGES	\$308,392.00	\$248,540.99	\$59,851.01		\$59,852.00	\$248,540.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	52150	TELEPHONE	\$230,000.00	\$165,854.77	\$64,145.23		\$64,146.00	\$165,854.00
190	PLANNING & DEVELOPMENT	PLANNING & DEVELOPMENT	11900010	52385	ECODEV CON	\$100,000.00	\$34,412.00	\$65,588.00		\$65,588.00	\$34,412.00
190	PLANNING & DEVELOPMENT	BUILDING DEPARTMENT	11900013	51000	REG WAGES	\$537,216.00	\$469,172.50	\$68,043.50		\$68,044.00	\$469,172.00
400	PUBLIC WORKS ADMINISTRATION	PUBLIC WORKS ADMINISTRATION	14000010	52680	TWN AID RD	\$275,000.00	\$197,705.16	\$77,294.84		\$77,295.00	\$197,705.00
500	HUMAN RESOURCES	HUMAN RESOURCES	15000010	51000	REG WAGES	\$377,052.00	\$298,330.08	\$78,721.92		\$78,722.00	\$298,330.00
470	HIGHWAYS & PARKS	HIGHWAYS & PARKS ADMIN.	14704010	51550	SNOW REMOV	\$80,000.00	\$0.00	\$80,000.00		\$80,000.00	\$0.00
530	HEALTH DEPARTMENT	HEALTH DEPARTMENT	15300010	51000	REG WAGES	\$572,666.00	\$487,510.63	\$85,155.37		\$85,156.00	\$487,510.00
210	COMPTROLLER	PURCHASING DEPARTMENT	12100020	51000	REG WAGES	\$201,454.00	\$111,819.14	\$89,634.86		\$89,635.00	\$111,819.00
810	EMPLOYEE BENEFITS	CITY GRANTED BENEFITS	18109982	51800	SEPAR. PAY	\$91,800.00	\$0.00	\$91,800.00		\$91,800.00	\$0.00
470	HIGHWAYS & PARKS	PARKS MAINTENANCE	14706076	52110	ELECTRICIT	\$196,700.00	\$97,521.01	\$99,178.99		\$99,179.00	\$97,521.00
400	PUBLIC WORKS ADMINISTRATION	PUBLIC WORKS ADMINISTRATION	14000010	51000	REG WAGES	\$506,697.00	\$403,162.56	\$103,534.44		\$103,535.00	\$403,162.00
410	ENGINEERING	ENGINEERING	14100010	51000	REG WAGES	\$231,849.00	\$126,819.03	\$105,029.97		\$105,030.00	\$126,819.00
190	PLANNING & DEVELOPMENT	GRANTS ADMINISTRATION	11900012	51000	REG WAGES	\$271,234.00	\$159,478.44	\$111,755.56		\$111,756.00	\$159,478.00
110	CORPORATION COUNSEL	CORPORATION COUNSEL	11100010	51000	REG WAGES	\$405,626.00	\$293,506.53	\$112,119.47		\$112,120.00	\$293,506.00
115	PERSONNEL DEPARTMENT	PERSONNEL DEPARTMENT	11150010	51000	REG WAGES	\$435,862.00	\$307,809.09	\$128,052.91		\$128,053.00	\$307,809.00
310	POLICE DEPARTMENT	OPERATIONS	13100030	51800	SEPAR. PAY	\$250,000.00	\$121,735.40	\$128,264.60		\$128,265.00	\$121,735.00
210	COMPTROLLER	COMPTROLLER	12100010	51000	REG WAGES	\$868,622.00	\$728,498.92	\$140,123.08		\$140,124.00	\$728,498.00
310	POLICE DEPARTMENT	OPERATIONS	13100030	51801	WC PAY	\$250,000.00	\$65,651.22	\$184,348.78		\$184,349.00	\$65,651.00
470	HIGHWAYS & PARKS	HIGHWAYS & PARKS ADMIN.	14704010	51000	REG WAGES	\$2,563,580.00	\$2,339,451.97	\$224,128.03		\$224,129.00	\$2,339,451.00
460	BUILDING & GROUND MAINTENANCE	BUILDING MAINTENANCE	14606075	52110	ELECTRICIT	\$794,200.00	\$494,548.28	\$299,651.72		\$299,652.00	\$494,548.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT SUPPORT	13100031	51000	REG WAGES	\$513,907.00	\$184,485.21	\$329,421.79		\$329,422.00	\$184,485.00

Exhibit A




CITY #	AGENCY NAME	ORG NAME	ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	FY 24 PRE-AUDIT EXPENSES	SURPLUS / (DEFICIT) BUDGET	TRANSFER IN	TRANSFER OUT	REVISED BUDGET
210	COMPTROLLER	PURCHASING DEPARTMENT	12100020	53115	OFF SUP P	\$25,000.00	\$30,853.55	(\$5,853.55)	\$5,854.00		\$30,854.00
320	ANIMAL CONTROL	ANIMAL CONTROL	13202010	52455	VET SERV.	\$20,000.00	\$25,713.65	(\$5,713.65)	\$5,714.00		\$25,714.00
450	SOLID WASTE	SOLID WASTE	14509971	52910	TRSH PICKP	\$1,497,600.00	\$1,502,677.44	(\$5,077.44)	\$5,078.00		\$1,502,678.00
125	CITY CLERK	CITY CLERK	11250010	51000	REG WAGES	\$255,075.00	\$260,044.83	(\$4,969.83)	\$4,970.00		\$260,045.00
810	EMPLOYEE BENEFITS	CITY GRANTED BENEFITS	18109982	54120	LIFE INSUR	\$169,329.00	\$174,067.65	(\$4,738.65)	\$4,739.00		\$174,068.00
105	MAYOR	MAYOR	11050010	52370	COUN. GOVT	\$18,900.00	\$23,200.00	(\$4,300.00)	\$4,300.00		\$23,200.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	52820	PSYCH TEST	\$12,000.00	\$16,077.00	(\$4,077.00)	\$4,077.00		\$16,077.00
300	EMERGENCY REPORT SYSTEM DEPT.	EMERGENCY REPORT SYSTEM DEPT.	13000010	54140	PENS-CITY	\$85,375.00	\$89,365.95	(\$3,990.95)	\$3,991.00		\$89,366.00
520	PARKS & RECREATION	RECREATIONAL SERVICES	15202050	51180	LIFE GRDS	\$76,940.00	\$80,829.17	(\$3,889.17)	\$3,890.00		\$80,830.00
130	REGISTRAR OF VOTERS	REGISTRAR OF VOTERS	11300010	51000	REG WAGES	\$52,424.00	\$56,268.68	(\$3,844.68)	\$3,845.00		\$56,269.00
190	PLANNING & DEVELOPMENT	BUILDING DEPARTMENT	11900013	52360	BUSNSS EXP	\$2,000.00	\$5,781.16	(\$3,781.16)	\$3,782.00		\$5,782.00
105	MAYOR	MAYOR	11050010	52360	BUSNSS EXP	\$4,750.00	\$8,282.69	(\$3,532.69)	\$3,533.00		\$8,283.00
440	CENTRAL GARAGE	VEHICLE MAINTENANCE	14404072	52545	SPEQUIP RE	\$40,000.00	\$43,497.97	(\$3,497.97)	\$3,498.00		\$43,498.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	52260	OTH PRINTG	\$500.00	\$3,910.26	(\$3,410.26)	\$3,411.00		\$3,911.00
115	PERSONNEL DEPARTMENT	PERSONNEL DEPARTMENT	11150010	52830	OTHR EXAMS	\$8,300.00	\$11,702.00	(\$3,402.00)	\$3,402.00		\$11,702.00
210	COMPTROLLER	PURCHASING DEPARTMENT	12100020	52250	ADVERTISING	\$13,000.00	\$16,284.99	(\$3,284.99)	\$3,285.00		\$16,285.00
115	PERSONNEL DEPARTMENT	PERSONNEL DEPARTMENT	11150010	52330	TRAINING	\$3,000.00	\$6,247.10	(\$3,247.10)	\$3,248.00		\$6,248.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	52650	OTHER RENT	\$24,000.00	\$27,133.95	(\$3,133.95)	\$3,134.00		\$27,134.00
110	CORPORATION COUNSEL	CORPORATION COUNSEL	11100010	52480	OPROF SERV	\$25,000.00	\$28,078.30	(\$3,078.30)	\$3,079.00		\$28,079.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT SUPPORT	13100031	53510	FIREARM SU	\$35,000.00	\$37,980.29	(\$2,980.29)	\$2,981.00		\$37,981.00
900	UNALLOCATED EXPENSES	UNALLOCATED EXPENSES	19009990	56990	MISCELLANE	\$2,046.00	\$5,000.00	(\$2,954.00)	\$2,954.00		\$5,000.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	52780	UNFRMS-FT	\$3,500.00	\$6,242.00	(\$2,742.00)	\$2,742.00		\$6,242.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	55650	SWAT EQUIP	\$10,000.00	\$12,699.68	(\$2,699.68)	\$2,700.00		\$12,700.00
310	POLICE DEPARTMENT	POLICE DEPARTMENT ADMIN.	13100010	52450	MED SERV.	\$27,500.00	\$30,180.05	(\$2,680.05)	\$2,681.00		\$30,181.00

West Haven - ARPA
10/30/2024

Project #	Project Description	City Council Appropriated Amount	Obligated (Expensed, PO Executed, Contract Executed)	Approved for Payment	% Approved by ARPA Committee	Unobligated: Remainder to Obligate for Project Completion
APPROPRIATED: ACTIVE PROJECTS						
2022-001	ARPA Act Financial Management	1,250,000	1,013,337	983,868	78.71%	236,663
2022-002	Child Development Center Roof	505,654	505,654	450,027	89.19%	0
2022-003	Parks Fund	1,300,000	813,288	808,721	62.21%	320,000
2022-004B	Food Bank Grants Subrecipients	225,000	225,000	113,469	50.43%	-
2022-008	Stormwater - Capital Fund	1,000,000	1,000,000	507,088	50.71%	-
2022-010	Stormwater - Problem Areas	1,970,000	1,970,000	374,837	19.03%	-
2022-013	Broadband Access: Library	100,000	8,170	11,673	11.67%	-
2022-014	City Hall Windows	650,000	615,946	392,887	60.44%	35,664
2022-015	Fire Districts: Allingtown	1,025,000	624,180	45,096	4.40%	244,430
2022-016	Fire Districts: WHFD	1,025,000	7,850	-	0.00%	1,017,150
2022-017	Fire Districts: West Shore Fire Dept	1,025,000	-	-	0.00%	1,025,000
2022-018	Boardwalk Monitoring Cameras	1,000,000	681,482	587,352	58.74%	254,438
2022-021	Painter Park Field House	1,000,000	81,045	42,000	4.20%	918,955
2023-001	EMS Premium Pay: 3 Fire Districts	850,000	-	-	0.00%	850,000
2023-006	Housing Crisis Grant Fund	354,500	3,668	4,160	1.17%	350,832
2023-007	Haley School ADA Ramp Rebuild	67,100	67,100	8,500	12.67%	-
2023-011	Electrical - Main Breakers & Circuits City Buildings	100,000	-	-	0.00%	100,000
2023-013	Bleacher Repair at Veterans Field	60,000	3,500	-	0.00%	56,500
2023-014	Community Mental Health/Health Needs	100,000	100,000	78,775	78.77%	-
2023-015B	Community Façade Improvement Program	398,495	226,677	226,677	56.88%	171,818
2023-016	Support for Arts Community Funding	500,000	191,610	158,962	31.79%	308,390
2023-017	Storage Shed Police Department	275,000	40,495	40,495	14.73%	234,505
2023-021	Youth Programs - Resolution May 28, 2024	250,000	-	-	0.00%	250,000
2023-022	Facilities Upgrades - Resolution May 28, 2024	150,000	-	-	0.00%	150,000
2023-023	Library Site Development	1,000,000	1,000,000	-	0.00%	-
COMPLETED PROJECTS						
2022-005	Johnson Senior Center	44,427	44,427	44,427	100.00%	-
2022-006	DPW Paving	2,000,000	2,000,000	2,000,000	100.00%	-
2022-009	Stormwater - Vacuum Truck *	504,887	504,887	504,887	100.00%	-
2022-012	Child Pedestrian Safety	440,381	440,381	440,381	100.00%	-
2022-019	Police Retention Fund	2,400,000	2,400,000	2,400,000	100.00%	-
2022-020	Youth Employment Fund	100,000	93,623	93,622	93.62%	6,377
2023-002	Police Protection: Gas Masks	49,362	49,362	49,362	100.00%	-
2023-003	EMS Protection: Bulletproof Vests	48,225	48,225	48,225	100.00%	-
2023-004	Meeting Room Cameras	198,433	198,433	198,433	100.00%	-
2023-005	Demolition Beach St. Skate Park Structures	23,525	23,525	23,525	100.00%	-
2023-009	Savin Rock Playscape & Groundscape	53,613	53,613	53,613	100.00%	-
2023-015A	Aid to Small Business (Subrecipients)	236,505	236,505	236,505	100.00%	-
2023-018	WH Internal Service Fund - Worker's Comp Claims	2,000,000	2,000,000	2,000,000	100.00%	-
2023-019	Recreation Areas at Carrigan Schools	165,504	165,504	165,504	100.00%	-
2023-008	WHHS Turf Field and Track	2,500,000	2,500,000	2,500,000	100.00%	-
2023-020	Paving - Resolution May 28, 2024	800,000	800,000	800,000	100.00%	-
2022-004A	Food Bank - Board of Ed WH Schools Food Pantries	100,000	100,000	100,000	100.00%	-
2022-011	Recycling Totes	652,850	652,850	635,100	97.28%	-
2023-010	HVAC Community Center Rooftop Units	155,179	155,179	155,179	100.00%	-
Total Projects		\$ 28,653,639	\$ 21,645,516	\$ 17,283,351	60.32%	6,530,722



City of West Haven – Finance Manager Status

As of November 12, 2024

Objective	Accomplishments	Next Steps
 <p>Audit</p> <p>Assist the City to become current on financial statement audits through FY24 while resolving prior year audit findings</p>	<ul style="list-style-type: none"> Submitted updated tracker to the City as of 10/28 to distribute to external audit Collaborated with Grants and Board of Education to obtain status updates related to FY23 findings 	<ul style="list-style-type: none"> Continue to support and track progress of implementation of corrective action plans to remediate FY23 audit findings Support the City to complete FY24 audit by December 2024
 <p>Procurement and Payment</p> <p>Implement enhancements and document updated processes and procedures related to the City's purchasing and outgoing payment practices</p>	<ul style="list-style-type: none"> Revised the draft Accounts Payable Policy to incorporate electronic wire disbursement requirements and procedures Drafted 1099 Reporting and Transmittal Procedures for City input 	<ul style="list-style-type: none"> Continue drafting policy and procedure including ongoing vendor management Perform banking system access review for fiscal year
 <p>Payroll</p> <p>Improve the payroll process including remediation of observations identified by external audit and Whittlesey</p>	<ul style="list-style-type: none"> Payroll system Request for Proposal ("RFP") responses received and reviewed by the City 	<ul style="list-style-type: none"> Confirm vendor selection results with the City Assess and update workstream tasks depending on the payroll system selected <ul style="list-style-type: none"> If ADP is retained, support implementation of previously identified system-related recommendations

City of West Haven – Finance Manager Status

As of November 12, 2024

Objective	Accomplishments	Next Steps
 <p>Financial Close</p> <p>Develop and implement enhancements to monthly and year-end financial close procedures</p>	<ul style="list-style-type: none"> • Drafted financial close checklist by task and suggested frequency to create implementation plan • Updated Bad Debt expense policy to include annual identification of bad debts and write off procedures 	<ul style="list-style-type: none"> • Review financial close checklist with the City to align on the development and implementation of the financial close improvement plan • Develop policy and procedure documentation based on financial close requirement (if needed)
 <p>Process Documentation and Improvement</p> <p>Identify general process improvement opportunities and further formalize processes via policies and procedures</p>	<ul style="list-style-type: none"> • Incorporated feedback from the City's Investment Advisor into the draft Investment Policy • Drafted Record Retention Policy for City input 	<ul style="list-style-type: none"> • Continue developing policies to improve practices, and to address Audit findings and Whittlesey's recommendations.