

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

AGENDA

Meeting Date and Time: Thursday, February 22, 2024, 10:00 AM –12:00 PM

Meeting Location: Board of Regents
61 Woodland Street
Hartford, CT 06105

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

Call-In Instructions: Telephone: 1 860-840-2075
Meeting ID: 281 713 633

- 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 in 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. December 7, 2023, Regular Meeting

- IV. City of Hartford
 - a. Subcommittee Update
 - b. Review and Discussion: City and BOE Monthly Financial Report: December 2023

- V. Town of Sprague
 - a. Review and Discussion: Labor Contracts:
 - i. BOE and Sprague Teachers’ League
 - b. Presentation – FY 2023 Audit Reports
 - c. Review, Discussion and Possible Action: First Selectman’s Letter
 - d. Review and Discussion: Monthly Financial Report: December 2023

- VI. City of West Haven
 - a. Subcommittee Update

- b. Review and Discussion: Board of Education Proposed Budget FY 2025
- c. Review, Discussion and Actions: BOE Labor Contract:
 - i. BOE and West Haven Federation of Teachers – Local 1547, AFT, AFL-CIO
- d. Presentation: FY 2022 Audit Reports and Update on FY2023 Audit
- e. Mayor’s Executive Summary
- f. Tier IV Action Plan Update:
 - i. Whittlesey Organizational Assessment Presentation
 - ii. Finance manager - Protiviti
- g. Presentation – Bond/BAN Issuance Result
- h. Review, Discussion and Actions: City Labor Contract:
 - i. Tentative Agreement – West Haven Police, Local #895, UPSEU-C.O.P.S.
- i. Review, Discussion and Possible Actions: Non-Labor Contracts:
 - i. Gengras Ford - Municipal Fleet Vehicle Purchase
 - ii. Colonna Concrete & Asphalt Paving, LLC – Sidewalk, Curb, Patch and Paving Contract
 - iii. Gengras Ford – Allingtown Fire Department Cab and Chassis Replacement
 - iv. Gengras Ford – West Haven Police Department Vehicle Purchase
 - v. Gengras Ford – West Haven Police Department Investigative Division Purchase
 - vi. Harbor Networks - West Haven Police Department Telephone and Cabling Upgrades
 - vii. CrowdStrike Solutions – West Haven Police Department Cyber Security Software Package
 - viii. Living Word Ministries Inc.- ARPA Food Insecurity Grant
 - ix. New Reach, Inc. - ARPA Food Insecurity Grant
 - x. Black & Veatch Group – Engineering Services Amendment for Public Works
- j. Review and Discussion: City and BOE Monthly Financial Report: December 2023

VII. Other Business

VIII. Adjourn

DRAFT
STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
MEETING MINUTES

Meeting Date and Time: Thursday, December 7, 2023, 10:00 AM – 12:00 PM

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

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

Call-In Instructions: Telephone: 1 860-840-2075
Meeting ID: 572 130 658

Members in Attendance: Jeff Beckham, (Secretary), Thomas Hamilton, Lisa Hammersley, and Robert White. By TEAMS: Andrea Comer (State Treasurer’s Designee), Stephen Falcigno, Sal Luciano, and Mark Waxenberg.

Municipal Officials in Attendance: Mayor Dorinda Borer, Ronald Quagliani, David Taylor, Rick Spreyer, Paul Dorsi, Matthew Cavallaro, Chief Michael Terenzio, Chief Stephen Scafariello and Paul Foster. TEAMS: Nicholas Pascale, West Haven City Council Chair, Julian Freund, Maureen Colman, First Selectperson Cheryl Blanchard and Melissa Sevigny.

Staff in Attendance: Kimberly Kennison, James Caley, John Mehr, Simon Jiang and Lori McLoughlin. TEAMS: Bill Plummer and Michael Reis.

- I. Call to Order & Opening Remarks by Jeffrey Beckham, Secretary and Andrea Comer, State Treasurer’s Designee

The meeting was called to order at 10:01 A.M. Secretary Beckham mentioned that the MARB has one city in the process of redesignating from a Tier III to Tier II and the Town of Sprague’s conditions for termination will be considered upon completion of its FY 23 Audited financial reports. He also noted that the City of West Haven has a new administration and welcomed its new Mayor, Dorinda Borer and the new Chairperson of the City Council, Nicholas Pascale.

- II. Public Comment Period

There was no public comment.

- III. Approval of Special Meeting Minutes, November 2, 2023

A motion to approve the Special Meeting Minutes for November 2, 2023, was made by Ms. Hammersley and seconded by Mr. Hamilton. The motion passed and the minutes were approved. Secretary Beckham and Mr. White abstained.

- IV. City of Hartford

a. Subcommittee Update

The Subcommittee did not hold a formal meeting. However, further action was taken to redesignate the City of Hartford from a Tier III municipality to a Tier II municipality. The City will attend the next Municipal Finance Advisory Commission (MFAC) on December 13th to provide an overview of the City's intent to continue to work with the MARB. The results of this meeting will be presented at the next meeting.

b. Review and Discussion: Monthly Financial Report: October 2023

Mr. Freund reported that the City is projecting an overall surplus of \$6.3 million with a favorable revenue of \$8.3 million and an overage in expenditures being \$2.0 million. The revenue surplus is driven by State aid PILOT money received earlier in the fiscal year plus Municipal Revenue Sharing being higher than budget. Expenditures are 31.6% of the budget, compared to 31.7% for the same period last year. The most significant change was a projected \$750,000 overage in legal fees and settlements. The City does continue to monitor overtime.

Mr. Foster presented the Board of Education (BOE) October report stating the overall general budget is at 33.5% of expenditures or an approximate \$31 million increase since September of which \$19 million covers tuition. The BOE built in its budget a 6% vacancy assumption and it's currently around the 6% number. Schools and departments were informed that all unencumbered budget funds more than 50% will be transferred from their budget. Then on March 15th, all unencumbered budget funds more than 60% will be transferred from their budget. The BOE has fully spent the ESSR1 and ESSR2 grants. The ESSR3/ARPA funding grant has a balance of \$42 million that will expire in September 2024 with the goal to have this spent by June 2024.

Ms. Kennison asked the City to confirm that the FY 23 audit will be completed by December 31, 2023. Mr. Freund responded they are on track to meet the December 31 date. Ms. Kennison asked the BOE about the plan for its budget for the upcoming year. Mr. Foster noted that the BOE is hoping to have the budget completed by March or April.

Secretary Beckham recommended that towns wait until the Governor's State budget is released in February before completing their budgets.

MARB members discussed the City and BOE financials.

V. Town of Sprague

a. Review and Discussion: Non-Labor Contract

i. Tanko Lighting – Consulting Service for Streetscape Improvement Project

The Town of Sprague received a State funded grant of \$1.3 million from the Department of Economic and Community Development for Streetscape Improvements consisting of LED lighting for all of the Town's streetlights. Ms. Blanchard reported that the Town has selected Tanko Lighting as the consultant to oversee this project. The Tanko contract amount is \$59,961 with the project lasting four to six months.

b. Update: FY 2023 Audit

Ms. Sevigny reported that the auditors have been onsite and are working towards finishing by December 31, 2023. Due to its financial performance, the Town has an \$800,000 surplus from the general fund which will trigger a payback to MARB. Sprague will need to have a Town Meeting to transfer to Capital Nonrecurring Fund (CNR) or record the liability to payback MARB in fiscal 2024. The auditors would like to know how MARB would like to proceed in order to meet the deadline.

Ms. Kennison stated that the intent of this Board as well as OPM Finance, has been to continue to be on the trajectory so that Sprague would be closing down the deficit in the CNR Fund. The Town will not have any deficits. Ms. Blanchard reported that there were two relatively small deficits; the Baltic Mill project, which needs to be completed by the contractors, and the State grant for the school roof. The Town is waiting for reimbursements and final documents from the State. Ms. Kennison requested that the Town provide draft financial statements in preparation for a meeting with OPM staff.

Mr. Luciano asked about the school budget related to the funding of special education needs. Ms. Blanchard reported that the Board of Education school budget has been going very well. It has been coming in under budget by being frugal and cautious with its spending.

c. Review and Discussion: Monthly Financial Report: October 2023

Ms. Blanchard reported that revenues and expenditures are on target. Current projections reflect interest income will increase by \$100,000.

VI. City of West Haven

a. Subcommittee Update

The Subcommittee met on November 30, 2023. A written report was included in the meeting package and on today's agenda.

b. Presentation: FY 22 Audit Reports and Update on FY 23 Audit

The City of West Haven Annual Financial Report (AFR) for the year ending June 30, 2022, has been issued. The City's auditor is not available to discuss the AFR today but will be able to attend the next MARB meeting. The City is here to provide an update.

Mayor Borer thanked the MARB for all the work and collaboration towards restructuring the City of West Haven. She introduced the new City Council Chair, Nick Pascale, Treasurer, Rick Quagliani, Chief of Staff, Rick Spreyer, and Corporate Counsel, Paul Dorsi. She reported there are many newly elected officials, and her administration is working on other personnel changes.

Mr. Taylor reported that the FY 22 Audit was submitted to OPM on November 28, 2023, and to the Moody's rating agency before the November 30, 2023 deadline. Mr. Taylor commented on the financial statements and findings. There were no surprises and, as projected, a \$2.3 million surplus. The Corrective Action Plan had nine findings and seven have been addressed with policies, procedures and controls currently being put into place.

Ms. Kennison stated the City needs to continue to focus on the repeated findings, while some progress has been made, many have been delayed due to vacancies.

Ms. Kennison commented on the FY 23 audit. She reminded the members that Protiviti will be assisting the City with the goal of completing the audit by June 30, 2024.

Mr. Hamilton asked the Board of Education to comment. Mr. Cavallaro reviewed the three audit findings. The segregation of payroll duties, which occurred during the implementation of the ADP payroll system, is being corrected with HR involvement in 2024. The monitoring of subrecipients of the school readiness grants has been corrected. The last finding related to certified payrolls for a modular classroom bid but does not expect this to be a recurring finding.

c. Review, Discussion and Possible Actions: 5-Year Plan

Mr. Beckham noted that at the November 30, 2023 meeting of the West Haven Subcommittee it approved the 5-Year Plan to be sent to the full MARB for consideration in December.

Ms. Kennison was pleased to report that there is a 5-Year Plan for the City of West Haven and thanked Mr. Taylor and staff for all their efforts to get this accomplished.

Mr. Taylor reviewed the revised 5-Year Plan FY 2024–2028 stating that every year of the 5-Year Plan is balanced. The plan is to fund the general fund, the internal service fund deficit, and accelerate the funding of Other Post-Employment Benefits (OPEB). The pension plans are funded at the actuarially determined contribution (ADC) following the actuary's guidance. The plan has some levers to handle emergencies by delaying noncritical items. Capital spending decisions looked at the needs to keep the City running and also an update to the water pollution capital spending. The unallocated contingency line was greatly increased to ensure there are funds to make changes or to hire for new positions that are not in the plan but are being suggested by Whittlesey. The 5-Year Plan does not reflect the changes to the police pension plan and to the teachers' contract, the brewery lease, and the effects from the grand list revaluation. The changes in debt service are an outgrowth of the capital plan changes.

Mr. White expressed his concerns about the mill rate growth. This should be a conversation point for the FY 25 budget.

A motion to approve the 5-Year Plan FY 24-28 for the City of West Haven was made by Mr. White and seconded by Mr. Falcigno. Motion passed unanimously.

d. Discussion: Draft Whittlesey Assessment Report – Phase I

Ms. Kennison reported that Whittlesey is finalizing the Phase I Report. Before being issued, all the vulnerable items had to be addressed by the City. However, the new Mayor has not yet been fully briefed on the details. The City will be working to provide a response to Whittlesey's report stating those items that the City have addressed and where corrections were made. A draft report will be submitted to MARB members before the new year.

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

i. Fire Districts Hazard Duty Pay Request

Fire Chief Terenzio presented the three fire districts request for hazard duty pay during the Covid 19 pandemic for West Haven firefighters and emergency medical response personnel to be funded with ARPA funds. At its July 11, 2022, meeting, the West Haven City Council appropriated \$1,030,000 for Emergency Management Services (EMS) eligible workers hazard duty pay for the period of March 3, 2020, through to March 3, 2021.

Secretary Beckham asked if the request is \$10,000 per employee per firefighter. Fire Chief Scafariello, responded that they should be able to come to a compromise between the City Council, the MARB, and fire districts.

Mayor Borer updated the MARB on her meeting with the fire departments. She will be working with the three fire districts to address hazard duty pay.

Several board members expressed their concern but are willing to revisit a renegotiated hazard duty pay package. The board members did request information from the three fire districts that they provide evidence the fire districts are working together to control costs as this has not happened yet.

Secretary Beckham requested that the fire districts refine the proposal with the City and provide it to OPM staff for the next meeting.

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

i. Rock Street Brewery, LLC – Land Lease

This agenda item has been put on hold pending the period to file an appeal related to Planning and Zoning. The City will be presenting the land lease at a later MARB meeting.

ii. Motorola Solutions – Radio Equipment Purchase for West Haven Fire Districts

The three fire districts in West Haven were awarded \$927,000 from the Federal Emergency Management Agency (FEMA) through the Assistance to Firefighters Grant program to replace the departments' two-way portable communications equipment. The manufacturer of the equipment was chosen through a State of Connecticut bid contract with a cost of proposal of \$1,500,340.05 that is valid through December 15, 2023. The shortfall between the FEMA grant and the manufacturer proposal will be funded through a combination of the three fire districts operating budgets and \$103,000 of ARPA funding that the City Council authorized for the fire districts infrastructure.

A motion to approve the purchase of radio equipment for the fire districts was made by Mr. Luciano and seconded by Mr. White. Motion passed unanimously.

iii. West Shore Fire District – ARPA Grant

On July 25, 2023, the West Haven Subcommittee members toured three fire stations before the Subcommittee meeting. The West Shore Fire District is using its ARPA funds for fire station improvements for living quarters upgrades and for fixing water runoff problems. An agreement for \$975,000 between the City's ARPA Committee and the West Shore Fire District defines the terms of this arrangement.

The West Haven Subcommittee at its November 30, 2023, meeting approved this ARPA Grant for the West Shore Fire District to be sent to the full MARB for consideration at the December meeting.

Board members expressed concern about this and requested this item be deferred. Secretary Beckham held this item until a future meeting.

iv. Coastal Technical Sales, Inc. – WPCA Hypochlorite Storage Tanks

The City of West Haven is looking to remove an existing 9,150-gallon tank and install two (2) 6,600-gallon tanks at the City's Water Pollution Control Plant. The City went out on October 3, 2023, for bids

for a contractor to remove and to install the storage tanks. One bid was received. Coastal Technical Sales, Inc. was awarded the bid of \$92,159.63. This project is being funded out of the Water Pollution Control Authority (WPCA) operating budget.

The West Haven Subcommittee at its November 30, 2023, meeting approved this removal/purchase agreement for the storage tanks to be sent to the full MARB for consideration in December.

A motion to approve the removal, the purchase and the installation of storage tanks was made by Mr. Luciano and seconded by Mr. Hamilton. Motion passed unanimously.

v. Bridges Health Care, Inc. – ARPA Mental Health Grant

The City and the MARB approved using \$100,000 ARPA funds for a Mental Health Grant. The City advertised for applications on July 17, 2023, with a closing date of August 28, 2023. The ARPA Committee reviewed and approved this application submitted: by Bridges Healthcare, Inc. for \$100,000 out of the “Mental Health Grant.” Bridges will provide child and adult outpatient services, psychiatric evaluation and medication management, and mobile crisis opioid services among its services. Bridges is aware that this is a one-time grant.

The West Haven Subcommittee at its November 30, 2023, meeting approved this grant for Bridges Healthcare to be sent to the full MARB for consideration at the December meeting.

A motion to approve a \$100,000 grant to Bridges Health Care, Inc was made by Mr. Luciano and seconded by Ms. Hammersley. Motion passed unanimously.

g. Review and Discussion: Monthly Financial Report: October 2023

Mr. Taylor and Mr. Cavallaro provided updates on the City and BOE financials, which are right on track.

h. Open Items List

Mr. Taylor made a request to pass on this item in order to respond more thoroughly.

VII. Other Business

a. Review, Discussion and Possible Actions: MARB 2024 Meeting Calendar

Secretary Beckham noted that the proposed 2024 MARB meeting dates were provided for review. The number of meeting dates has been reduced to every other month, except during the budget process cycle.

A motion to approve the MARB 2024 Meeting Calendar was made by Ms. Hammersley and seconded by Mr. Hamilton. Motion passed unanimously.

VIII. Adjourn

Mr. Luciano made a motion to adjourn, seconded by Mr. White. The motion passed unanimously. The meeting was adjourned at 12:38 p.m.

MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD

To: Municipal Accountability Review Board
From: Kimberly Kennison
Subject: Update on Hartford Subcommittee
Date: February 22, 2024

The Hartford Subcommittee last met on Thursday January 18, 2024.

Presentation- FY2023 Audit Reports: The City's independent audit firm, Clifton Larson Allen, presented the City's FY 2023 Audit. The audit firm issued an unmodified opinion on the City's financial statements and no findings in the report on internal controls and compliance. The State Single Audit report was also issued with unmodified opinion and no findings. The City's General Fund Balance increased by \$20.6 million to a total of \$59.3 million as of June 30, 2023. The copies of the audit reports have been distributed to the board members.

Other Related Business – Update on FY2025 BOE Budget Shortfall: Mr. Paul Foster, Deputy Superintendent of Hartford Public Schools (HPS), addressed the \$77 million budget shortfall for FY2025 that has been in the news. The primary drivers of the shortfall are: the expiration of COVID Release Fund; increase of salaries due to the labor contracts; increased transportation cost; and increased tuition and other costs. The HPS are scheduling Community Budget Forums in the district to provide an overview of the current status and allow members of the community to discuss priorities and what concerns them.

The next meeting of the Hartford Subcommittee is scheduled for March 21, 2024.

City of Hartford

FY2024

Monthly Financial Report to the Municipal Accountability Review Board



December 2023
(FY2024 P6)

Meeting date: February 22, 2024

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

FY2024 General Fund Summary	1
Revenue and Expenditure Footnotes	2
Revenue Summary - Major Category	3
Tax Collections	4
Expenditure Summary - Departments	5
Expenditure Summary - Major Category	6
Appendix - Full-time payroll	7

City of Hartford - FY2024 General Fund Financial Report & Projection

Feb. 2024

Revenue Category	FY2023	FY2024 ADOPTED	FY2024 REVISED	FY2023 ACTUAL	FY2024 ACTUAL	FY2024	VARIANCE
	AUDITED ACTUAL	BUDGET	BUDGET	(DEC)	(DEC)	PROJECTION	(FAV)/UNFAV
41 General Property Taxes ¹	(305,340,480)	(300,623,516)	(300,623,516)	(173,767,460)	(174,175,795)	(300,886,940)	(263,424)
42 Licenses & Permits ²	(10,342,165)	(6,595,671)	(6,595,671)	(4,167,950)	(7,369,815)	(7,375,981)	(780,310)
43 Fines Forfeits & Penalties ³	(123,877)	(153,840)	(153,840)	(55,678)	(48,155)	(153,840)	-
44 Revenue from Money & Property ⁴	(10,989,195)	(7,479,015)	(7,479,015)	(4,237,961)	(5,947,379)	(7,479,015)	-
45 Intergovernmental Revenues ⁵	(344,155,677)	(294,045,484)	(294,045,484)	(141,196,509)	(153,384,840)	(302,109,196)	(8,063,712)
46 Charges For Services ⁶	(4,969,994)	(3,777,049)	(3,777,049)	(2,534,565)	(1,996,065)	(3,791,023)	(13,974)
47 Reimbursements ⁷	(104,627)	(89,653)	(89,653)	(30,401)	(30,187)	(89,653)	-
48 Other Revenues ⁸	(533,372)	(276,081)	(276,081)	(568,908)	(569,008)	(333,791)	(57,710)
53 Other Financing Sources ⁹	(4,353,200)	(6,130,800)	(6,130,800)	(1,697,554)	(2,580,597)	(6,130,800)	-
Total Revenues¹⁷	(680,912,588)	(619,171,109)	(619,171,109)	(328,256,985)	(346,101,841)	(628,350,239)	(9,179,130)

Expenditure Category	FY2023	FY2024 ADOPTED	FY2024 REVISED	FY2023 ACTUAL	FY2024 ACTUAL	FY2024	VARIANCE
	AUDITED ACTUAL	BUDGET	BUDGET	(DEC)	(DEC)	PROJECTION	FAV/(UNFAV)
Payroll ¹⁰	117,848,342	133,899,419	133,962,292	56,350,968	59,479,867	134,656,638	(694,346)
Benefits ¹¹	67,642,557	101,207,991	100,707,991	43,381,207	46,847,540	100,574,591	133,400
Debt & Other Capital ^{12, 16}	112,577,568	17,397,994	17,897,994	4,326,551	3,756,057	17,897,994	-
Library	8,663,336	9,201,354	9,201,354	2,663,336	4,600,797	9,201,354	-
Metro Hartford Innovation Services	5,292,973	5,075,732	5,075,732	2,196,486	2,537,868	5,075,732	-
Utilities ¹⁴	29,880,834	30,331,815	30,322,815	14,012,401	13,021,374	30,303,453	19,362
Other Non-Personnel ¹⁵	34,640,109	38,043,530	47,889,657	15,112,044	25,161,680	49,981,403	(2,091,746)
Education ¹³	284,013,274	284,013,274	284,013,274	95,012,915	95,012,915	284,013,274	-
Total Expenditures¹⁷	660,558,992	619,171,109	629,071,109	233,055,909	250,418,098	631,704,439	(2,633,330)

Revenues and Expenditures, Net	(20,353,596)	-	9,900,000	(95,201,076)	(95,683,743)	3,354,201	
Use of Assigned Fund Balance¹⁸	-	-	(9,900,000)	-	(9,900,000)	(9,900,000)	-
Projected (Surplus)/Deficit	-	-	-	-	(105,583,743)	(6,545,799)	-

REVENUE FOOTNOTES

- ¹ (1) Cumulative through December FY2024, current year tax levy revenue actuals are 1.90% or \$3.20M lower than FY2023 Period 6 (December).
(2) Prior Year Levy collections actuals are tracking favorably by \$2.62M compared to the FY2023 cumulative through December.
(3) Interest and liens collections actuals through December FY2024 are \$1.07M higher than actuals through December FY2023.
(4) Revenues from subsequent tax lien sales through December FY2024 are equal to revenues from this source through December FY2023.
- 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 favorably by 77% or \$3.20M compared to the FY2023 cumulative through December.
- 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. FY2024 actuals are tracking 40% or \$1.71M higher than December FY2023 due to higher interest revenue.
- ⁵ Intergovernmental Revenues reflect the receipts of Education Cost Sharing, Supplemental Car Tax and PILOT revenues from the State. December FY2024 actuals are 8.63% or \$12.19M higher than December FY2023 actuals. Favorability projected is due to State PILOT payment received exceeding budget by \$3.4M and Municipal Revenue Share received exceeding budget by \$4.5M.
- 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. December FY2024 actuals are 21% or \$0.54M lower than December 2023 actuals due to lower conveyance tax revenues.
- 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 December FY2024 are roughly equal to the FY2023 cumulative through December.
- 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 December FY2024 are 52%, or \$0.88M higher than actuals through December FY2023.
(1) Yard Goat Admission Tax is received monthly and is included in the year to date actuals.
(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 \$694K. The methodology of the full-time payroll projection (detailed in the appendix) reflects 22 weeks of actual payroll expenses with 30.2 weeks remaining. Vacancies are assumed to be refilled with 26.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$6.29M and \$27K of favorability in Holiday Pay is offset by a projected shortfall of \$6.73M in OT and \$287K in PT. Payroll will continue to be monitored throughout the fiscal year.
- ¹¹ Benefits and Insurances is projected to be net favorable due to centrally budgeted salary increases being realized in departments city-wide.
- ¹² The FY2024 Adopted Budget for Debt & Other Capital is comprised of \$4.65M for Downtown North principal and interest, \$220K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$12.42M for Pay-As-You-Go CapEx. In addition, \$500K for ARPA has been transferred from Benefits and Insurances for a grand total of \$17.90M.
- ¹³ Education YTD actuals reflect 6 month of the City's tax supported payment of \$96M and one payment from the State of Connecticut. The \$188M ECS will be recorded as the State allocation is received.
- ¹⁴ Utilities are projected to be favorable due to water and waste disposal, offset by electricity costs.
- ¹⁵ Other is projected to be net unfavorable due to legal settlements and services. The Revised budget for Other reflects the City's use of Assigned Fund Balance to fund the settlement with Centerplan in November 2023. A corresponding entry is included in the Use of Assigned Fund Balance line to indicate the funding source of the settlement cost.
- ¹⁶ Under the executed Contract Assistance agreement, \$51.25M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2024. 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.
- ¹⁷ 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.
- ¹⁸ The Use of Assigned Fund balance reflects the settlement with Centerplan in November 2023. The corresponding expense is included in the Other expenditure category.

Revenue Summary - Major Category

	FY2023 UNAUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (DECEMBER)	FY2024 ACTUAL (DECEMBER)
41-TAXES	(305,340,480)	(300,623,516)	(300,623,516)	(173,767,460)	(174,175,795)
CURRENT YEAR TAX LEVY	(291,648,488)	(292,019,388)	(292,019,388)	(168,376,296)	(165,175,007)
INTEREST AND LIENS	(5,014,250)	(4,100,000)	(4,100,000)	(2,156,266)	(3,222,795)
PRIOR YEAR LEVIES	(8,218,964)	(4,300,000)	(4,300,000)	(2,885,173)	(5,503,678)
TAX LIEN SALES	(193,550)	-	-	(193,550)	(196,495)
OTHER	(265,229)	(204,128)	(204,128)	(156,175)	(77,819)
42-LICENSES AND PERMITS	(10,342,165)	(6,595,671)	(6,595,671)	(4,167,950)	(7,369,815)
BUILDING PERMITS	(5,492,612)	(3,614,100)	(3,614,100)	(2,152,497)	(3,608,955)
ELECTRICAL PERMITS	(1,803,035)	(900,000)	(900,000)	(637,608)	(1,627,400)
FOOD & MILK DEALER LICENSES	(270,075)	(236,400)	(236,400)	(219,150)	(157,850)
MECHANICAL PERMITS	(963,422)	(800,000)	(800,000)	(459,554)	(1,097,058)
PLUMBING PERMITS	(676,299)	(375,000)	(375,000)	(183,413)	(531,485)
OTHER	(1,136,722)	(670,171)	(670,171)	(515,728)	(347,066)
43-FINES FORFEITS AND PENALTIES	(123,877)	(153,840)	(153,840)	(55,678)	(48,155)
FALSE ALARM CITATIONS-POL&FIRE	(110,376)	(138,000)	(138,000)	(53,086)	(47,462)
LAPSED LICENSE/LATE FEE	-	(7,100)	(7,100)	-	-
OTHER	(13,501)	(8,740)	(8,740)	(2,592)	(693)
44-INTEREST AND RENTAL INCOME	(10,989,195)	(7,479,015)	(7,479,015)	(4,237,961)	(5,947,379)
BILLINGS FORGE	(21,918)	(20,428)	(20,428)	(10,555)	(10,122)
CT CENTER FOR PERFORM ART	(54,167)	(50,000)	(50,000)	(29,167)	(20,833)
INTEREST	(10,114,652)	(6,769,335)	(6,769,335)	(3,903,999)	(5,579,204)
RENT OF PROP-ALL OTHER	(88,979)	(87,720)	(87,720)	(44,740)	(51,684)
RENTAL OF PARK PROPERTY	(44,816)	(40,421)	(40,421)	(20,790)	(12,797)
RENTAL OF PARKING LOTS	(27,061)	-	-	-	-
RENTAL OF PROP-FLOOD COMM	(69,600)	(99,360)	(99,360)	(49,680)	(60,844)
RENTAL-525 MAIN STREET	(15,863)	-	-	(15,108)	(5,586)
RENTS FROM TENANTS	(167,606)	(161,400)	(161,400)	(79,306)	(85,983)
SHEPHERD PARK	(140,414)	(124,207)	(124,207)	-	-
THE RICHARDSON BUILDING	(138,705)	(90,000)	(90,000)	(66,544)	(102,255)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(18,072)	(18,072)
OTHER	(69,270)	-	-	(1)	-
45-INTERGOVERNMENTAL	(344,155,677)	(294,045,484)	(294,045,484)	(141,196,509)	(153,384,840)
MUNICIPAL AID	(285,271,622)	(291,655,207)	(291,655,207)	(139,679,068)	(152,537,687)
CAR TAX SUPPL MRSF REV SHARING	(18,768,858)	(22,167,600)	(22,167,600)	(18,768,858)	(22,167,601)
EDUCATION COST SHARING	(186,492,946)	(187,974,890)	(187,974,890)	(46,993,723)	(46,993,723)
HIGHWAY GRANT	(1,166,310)	(1,166,310)	(1,166,310)	(583,155)	(581,045)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(2,045,508)	(2,045,508)
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(16,142,362)	(15,792,632)	(15,792,632)	(16,142,362)	(20,331,835)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	-	-	(3,370,519)	-
PRIV TAX EXEMPT PROPERTY	(51,774,943)	(56,998,091)	(56,998,091)	(51,774,943)	(60,417,977)
OTHER MUNICIPAL AID	(54,098,049)	-	-	-	-
STATE CONTRACT ASSISTANCE	(54,098,049)	-	-	-	-
OTHER STATE REVENUES	(84,227)	(87,045)	(87,045)	(40,831)	(77,691)
JUDICIAL BRANCH REV DISTRIB.	(66,064)	(66,947)	(66,947)	(40,831)	(77,691)
VETERANS EXEMPTIONS	(18,163)	(20,098)	(20,098)	-	-
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,698,428)	(2,299,932)	(2,299,932)	(1,473,259)	(759,062)
DISABIL EXEMPT-SOC SEC	(6,532)	(7,262)	(7,262)	-	(5,794)
GR REC TAX-PARI MUTUEL	(159,597)	(165,714)	(165,714)	(80,815)	(76,637)
HEALTH&WELFARE-PRIV SCH	(21,929)	(54,629)	(54,629)	-	-
MATERIALS INNOVATION RECYCLING	(1,500,000)	-	-	-	-
PHONE ACCESS LN TAX SH	(642,665)	(640,525)	(640,525)	-	-
PILOT CHURCH HOMES INC	(126,322)	(126,588)	(126,588)	(63,066)	(63,256)
PILOT FOR CT CTR FOR PERF	(418,761)	(300,000)	(300,000)	-	-
PILOT FOR HARTFORD 21	(543,135)	(500,000)	(500,000)	(250,000)	(250,000)
PILOT HARTFORD HILTON	(1,045,887)	(327,000)	(327,000)	(975,040)	(112,637)
PILOT HARTFORD MARRIOTT	(160,351)	(153,214)	(153,214)	(80,213)	(250,738)
PILOT-PENNANT N CROSSING	(48,250)	-	-	(24,125)	-
PILOT TRINITY COLLEGE	(25,000)	(25,000)	(25,000)	-	-
OTHER	(3,351)	(3,300)	(3,300)	(3,351)	(10,400)
STATE REIMBURSEMENTS	(3,351)	(3,300)	(3,300)	(3,351)	(10,400)
46-CHARGES FOR SERVICES	(4,969,994)	(3,777,049)	(3,777,049)	(2,534,565)	(1,996,065)
CONVEYANCE TAX	(2,510,488)	(1,800,000)	(1,800,000)	(1,488,890)	(938,182)
FILING RECORD-CERTIF FEES	(316,556)	(300,000)	(300,000)	(161,275)	(164,674)
TRANSCRIPT OF RECORDS	(746,736)	(805,266)	(805,266)	(317,608)	(294,102)
OTHER	(1,396,215)	(871,783)	(871,783)	(566,792)	(599,108)
47-REIMBURSEMENTS	(104,627)	(89,653)	(89,653)	(30,401)	(30,187)
ADVERTISING LOST DOGS	(495)	(453)	(453)	(180)	(200)
DOG ACCT-SALARY OF WARDEN	(3,345)	(2,105)	(2,105)	-	-
OTHER REIMBURSEMENTS	(158)	-	-	-	-
REIMB FOR MEDICAID SERVICES	(5,724)	-	-	(5,724)	-
SECTION 8 MONITORING	(92,935)	(83,890)	(83,890)	(23,047)	(26,437)
OTHER	(1,970)	(3,205)	(3,205)	(1,450)	(3,550)
48-OTHER REVENUES	(533,372)	(276,081)	(276,081)	(568,908)	(569,008)
MISCELLANEOUS REVENUE	(137,479)	(65,749)	(65,749)	(575,246)	(81,578)
OVER & SHORT ACCOUNT	(11)	-	-	(0)	(190)
SALE OF DOGS	(6,849)	(6,849)	(6,849)	(2,882)	(4,096)
SETTLEMENTS - OTHER	-	(3,000)	(3,000)	-	-
OTHER	(389,033)	(200,483)	(200,483)	9,221	(483,145)
53-OTHER FINANCING SOURCES	(4,353,200)	(6,130,800)	(6,130,800)	(1,697,554)	(2,580,597)
DOWNTOWN NORTH (DONO)	(915,757)	(1,055,800)	(1,055,800)	(72,833)	(86,514)
REVENUE FROM HTFD PKG AUTHY	(2,011,000)	(2,325,000)	(2,325,000)	(1,000,000)	(1,282,000)
SPECIAL POLICE SERVICES	(1,426,444)	(2,750,000)	(2,750,000)	(624,721)	(1,212,083)
Grand Total	(680,912,588)	(619,171,109)	(619,171,109)	(328,256,985)	(346,101,841)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY23 AND FY24
PROPERTY TAX COLLECTION REPORT THROUGH DECEMBER 31, 2023

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 23	Actual FY 24	Actual FY 23	Actual FY 24	Actual FY 23	Actual FY 24	Actual FY 23	Actual FY 24	FY 23	FY 24
July	107,971,467	108,382,349	(298,163)	1,209,101 ¹	343,138	334,426	187,912	- ¹	108,204,354	109,925,876
August	41,837,343	39,513,704 ²	835,535	464,642 ²	588,188	340,531 ²	5,637	-	43,266,703	40,318,876
September	2,173,272	4,313,472 ²	743,324	650,109	343,968	402,506	-	193,550 ¹	3,260,564	5,559,636
October	1,843,488	2,422,432 ^{2,3}	422,659	1,591,353 ^{2,3}	279,932	1,362,737 ^{2,3}	-	-	2,546,079	5,376,521
November	1,617,965	2,393,539 ^{2,3}	389,123	808,910 ^{2,3}	212,941	336,654 ^{2,3}	-	-	2,220,029	3,539,103
December	12,932,762	8,149,513 ^{2,4}	792,694	779,562 ^{2,3}	388,100	445,942 ^{2,3}	-	2,946	14,113,556	9,377,962
January	91,000,592		630,563		353,103		-	-	91,984,258	-
February	24,671,648		674,296		525,881		-	-	25,871,825	-
March	2,998,533		490,841		440,357		-	-	3,929,731	-
April	2,087,493		453,871		403,762		-	-	2,945,125	-
May	1,396,702		591,304		376,822		-	-	2,364,828	-
June	1,224,379		1,078,738		760,857		-	-	3,063,974	-
Total Collections	291,755,643	165,175,007	6,804,786	5,503,678	5,017,047	3,222,795	193,550	196,495	303,771,026	174,097,975
60 Day Collections	-		1,314,043		-		-		1,314,043	-
Reclass -- Year End entries	(107,155)		100,134		(2,797)		-		(9,818)	-
Adjusted Total Collections	291,648,488	165,175,007	8,218,964	5,503,678	5,014,250	3,222,795	193,550	196,495	305,075,251	174,097,975
	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 23	FY 24	FY 23	FY 24	FY 23	FY 24	FY 23	FY 24	FY 23	FY 24
Total Budget	285,792,269	292,019,388	5,130,000	4,300,000	3,800,000	4,100,000	-	-	294,722,269	300,419,388
Total current levy (GL 2022) new bills	313,145,577	316,229,322	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through DECEMBER	168,376,296	165,175,007	2,885,173	5,503,678	2,156,266	3,222,795	193,550	196,495	173,611,285	174,097,975
Outstanding Receivable at 12/31	138,907,946	147,424,995	43,749,915	46,991,092	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjustment from bridging QDS to Munis		3,629,320								
% of Budget Collected	58.92%	56.56%	56.24%	127.99%	56.74%	78.60%	#DIV/0!	-	58.91%	57.95%
% of Adjusted Levy Collected	53.77%	52.23%	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								

¹ FY2023 P1- PY levy collected \$1.18M; however, it offset against credit adjustments due to tax appeals and court stipulations.

² Current Year Tax collections exceed prior year due to timing.

³ Payment of prior year taxes including interest.

⁴ Multiple 2nd installments were paid early in prior year.

Expenditure Summary - Departments

	FY2023 UN-AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (DEC)	FY2024 ACTUAL (DEC)	FY2024 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	701,019	823,510	823,510	323,976	347,989	793,956	29,554
00112 COURT OF COMMON COUNCIL	669,182	978,077	978,077	318,475	311,333	968,641	9,436
00113 TREASURER	369,367	532,905	532,905	191,695	161,328	522,414	10,491
00114 REGISTRARS OF VOTERS ¹	684,474	549,635	793,940	428,679	456,573	799,862	(5,922)
00116 CORPORATION COUNSEL ²	1,255,453	1,529,493	1,529,493	559,399	739,119	1,635,473	(105,980)
00117 TOWN & CITY CLERK	805,181	985,440	985,440	356,634	438,186	962,385	23,055
00118 INTERNAL AUDIT ²	521,697	534,412	534,412	236,854	241,489	544,998	(10,586)
00119 CHIEF OPERATING OFFICER	1,551,080	1,526,876	1,526,876	787,703	575,909	1,411,253	115,623
00122 METRO HARTFORD INNOVATION SERV	5,292,973	5,075,732	5,075,732	2,196,486	2,537,868	5,075,732	0
00123 FINANCE	3,207,768	4,154,432	4,154,432	1,407,372	1,697,894	3,947,180	207,252
00125 HUMAN RESOURCES	1,629,033	1,971,324	1,971,324	706,952	711,247	1,918,498	52,826
00128 OFFICE OF MANAGEMENT & BUDGET	917,759	1,515,173	1,515,173	394,723	629,579	1,456,576	58,597
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,553,301	5,099,654	5,099,654	2,175,072	2,265,724	5,038,821	60,833
00211 FIRE ³	38,502,627	41,693,957	41,693,957	17,875,839	18,630,446	41,901,019	(207,062)
00212 POLICE ⁴	49,030,977	53,136,477	53,136,477	23,352,412	23,855,075	53,752,579	(616,102)
00213 EMERGENCY SERVICES & TELECOMM. ⁵	4,464,278	5,231,157	5,231,157	2,114,804	2,729,248	5,910,476	(679,319)
00311 PUBLIC WORKS ⁶	18,034,961	21,503,825	21,503,825	8,500,986	9,448,987	21,562,340	(58,515)
00420 DEVELOPMENT SERVICES	6,138,695	6,825,654	6,825,654	1,967,820	2,091,605	6,742,816	82,838
00520 HEALTH AND HUMAN SERVICES	5,048,892	5,758,563	5,758,563	1,741,790	1,523,621	5,419,928	338,635
00711 EDUCATION	284,013,274	284,013,274	284,013,274	95,012,915	95,012,915	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY	8,663,336	9,201,354	9,201,354	2,663,336	4,600,797	9,201,354	0
00820 BENEFITS & INSURANCES ⁷	67,642,557	101,207,991	100,707,991	43,381,207	46,847,540	100,574,591	133,400
00821 DEBT SERVICE	112,577,568	17,397,994	17,897,994	4,326,551	3,756,057	17,897,994	0
00822 NON OP DEPT EXPENDITURES ⁸	45,283,541	47,924,200	57,579,895	22,034,230	30,807,569	59,652,279	(2,072,384)
Grand Total	660,558,992	619,171,109	629,071,109	233,055,909	250,418,098	631,704,439	(2,633,330)

¹ Registrars of Voters is unfavorable due to overtime for voter services.

² Unfavorable variance is due to city-wide salary increases been centrally budgeted in FY2024. Budget funding for this increase will be transferred, as needed, at year end.

³ Fire is projected to be unfavorable due to overtime.

⁴ Police is projected to be unfavorable due to overtime.

⁵ Emergency Services & Telecomm. is projected to be unfavorable due to overtime.

⁶ Public Works is unfavorable due to overtime and city-wide salary increases being centrally budgeted.

⁷ Benefits and Insurances is projected to be net favorable due to centrally budgeted salary increases being realized in departments city-wide.

⁸ Non Operating is projected to be net unfavorable due to electricity costs and legal settlements.

Expenditure Summary - Major Expenditure Category

	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (DEC)	FY2024 ACTUAL (DEC)	FY2024 PROJECTION	VARIANCE FAV/(UNFAV)
PAYROLL	117,848,342	133,899,419	133,962,292	56,350,968	59,479,867	134,656,638	(694,346)
FT ¹	93,362,842	110,437,922	110,437,922	44,444,024	45,230,529	104,145,493	6,292,429
HOL ¹	2,323,025	2,512,845	2,512,845	999,576	979,640	2,486,103	26,742
OT ¹	19,794,157	17,939,894	17,939,894	9,482,018	11,748,386	24,665,965	(6,726,071)
PT ¹	2,368,317	3,008,758	3,071,631	1,425,350	1,521,312	3,359,078	(287,447)
BENEFITS	67,642,557	101,207,991	100,707,991	43,381,207	46,847,540	100,574,591	133,400
HEALTH	4,688,057	36,040,964	35,540,964	10,426,120	14,062,396	35,540,964	0
MITIGATION ²	0	(1,190,000)	(1,190,000)	0	0	0	(1,190,000)
PENSION	52,183,583	51,065,923	51,065,923	25,263,471	24,712,929	51,065,923	0
INSURANCE	4,844,025	5,356,373	5,356,373	3,729,353	3,882,313	5,356,373	0
FRINGE REIMBURSEMENTS	(3,294,195)	(2,947,953)	(2,947,953)	(908,238)	(879,870)	(2,947,953)	0
LIFE INSURANCE	222,343	231,987	231,987	115,640	117,870	231,987	0
OTHER BENEFITS	4,727,777	4,579,297	4,579,297	2,372,986	2,564,400	4,579,297	0
WAGE ³	0	3,296,400	3,296,400	0	0	1,973,000	1,323,400
WORKERS COMP	4,271,038	4,775,000	4,775,000	2,381,875	2,387,500	4,775,000	0
DEBT	112,577,568	17,397,994	17,897,994	4,326,551	3,756,057	17,897,994	0
DEBT	112,577,568	17,397,994	17,897,994	4,326,551	3,756,057	17,897,994	0
LIBRARY	8,663,336	9,201,354	9,201,354	2,663,336	4,600,797	9,201,354	0
LIBRARY	8,663,336	9,201,354	9,201,354	2,663,336	4,600,797	9,201,354	0
MHIS	5,292,973	5,075,732	5,075,732	2,196,486	2,537,868	5,075,732	0
MHIS	5,292,973	5,075,732	5,075,732	2,196,486	2,537,868	5,075,732	0
UTILITY	29,880,834	30,331,815	30,322,815	14,012,401	13,021,374	30,303,453	19,362
UTILITY ⁴	29,880,834	30,331,815	30,322,815	14,012,401	13,021,374	30,303,453	19,362
OTHER	34,640,109	38,043,530	47,889,657	15,112,044	25,161,680	49,981,403	(2,091,746)
COMMUNITY ACTIVITIES	2,652,494	2,908,059	2,986,019	1,415,414	1,464,333	2,986,019	0
CONTINGENCY	981,155	3,042,749	3,022,002	176,666	166,708	3,022,002	0
CONTRACTED SERVICES	6,279,092	7,144,875	7,104,636	2,335,964	3,130,511	7,104,636	0
ELECTIONS	0	465,395	221,090	0	0	221,090	0
GOVT AGENCY & OTHER ⁵	39,457	44,386	44,386	29,760	30,971	44,959	(573)
LEASES - OFFICES PARKING COPIER ⁶	1,705,874	1,985,083	1,985,083	949,988	916,778	1,960,713	24,371
LEGAL EXPENSES & SETTLEMENTS ⁷	5,564,829	3,462,500	13,362,500	3,830,528	12,477,861	14,715,500	(1,353,000)
OTHER ⁸	6,243,994	5,618,743	5,614,277	1,668,369	1,060,534	6,397,568	(783,291)
OUT AGENCY	100,000	100,000	100,000	0	0	100,000	0
POSTAGE	232,076	200,000	200,000	155,618	146,055	200,000	0
SUPPLY	3,908,085	4,726,059	4,987,371	1,800,052	2,007,600	4,987,371	0
TECH, PROF & COMM BASED SERVICES ⁹	3,367,134	4,360,068	4,276,680	1,228,648	1,713,777	4,255,933	20,747
VEHICLE & EQUIP	3,565,919	3,985,613	3,985,613	1,521,036	2,046,552	3,985,613	0
EDUCATION	284,013,274	284,013,274	284,013,274	87,009,716	87,009,716	284,013,274	0
EDUCATION	284,013,274	284,013,274	284,013,274	87,009,716	87,009,716	284,013,274	0
Grand Total	660,558,992	619,171,109	629,071,109	233,055,909	250,418,098	631,704,439	(2,633,330)

¹ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$694K. The methodology of the full-time payroll projection (detailed in the appendix) reflects 22 weeks of actual payroll expenses with 30.2 weeks remaining. Vacancies are assumed to be refilled with 26.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$6.29M and \$27K of favorability in Holiday Pay is offset by a projected shortfall of \$6.73M in OT and \$287K in PT. Payroll will continue to be monitored throughout the fiscal year.

² Mitigation of \$1.19M reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$4.07M and \$494K in budgeted attrition and vacancy savings. In total, \$5.76M is budgeted for attrition city-wide.

³ The FY2024 Adopted Budget includes centralized salary increases. Contractual increases will be realized in full-time payroll.

⁴ Utilities are projected to be favorable due to water and waste disposal, offset by electricity costs.

⁵ Government Agencies is unfavorable due to payment for the National League of Cities.

⁶ Leases is projected to be net favorable due to lower facilities costs, offset by increased copier costs.

⁷ Legal is projected to be net unfavorable due to legal settlements and services.

⁸ Other is projected to be favorable due to prior year tax refunds.

⁹ Technical and Professional services is projected to be favorable due to data services.

Appendix

FY2024 Full-time Payroll Projection (December)

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 12/8 (22 WEEKS)	PROJECTION (30.2 WEEKS)	YTD THRU 12/8 PLUS PROJECTION (30.2 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	8	787,262	304,128	453,331	757,458	0	757,458	29,804
112-CCC	9	544,759	177,940	327,207	505,148	0	505,148	39,611
113- Treas	9	416,670	140,536	261,950	402,486	3,693	406,179	10,491
114- ROV	7	392,426	164,544	222,006	386,550	1,125	387,675	4,751
116-Corp Counsel	15	1,471,313	659,878	917,440	1,577,318	0	1,577,318	(106,005)
117- Clerk	12	817,806	279,421	485,544	764,965	3,897	768,861	48,945
118-Audit	5	509,739	216,270	303,805	520,075	0	520,075	(10,336)
119-COO	16	1,290,197	391,648	746,959	1,138,607	846	1,139,453	150,744
123- FIN	48	3,824,744	1,293,945	2,250,500	3,544,445	34,544	3,578,989	245,755
125- HR	16	1,206,099	430,960	722,388	1,153,348	0	1,153,348	52,751
128-OMBG	12	1,040,443	369,773	609,750	979,023	2,947	981,971	58,472
132-FCYR	14	1,058,104	353,376	605,208	958,583	8,119	966,702	91,402
211- Fire	375	31,556,334	12,283,552	17,951,907	30,235,459	262,579	30,498,037	1,058,297
212- Police	517	44,458,835	14,428,040	21,767,653	36,195,693	503,519	36,699,213	7,759,622
213- EST	57	4,048,679	1,430,635	2,215,201	3,645,835	43,388	3,689,223	359,456
311- DPW	232	13,564,144	4,994,002	7,862,060	12,856,062	115,584	12,971,646	592,498
420- Devel Serv	66	5,087,165	1,619,483	3,078,853	4,698,337	73,326	4,771,662	315,503
520- HHS	38	2,817,443	811,812	1,623,961	2,435,773	47,410	2,483,183	334,260
Grand Total	1,456	114,892,162	40,349,942	62,405,223	102,755,165	1,100,976	103,856,142	11,036,020

FT- Fire Attrition	(493,776)	FT- Fire Attrition	(493,776)
FT- Police Attrition	(4,071,069)	FT- Police Attrition	(4,071,069)
FT- Net other payroll	110,605	FT- Net other payroll	(178,746)
FT- Total Revised Budget	110,437,922	FT- Subtotal Variance	6,292,429
		Non-Sworn Attrition (in Bene	(1,190,000)
		Total Variance	5,102,429

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 12/8/23, which includes 22 pay periods, and projects filled positions for 30.2 future weeks.
- 2) Non-sworn vacancies are projected for 26.2 future weeks.
- 3) Adopted head count is 1475 with 19 MHIS positions funded in the MHIS internal service fund.
- 4) Unfavorable department variances are due to city-wide increases been centrally budgeted in FY2024. Budget funding for these increases will be transferred, as needed, at year end.



MEMO

From: Paul Foster
To: Dr. Leslie Torres-Rodriguez
Date: February 12, 2024
Re: December 2023 Financial Results

At the midpoint of the 2023-24 fiscal year, Hartford Public Schools had expended at total of \$167.4 million across all funding sources. The figure represents an increase of \$54.1 million from the end of November and \$25.5 million compared with the first six months of the 2023-24 year. The increase in spending compared to the month of November is abnormal as several months of actual healthcare claims were recorded during the month of December. Excluding the impact of those transactions, spending in December was approximately \$35 million, which is much more in line with a typical month.

Looking more specifically at the spending in the General Fund, we would note the following:

- Non-certified severance is now almost \$200,000 over budget, or 151.4% of the original budgeted amount. With six more months of severance cost to be booked, we expect the deficit within this line to continue to grow through the remainder of the year.
- Legal judgments remained steady at 91.5% of the budgeted amount.
- Fringe benefits are tracking approximately \$1.4 million over budget. This reflects higher than expected costs in our non-healthcare insurance and an under-recovery of fringe costs because of the vacancy rate we have had so far this year. (We assess a fringe charge against each actual salary to pay our fringe costs. Since some of the fringe expenses such as our pension ADEC and property and liability insurance are fixed, to the extent our total salaries are below budget because of vacancies, we may not be able to assess enough fringe recovery to fully cover the fixed cost).
- Finally, as we mentioned last month, we continue to be wary of our tuition costs. At this time, we are anticipating a deficit of as much as \$16 million in tuition. This stems from special education tuition and general education magnet tuition forecast to be considerably higher than budgeted and then 22-23 actuals. In both cases, this appears to be a function of rising rates and services per student (rather than an increase in number of students).
- Thus far in FY25, we have also accrued about \$2.4 million in unbudgeted expenditures including increased facility costs, a local match for a school safety grant, a utilities rate increase, and several additional staff necessitated by student need.

Collectively, before mitigation measures, we are projecting a budget deficit of about \$25 million. This projection assumes the full expenditure of all non-salary funding which will not be the case given our implementation of General Fund budget sweeps (see below). Following are steps we are taking to mitigate the deficit for 23-24.

- Sweeping General Fund, non-salary accounts in January and March of amounts in excess of 50% and 20% of budget respectively.



- Implementing a hiring freeze for all General Fund positions except those of classroom teachers and those required to maintain compliance and meet student need.
- Utilizing at least \$9.2 million of remaining ARP/ESSERIII funds for eligible expenses (this was built into the FY24 budget) and more if necessary.
- As a last resort, using the \$5.6 million non-lapsing fund (though our intent is to preserve this to reduce cuts in the FY25 budget).

Our total level of encumbrances dropped by about \$3.4 million during the month of December, largely as actual invoices were paid against open purchase orders in our transportation, utilities and tuition budget lines. The encumbrance number will likely move up through the end of March as we approach the requisition entry deadline for the 2023-24 fiscal year.

Let me know if you have any questions on the information above or the attached Period 6 financial reports.



All Funds Budget
 Financial Position Report as of 2/2/2024
 For: 7/1/2023 to 12/31/2023 Period: 1 to 6



Description	Series	FY 2023-24	FY 2023-24	Year To Date	Year To Date	Balance
		Adopted Budget	Adjusted Budget	Expenditures	Encumbered/Committed	
Certified Salaries	100	141,589,860	153,675,626	57,019,122	-	96,656,504
Severance/Other	199	1,215,000	1,264,285	774,365	-	489,920
Certified Salaries Total		142,804,860	154,939,911	57,793,487	-	97,146,424
Non Cert Salaries	200	56,589,006	63,856,112	27,888,399	1	35,967,712
Severance/Other	299	383,498	503,820	680,676	-	(176,857)
Non Certified Salaries Total		56,972,504	64,359,932	28,569,076	1	35,790,855
Instructional Improvements	322	5,186,347	12,832,121	2,988,470	4,739,959	5,103,692
Professional Services	333	2,299,309	10,397,844	3,286,738	2,296,277	4,814,829
MHIS/IT Services	335	3,535,236	3,972,903	1,986,452	-	1,986,451
Professional Contracts & Svs		11,020,893	27,202,868	8,261,659	7,036,236	11,904,973
Maint Supplies & Services	442	420,429	420,429	159,916	233,304	27,208
Maintenance Contracts	443	3,113,519	5,187,823	2,032,669	1,627,747	1,530,027
Rental - Equip & Facilities	444	2,526,071	1,260,939	218,752	153,930	888,257
Building Improvements	445	610,000	1,902,960	952,454	656,954	743,353
Purchased Property Services		6,670,018	8,772,151	3,363,791	2,671,936	3,188,845
Transportation	551	27,115,571	29,054,534	10,710,950	16,053,630	2,289,954
Communications	553	2,642,338	5,375,775	3,647,581	309,535	1,418,659
Advertising	554	282,317	644,400	272,185	57,009	315,206
Printing & Binding	555	72,185	86,085	250	-	85,835
Tuition	556	108,212,370	96,120,334	12,337,940	25,156,565	58,625,828
Travel & Conferences	558	234,118	342,985	55,453	-	287,532
Misc Services	559	936,360	1,276,738	221,747	208,312	846,679
Systemwide Purchased Svs Total		139,495,259	132,900,851	27,246,105	41,785,052	63,869,694
Instructional & Other Supplies	610	5,669,854	8,742,276	2,031,074	1,602,376	5,109,177
Utilities	620	9,406,986	9,405,856	3,778,567	5,544,681	82,607
Text & Library Books	640	126,760	113,460	33,434	15,770	64,256
Misc Supplies	690	890,746	2,921,361	797,599	585,580	1,538,182
Supplies & Materials Total		16,094,346	21,182,952	6,640,674	7,748,407	6,794,222
Equipment	730	1,527,732	10,086,277	1,874,015	2,640,812	5,571,450
Outlay Total		1,527,732	10,086,277	1,874,015	2,640,812	5,571,450
Organization Dues	810	248,779	235,430	147,983	2,563	84,884
Legal Judgments	820	120,000	120,000	109,780	-	10,220
Other Operating Expenses	899	(1,094,216)	21,568,821	242,392	287,616	21,038,812
Other Misc Expend Total		(725,437)	21,924,251	500,155	290,179	21,133,917
Fringe Benefits/Insurances	990	55,869,121	60,325,552	33,194,865	435,020	26,695,667
Contingency	998	-	-	-	-	-
Indirect	999	-	485,448	-	-	485,448
Sundry Total		55,869,121	60,811,000	33,194,865	435,020	27,181,115
All Funds Budget Total		429,729,295	502,180,193	167,443,828	62,607,642	272,128,723



General Fund Budget
 Financial Position Report as of 2/2/2024
 For: 7/1/2023 to 12/31/2023 Period: 1 to 6



Description	Series	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	Year To Date Expenditures	Year To Date Encumbered/ Committed	Balance	% Used
Certified Salaries	100	80,057,293	77,208,507	30,065,287	-	47,143,221	38.9%
Severance/Other	199	1,215,000	1,215,000	190,990	-	1,024,010	15.7%
Certified Salaries Total		81,272,293	78,423,507	30,256,277	-	48,167,231	38.6%
Non Cert Salaries	200	35,334,171	35,253,515	15,958,967	1	19,294,547	45.3%
Severance/Other	299	383,498	383,498	580,551	-	(197,053)	151.4%
Non Certified Salaries Total		35,717,669	35,637,013	16,539,518	1	19,097,494	46.4%
Instructional Improvements	322	1,325,967	4,089,009	1,171,553	1,823,892	1,015,191	28.7%
Professional Services	333	1,133,864	1,051,202	290,113	196,102	564,988	27.6%
MHIS/IT Services	335	2,778,990	3,206,800	1,603,400	-	1,603,400	50.0%
Professional Contracts & Svs		5,238,821	8,347,011	3,065,066	2,019,994	3,183,579	36.7%
Maint Supplies & Services	442	417,000	417,000	158,643	231,539	26,818	38.0%
Maintenance Contracts	443	3,011,783	4,345,870	1,800,947	1,521,422	1,026,121	41.4%
Rental - Equip & Facilities	444	2,250,289	945,516	109,380	82,293	753,843	11.6%
Building Improvements	445	610,000	600,700	128,005	272,024	650,472	21.3%
Purchased Property Services		6,289,071	6,309,085	2,196,975	2,107,278	2,457,253	34.8%
Transportation	551	26,478,012	26,488,914	9,327,103	15,492,247	1,669,402	35.2%
Communications	553	1,797,460	1,822,083	1,156,816	23,179	642,088	63.5%
Advertising	554	21,157	23,545	2,888	1	20,656	12.3%
Printing & Binding	555	56,685	54,018	250	-	53,768	0.5%
Tuition	556	86,050,037	85,590,037	10,322,541	18,860,767	56,406,728	12.1%
Travel & Conferences	558	171,981	165,402	40,485	-	124,917	24.5%
Misc Services	559	467,626	456,313	146,997	104,502	204,815	32.2%
Systemwide Purchased Svs		115,042,958	114,600,312	20,997,080	34,480,696	59,122,374	18.3%
Instructional & Other Supplies	610	1,865,795	1,861,519	793,695	548,887	519,288	42.6%
Utilities	620	7,496,005	7,415,950	2,521,617	4,860,221	34,112	34.0%
Text & Library Books	640	23,342	7,342	121	-	7,221	1.6%
Misc Supplies	690	438,479	483,506	202,937	49,266	231,303	42.0%
Supplies & Materials Total		9,823,621	9,768,317	3,518,370	5,458,375	791,923	36.0%
Equipment	730	328,801	609,750	155,225	63,348	391,177	25.5%
Outlay Total		328,801	609,750	155,225	63,348	391,177	25.5%
Organization Dues	810	166,897	143,411	86,960	2,563	53,889	60.6%
Legal Judgments	820	120,000	120,000	109,780	-	10,220	91.5%
Other Operating Expenses	899	(1,480,744)	(662,622)	106,557	187,830	(957,010)	-16.1%
Other Misc Expend Total		(1,193,847)	(399,211)	303,297	190,393	(892,901)	-76.0%
Fringe Benefits/Insurances	990	32,949,293	32,172,895	33,194,761	435,020	(1,456,886)	103.2%
Contingency	998	-	-	-	-	-	0.0%
Indirect	999	(1,455,407)	(1,455,407)	-	-	(1,455,407)	0.0%
Sundry Total		31,493,887	30,717,489	33,194,761	435,020	(2,912,292)	108.1%
General Fund Budget Total		284,013,274	284,013,274	110,226,570	44,755,105	129,031,599	38.8%



Special Fund Budget
 Financial Position Report as of 2/2/2024
 For: 7/1/2023 to 12/31/2023 Period: 1 to 6



Grant Name	Grant Year	FY 2023-24	FY 2023-24	Year To Date Expenditures	Year To Date	Year To Date	Balance
		Adopted Budget	Adjusted Budget		Encumbered/Committed		
Federal Grants:							
AMERICAN RESCUE PLAN ARP-ESSER III	2021	9,200,000	60,844,325	15,695,788	5,532,629	19,665,299	39,615,908
ARP ESSER SPPT	2023	200,000	356,456	52,942	70,799	0	232,715
ARP HCY II HOMELESS CHILDREN & YOUTH	2021	-	323,630	3,834	-	0	319,796
ARP IDEA PART B 611	2022	-	-	2,540	-	0	(2,540)
ARP IDEA PART B 619 PRESCHOOL	2022	-	-	68	-	0	(68)
ARPA - Priority Sch Dist-Faith Acts	2021	-	1,240,811	240,867	78,154	0	921,789
ARPA EXPAND SUPP FOR L.E.A.P.	2023	-	-	152,712	-	0	(152,712)
ARPA RIGHT TO READ	2023	-	167,449	167,449	-	0	-
ARPA-INTERDISTRICT MAGNET TUITION	2023	3,000,000	479,609	-	-	6,680,479	479,609
ARP-ESSER III subgrant SEIG	2022	3,482	9,857,334	2,614,601	2,135,627	0	5,107,105
CARL D. PERKINS	2021	-	-	-	-	-99,964	-
CARL D. PERKINS	2022	-	-	-	-	-6,089	-
CARL D. PERKINS	2023	-	-	7,305	-	0	(7,305)
CARL D. PERKINS	2024	673,150	673,150	12,946	-	0	660,204
CT CHILDREN MEDICAL CENTER-DWORKIN	2022	-	-	-	-	102,997	-
CT CHILDREN MEDICAL CENTER-DWORKIN	2023	-	836,690	135,889	-	0	700,801
EDUC-HOMELESS CHILDREN-YOUTH McVEN	2022	-	-	11,970	-	0	(11,970)
ESSER II (CRRSA ACT) Covid-19	2021	-	587,594	585,119	-	0	2,475
ESSER II SPED Recovery Activities	2022	-	39,621	-	39,620	0	1
FAFSA CHALLENGE	2022	-	-	-	-	-2,856	-
IDEA PART B SECTION 611	2021	-	-	-	-	-36,645	-
IDEA PART B SECTION 611	2022	-	-	316	-	0	(316)
IDEA PART B SECTION 611	2023	1,000,000	2,818,259	1,069,433	345,204	0	1,403,622
IDEA PART B SECTION 611	2024	6,579,149	6,579,149	1,350,048	1,220,241	0	4,008,860
IDEA PART B, SECTION 619 PRE-SCHOOL	2023	-	174,581	45,243	-	0	129,337
IDEA PART B, SECTION 619 PRE-SCHOOL	2024	212,368	212,368	16,565	4,455	0	191,348
OD ESSA SIG C02-BURNS	2022	-	-	26	-	0	(26)
OD ESSA SIG C02-BURNS	2023	35,000	179,018	3,260	26,096	0	149,662
OD ESSA SIG C02-BURNS	2024	-	450,000	81,017	5,773	0	363,211
OD ESSA SIG C02-MILNER	2022	-	-	44	-	0	(44)
OD ESSA SIG C02-MILNER	2023	-	163,455	49,099	2,978	0	111,378
OD ESSA SIG C02-MILNER	2024	-	300,000	63,917	-	0	236,083
OD ESSA SIG C02-MLKING	2023	-	166,503	15,055	18,958	0	132,490
OD ESSA SIG C02-MLKING	2024	-	200,000	2,071	-	0	197,929
OD ESSA SIG C02-SAND	2023	-	105,951	40,138	4,860	0	60,953
OD ESSA SIG C02-SAND	2024	-	500,000	36,327	7,497	0	456,176
OD ESSA SIG C02-SMSA	2023	-	76,943	31,268	260	0	45,415
OD ESSA SIG C02-SMSA	2024	-	212,283	94,542	-	0	117,741
OD ESSA SIG C02-WISH	2023	-	118,773	41,184	42,322	0	35,266
OD ESSA SIG C02-WISH	2024	-	500,000	71,152	85,911	0	342,936
OD ESSA SIG CO2-WHS	2022	-	-	31,391	-	0	(31,391)
OD ESSA SIG CO2-WHS	2023	-	50,364	74,830	-	0	(24,466)
OD ESSA SIG CO2-WHS	2024	142,491	212,283	35,114	-	0	177,169
SEDS IMPLEMENTATION STIPEND	2023	-	-	-	-	2,360	-
TITLE 1 PART A 1003 SIG (BELLIZZI)	2021	-	-	-	-	-430	-
TITLE 1 PART A 1003 SIG (BURR)	2021	-	-	-	-	-20,304	-
TITLE 1 PART A 1003 SIG (BULKELEY)	2021	-	-	-	-	-639	-
TITLE 1 PART A 1003 SIG (PARKVILLE)	2021	-	-	-	-	-30,595	-
TITLE 1, PART D, NEG & DEL	2023	-	42,937	42,937	-	0	-
TITLE 1, PART D, NEG & DEL	2024	42,937	42,937	-	-	0	42,937
TITLE 2 PART A, TEACHERS	2019	-	-	-	-	-1,154	-
TITLE 2 PART A, TEACHERS	2021	-	-	-	-	-8,458	-
TITLE 2 PART A, TEACHERS	2023	70,000	312,174	195,405	-	0	116,768
TITLE 2 PART A, TEACHERS	2024	1,184,836	1,184,836	348,442	48,170	0	788,224
TITLE 3 PART A, ENGLISH LANGUAGE	2019	-	-	-	-	-91	-
TITLE 3 PART A, ENGLISH LANGUAGE	2021	-	-	-	-	-54,682	-
TITLE 3 PART A, ENGLISH LANGUAGE	2023	250,000	244,240	79,732	6,938	0	157,570
TITLE 3 PART A, ENGLISH LANGUAGE	2024	517,544	532,050	177,285	23,539	0	331,226
TITLE I IMPROVING BASIC PROGRAMS	2019	-	-	-	-	-51,897	-
TITLE I IMPROVING BASIC PROGRAMS	2021	-	-	-	-	-20,328	-



Special Fund Budget
 Financial Position Report as of 2/2/2024
 For: 7/1/2023 to 12/31/2023 Period: 1 to 6



Grant Name	Grant Year	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	Year To Date Expenditures	Year To Date Encumbered/ Committed	Year To Date Revenue	Balance
TITLE I IMPROVING BASIC PROGRAMS	2022	-	-	278	-	0	(278)
TITLE I IMPROVING BASIC PROGRAMS	2023	3,500,000	4,465,428	1,296,405	55,445	0	3,113,578
TITLE I IMPROVING BASIC PROGRAMS	2024	12,669,101	12,669,101	3,404,656	19,534	0	9,244,911
TITLE IV-A SOC SUPPT & ACAD ENRICH	2019	-	-	-	-	-11,741	-
TITLE IV-A SOC SUPPT & ACAD ENRICH	2021	-	-	-	-	-49,168	-
TITLE IV-A SOC SUPPT & ACAD ENRICH	2023	-	523,091	259,853	4,278	0	258,960
TITLE IV-A SOC SUPPT & ACAD ENRICH	2024	934,571	934,571	196,749	-	0	737,822
Total Federal Grants:		40,214,629	109,377,962	28,837,812	9,779,289	26,056,093	70,760,861



Special Fund Budget
 Financial Position Report as of 2/2/2024
 For: 7/1/2023 to 12/31/2023 Period: 1 to 6



Grant Name	Grant Year	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	Year To Date Expenditures	Year To Date Encumbered/ Committed	Year To Date Revenue	Balance
State Grants:							
ADULT EDUCATION - PROVIDER (STATE)	2024	1,810,566	1,810,566	601,515	30,543	1,327,749	1,178,508
ADULT EDUCATION CEE1-LITERACY VOL	2024	112,211	116,283	-	-	0	116,283
ADULT EDUCATION CEE2 - URBAN LEAGUE	2024	6,461	7,753	-	-	82,691	7,753
ALLIANCE - GOVENORS TURNAROUND	2023	-	-	83,373	-	0	(83,373)
ALLIANCE - GOVENORS TURNAROUND	2024	26,904,562	26,904,562	7,945,685	1,225,522	0	17,733,355
CHILD HEALTH & DEVELOP INSTITUTE CT	2023	-	-	-	-	5,264	-
COMMISSIONER'S NETWORK S1 HPHS	2022	-	-	-	-	-118,952	-
COMMISSIONER'S NETWORK S1 HPHS	2024	830,358	791,840	57,828	115,204	0	618,808
COMMISSIONER'S NETWORK S2-McDonough	2024	605,000	597,000	18,358	6,606	0	572,036
CT DEPT OF PUBLIC HEALTH	2024	925,000	916,708	287,492	-	0	629,216
DEPT OF AG - CT GROWN 4 CT KIDS	2022	-	-	81	-	0	(81)
DEPT OF PUBLIC HEALTH - ORAL HEALTH	2024	-	100,000	40,766	396	0	58,838
ESSA SIG Competitive	2024	147,058	200,000	2,245	-	0	197,755
EXTENDED SCHOOL HOUR	2024	339,084	333,913	-	-	0	333,913
FAMILY RESOURCE CENTER PROGRAM	2024	508,250	508,250	-	-	0	508,250
FIRST ROBOTICS MINI GRANT UHSSE	2022	-	-	-	-	-1,981	-
INTERDIST MAGNET ACADEMIC/EXTRAPROG	2023	-	-	(97)	-	0	97
LOW PERFORMING SCHOOLS	2023	-	412,483	2,538	142,140	0	267,805
MAGNET ACAD/SOC INCREASE ACCEPTANCE	2022	-	-	-	-	-35,104	-
MAGNET ACAD/SOC INCREASE ACCEPTANCE	2024	41,127	420,000	11,717	84,250	0	324,033
MAGNET ACADEMIC/SOC SUPPORT 830	2021	-	-	-	-	-5,730	-
MAGNET DEVELOPMENT & PLANNING	2024	-	14,000	-	-	0	14,000
MAGNET SCHOOL JOINT MAGNET OFFICE	2023	-	-	(3,271)	-	0	3,271
MAGNET SCHOOL JOINT MAGNET OFFICE	2024	650,000	600,000	209,558	-	65,681	390,442
MAGNET SCHOOL OPERATING GRANT	2022	-	-	-	-	-51,214	-
MAGNET SCHOOL OPERATING GRANT	2023	-	-	65,557	-	0	(65,557)
MAGNET SCHOOL OPERATING GRANT	2024	49,500,390	49,465,189	17,366,248	977,690	36,586,691	31,121,250
OPEN CHOICE SLOTS (RECEIVING DIST)	2023	-	-	6,871	-	0	(6,871)
OPEN CHOICE SLOTS (RECEIVING DIST)	2024	150,000	150,000	17,798	-	91,821	132,202
PARAEDUCATOR STIPEND	2024	-	-	-	-	270,112	-
PARENT TRUST FUND GRANT	2022	-	-	-	-	-3,218	-
PRIORITY SCHOOL DISTRICTS	2023	-	-	26,213	-	0	(26,213)
PRIORITY SCHOOL DISTRICTS	2024	4,415,943	4,415,943	1,486,904	500	0	2,928,539
PSD-SUMMER SCHOOL	2024	389,859	387,422	378,753	-	0	8,669
SBHC-MATERNAL HEALTH & CHILD BLOCK	2024	125,000	125,000	29,467	-	0	95,533
SCHOOL READINESS GRANT	2023	-	-	3,653	-	0	(3,653)
SCHOOL READINESS GRANT	2024	2,190,000	2,190,000	685,242	-	284,400	1,504,758
SCHOOL SECURITY GRANT	2024	-	1,350,305	541,202	749,159	0	59,943
SHEFF OC EDUCATIONAL ENHANCEMENT	2022	-	-	-	-	-21	-
SHEFF SETTLEMENT-OC ACADEMIC/SOCIAL	2024	-	136,242	-	-	0	136,242
STATE BILINGUAL EDUCATION	2022	-	-	-	-	-16,831	-
STATE BILINGUAL EDUCATION	2024	393,539	368,044	169,695	-	0	198,349
STATE EDUCATION RESOURCE CENTER	2022	15,000	15,000	-	-	0	15,000
Total State Grants:		90,059,408	92,336,503	30,035,388	3,332,011	38,481,358	58,969,104



Special Fund Budget
 Financial Position Report as of 2/2/2024
 For: 7/1/2023 to 12/31/2023 Period: 1 to 6



Grant Name	Grant Year	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	Year To Date Expenditures	Year To Date Encumbered/Committed	Year To Date Revenue	Balance
Private/Foundation Grants/Fees:							
AMERICAN ONLINE GIVING FOUNDATION	2024	-	-	-	-	5,018	-
BARR FOUNDATION G-II	2022	-	-	812	-	0	(812)
BARR FOUNDATION G-II	2024	-	500,000	35,412	66,667	187,000	397,921
CAS UNIFIED SPORTS/SPECIAL OLYMPICS	2024	-	750	81	669	0	-
CT COALITION AGAINST DOMESTIC VIOLE	2022	-	2,712	-	1,998	0	714
CT COALITION AGAINST DOMESTIC VIOLE	2024	-	-	-	-	6,000	-
DALIO FOUNDATION	2023	-	-	7,749	-	0	(7,749)
DALIO FOUNDATION	2024	-	17,000	1,020	239	17,000	15,741
FEE COLLECTION - BEFORE/AFTER PRGMS	2024	-	12,404	12,119	-	19,500	285
FEE COLLECTION REPLACE TIME CARDS	2024	-	-	-	-	330	-
GRANTS ACCOUNTING SUNDRY	2099	-	-	(6,695,202)	-	0	6,695,202
HARTFORD FOUNDATION PUBLIC GIVING	2022	-	2,774	1,856	-	0	918
HARTFORD FOUNDATION PUBLIC GIVING	2023	-	25,342	25,341	-	0	1
HARTFORD FOUNDATION PUBLIC GIVING	2024	-	2,000	730	121	0	1,149
INSURANCE BILLING - MEDICAID(SBCH)	2023	-	-	24,862	-	0	(24,862)
INSURANCE BILLING - MEDICAID(SBCH)	2024	2,500,000	2,500,000	1,057,293	-	646,371	1,442,707
INSURANCE BILLING - MEDICAL REIMB	2024	2,100,000	2,100,000	710,345	43,989	1,957	1,345,666
ISIDORE & SELMA WISE TRAVEL FOUNDD	2023	-	11,972	4,773	-	0	7,199
ISIDORE & SELMA WISE TRAVEL FOUNDD	2024	-	11,000	-	-	11,000	11,000
JSC MANAGEMENT GROUP LLC (B King)	2024	-	-	-	-	1,000	-
L.E.A.P	2023	-	-	11,858	-	0	(11,858)
MULTISOURCE - FOR SCHOOL	2023	-	100	666	-	2,000	(566)
MULTISOURCE - FOR SCHOOL	2024	-	8,505	1,751	2,238	11,255	4,516
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2019	-	12,993	8,149	-	0	4,845
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2023	-	6,860	5,000	-	0	1,860
PROJECT LEAD THE WAY, INC	2023	-	10,000	7,902	298	0	1,800
QUALVOICE LLC	2022	-	9,005	-	-	0	9,005
SCHOFF & REARDON PLLC	2023	-	7,954	-	-	0	7,954
SCHOOL READINESS-PARENT FEE COLLECT	2023	-	-	-	-	-48,655	-
SCHOOL READINESS-PARENT FEE COLLECT	2024	130,809	130,809	41,067	3,958	44,020	85,784
SCHOOL-BASED HEALTH ALLIANCE	2023	-	372,730	231,350	132,510	66,315	8,870
SPECIAL EDUCATION EXCESS COST	2024	6,750,000	6,750,000	1,601,590	4,480,040	0	668,369
TRAVELERS	2022	-	75,246	9,717	-	0	65,528
TUITION BILLING - SPECIAL EDUCATION	2023	-	-	-	-	-5,328	-
TUITION BILLING - SPECIAL EDUCATION	2024	4,000,000	4,000,000	1,236,405	8,510	377,411	2,755,085
Total Private/Foundation Grants/Fees:		15,480,809	16,570,157	(1,655,943)	4,741,237	1,342,193	13,484,863
Total All Grants:		145,754,846	218,284,621	57,217,257	17,852,537	65,879,644	143,214,827



MEMO

From: Paul Foster
To: Dr. Leslie Torres-Rodriguez
Date: February 12, 2024
Re: COVID-19 Relief Grant Spending

Hartford Public Schools spent or encumbered \$4.9 million from its COVID relief grants during the month of December, all of which was in the ARP/ESSER III grant. Life-to-date expenditures across all three of the COVID relief grants rose to \$120.5 million, or 77.9% of the total amount that Hartford Public Schools was awarded. With the recent planning to use some of the ARP/ESSER III funds in the beginning of the 2024-25 fiscal year (since the obligation period for the grant does not end until September 30, 2024), it's a relative certainty that the remaining \$34.1 million of that grant will be used prior to that date. The table that follows summarizes that spending by grant:

Grant	Spending Deadline	Total Grant Award	Total Spent or Encumbered	Change From 11/30/2023	Amount Remaining
ESSER I/CARES Act	9/30/2022	\$10,314,679	\$10,289,326	\$0	\$0
ESSER II	9/30/2023	\$45,730,706	\$45,730,706	-\$103	\$0
ARP/ESSER III	9/30/2024	<u>\$98,589,663</u>	<u>\$64,481,222</u>	<u>\$4,940,712</u>	<u>\$34,108,441</u>
Total		\$154,635,048	\$120,501,253	\$4,940,609	\$34,108,441

You may also note that, as we mentioned last month, minor adjustments were made in some of the grants; in particular, we would note that the expenditures in the ESSER II grant now tie out exactly to the amount of the grant award.

Recent U.S. Education Department (USED) data, as reported by K-12 Dive, confirmed that as of December 22, 2023, on a national level 99.6% of the total amount awarded under the CARES Act had been spent by local school districts and states, and that 97% of the ESSER II had been spent. Similarly, 58% of the amount awarded under the ARP/ESSER III grant has been spent or encumbered; that compares with 65.4% that Hartford Public Schools has spent or encumbered in that grant by the end of December, putting us slightly ahead of the national average.

A breakdown of the expenditures in each grant by object code follows on the next three pages.

ESSER I/CARES ACT*Expenditures through 9/30/22*

OBJECT	ACCOUNT DESCRIPTION	2020-21 EXPENDED	2021-22 EXPENDED	2022-23 EXPENDED	ENCUMBRANCES	TOTAL
511360	TEACHER-REG	45,828.44	0.00	0.00	0.00	45,828.44
511361	TEACHER-PT	0.00	143,706.39	0.00	0.00	143,706.39
511400	SOC WKR-REG	0.00	855,653.87	0.00	0.00	855,653.87
511401	SOC WKR-PT	0.00	396.00	0.00	0.00	396.00
512280	SUPPORTIVE STAFF-REG	200,940.33	288,156.61	0.00	0.00	489,096.94
512281	SUPPORTIVE STAFF-PT	0.00	1,326.92	0.00	0.00	1,326.92
512282	SUPPORTIVE STAFF-OT	0.00	3,256.25	0.00	0.00	3,256.25
512461	NURSE-PT	0.00	10,082.71	0.00	0.00	10,082.71
512562	SPEC POLICE OFF-OT	0.00	7,365.74	0.00	0.00	7,365.74
512591	FOOD SERVICE WORKER PT	53,823.43	55,747.30	0.00	0.00	109,570.73
512680	CUSTODIAN-REG	232,682.74	373,408.59	0.00	0.00	606,091.33
512682	CUSTODIAN-OT	37,052.09	55,038.59	0.00	0.00	92,090.68
529997	FRINGE BENEFITS-CERT	11,773.33	183,488.11	0.00	0.00	195,261.44
529998	FRINGE BENEFITS-NON-CER	206,584.97	287,025.56	0.00	0.00	493,610.53
533220	INSTR PROG IMPROVE SVS	310,750.00	13,000.00	0.00	0.00	323,750.00
533305	OTHER PROF TECH SVS	288,142.47	357,029.37	0.00	0.00	645,171.84
544300	MAINT & CUSTODIAL SERV	0.00	28,612.00	0.00	0.00	28,612.00
555301	POSTAGE	0.00	20,000.00	0.00	0.00	20,000.00
555303	INTERNET COMMUNICATIONS	382,838.93	429,660.59	0.00	0.00	812,499.52
555900	MISC PURCHASED SVS	10,683.00	0.00	0.00	0.00	10,683.00
566110	INSTRUCTIONAL SUPPLIES	306,590.08	147,000.83	0.00	0.00	453,590.91
566504	TECHNOLOGY RELATED SUPP	46,310.40	28,227.30	0.00	0.00	74,537.70
566909	SUPPLIES AND MATERIALS	575,561.09	166,037.29	0.00	0.00	741,598.38
577340	EQUIPMENT	91,749.00	73,353.80	0.00	0.00	165,102.80
577348	COMPUTER/TECH RELATED H	3,871,861.93	4,810.11	0.00	0.00	3,876,672.04
599999	INDIRECT - OVERHEAD	47,424.11	36,345.36	0.00	0.00	83,769.47
	Expense Total	6,720,596.34	3,568,729.29	0.00	0.00	10,289,325.63

ESSER II

Expenditures through 12/31/23

OBJECT	ACCOUNT DESCRIPTION	2021-22 EXPENDED	2022-23 EXPENDED	2023-24 EXPENDED	ENCUMBRANCES	TOTAL
511020	ADMINISTRATOR-REG	168,269.23	0.00	0.00	0.00	168,269.23
511021	ADMINISTRATOR-PT	0.00	2,200.00	0.00	0.00	2,200.00
511040	DIRECTOR/ASST-REG	0.00	0.00	0.00	0.00	0.00
511240	PRIN/VP-REG	111,660.27	477,981.46	0.00	0.00	589,641.73
511241	PRIN/VP - PT	26,134.66	47,667.71	0.00	0.00	73,802.37
511360	TEACHER-REG	4,513,501.51	4,203,238.90	61,172.89	0.00	8,777,913.30
511361	TEACHER-PT	314,768.42	811,730.05	17,536.40	0.00	1,144,034.87
511363	TEACHER-SUBS	0.00	140,867.10	0.00	0.00	140,867.10
511365	TCHR-STIPENDS & ATHLETI	525,553.66	205,257.80	0.00	0.00	730,811.46
511400	SOC WKR-REG	282,118.16	1,709,010.15	0.00	0.00	1,991,128.31
511997	BONUS CERTIFIED	545,400.00	0.00	0.00	0.00	545,400.00
512040	DIRECTOR/ASST-REG	76,846.15	52,899.08	0.00	0.00	129,745.23
512280	SUPPORTIVE STAFF-REG	339,535.89	393,609.34	0.00	0.00	733,145.23
512281	SUPPORTIVE STAFF-PT	43,065.23	109,426.65	10,695.00	0.00	163,186.88
512282	SUPPORTIVE STAFF - OT	956.19	14,512.35	0.00	0.00	15,468.54
512321	CLERICAL - PT	0.00	241.45	0.00	0.00	241.45
512322	CLERICAL - OT	0.00	4,011.79	0.00	0.00	4,011.79
512461	NURSE-PT	6,600.00	5,697.15	0.00	0.00	12,297.15
512462	NURSE - OT	8,052.24	0.00	0.00	0.00	8,052.24
512540	PARAPROFESSIONAL-REG	13,324.65	94,226.80	0.00	0.00	107,551.45
512541	PARAPROFESSIONAL-PT	48,269.50	10,736.02	0.00	0.00	59,005.52
512560	SPEC POLICE OFF-REG	12,652.22	505.39	0.00	0.00	13,157.61
512561	SPEC POLICE OFF-PT	17,238.00	0.00	0.00	0.00	17,238.00
512562	SPEC POLICE OFF-OT	41,841.04	68,024.43	0.00	0.00	109,865.47
512680	CUSTODIAN-REG	0.00	3,212,604.99	0.00	0.00	3,212,604.99
512681	CUSTODIAL PART TIME	3,000.00	0.00	0.00	0.00	3,000.00
512682	CUSTODIAN-OT	19,278.46	22,047.49	0.00	0.00	41,325.95
512997	BONUS NON-CERTIFIED	250.00	153,072.00	0.00	0.00	153,322.00
529997	FRINGE BENEFITS-CERT	1,204,204.80	1,540,730.42	14,752.24	0.00	2,759,687.46
529998	FRINGE BENEFITS-NON-CER	199,551.34	1,684,359.49	818.17	0.00	1,884,729.00
533210	INSTR CONTRACT SVS	5,516,890.00	458,342.83	0.00	0.00	5,975,232.83
533220	INSTR PROG IMPROVE SVS	1,363,400.00	321,313.25	0.00	0.00	1,684,713.25
533230	PUPIL SVS: NON-PYRL SVS	1,516,110.00	0.00	0.00	0.00	1,516,110.00
533240	FIELD TRIPS	0.00	193,302.74	0.00	0.00	193,302.74
533250	PARENT ACTIVITIES	0.00	5,200.00	0.00	0.00	5,200.00
533303	STAFF DEVELOPMENT	0.00	22,697.00	0.00	0.00	22,697.00
533305	OTHER PROF TECH SVS	1,321,219.87	774,122.59	159,048.00	0.00	2,254,390.46
544038	RENTAL OF TABLES & CHAIRS	0.00	8,767.97	0.00	0.00	8,767.97
544300	MAINT & CUSTODIAL SERVICES	33,775.38	0.00	0.00	0.00	33,775.38
544410	RENTAL OF FACILITIES	48,000.00	0.00	0.00	0.00	48,000.00
544500	BUILDINGS & GROUNDS IMPROVEMENTS	0.00	374,611.00	0.00	0.00	374,611.00
555100	STUDENT TRANSP	993,731.30	1,582,652.64	0.00	0.00	2,576,383.94
555107	BUS TICKETS	0.00	2,535.75	0.00	0.00	2,535.75
555303	INTERNET COMMUNICATIONS	305,977.24	302,558.60	0.00	0.00	608,535.84
555400	ADVERTISEMENT	10,000.00	12,600.00	0.00	0.00	22,600.00
555500	PRINTING & BINDING	0.00	981.08	0.00	0.00	981.08
555600	TUITION	0.00	37,350.00	0.00	0.00	37,350.00
555900	MISC PURCHASED SVS	34,299.60	22,928.50	0.00	0.00	57,228.10
566110	INSTRUCTIONAL SUPPLIES	254,932.48	1,792,200.75	321,096.36	0.00	2,368,229.59
566113	TRAINING SUPPLIES	1,699.50	25,044.83	0.00	0.00	26,744.33
566130	MAINT & CUSTODIAL SUPPL	331,003.12	0.00	0.00	0.00	331,003.12
566504	TECHNOLOGY SUPPLIES	0.00	36,394.07	0.00	0.00	36,394.07
566903	ATHLETIC SUPPLIES	0.00	10,498.00	0.00	0.00	10,498.00
566904	AWARDS & INCENTIVES	48,067.12	379,211.34	0.00	0.00	427,278.46
566905	STUDENT UNIFORMS	0.00	79,540.71	0.00	0.00	79,540.71
566909	SUPPLIES AND MATERIALS	708,756.82	345,056.25	0.00	0.00	1,053,813.07
577340	EQUIPMENT	0.00	570,903.76	0.00	0.00	570,903.76
577341	FURNITURE/FIXTURES	0.00	275,564.24	0.00	0.00	275,564.24
577438	COMPUTER/TECH RELATED HARDWARE	13,848.00	89,214.75	0.00	0.00	103,062.75
588100	ORGANIZATION DUES & FEES	0.00	2,040.00	0.00	0.00	2,040.00
588300	RELOCATION EXPENSE	13,838.99	26,379.30	0.00	0.00	40,218.29
588906	INCENTIVES FOR STAFF	16,932.10	119,737.96	0.00	0.00	136,670.06
599999	INDIRECT - OVERHEAD	786,602.20	468,023.68	0.00	0.00	1,254,625.88
	Expense Total	21,841,155.34	23,304,431.60	585,119.06	0.00	45,730,706.00

ARP/ESSER III

Expenditures through 12/31/2023

OBJECT	ACCOUNT DESCRIPTION	2021-22	2022-23	2023-24	ENCUMBRANCES	TOTAL
		EXPENDED	EXPENDED	EXPENDED		
511010	SUPT/DEP/ASST-REG	0.00	0.00	66,998.07	0.00	66,998.07
511020	ADMINISTRATOR-REG	187,500.08	375,999.80	147,839.95	0.00	711,339.83
511021	ADMINISTRATOR-PT	0.00	56,100.00	1,100.00	0.00	57,200.00
511040	DIRECTOR/ASST-REG	321,492.39	487,460.29	240,046.81	0.00	1,048,999.49
511041	DIRECTOR - PT	0.00	2,325.34	0.00	0.00	2,325.34
511240	PRIN/VP-REG	127,578.09	525,212.70	482,370.97	0.00	1,135,161.76
511241	PRIN/VP-PT	0.00	48,223.20	32,432.66	0.00	80,655.86
511360	TEACHER-REG	0.00	2,335,411.11	2,264,606.34	0.00	4,600,017.45
511361	TEACHER-PT	49,087.50	205,962.37	504,108.60	0.00	759,158.47
511363	TEACHER-SUBS	11,750.00	35,250.00	137,848.80	0.00	184,848.80
511365	TEACHER STIPENDS/ATHLETIC	0.00	698,274.25	264,715.22	0.00	962,989.47
511380	GUIDANCE COUNSELOR-REG	0.00	67,143.53	33,502.50	0.00	100,646.03
511400	SOCIAL WKR-REG	0.00	270,638.71	518,378.93	0.00	789,017.64
511401	SOCIAL WKR-PT	0.00	3,900.00	0.00	0.00	3,900.00
511997	BONUS CERTIFIED	0.00	2,924,132.00	583,375.00	0.00	3,507,507.00
512180	MANAGER-REG	0.00	400,191.05	285,252.74	0.00	685,443.79
512280	SUPPORTIVE STAFF-REG	54,979.58	1,995,022.94	1,318,310.77	0.00	3,368,313.29
512281	SUPPORTIVE STAFF-PT	2,383.51	3,553.34	67,394.28	0.00	73,331.13
512282	SUPPORTIVE STAFF-OT	0.00	0.00	26,472.78	0.00	26,472.78
512320	CLERICAL - REG	0.00	14,892.51	19,332.96	0.00	34,225.47
512322	CLERICAL - OT	0.00	0.00	15,623.61	0.00	15,623.61
512461	NURSE-PT	0.00	8,997.18	0.00	0.00	8,997.18
512463	NURSE-SUBS	0.00	759.90	0.00	0.00	759.90
512540	PARAPROFESSIONAL-REG	0.00	500,794.60	200,985.74	0.00	701,780.34
512541	PARAPROFESSIONAL-PT	0.00	0.00	1,007.19	0.00	1,007.19
512560	SPEC POLICE OFF-REG	0.00	44,053.47	15,655.35	0.00	59,708.82
512561	SPEC POLICE OFF-PT	0.00	20,412.96	226.54	0.00	20,639.50
512562	SPEC POLICE OFF-OT	0.00	82,184.14	42,424.93	0.00	124,609.07
512591	FOOD SERVICE WORKER-PT	0.00	952.22	0.00	0.00	952.22
512680	CUSTODIAN-REG	28,241.70	132,740.64	208,675.59	0.00	369,657.93
512681	CUSTODIAN-PT	0.00	1,162.91	0.00	0.00	1,162.91
512682	CUSTODIAN-OT	0.00	186.32	13,898.15	0.00	14,084.47
512997	BONUS NONCERTIFIED	0.00	790,121.10	100,125.00	0.00	890,246.10
529997	FRINGE BENEFITS-CERT	136,563.61	1,673,092.59	659,882.27	0.00	2,469,538.47
529998	FRINGE BENEFITS-NON-CER	35,010.46	1,430,203.06	604,927.71	0.00	2,070,141.23
533210	INSTR CONTRACT SVS	0.00	0.00	71,520.60	305,442.15	376,962.75
533220	INSTR PROG IMPROVE SVS	189,929.30	438,557.80	174,684.00	317,159.42	1,120,330.52
533230	PUPIL SVS: NON-PAYROLL SERVICES	0.00	1,671,000.00	693,464.00	1,040,196.00	3,404,660.00
533240	FIELD TRIPS	0.00	1,949.40	143,941.87	170,947.96	316,839.23
533250	PARENT ACTIVITIES	0.00	0.00	0.00	4,370.32	4,370.32
533303	STAFF DEVELOPMENT	0.00	2,280.00	10,296.00	0.00	12,576.00
533305	OTHER PROF TECH SVS	1,015,793.30	6,369,345.98	2,408,888.78	1,461,398.16	11,255,426.22
544038	RENTAL OF CHAIRS/TABLES	0.00	0.00	2,244.18	15,747.50	17,991.68
544300	MAINT & CUSTODIAL SERVICES	0.00	42,619.05	0.00	43,375.00	85,994.05
544303	EQUIPMENT/VEHICLE REPAIR	0.00	0.00	0.00	1,250.00	1,250.00
544307	MECHANICAL SYS CONTRACTS	0.00	436,159.63	0.00	0.00	436,159.63
544410	RENTAL OF FACILITIES	0.00	120,000.00	0.00	0.00	120,000.00
544411	RENTAL OF FACILITIES-NON INSTR	0.00	0.00	18,915.66	0.00	18,915.66
544420	EQUIPMENT/VEHICLE RENTAL	0.00	0.00	46,973.00	19,004.00	65,977.00
544500	BUILDING & GROUNDS IMPROVE	0.00	1,336,743.00	824,448.75	364,990.19	2,526,181.94
555001	STUDENT COMPETITIONS	0.00	0.00	10,000.00	0.00	10,000.00
555100	STUDENT TRANSPORTATION	0.00	53,200.00	1,342,209.11	519,084.89	1,914,494.00
555107	BUS TICKETS	0.00	0.00	13,497.05	0.00	13,497.05
555303	INTERNET COMMUNICATIONS	706,125.41	1,460,209.51	1,730,353.90	192,575.50	4,089,264.32
555400	ADVERTISEMENT	0.00	0.00	251,000.00	25,620.00	276,620.00
555801	TRAVEL EXPENSES	0.00	10,732.54	985.98	0.00	11,718.52
555900	MISC PURCHASED SVS	0.00	40,833.00	41,191.58	70,044.28	152,068.86
566110	INSTRUCTIONAL SUPPLIES	761,865.64	3,022.32	297,293.19	570,455.84	1,632,636.99
566113	TRAINING SUPPLIES	485,266.87	5,525.00	4,229.10	0.00	495,020.97
566130	MAINT & CUSTODIAL SUPP	0.00	292,203.82	105,937.26	289,626.74	687,767.82
566420	LIBRARY BOOKS & PERIODICALS	0.00	0.00	0.00	10,016.55	10,016.55
566504	TECHNOLOGY RELATED SUPP	42,326.55	317,678.07	17,178.11	7,139.59	384,322.32
566903	ATHLETIC SUPPLIES	0.00	0.00	314.65	0.00	314.65
566904	AWARDS & INCENTIVES	0.00	50,071.48	151,304.96	179,495.58	380,872.02
566905	STUDENT UNIFORMS	0.00	0.00	34,285.77	35,934.01	70,219.78
566909	SUPPLIES & MATERIALS	28,761.70	19,786.33	119,087.26	99,583.36	267,218.65
577340	EQUIPMENT	0.00	321,530.66	670,723.18	968,895.00	1,961,148.84
577341	FURNITURE & FIXTURES	0.00	1,328.54	81,220.75	59,922.68	142,471.97
577348	COMPUTER/TECH RELATED H	2,535,282.74	2,408,562.66	82,124.00	817,655.99	5,843,625.39
588100	ORGANIZATION DUES AND FEES	0.00	7,500.00	5,049.99	2,627.75	15,177.74
588906	INCENTIVES FOR STAFF	0.00	5,552.70	99,506.70	75,698.11	180,757.51
599999	INDIRECT - OVERHEAD	160,948.30	1,069,943.72	0.00	0.00	1,230,892.02
Expense Total		6,880,886.73	31,621,689.44	18,310,388.84	7,668,256.57	64,481,221.58

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

General Topic	Change	Fiscal Impact		
		FY 24-25	FY 25-26	FY 26-27
Wages	General Wage Increases %	0.00%	0.00%	4.93%
	Cost of General Wage Increase in \$	\$ 7,180	\$ 7,324	\$ 73,960
	Cost of Step Yearly Increment Changes in \$	\$ 53,258	\$ 57,688	\$ -
	Combined Cost of GWI and Steps	\$ 60,438	\$ 65,012	\$ 73,960
Healthcare	Health Plan Design Change: Cost/(Savings): No changes to current contract.	\$ -	\$ -	\$ -
Health Premium Cost Share	Current employee share: 22%			
	No change proposed Projected Savings/(Cost)	\$ -	\$ -	\$ -
Pension	N/A			
Net Annual Impact		\$ 60,438	\$ 65,012	\$ 73,960
Sick Leave	Current provisions: _15 days_ New provisions: _15 days Cost/(Savings) No change	\$ -	\$ -	\$ -
	Vacation Leave Personal Leave			
	Current provisions: __4 days New provisions: _4 days Cost/(Savings) No change	\$ -	\$ -	\$ -
Other Measures to Offset Costs of Contract				
Stipends	Cost/(Savings) 2.5% increase per year	\$ 637.00	\$ 654	\$ 670
	Cost/(Savings)	\$ -	\$ -	\$ -
	Cost/(Savings)	\$ -	\$ -	\$ -
Total Impact (includes one-time and non-recurring)		\$ 61,075	\$ 65,666	\$ 74,630

Notes:

Year 1 and 2 of contract, 0% GWI, 2% at Max step, anyone under max step will move up a step on the salary scale. Year 3 of the contract, 4.93% GWI, 2% at Max step, no step movement. Year 1 total GWI + Step is 3.79%, Year 2 total GWI + Step 3.92%, and Year 3 total GWI + Step 4.29, total over 3 year contract term is 12%. Contract removes MA+30 salary schedule, there currently were not any members on that scale, if a new member were to be hired, they would be placed on the 6th year scale. Contract also removes Step 1 in both FY25 and FY26. Members enrolled in State Partnership Health Plan

TEACHER SETTLEMENTS FOR THE 2023-24 SEASON

Sorted by Date Reported to State

As of 1/30/2024

Reported	Method	District	% INCLUDING INCREMENT				3 Yr	% GWI to SCHEDULE			
			2024-25	2025-26	2026-27	2027-28	TOTAL	2024-25	2025-26	2026-27	2027-28
10/6/23	NEG	Bolton (MA Max: 12/15 T)	4.53%	3.92%	3.67%		12.12%				
		Yr 1: 1.5% below & 3% at max; Yr 2: 1.3% below & 2.25% at max; Yr3: 1.3% below & 2.25% at max; drop lowest step in yrs 1 & 2. Move to SPP with PCS of 21% in yr 1, 21.5% in yr 2 & 22% in yr 3.									
8/11/23	NEG	Union (MA Max: 15/15 T)	5.99%	3.00%	4.00%	4.98%	12.99%			3.00%	
		4th year not included in total; Yr 1: step, 3% to max, 2.1% below; Yr 2: no step; Yr 3: step, \$1375 to max, new penultimate step; Yr 4: step, 2.25% to max, 0.75% below, add second penultimate step; Add \$1200 longevity for teachers at 15 yrs or more; PCS for SPP incr from 16% by 1% each year.									
7/6/23	NEG	Region 20									
		Consolidation of Litchfield & Region 6 Districts & accurate salary cost data is not available. Region 20 salary schedule is based on the 23-24 Litchfield salary schedule with 1 new step each year at 4.25% over the prior maximum step.									
9/1/23	NEG	Eastford (MA Max: 4/19 W)	3.24%	3.40%	3.34%		9.98%				
		Yrs 1 & 2: 2.50% at max, 0.50% below max; Yr 3: 3.00% at max, 0.50% below max; drop step in yr 1. No insurance changes.									
9/1/23	NEG	Tolland (MA Max: 4/15 T)	4.349%	3.666%	4.077%		12.09%				
		Yr 1: 1.75% below & 2.25% at max, Yr 2: 2% below & 2.25% at max, Yr 3: 2% below & 2.25% at max, step each year; drop lowest steps in yrs 1 & 2.									
9/6/23	NEG	Mansfield (MA Max: 1/15 T)	4.14%	3.89%	4.13%		12.16%	3.00%	3.00%	3.00%	
		PCS for HDHP plan incr from 18% to 18.5% in yr 1, 19% in yr 2 & 19.5% in yr 3; eliminate PPO option.									
9/6/23	MED	West Haven (MA Max: 28/28 NH)	5.46%	5.50%	5.21%		16.17%				
		Yr 1: Delete Step 1, add new Step 11 at 4% above Step 10; Years 2 & 3: 4% GWI to top step only; All years: employees who are not already at the top step shall advance one step; SPP PCS 20.5% yr 1, 21.0% yr 2 & 22.0% yr 3; Incr insurance waiver from \$2,000 to \$2,500; Ees receiving Board or City insurance after 8/31/24 thru a fam member no stipend;incr school yr from 184 to 186 days.									
9/12/23	NEG	Cornwall (MA Max: 18/25 L)	4.0209%	4.06%	4.12%	4.14%	12.20%				
		4th year not included in total; Yr 1: 3.0% below max, 2.88% at max; Yr 2: 3.0% below max, 3.04% at max; Yr 3: 2.0% below max, 2.50% at max; Yr 4: 1.9% below max, 2.5% at max, PCS incr from 21.5% to 21.75% in yr 1, 22% in yr 2, 22.25% in yr 3 & 22.5% in yr 4.									
9/18/23	NEG	Newington (MA Max: 12/32 H)	4.43%	3.83%	4.07%		12.33%				
		Yr 1: 1.25% below & 2.75% at max; Yr 2: 1.25% below & 2.50% at max; Yr 3: 1.25% below & 2.75% at max; drop step in yr 1; PCS incr from 17.75% to 18.25% in yr 1, 18.75% in yr 2 & 19.25% in yr 3; BOE funding of HSA goes from 50% to 40%.									

TEACHER SETTLEMENTS FOR THE 2023-24 SEASON

Sorted by Date Reported to State

As of 1/30/2024

Reported	Method	District	% INCLUDING INCREMENT				3 Yr	% GWI to SCHEDULE			
			2024-25	2025-26	2026-27	2027-28	TOTAL	2024-25	2025-26	2026-27	2027-28
9/19/23	NEG	Bethany (MA Max: 27/28 NH)	5.35%	3.00%	4.50%		12.85%	2.00%	3.00%		
Restructure schedule, drop 2 steps and smooth Yr 1; no step Yr 2; 2.00% below max, 2.50% at max Yr 3. PCS remains at 25%.											
9/27/23	NEG	Salisbury (MA Max: 10/25 L)	4.44%	4.30%	4.24%		12.98%	3.00%			
Yr 2: 2.93% below max, 3.0% at max; Yr 3: 1.5% below max, 2.0% at max; PCS incr 20.75% to 21% in yr 1, 21.25% in yr 2 & 21.5% in yr 3.											
10/3/23	NEG	Easton (MA Max: 23/26 F)	7.46%	4.27%	4.23%		15.96%				
Yr 1: step, \$4,000 below max, \$6,000 a max; Yr 2: step, \$1,500 below max, \$3,000 at max; Yr 3: step, \$1,500 below max, \$3,000 at max; PCS for HDHP plan incr from 21.5% to 22.5% in yr 1, 23% in yr 2 & 23.5% in yr 3, Deduct incr from \$2000/4000 to \$2250/4500;											
10/5/23	NEG	Somers (MA Max: 6/15 T)	4.48%	3.81%	3.71%		12.00%				
Step each year, Yr 1: 1.50% below max, 3% at max; Yr 2: 0.75% below max, 2.5% at max; Yr 3: 0.50% below, 2.5% at max; Stipends and hourly rates incr. 3% each year; Move to SPP at 23% PCS.											
10/6/23	NEG	Norfolk (MA Max: 4/25 L)					12.00%				
Total cost each year requested; PCS incr by 1% over 3 years.											
10/12/23	NEG	Sprague (MA Max: 15/24 NL)	3.79%	3.92%	4.29%		12.00%			4.29%	
No step in Yr 3.											
10/13/23	NEG	Rocky Hill (MA Max: 20/32 H)	4.47%	4.26%	4.04%	3.25%	12.77%	3.00%	3.00%	3.00%	3.25%
4th year not included in total; PCS for HDHP incr from 18% by 0.5% each year to 20% in yr 4; Maximum total for tuition reimbursement increased from \$105,000 to \$110,000 in yr 1, \$115,000 in yr 2 & \$120,000 in yr 3.											
10/12/23	MED	Thompson (MA Max: 16/19 W)	4.20%	4.27%	4.03%		12.50%	2.71%	2.71%	2.71%	
Yr 1: deleted step 1, added new penultimate; PCS incr by 0.5% each year.											
10/13/23	MED	Oxford (MA Max: 8/28 NH)	4.32%	4.32%	4.32%		12.96%	1.28%	1.49%	1.89%	
Step each year; back to HDHP at \$2500/5000 with 50% BOE funding of HSA from SPP, PCS at 21%.											
10/17/23	MED	Branford (MA Max: 5/28 NH)	4.03%	4.12%	3.97%		12.12%				
Each year: step and 1.65% below max and 2.65% at max, split bubble by inserting new penultimate step on last day of contract; PCS for SPP incr from 18.5% to 19.5% in yr 1, 20% in yr 2 & 20.5% in yr 3; incr orientation for new teachers from 1 to 2 days.											

TEACHER SETTLEMENTS FOR THE 2023-24 SEASON

Sorted by Date Reported to State

As of 1/30/2024

Reported	Method	District	% INCLUDING INCREMENT				3 Yr	% GWI to SCHEDULE			
			2024-25	2025-26	2026-27	2027-28	TOTAL	2024-25	2025-26	2026-27	2027-28
10/17/23	MED	Bridgeport (MA Max: 25/26 F)	4.92%	4.32%	4.57%	3.68%	13.81%	1.68%	1.28%	1.67%	1.39%
<p>4th year not included in total; if hired after Feb 1 of school yr will not qualify for step in next yr; PCS incr by 0.50% each yr - 23% in yr 1, 23.5% in yr 2, 24% in yr 3 & 24.5% in yr 4; Dental PCS 15.55% in yr 1, 16% in yr 2, 16.5% in yr 3 & 17% in yr 4; Summer School \$42/hr, Adult Ed \$45/hr, Homebound Ed \$42/hr, Workshop Presentation \$80/hr, Attend workshop \$27.50/hr, Curriculum writing & grant tutoring services \$30/hr; Stipends increase 2% per year.</p>											
10/18/2023	MED	Fairfield (MA Max: 13/26 F)					13.16%	2.25%	2.25%	2.21%	
<p>Total cost each year requested; Yr 1: drop steps 1-4 (19 step sched), incr step 18 by \$2000, insert penultimate step & 2.25% GWI; PCS incr by 1% over 3 years.</p>											
10/18/23	NEG	Montville (MA Max: 19/24 NL)	4.73%	3.65%	3.66%		12.04%				
<p>Step each year, Yr 1: insert step 11.5 to break bubble and new max step at 3% over penultimate step, 1% to rest of schedule; Yr 2: 1% below max & 2.5% at max, Yr 3: 1% below max & 2.5% at max; PCS incr by 0.5% in yr 3; revised language re personal & sick leave use.</p>											
10/20/23	NEG	Bozrah (MA Max: 13/24 NL)	5.42%	2.00%	4.23%		11.65%	3.00%	2.00%	2.00%	
<p>PCS for SPP incr from 18% to 18.5% in yr 1, 19% in yr 2 and 19.5% in yr 3.</p>											
10/23/23	MED	Integrated Day (MA Max: 16/24 NL)	5.70%	3.39%	3.41%		12.50%				
<p>Step each year, Yr 1: smooth schedule steps 10-15, \$4500 to max, \$1250 steps 1-9; Yr 2: \$1000 below max, \$1800 at max; Yr 3: \$850 below max, \$1900 at max. PCS incr by 0.5% in yrs 1 and 3.</p>											
10/24/23	NEG	Region 19 (MA Max: 6/16 M)	4.27%	4.23%	4.25%		12.75%				
<p>Step each year & 2% below max and 3% at max each year; PCS for HDHP incr from 21% to 21.5% in yr 2, 22% in yr 3.</p>											
10/27/2023	MED	Coventry (MA Max: 9/15 T)	4.07%	4.50%	4.16%		12.73%				
<p>Yr 1: Step, insert new penultimate step, 2.25% at max steps, \$525 to steps 3-10; Yr 2: step, 2.75% at max, \$525 to steps 3-10; Yr 3: step, 2.75% at max, \$525 to steps 3-10; Stipends incr by GWI at max each year; PCS for PPO incr 0.5% each yr; PCS for HDHP incr by 0.5% in yr 2 & yr 3; BOE funding of HSA changes from July to Sept.</p>											
10/26/23	NEG	Canton (MA Max: 15/32 H)	3.81%	4.96%	4.23%		13.00%				
<p>Yr 1: step, drop lowest step, 2.58% at max, Yr 2: step, 3.0% at max, Yr 3: step, drop lowest step, break bubble at top, 2.78% at max; PCS for HDHP incr from 23.5% to 24.5% in yr 2 & 25.5% in yr 3, no change for dental PCS;.</p>											

TEACHER SETTLEMENTS FOR THE 2023-24 SEASON

Sorted by Date Reported to State

As of 1/30/2024

Reported	Method	District	% INCLUDING INCREMENT				3 Yr	% GWI to SCHEDULE			
			2024-25	2025-26	2026-27	2027-28	TOTAL	2024-25	2025-26	2026-27	2027-28
10/26/23	NEG	Columbia (MA Max: 3/15 T)	4.823%	4.27%	3.40%		12.50%				
Yr 1: step, \$1,000 equity adj added to 6th yr max, 2% below & 3% at max; Yr 2: step, 2% below & 3% at max; Yr 3: step, 2% below & 2.25% at max; PCS for SPP incr from 17% to 17.5% in yr 1, 18% in yr 2 & 18.5% in yr 3; stipends incr by GWI at max.											
10/26/23	MED	Granby (MA Max: 30/32 H)	4.48%	4.82%	4.20%		13.50%				
Step each year; Yr 1: steps 1-6: 1.25%, steps 7-12: 2%, step 13: 2.65%; Yr 2: steps 2-7: 1.25%, steps 8-10: 2%, step 11: 1.75%, Step 12: 2.25%, Step 13: 2.7%; Yr 3: steps 2-8: 1.25%, steps 9-12: 2%, step 14: 2.7%, split bubble at top by adding a step; PCS incr by 0.5% each year.											
11/6/23	MED	Watertown (MA Max: 9/25 L)	4.47%	4.11%	4.01%		12.59%				
Yr 1: step, drop lowest step, 1.6% below max, 1.9% at max; Yr 2: step, 1.7% below max, 1.95% at max; Yr 3: step, 1.7% below max, 1.95% at max; PCS for HDHP incr from 17% to 17.5% in yr 1, 18% in yr 2 & 18.5% in yr 3, 1% less with wellness.											
11/9/23	MED	Hampton (MA Max: 7/19 W)	5.91%	2.37%	3.72%		12.00%			2.37%	
Yr 1: step, 1% below max, 3% at max; Yr 2: no step; Yr 3: step, 1% below max, 3% at max.											
11/9/23	NEG	Naugatuck (MA Max: 4/28 NH)	4.29%	4.17%	4.09%		12.55%	2.06%	2.12%	2.19%	
PCS for HDHP incr from 8.75% to 9.25% in yr 1, 9.5% in yr 2 & 10% in yr 3 (No BOE HSA funding).											
11/9/23	MED	Region 9 (MA Max: 5/26 F)	4.37%	3.78%	3.46%		11.61%				
Yr 1: step, 2.5% at max, insert new step to break bubble at top, double step for those with step freeze in 21-24, drop lowest step; Yr 2: 1.2% below max, 2.5% at max; Yr 3: 1.2% below max, 2.5% at max; PCS for HDHP plan incr from 23% to 23.5% in yr 1, deductible incr from \$2000/4000 to to \$2250/4500 in yr 1.											
11/9/23	MED	Shared Services (MA Max: 16/25 L)	3.84%	4.41%	3.90%		12.15%				
Yr 1: 2.9% max only; Yr 2: 2.90% max only; Yr 3: 2.76% max only; PCS for HDHP incr from 21.5% to 22% in yr 1, 22.5% in yr 2 & 23% in yr 3, Deductible incr from \$2250/4500 to \$2500/5000.											
11/9/23	MED	Waterford (MA Max: 5/24 NL)	3.99%	3.86%	3.66%		11.51%	2.57%	2.95%	2.95%	
PCS for HDHP plan incr from 20% to 20.5% in yr 2 & 21% in yr 3.											
12/20/23		LEARN (MA Max: 17/24 NL)	6.07%	4.03%	4.16%		14.26%				
No increase to BA track in any year, Step each year, lowest step dropped each year; Yr 1: restructured including: 1% steps 3-9, steps 10-15 smoothed & 2% at max, Yr 2: 1% below max, 2% at max; Yr 3: 1% below max, 2% at max; PCS incr from 20.5% to 21% in yr 1, 21.5% in yr 2 & 22% in yr 3.											

TEACHER SETTLEMENTS FOR THE 2023-24 SEASON

Sorted by Date Reported to State

As of 1/30/2024

Reported	Method	District	% INCLUDING INCREMENT				3 Yr	% GWI to SCHEDULE			
			2024-25	2025-26	2026-27	2027-28	TOTAL	2024-25	2025-26	2026-27	2027-28
12/22/23		Region 17 (MA Max: 6/16 M)	5.25%	4.48%	4.06%		13.79%				
		Step & 2.0% at max each year, cost for additional mid-year step for affected teachers in yr 1 is included; PCS 24% yr 1, 24.5% yr 2 & 25% yr 3.									
		Litchfield County	3.97%	4.14%	4.24%		12.35%				
		Step each yr & 3% at max each year, in yr 1 add new penultimate step; PCS for HDHP incr 17.5% to 18% in yr 1, 18.5% in yr 2 & 19% in yr 3.									
		Hartford County	2.83%	3.15%	2.52%		8.50%				
		Step & 1.50% at max each year, schedule restructure each year, in Y3: new penultimate step added, on last day of contract re-number steps; Work day and work year is reduced; PCS for HDHP plan \$2000/4000 is 20.5%.									
		TEACHER AVERAGE:	4.61%	3.95%	4.00%	4.01%		2.41%	2.43%	2.59%	2.32%
		COUNT:	36	36	36	4		11	12	10	2
		Three Year Total:			12.55%			Three Year Total:		7.44%	
		TEACHER MEDIAN:	4.44%	4.09%	4.07%	3.91%		2.57%	2.54%	2.46%	2.32%
		Three Year Total:			12.59%			Three Year Total:		7.57%	

Note: MA Max refers to the 2023-24 salary rank within the county. F=Fairfield, H=Hartford, L=Litchfield, M=Middlesex, NH=New Haven, NL=New London, T=Tolland, W=Windham; "HDHP" refers to a High Deductible Health Plan, "PCS" refers to Premium Cost Sharing.

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

2022-23 SEASON SETTLEMENT SUMMARY, PROVIDED AS A REFERENCE:

	2023-24	2024-25	2025-26	2026-27	2023-24	2024-25	2025-26	2026-27
TEACHER AVERAGE:	4.26%	3.97%	3.85%	4.59%	2.43%	2.06%	2.06%	2.50%
COUNT:	63	59	58	3	12	18	17	1
Three Year Total:			12.08%		Three Year Total:		6.55%	

2023-2024 SALARY SCHEDULE

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

2024-2025 SALARY SCHEDULE

STEP	BA	MA	MA+30	6th YR
1	46,094	48,362	49,594	51,712
2	47,723	50,005	51,232	53,346
3	49,350	51,648	52,870	54,982
4	50,979	53,291	54,508	56,614
5	52,596	54,932	56,145	58,248
6	54,237	56,574	57,784	59,881
7	57,152	59,530	60,745	62,854
8	60,235	62,647	63,866	65,976
9	63,486	65,932	67,154	69,266
10	66,920	69,393	70,613	72,725
11	70,548	73,042	74,257	76,364
12	74,462	76,885	78,095	80,183
13	78,598	80,937	82,133	84,201
14	82,972	85,205	86,386	88,423
15	89,384	91,537	92,722	94,760

2025-2026 SALARY SCHEDULE

STEP	BA	MA	MA+30	6th YR
1	46,094	48,362	49,594	51,712
2	47,723	50,005	51,232	53,346
3	49,350	51,648	52,870	54,982
4	50,979	53,291	54,508	56,614
5	52,596	54,932	56,145	58,248
6	54,237	56,574	57,784	59,881
7	57,152	59,530	60,745	62,854
8	60,235	62,647	63,866	65,976
9	63,486	65,932	67,154	69,266
10	66,920	69,393	70,613	72,725
11	70,548	73,042	74,257	76,364
12	74,462	76,885	78,095	80,183
13	78,598	80,937	82,133	84,201
14	82,972	85,205	86,386	88,423
15	91,172	93,368	94,576	96,655

2026-2027 SALARY SCHEDULE

STEP	BA	MA	MA+30	6th YR
1	48,366	50,746	52,039	54,261
2	50,076	52,470	53,758	55,976
3	51,783	54,194	55,476	57,693
4	53,492	55,918	57,195	59,405
5	55,189	57,640	58,913	61,120
6	56,911	59,363	60,633	62,833
7	59,970	62,465	63,740	65,953
8	63,205	65,735	67,015	69,229
9	66,616	69,182	70,465	72,681
10	70,219	72,814	74,094	76,310
11	74,026	76,643	77,918	80,129
12	78,133	80,675	81,945	84,136
13	82,473	84,927	86,182	88,352
14	87,063	89,406	90,645	92,782
15	92,995	95,235	96,468	98,588

2023-2024 FTEs

STEP	BA	MA	MA+30	6TH YR	TOTAL
1	2.00	5.00	0.0	1.00	8.00
2	1.00	1.00	0.0	0.00	2.00
3	0.00	0.00	0.0	0.00	0.00
4	0.00	0.00	0.0	0.00	0.00
5	0.00	2.00	0.0	0.00	2.00
6	0.00	0.00	0.0	0.00	0.00
7	1.00	0.00	0.0	0.00	1.00
8	0.00	0.00	0.0	1.00	1.00
9	0.00	4.00	0.0	1.00	5.00
10	0.00	0.00	0.0	0.00	0.00
11	0.00	1.00	0.0	0.00	1.00
12	0.00	1.50	0.0	0.00	1.50
13	0.00	0.00	0.0	0.00	0.00
14	0.00	0.00	0.0	0.00	0.00
15	0.00	4.00	0.0	0.00	4.00
TOTAL:	4.00	18.50	0.0	3.00	25.50

2024-2025 FTEs

STEP	BA	MA	MA+30	6TH YR	TOTAL
1	0.00	0.00	0.00	0.00	0.00
2	2.00	5.00	0.00	1.00	8.00
3	1.00	1.00	0.00	0.00	2.00
4	0.00	0.00	0.00	0.00	0.00
5	0.00	0.00	0.00	0.00	0.00
6	0.00	2.00	0.00	0.00	2.00
7	0.00	0.00	0.00	0.00	0.00
8	1.00	0.00	0.00	0.00	1.00
9	0.00	0.00	0.00	1.00	1.00
10	0.00	4.00	0.00	1.00	5.00
11	0.00	0.00	0.00	0.00	0.00
12	0.00	1.00	0.00	0.00	1.00
13	0.00	1.50	0.00	0.00	1.50
14	0.00	0.00	0.00	0.00	0.00
15	0.00	4.00	0.00	0.00	4.00
TOTAL:	4.00	18.50	0.00	3.00	25.50

2025-2026 FTEs

STEP	BA	MA	MA+30	6TH YR	TOTAL
1	0.00	0.00	0.00	0.00	0.00
2	0.00	0.00	0.00	0.00	0.00
3	2.00	5.00	0.00	1.00	8.00
4	1.00	1.00	0.00	0.00	2.00
5	0.00	0.00	0.00	0.00	0.00
6	0.00	0.00	0.00	0.00	0.00
7	0.00	2.00	0.00	0.00	2.00
8	0.00	0.00	0.00	0.00	0.00
9	1.00	0.00	0.00	0.00	1.00
10	0.00	0.00	0.00	1.00	1.00
11	0.00	4.00	0.00	1.00	5.00
12	0.00	0.00	0.00	0.00	0.00
13	0.00	1.00	0.00	0.00	1.00
14	0.00	1.50	0.00	0.00	1.50
15	0.00	4.00	0.00	0.00	4.00
TOTAL:	4.00	18.50	0.00	3.00	25.50

2026-2027 FTEs

STEP	BA	MA	MA+30	6TH YR	TOTAL
1	0.00	0.00	0.00	0.00	0.00
2	0.00	0.00	0.00	0.00	0.00
3	2.00	5.00	0.00	1.00	8.00
4	1.00	1.00	0.00	0.00	2.00
5	0.00	0.00	0.00	0.00	0.00
6	0.00	0.00	0.00	0.00	0.00
7	0.00	2.00	0.00	0.00	2.00
8	0.00	0.00	0.00	0.00	0.00
9	1.00	0.00	0.00	0.00	1.00
10	0.00	0.00	0.00	1.00	1.00
11	0.00	4.00	0.00	1.00	5.00
12	0.00	0.00	0.00	0.00	0.00
13	0.00	1.00	0.00	0.00	1.00
14	0.00	1.50	0.00	0.00	1.50
15	0.00	4.00	0.00	0.00	4.00
TOTAL:	4.00	18.50	0.00	3.00	25.50

2023-2024 TOTAL COST

STEP	B	M	MA+30	6TH YR	TOTAL
1	92,188	241,810	0	51,712	385,710
2	47,723	50,005	0	0	97,728
3	0	0	0	0	0
4	0	0	0	0	0
5	0	109,864	0	0	109,864
6	0	0	0	0	0
7	57,152	0	0	0	57,152
8	0	0	0	65,976	65,976
9	0	263,728	0	69,266	332,994
10	0	0	0	0	0
11	0	73,042	0	0	73,042
12	0	115,328	0	0	115,328
13	0	0	0	0	0
14	0	0	0	0	0
15	0	358,968	0	0	358,968
TOTAL:	197,063	1,212,745	0	186,954	1,596,762

Total: 1,596,762

2024-2025 TOTAL COST

STEP	BA	MA	MA+30	6TH YR	TOTAL
1	0	0	0	0	0
2	95,446	250,025	0	53,346	398,817
3	49,350	51,648	0	0	100,998
4	0	0	0	0	0
5	0	0	0	0	0
6	0	113,148	0	0	113,148
7	0	0	0	0	0
8	60,235	0	0	0	60,235
9	0	0	0	69,266	69,266
10	0	277,572	0	72,725	350,297
11	0	0	0	0	0
12	0	76,885	0	0	76,885
13	0	121,406	0	0	121,406
14	0	0	0	0	0
15	0	366,148	0	0	366,148
TOTAL:	205,031	1,256,832	0	195,337	1,657,200

Step Y/N: y
 Total: 1,657,200
 GWI: 0.00% Increase: 60,438
 GWI at Max: 2.00% % Incr: 3.79%

2025-2026 TOTAL COST

STEP	BA	MA	MA+30	6TH YR	TOTAL
1	0	0	0	0	0
2	0	0	0	0	0
3	98,700	258,240	0	54,982	411,922
4	50,979	53,291	0	0	104,270
5	0	0	0	0	0
6	0	0	0	0	0
7	0	119,060	0	0	119,060
8	0	0	0	0	0
9	63,486	0	0	0	63,486
10	0	0	0	72,725	72,725
11	0	292,168	0	76,364	368,532
12	0	0	0	0	0
13	0	80,937	0	0	80,937
14	0	127,808	0	0	127,808
15	0	373,472	0	0	373,472
TOTAL:	213,165	1,304,976	0	204,071	1,722,212

Step Y/N: y
 Total: 1,722,212
 GWI: 0.00% Increase: 65,012
 GWI at Max: 2.00% % Incr: 3.92%

2026-2027 TOTAL COST

STEP	BA	MA	MA+30	6TH YR	TOTAL
1	0	0	0	0	0
2	0	0	0	0	0
3	103,566	270,970	0	57,693	432,229
4	53,492	55,918	0	0	109,410
5	0	0	0	0	0
6	0	0	0	0	0
7	0	124,930	0	0	124,930
8	0	0	0	0	0
9	66,616	0	0	0	66,616
10	0	0	0	76,310	76,310
11	0	306,572	0	80,129	386,701
12	0	0	0	0	0
13	0	84,927	0	0	84,927
14	0	134,109	0		

PROFESSIONAL AGREEMENT

between the

SPRAGUE BOARD OF EDUCATION

and the

SPRAGUE TEACHERS' LEAGUE

2024-2027

THIS AGREEMENT is made and entered into on October 11, 2023 by and between the Sprague Board of Education (hereinafter referred to as the "Board") and the Sprague Teachers' League (hereinafter referred to as the "League").

TABLE OF CONTENTS

<u>Article</u>	<u>Title</u>	<u>Page</u>
I	Preamble	1
II	Recognition	1
III	Professional Negotiations	2
IV	Grievance Procedure	2
V	School Year	6
VI	Assignments and Transfers	7
VII	Teaching Conditions	8
VIII	Duty Free Lunch	8
IX	Salary Notifications	9
X	Protection of Teachers	9
XI	Personal Injury Benefits	9
XII	Leaves of Absence	9
XIII	Reduction in Force	14
XIV	Faculty Salaries	16
XV	Degree Definitions	17
XVI	Placement on the Salary Schedule	17
XVII	Insurance Benefits	18
XVIII	Salary Checks and Deductions	20
XIX	Additional Payroll Deductions	20
XX	Further Study Benefits	23
XXI	Professional Development	24
XXII	Class Size	25
XXIII	Copy of Agreement	25
XXIV	Board Rights	25
XXV	Severance Pay	26
XXVI	Amendment	26
XXVII	Preparation Time	27
XXVIII	Extra-Stipend Positions	27
XXIX	Personnel File	28
XXX	Teacher Discipline	28
XXXI	Duration	28
XXXII	Signature Block	29
Appendix A	Salary Schedule	30
Appendix B	Extra-Stipend Positions	33
Appendix C	Partnership Plan	34

ARTICLE I
PREAMBLE

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

ARTICLE II
RECOGNITION

- A. The Board recognizes the League as the exclusive representative as defined in Section 10- 153b of the Connecticut General Statutes, as amended, for the entire group of certified professional employees who are employed in positions requiring a teaching, or special services certificate, or a durational shortage area permit. Specifically excluded from the above unit are those defined to be in an administrative unit, Section 10-153b (a) (1), and also Section 10-153b (b) of the Connecticut General Statutes, as amended; i.e., any and all below the rank of principal.
- B. Unless otherwise indicated, the term "teacher" when used hereinafter in this Agreement shall refer to all employees in the above unit.
- C.
 - 1. Employees holding a durational shortage area permit ("DSAP") shall be covered by all terms and conditions of this agreement, except as follows:
 - a. Reduction in Force (Article XIII)
 - 2. A DSAP holder shall not accrue seniority or length of service for any purpose in the Sprague Public Schools. Notwithstanding the foregoing, if a

DSAP holder becomes certified as a teacher and is retained by the Board as an employee after receiving such certification, with no break in service, then the individual shall be credited with seniority and length of service for all purposes under this agreement, retroactive to the first date of hire by the Board.

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

ARTICLE III PROFESSIONAL NEGOTIATIONS

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

ARTICLE IV GRIEVANCE PROCEDURE

- A. Purpose
 1. The purpose of this procedure is to secure at the lowest possible administrative level, equitable solutions to problems which may arise affecting the welfare or working conditions of teachers. Both parties agree to use discretion in matters regarding sensitive issues such as medical or personal problems.
- B. Definitions
 1. "Grievance" shall mean a claim based upon an alleged violation, misapplication or misinterpretation of any of the specific provisions of this Agreement.
 2. "Teacher" shall mean any member of the group as set forth in Article II (A) and may include a group of certified employees similarly affected by the grievance.

3. "Party in interest" shall mean the person or persons making the claim, including their designated representative as provided for herein, and any person or persons who might be required to take action or against whom action might be taken in order to resolve the problem.
4. "Days" shall mean days when school is in session, except that during the summer break or scheduled vacation periods, "days" shall mean business days.

C. Time Limits

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

D. Informal Procedures

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

E. Formal Procedure

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

2. Level Two - Superintendent of Schools

- a. If the aggrieved teacher is not satisfied with the disposition of the grievance at Level One, he/she may, within three (3) days after the decision, or within eight (8) days after the formal presentation, file a written grievance with the Superintendent, or file a written grievance with the League for referral to the Superintendent.
- b. The League shall, within five (5) days after receipt, refer the grievance to the Superintendent.
- c. The Superintendent shall, within ten (10) days after receipt of the referral, meet with the aggrieved teacher and with his/her representatives for the purpose of resolving the grievance. Either party, at its own expense, may record the proceedings in any manner.
- d. The Superintendent shall, within three (3) days after the hearing, render a decision and the reasons therefore in writing to the aggrieved teacher, with a copy to the League.

3. Level Three - Board of Education

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

4. Level Four- Arbitration

- a. If the aggrieved teacher is not satisfied with the disposition of the grievance at Level Three, he/she may, within three (3) days after the decision, or within twelve (12) days after the Board meeting, request in writing to the League that the grievance be submitted to arbitration.

- b. The League may, within five (5) days of receipt of such request, submit the grievance to arbitration by so notifying the Board in writing.
- c. The Board Chairperson and the League President shall, within five (5) days after such written notice, jointly attempt to select a single arbitrator who is an acknowledged expert as an arbitrator. The rules and procedures of the American Arbitration Association (AAA) shall be adhered to. Failure of the League to request such meeting within the time limits set forth above shall be deemed to be acceptance of the decision rendered at the Board level, unless the parties mutually agree to waive such time limits.
- d. If the parties are unable to agree on an arbitrator within five (5) days, the petitioning party shall submit the demand for arbitration to the AAA in accordance with the Voluntary Labor Arbitration Rules of the AAA.
- e. The Arbitrator shall, within thirty (30) days after the hearing, render a decision in writing setting forth the findings of fact, reasons and conclusions on the issues submitted. The decision of the Arbitrator shall be final and, subject to law, binding upon all parties in interest. In rendering its decision, the Arbitrator shall be limited to application of the terms of this Agreement, and shall not have the authority to modify, expand, or negate any portion of the contract language.
- f. Each party shall pay any fees of its own representatives. In addition, each party shall make all necessary arrangements for the calling of its own witnesses. Any employee of the Board who may be called as a witness and whose participation results in loss of pay, shall be reimbursed for such loss by the party calling such person.
- g. The costs for the services of the Arbitrator shall be borne equally by the Board and the League.

F. Rights of Teachers to Representation

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

G. Miscellaneous

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

ARTICLE V
SCHOOL YEAR

A. Work Year

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

B. Work Day

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

C. After School Activities

1. All teachers will be required to attend at least two (2) after school or evening activities or conferences that take place on school grounds in addition to open house and one (1) evening conference. One of the additional activities may be selected by the Administration, and the second may be selected by the teacher.
2. Teachers will be required to attend up to three (3) staff meetings per month. Two of these meetings, which shall be administratively directed, may be used for teacher collaboration or committee work. At the start of each school year, the administration will post a tentative schedule of all staff meetings. When possible the administration will post an agenda to each meeting 24 hours in advance.

Teachers may ask to have an item placed on the agenda. The administration may also, in its discretion, schedule not more than one (1) additional staff meeting per year.

ARTICLE VI
ASSIGNMENTS AND TRANSFERS

A. New Teacher Assignments

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

B. Current Teacher Assignments

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

C. Assignment Changes

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

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

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

E. Vacancy Procedures

1. Vacancies of positions which are caused by death, retirement, discharge, resignation, or by the creation of a new position shall be filled pursuant to the following procedures:

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

F. Request for Transfer

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

G. Notice of Resignation

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

ARTICLE VII
TEACHING CONDITIONS

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

ARTICLE VIII
DUTY FREE LUNCH

- A. All teachers shall have an uninterrupted duty-free lunch period daily of at least thirty (30) minutes.

ARTICLE IX
SALARY NOTIFICATIONS

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

ARTICLE X
PROTECTION OF TEACHERS

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

ARTICLE XI
PERSONAL INJURY BENEFITS

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

ARTICLE XII
LEAVES OF ABSENCE

- A. Sick Leave
1. Teachers shall be entitled to sick leave with full pay for up to fifteen (15) working days in each year. Up to seven (7) of these days may be designated by the

employee as family illness days for care of an ill family member that resides in the teacher's household. Unused sick leave shall be accumulated from year to year, so long as the teacher remains continuously in the service of the Board, up to one hundred eighty-five (185) days.

2. Each teacher shall receive an accounting of the accumulated sick days credited to him/her with the first paycheck in September.
3. The Superintendent may require a doctor's certificate of illness after five (5) consecutive days of illness, or in cases of suspected abuse.
4. In case of catastrophic illness or injury, the Superintendent may grant extended additional sick leave days to a teacher who has exhausted accrued sick leave for a period of no more than up to sixty (60) days of which the cost for the substitute will be deducted from these days.
5. Teachers may also use accrued paid personal leave and/or accrued paid sick leave for parental leave or to care for the teacher's child or spouse with a serious health condition under the federal Family and Medical Leave Act ("FMLA").

B. Personal Leave

1. Teachers may request up to four (4) personal days annually for the following matters of pressing personal concern which cannot be conducted outside of working hours:
 - a. required attendance at a judicial or administrative hearing;
 - b. attendance at educational meetings/events of one's child;
 - c. graduation of a member of the immediate family;
 - d. house closing;
 - e. illness of a member of the immediate family or household;
 - f. religious holidays;
 - g. emergency leave absence will be used solely for circumstances in which absence from service is necessary and unavoidable.

The Superintendent may request, and a teacher must provide, a written explanation for the leave request. For up to two (2) of the four (4) personal days that may be requested, in lieu of a written explanation, a teacher may certify in writing that the reason for the personal leave request is a matter of pressing personal concern, that cannot be conducted outside of working hours, the nature of which is too personally sensitive to disclose to the Superintendent ("discretionary personal leave day").

Personal leave will be prorated for part-time teachers.

2. Personal leave shall not be used to extend or start a vacation period or holiday. Except in cases of emergency, application for personal leave shall be made at least three (3) days before the day is taken.
3. Newly-hired teachers who do not work the full school year shall receive personal leave days on a prorated basis as the percentage that their remaining work year bears to the full teacher work year (e.g., a teacher hired in the middle of the teacher work year shall receive two (2) personal leave days).

C. Bereavement

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

D. Professional Leave

1. In addition to professional days allowed in Article XXI, a teacher may be allowed leave to begin a program of study which arises from a foundation citation, scholarship program, or other grant providing professional improvement opportunity and which necessitates personal absence for a portion of the school year.
 - a. Such leave may be granted upon recommendation of the Superintendent and approval by the Board.
 - b. Requests for such leave will be considered individually and separately with due regard to the anticipated benefits to accrue to the participants and the school.
 - c. Leave of six (6) weeks or less shall be without loss of salary.
 - d. Leave in excess of six (6) weeks shall be at full salary, minus the foundation support or grant and prorated for the period of leave, so that the total amount received by the teacher does not exceed his/her normal salary for the period required to complete the course of study.

- e. Leave so taken shall be without salary if the teacher does not return upon completion of the leave and resume performance of interrupted duties.

E. Teachers' Leave

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

F. Jury Duty Leave

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

G. Pregnancy and Childbirth Leave

1. Disabilities caused or contributed to by pregnancy, miscarriage, abortion, childbirth, and recovery therefrom, shall be treated as temporary disabilities for all job-related purposes.
2. Accumulated sick leave shall be available for use during period of such disability.
3. Disability leave beyond any accumulated sick leave shall be available without pay for such reasonable further period of time as a female employee is determined by her physician to be disabled from performing the duties of her job because of pregnancy or conditions attendant thereto.

4. Policies involving commencement and duration of leave, the availability of extensions, the accrual of seniority and other benefits and privileges, protection under health or temporary disability plans, and payment of sick leave shall be applied to disability due to pregnancy or childbirth on the same terms and conditions as they are applied to other temporary disabilities.
5. Pregnancy or childbirth shall not be the basis for termination of employment or compulsory resignation.
6. Teachers may request, and the Board shall grant, an unpaid leave of absence of up to one year for childrearing of a newborn or newly adopted child. Upon the granting of such leave by the Board, the bargaining unit member shall have the option to continue his/her insurance benefits. This option shall be at no cost to the Board and paid by the teacher at the prevailing group rate. Teachers shall return from such leave at the beginning of a school year. The Board may permit, in its sole discretion, extension of childrearing leave.

H. General Leave

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

I. Sabbatical Leave

1. In its desire to reward and to encourage independent research and achievement, the Board hereby initiates the policy of sabbatical leave for teachers upon recommendation of the Superintendent for approved scholarly programs contributing to the Sprague School System which may include financial considerations.
2. No more than one (1) member of the teaching staff shall be absent on sabbatical leave at one time.
3. Requests for sabbatical leave for a school year must be given to the Superintendent in written form no later than December 31 of the preceding year.
4. The teacher must have completed at least five (5) consecutive full school years of service in the Sprague School System.
5. Teachers on sabbatical leave will be paid one-half of their annual salary rate, provided that such pay, when added to any program grant, shall not exceed the teacher's full annual salary rate. All contract benefits shall remain in full force and effect during the period of the leave.

6. The teacher shall agree to return to Sprague for one (1) full year's work immediately upon completion of such leave. Upon such return, the teacher shall be placed on the appropriate step in the salary schedule as though such teacher had not been on leave.
7. Any sick leave accumulated to the credit of the teacher when sabbatical leave becomes effective shall be credited as accumulated leave on the date sabbatical leave terminates. No accumulation shall be credited for the period of the leave.
8. Prior to commencement of sabbatical leave, the teacher will sign an agreement to return to the district for one (1) year of future service immediately following sabbatical leave, or in the alternative, will pay the Board the full amount of sabbatical payments received. In cases of exceptional hardship, the Board may release the teacher from the obligations to pay all or part of the sabbatical leave payments upon his/her failure to comply with the future service requirement.

J. Extended Leaves

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

K. Perfect Attendance Bonus

1. Employees who have not used sick leave by the end of the school year shall be entitled to receive a perfect attendance bonus from the Board of Education. The bonus shall consist of one day's pay at the per diem rate for the Sixth Year maximum step. Prior to May 1st of the prior school year, the Board may notify the Association and the teaching staff that it is terminating this provision for the coming year.
2. Any teacher who in addition to not using any sick leave by the end of the school year has not used more than two (2) personal leave days shall receive a \$150 bonus in addition to the above.

ARTICLE XIII
REDUCTION IN FORCE

A. Purpose

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

B. Reasons for Elimination of Certified Staff Personnel

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

C. Definitions

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

D. Procedure

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

that the provisions of this article can and should be submitted to the panel.

E. Policy Provisions not Applicable to Promotions

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

F. Recall Procedure

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

ARTICLE XIV
FACULTY SALARIES

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

ARTICLE XV
DEGREE DEFINITIONS

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

1. Bachelor's

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

2. Master's

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

3. Sixth Year

A Sixth-Year Certificate earned at an accredited college or university. Also recognized is a second Master's Degree earned in the teacher's field, the field of education or other field, all subject to the Superintendent's prior approval. Also recognized is any Master's Degree requiring the completion of at least fifty-two (52) credits, or a Master's Degree earned at an accredited college or university, plus thirty-credit hours which, in the discretion of the Superintendent, has been determined to be of educational benefit to the school district.

Any teacher placed on the Master's + 30 Credits lane of the salary schedule under the 2021-2024 collective bargaining agreement between the parties shall be placed on the Sixth Year lane.

ARTICLE XVI
PLACEMENT ON THE SALARY SCHEDULE

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

1. Degree status as defined in Article XV.
2. In the Superintendent's discretion, full credit for previous and recent full years of teaching experience in public, private and military dependency schools, provided that no new hire be placed on the salary schedule at a higher level than a teacher originally employed in the Sprague school system with the same years of experience. The Board agrees that, prior to the placement of new employees, the Board shall inform the League of the placement of said new employees on

the salary schedule.

3. Credit for active service in the Armed Forces of the United States if discharged in good standing.
4. Salary adjustments will be made in January if evidence of course or degree requirements is presented to the Board, in writing, on or before February 1 of the preceding year, in order to make budgetary provisions for funds.
5. An increment may be withheld by the Superintendent for just cause, which shall be defined as unsatisfactory service, provided that the staff member is notified by the Superintendent prior to June 1 of the year before payment is to be withheld. During the year increment is being withheld, the teacher may request, in writing, that his/her performance be reviewed. If the Superintendent and Principal feel that there has been satisfactory improvement in performance, the teacher shall be moved back to his/her experience step during that year.

ARTICLE XVII INSURANCE BENEFITS

A. Medical and Dental Benefits

1. The Board shall provide medical and dental benefits through the Connecticut State Partnership Plan 2.0 ("Plan"). The terms of the Plan are summarized in Appendix D, attached, provided that the Connecticut State Partnership Plan 2.0 document shall control. The administration of the Plan, including open enrollment, beneficiary eligibility and changes, and other administration provisions shall be as established by the Connecticut State Partnership Plan 2.0.
2. If Conn. Gen. Statute Section 3-123rrr et seq. is amended, or if there are any changes to the administration of the Connecticut State Partnership Plan 2.0, or if additional fees and/or charges for the Plan are imposed so as to affect the Board, any of which amendments, changes, fees or charges (individually or collectively) would significantly increase the costs of the medical insurance plan offered herein then, at the request of the Board or League, the parties will enter into reopener negotiations. Reopener negotiations shall be limited to health insurance plan design and funding, premium cost share and/or introduction of an additional or replacement health insurance plan.

3. The Board shall pay a portion of the premiums for each full-time participating teacher enrolled in the Connecticut State Partnership Plan 2.0 as follows:

2024-2025	2025-2026	2026-2027
78%	78%	78%

B. Life Insurance Benefits

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

C. Medical benefits for Retirees

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

D. Survivorship Benefits

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

E. Change of Carriers

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

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

ARTICLE XVIII
SALARY CHECKS AND DEDUCTIONS

A. Methods of Salary Payment

1. The salary for each teacher shall be divided into twenty-two (22) payment periods equal to 1/22nd of the teacher's salary. Salary payments are to be made on Thursdays of alternate weeks with the first district pay period after the start of school and final payment by June 30. Such salary payments shall be made by direct deposit and electronic pay advice.
2. In case of termination of a contract or extended leave without pay during the school year, the basis of payment for the contract served shall be calculated by using the following formula:
 - a. Annual salary of teacher divided by the number of days in the work year multiplied by the number of days taught.
3. The established base salary of the replacement teacher, if said replacement teacher meets the requirements of a regular full-time teacher including appropriate certification, will be in accordance with the teachers' salary schedule in effect. Payment for replacement teachers will then be calculated by using the following formula:
 - a. Established base salary of replacement teacher divided by the number of school days scheduled for that year multiplied by the remaining days to be taught in current year.

B. Deductions

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

ARTICLE XIX
ADDITIONAL PAYROLL DEDUCTIONS

A. Approved Deductions

1. The Board's Section 125 Plan will be designated to permit exclusion from taxable income of the employees' share of health insurance premiums, allowable medical expenses, and dependent care expenses pursuant to IRS regulations for those employees who complete and sign the appropriate wage deduction form. The Board shall incur no obligation to engage in any form of impact bargaining in the event that a change in law reduces or eliminates the tax-exempt status of the employee insurance premium contributions, allowable medical expenses, and dependent care. Neither the League nor any employee covered by this Agreement shall make any claim or demands nor maintain any action against the school

district or any of its members or agents for taxes, penalties, interests, or other costs or loss arising from the use of the wage deduction form or from a change in law that may reduce or eliminate the employee tax benefits to be derived from this plan. The Board shall pay the initial costs associated with expanding the Section 125 Plan to permit exclusion from taxable income of allowable medical expenses, and dependent care expenses, and teachers shall pay any monthly service fee associated with the exclusion of such expenses.

2. All requests for deductions must be in writing on approved authorization forms.

B. Association Deductions

1. Definition

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

2. Association Dues

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

3. Subsequent Employment

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

4. Forwarding of Monies

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

5. Save Harmless

- a. The Association shall indemnify and save the Board harmless against all claims, demands, suits or other forms of liability which may arise out of

any deduction or any other action taken by the Board pursuant to this article, including payment of reasonable attorneys' fee incurred by the Board related to this article of the contract

ARTICLE XX
FURTHER STUDY BENEFITS

- A. The Board agrees to reimburse all teachers for expenses incurred in an approved program or course of study which is designed to contribute to that teacher's competency as a staff member.
- B. Reimbursement will be based on the rate per credit hour charged by the state accredited institution of higher learning in which the teacher is enrolled, and shall not exceed eighty percent (80%) of such rate times the number of credits earned and approved. The eighty percent (80%) reimbursement, regardless of the educational institution attended by the teacher, will not exceed the lowest credit cost at the University of Connecticut or the Connecticut State Universities. The cost balance, if any, will be assumed by the teacher.
- C. In order to be eligible for reimbursement, a teacher must be enrolled in a preapproved planned program (a copy of which shall be filed in the Superintendent's office) or enrolled in a preapproved course of study within the teacher's specialty, or a related area as preapproved by the Superintendent. The Superintendent shall be notified of such plans on or before February 1, so that provisions for funds may be made in the budget of the next fiscal year.
- D. Reimbursement shall be made by the last pay period in June after submission of evidence of successful completion of the course work and not later than June 30 in a given year. A grade of "B" or equivalent unit (including pass in pass/fail courses) must be attained in order to receive reimbursement for tuition.
- E. A request for credit reimbursement, properly substantiated, will not be acceptable for payment if received later than June 30 and may not be applied for at a later date.
- F. A request for reimbursement, together with the substantiation of "anticipated" completion, will only be acceptable by May 31.
- G. Reimbursement shall be allowed for earned credits not in excess of twelve (12) in a fiscal year. Further, no more than one (1) three-semester-hour course may be taken during either or both of the periods. September-January and February-June, to count toward the allowable maximum for the year. The remaining six (6) credits for which reimbursement is sought may be taken during Summer sessions. For eligible teachers (as described in this Article), the Board will provide tuition reimbursement subject to the following total maximum reimbursement in the aggregate for the bargaining unit for each fiscal year, to be divided equally among eligible teachers: \$10,000.

- H. The individual teacher shall be responsible for submitting transcripts of completed courses to the Superintendent.
- I. Three years after an individual teacher has attained the level of Master's, Master's +30, or Sixth Year on the salary schedule (as defined in Article XV), if the teacher is still employed by the school district as a teacher, the district shall reimburse the teacher the remainder of his/her course reimbursement for courses previously reimbursed, subject to the maximum tuition reimbursement set forth above, that were utilized for his/her placement on the salary schedule.

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

ARTICLE XXI
PROFESSIONAL DEVELOPMENT

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

ARTICLE XXII
CLASS SIZE

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

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

*(excluding physical education and team teaching arrangements)

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

ARTICLE XXIII
COPY OF AGREEMENT

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

ARTICLE XXIV
BOARD RIGHTS

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

ARTICLE XXV
SEVERANCE PAY

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

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

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

ARTICLE XXVI
AMENDMENT

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

ARTICLE XXVII
PREPARATION TIME

- A. The Board will make every effort to provide teachers with one (1) continuous fifty-five minute preparation period per day. At the principal's discretion, s/he may use one of a teacher's five (5) weekly preparation periods or a portion thereof for the purpose of a team planning meeting, or other meetings deemed necessary by the administration.
- B. Teachers who are asked to provide class coverage during their scheduled preparation period will be compensated at a rate of forty dollars (\$40.00) per class.
- C. Teachers who are required to stay for PPT meetings beyond the normal teacher workday shall be compensated at a rate of forty dollars (\$40.00) per hour.
- D. The President/Co-Presidents of the Sprague Teachers' League shall not be assigned additional duties beyond his/her/their teaching assignment and preparation period, and be free to conduct Association business. This benefit shall be limited to League President/Co-Presidents, with no more than two (2) teachers entitled to this benefit at any one time. Notwithstanding the foregoing, if requested, the President/Co Presidents may volunteer to assist with duties.

ARTICLE XXVIII
EXTRA-STIPEND POSITIONS

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

ARTICLE XXIX
PERSONNEL FILE

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

ARTICLE XXX
TEACHER DISCIPLINE

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

ARTICLE XXXI
DURATION

- A. The provisions of the Agreement shall be effective as of July 1, 2024 and shall continue and remain in force and effect to and including June 30, 2027, or until a successor agreement is reached.

ARTICLE XXXII
SIGNATURE BLOCK

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

SPRAGUE BOARD OF EDUCATION

Date

By: Cyparis
 Chairperson

SPRAGUE TEACHERS' LEAGUE

Date:

By: Diana LeBlond
 President

**APPENDIX A
TEACHERS' SALARY SCHEDULE**

2024-2025

STEP	BA	MA	MA+30	6th YR
1				
2	47,723	50,005		53,346
3	49,350	51,648		54,982
4	50,979	53,291		56,614
5	52,596	54,932		58,248
6	54,237	56,574		59,881
7	57,152	59,530		62,854
8	60,235	62,647		65,976
9	63,486	65,932		69,266
10	66,920	69,393		72,725
11	70,548	73,042		76,364
12	74,462	76,885		80,183
13	78,598	80,937		84,201
14	82,972	85,205		88,423
15	89,384	91,537		94,760

Effective July 1, 2024, teachers who are not on the maximum step of the salary schedule shall advance one step on the salary schedule.

2025-2026

STEP	BA	MA	MA+30	6th YR
1				
2				
3	49,350	51,648		54,982
4	50,979	53,291		56,614
5	52,596	54,932		58,248
6	54,237	56,574		59,881
7	57,152	59,530		62,854
8	60,235	62,647		65,976
9	63,486	65,932		69,266
10	66,920	69,393		72,725
11	70,548	73,042		76,364
12	74,462	76,885		80,183
13	78,598	80,937		84,201
14	82,972	85,205		88,423
15	91,172	93,368		96,655

Effective July 1, 2025, teachers who are not on the maximum step of the salary schedule shall advance one step on the salary schedule.

2026-2027

STEP	BA	MA	MA+30	6 th YR
1				
2				
3	51,783	54,194		57,693
4	53,492	55,918		59,405
5	55,189	57,640		61,120
6	56,911	59,363		62,833
7	59,970	62,465		65,953
8	63,205	65,735		69,229
9	66,616	69,182		72,681
10	70,219	72,814		76,310
11	74,026	76,643		80,129
12	78,133	80,675		84,136
13	82,473	84,927		88,352
14	87,063	89,406		92,782
15	92,995	95,235		98,588

Effective July 1, 2026, there shall be no step movement.

Salary schedule shall be re-numbered on June 30, 2027 as shown below and all teachers shall stay at the same salary amount as in the schedule above.

June 30, 2027 SALARY SCHEDULE

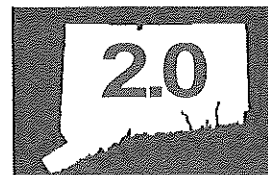
OLD STEP	NEW STEP	BA	MA	6 th YR
3	1	51,783	54,194	57,693
4	2	53,492	55,918	59,405
5	3	55,189	57,640	61,120
6	4	56,911	59,363	62,833
7	5	59,970	62,465	65,953
8	6	63,205	65,735	69,229
9	7	66,616	69,182	72,681
10	8	70,219	72,814	76,310
11	9	74,026	76,643	80,129
12	10	78,133	80,675	84,136
13	11	82,473	84,927	88,352
14	12	87,063	89,406	92,782
15	13	92,995	95,235	98,588

**APPENDIX B
EXTRA-STIPEND POSITIONS**

	2024- 2025	2025- 2026	2026- 2027
After School Sports	\$585	\$600	\$615
Boys Basketball Head Coach	\$1,862	\$1,909	\$1,957
Girls Basketball Head Coach	\$1,862	\$1,909	\$1,957
Boys Basketball Assistant Coach	\$1,314	\$1,347	\$1,381
Girls Basketball Assistant Coach	\$1,314	\$1,347	\$1,381
Boys and Girls Track Head Coach	\$1,967	\$2,016	\$2,066
Intramural Girls Basketball	\$780	\$800	\$820
Intramural Boys Basketball	\$780	\$800	\$820
Bowling Advisor	\$780	\$800	\$820
Bowling Advisor	\$780	\$800	\$820
Boys Soccer Head Coach	\$1,770	\$1,814	\$1,859
Girls Soccer Head Coach	\$1,770	\$1,814	\$1,859
A.V. Coordinator	\$590	\$605	\$620
Seventh/Eighth Grade Advisor (including trip)	\$3,206	\$3,286	\$3,368
Homebound Instruction (per hour)	\$32	\$33	\$34
Yearbook	\$1,051	\$1,077	\$1,104
Project Oceanology Facilitator	\$619	\$634	\$650
Cheerleading Coach	\$1,186	\$1,216	\$1,246
Asst. Intramural Basketball (G)	\$683	\$700	\$718
Asst. Intramural Basketball (B)	\$683	\$700	\$718
Girls Asst. Soccer Coach	\$1,189	\$1,219	\$1,249
Boys Asst. Soccer Coach	\$1,189	\$1,219	\$1,249
Athletic Director	\$1,300	\$1,333	\$1,366
TEAM Mentor	\$763	\$782	\$802
High School Coordinator	\$1,550	\$1,589	\$1,629
Invention Convention Facilitator	\$1,088	\$1,115	\$1,143
Future Problem Solvers Coordinator	\$1,088	\$1,115	\$1,143
High School and Out Placement PPT Coordinator	\$2,720	\$2,788	\$2,858
Complimentary Observer	\$2,720	\$2,788	\$2,858

EXHIBIT C

CONNECTICUT PARTNERSHIP PLAN



A Great Opportunity for Very Valuable Healthcare Coverage

Welcome to the Connecticut (CT) Partnership Plan—a low-/no-deductible Point of Service (POS) plan now available to you (and your eligible dependents up to age 26) and other non-state public employees who work for municipalities, boards of education, quasi-public agencies, and public libraries.

The CT Partnership Plan is the same Expanded Access plan currently offered to State of Connecticut employees. You get the same great healthcare benefits that state employees get, including \$15 in-network office visits (average actual cost in CT: \$150), free preventive care, and \$5 or \$10 generic drug copays for your maintenance drugs. You can see any provider (e.g., doctors, hospitals, other medical facilities) you want—in- or out-of network. But, when you see in-network providers, you pay less. That's because they contract with Anthem Blue Cross and Blue Shield (Anthem)—the plan's administrator—to charge lower rates for their services. You have access to Anthem's State Bluecare POS network in Connecticut, and access to doctors and hospitals across the country through the BlueCard® program.*

When you join the CT Partnership Plan, the state's Health Enhancement Program (HEP) is included. HEP encourages you to get preventive care screenings, routine wellness visits, and chronic disease education and counseling. When you remain compliant with the specific HEP requirements on page 5, you get to keep the financial incentives of the HEP program!

Look inside for a summary of medical benefits, and or visit osc.ct.gov/ctpartner.

CONNECTICUT
PARTNERSHIP PLAN



POS MEDICAL BENEFIT SUMMARY

BENEFIT FEATURE	IN-NETWORK	OUT-OF-NETWORK
Preventive Care (including adult and well-child exams and immunizations, routine gynecologist visits, mammograms, colonoscopy)	\$0	20% of allowable UCR* charges
Annual Deductible (amount you pay before the Plan starts paying benefits)	Individual: \$350 Family: \$350 per member (\$1,400 maximum) <i>Waived for HEP-compliant members</i>	Individual: \$300 Family: \$900
Coinsurance (the percentage of a covered expense you pay <i>after</i> you meet the Plan's annual deductible)	Not applicable	20% of allowable UCR* charges
Annual Out-of-Pocket Maximum (amount you pay before the Plan pays 100% of allowable/UCR* charges)	Individual: \$2,000 Family: 4,000	Individual: \$2,300 (includes deductible) Family: \$4,900 (includes deductible)
Primary Care Office Visits	\$15 copay (\$0 copay for Preferred Providers)	20% of allowable UCR* charges
Specialist Office Visits	\$15 copay (\$0 copay for Preferred Providers)	20% of allowable UCR* charges
Urgent Care & Walk-In Center Visits	\$15 copay	20% of allowable UCR* charges
Acupuncture (20 visits per year)	\$15 copay	20% of allowable UCR* charges
Chiropractic Care	\$0 copay	20% of allowable UCR* charges
Diagnostic Labs and X-Rays ¹ ** High Cost Testing (M R I, CAT, etc.)	\$0 copay (your doctor will need to get prior authorization for high-cost testing)	20% of allowable UCR* charge (you will need to get prior authorization for high-cost testing)
Durable Medical Equipment	\$0 (your doctor may need to get prior authorization)	20% of allowable UCR* charges (you may need to get prior authorization)

¹ IN NETWORK: Within your carrier's immediate service area, no co-pay for preferred facility. 20% cost share at non-preferred facility.

CONNECTICUT PARTNERSHIP PLAN



POS MEDICAL BENEFIT SUMMARY

Outside your carrier's immediate service area: no co-pay.

1 OUT OF NETWORK: Within your carrier's immediate service area, deductible plus 40% coinsurance.

Outside of carrier's immediate service area: deductible plus 20% coinsurance.

(continued on next page)

2

BENEFIT FEATURE	IN-NETWORK	OUT-OF-NETWORK
Emergency Room Care	\$250 copay (waived if admitted)\$250	copay (waived if admitted)
Eye Exam (one per year)	\$15 copay	50% of allowable UCR* charges
**Infertility (based on medical necessity)		
Office Visit	\$15 copay	20% of allowable UCR* charges
Outpatient or Inpatient	\$0	20% of allowable UCR* charges
Hospital Care		
**Inpatient Hospital Stay	\$0	20% of allowable UCR* charges
Mental Healthcare/Substance Abuse Treatment	\$0	20% of allowable UCR* charges (you may need to get prior authorization)
**Inpatient		
Outpatient	\$15 copay	20% of allowable UCR* charges
Nutritional Counseling (Maximum of 3 visits per Covered Person per Calendar Year)	\$0	20% of allowable UCR* charges
**Outpatient Surgery	\$0	20% of allowable UCR* charges
**Physical/Occupational Therapy	\$0	20% of allowable UCR* charges, up to 60 inpatient days and 30 outpatient days per condition per year
Foot Orthotics	\$0 (your doctor may need to get prior authorization)	20% of allowable UCR* charges (you may need to get prior authorization)

Speech therapy: Covered for treatment resulting from autism, stroke, tumor removal, injury or congenital anomalies of the oropharynx	\$0	Deductible plus Coinsurance (30 visits per Calendar Year)
Medically necessary treatment resulting from other causes is subject to Prior Authorization	\$0 (30 visits per Covered Person per Calendar Year)	Deductible plus Coinsurance (30 visits per Calendar Year)

*Usual, Customary and Reasonable. You pay 20% coinsurance based on UCR, plus you pay 100% of amount provider bills you over UCR.

** Prior authorization required: If you use in-network providers, your provider is responsible for obtaining prior authorization from Anthem. If you use out-of-network providers, you are responsible for obtaining prior authorization from Anthem.



When you need information about your benefits...

CareCompass.CT.gov is your one-stop shop for benefits and general information on your coverage. Click Partnership to view medical, dental, pharmacy and vision benefit information.

- Access your personalized benefits portal at carecompass.quantum-health.com, or by clicking Sign In on the Care Compass home page
- To view forms, visit CareCompass.CT.gov/forms, or click the Forms button at the bottom of the Care Compass home page.

When you need benefits support...

You and any enrolled dependents can speak with a personal Care Coordinator (833-740-3258) for help understanding your benefits, finding a doctor, and dealing with the complexities of health care. Quantum Health makes it easier for you to navigate your benefits and access the right care for you by coordinating with your medical, pharmacy, and dental member service teams. Chat with a Care Coordinator 8:30 a.m. – 10 p.m., Monday – Friday, at 833-740-3258, or send a message through your secure portal.

Earn incentives

If you select a Provider of Distinction for a qualifying procedure, you can earn a cash reward!

Visit CareCompass.CT.gov/providersofdistinction to search by procedure, provider or facility, or call 833-740-3258 to speak with a personal Care Coordinator.

Doctors, hospitals and provider groups that meet the highest patient care standards are designated "Providers of Distinction." Providers of Distinction members will coordinate your care throughout your entire treatment process, from evaluation through recovery. The best providers within this program are identified as Centers of Excellence.

To view a full list of procedures and incentives, visit CareCompass.CT.gov/providersofdistinction/#incentives. Note: The amount of the reward varies by procedure and location.

When you need to find the best provider or to find a location for a routine lab test...

Visit osc.ct.gov/ctpartner then scroll to **_ Find Providers**.

You pay nothing—\$0 copay—for lab tests, if you visit a preferred Site of Service provider. To find a Site of Service provider, contact Anthem or use the **Find Care tool**.

When you're injured...

Your health plan has resources to help you through orthopedic injuries, from diagnosis to minor aches and pains, to surgery and recovery.

Get help diagnosing minor or lingering injuries through a virtual visit. Your provider will help create a rehab program you can do at home.

For surgical procedures, find the best providers for the care you need. Learn more at CareCompass.CT.gov/orthopedics.

Help Managing and Reversing Diabetes

Get help managing Type 1 or Type 2 Diabetes with Virta Health. Members are connected and supported with access to a diabetes health coach and receive free testing supplies and tips to manage their A1c. In the diabetes reversal program, where members with Type 2 Diabetes can learn to eat their way to better health with personalized nutrition plans and support from medical providers, professional coaches, and digital health tools.

Help Preventing Diabetes

If you have prediabetes, the digital Diabetes Prevention Program offered by Wellspark can help you prevent diabetes by focusing on lifestyle changes.

To learn more about these programs, visit CareCompass.CT.gov/diabetes.

Prescription Drugs	Maintenance⁺ (31-to-90-day supply)	Non-Maintenance (up to 30-day supply)	HEP Chronic Conditions
Generic (preferred/non-preferred) ⁺⁺	\$5/\$10	\$5/\$10	\$0
Preferred/Listed Brand Name Drugs	\$25	\$25	\$5
Non-Preferred/Non-Listed Brand Name Drugs	\$40	\$40	\$12.50
Annual Out-of-Pocket Maximum	\$4,600 Individual/\$9,200 Family		

+ Initial 30-day supply at retail pharmacy is permitted. Thereafter, 90-day supply is required—through mail-order or at a retail pharmacy participating in the State of Connecticut Maintenance Drug Network.

++ Prescriptions are filled automatically with a generic drug if one is available, unless the prescribing physician submits a Coverage Exception Request attesting that the brand name drug is medically necessary.

*Preferred and Non-Preferred Brand-
Name Drugs*

A drug's tier placement is determined by Caremark's Pharmacy and Therapeutics Committee, which reviews tier placement each quarter. If new generics have become available, new clinical studies have been released, new brand-name drugs have become available, etc., the Pharmacy and Therapeutics Committee may change the tier placement of a drug.

If your doctor believes a non-preferred brand-name drug is medically necessary for you, they will need to complete the Coverage Exception Request form (available at www.osc.ct.gov/ctpartner) and fax it to Caremark. If approved, you will pay the preferred brand co-pay amount.

*If You Choose a Brand Name When a
Generic Is Available*

Prescriptions will be automatically filled with a

generic drug if one is available, unless your doctor completes Caremark's Coverage Exception Request form and it is approved. (It

is not enough for your doctor to note "dispense as written" on your prescription; a separate form is required.) If you request a brand-name drug over a generic alternative without obtaining a coverage exception, you will pay the generic drug co-pay PLUS the difference in cost between the brand and generic drug.

Mandatory 90-day Supply for Maintenance Medications

If you or your family member takes a maintenance medication, you are required to get your maintenance prescriptions as 90-day fills. You will be able to get your first 30-day fill of that medication at any participating pharmacy. After that your two choices are:

- Receive your medication through the Caremark mail-order pharmacy, or
- Fill your medication at a pharmacy that participates in the State's Maintenance Drug Network (see the list of participating pharmacies on www.osc.ct.gov/ctpartner) and scroll down to Pharmacy under Benefit Summaries.)



The Health Enhancement Program (HEP) is a component of the medical plan and has several important benefits. First, it helps you and your family work with your medical providers to get and stay healthy. Second, it saves you money on your healthcare. Third, it will save money for the Partnership Plan long term by focusing healthcare dollars on prevention.

Health Enhancement Program Requirements

You and your enrolled family members must get age-appropriate wellness exams, early diagnosis screenings (such as colorectal cancer screenings, Pap tests,

HEP REQUIREMENTS

mammograms, and vision exams). Here are the 2023 HEP Requirements:

PREVENTIVE SCREENINGS	AGE						
	0-5	6-17	18-24	25-29	30-39	40-49	50+
Preventive Visit	1 per year	1 every other year	Every 3 years	Every 3 years	Every 3 years	Every 2 years	Every year
Vision Exam	N/A	N/A	Every 7 years	Every 7 years	Every 7 years	Every 4 years	50-64: Every 3 years 65+: Every 2 years
Dental Cleanings*	N/A	At least 1 per year	At least 1 per year	At least 1 per year	At least 1 per year	At least 1 per year	At least 1 per year
Cholesterol Screening	N/A	N/A	Every 5 years (20+)	Every 5 years	Every 5 years	Every 5 years	Every 5 years
Breast Cancer Screening (Mammogram)	N/A	N/A	N/A	N/A	N/A	1 screening between age 45-49**	As recommended by physician
Cervical Cancer Screening (Pap Smear)	N/A	N/A	Every 3 years (21+)	Every 3 years	Pap smear only every 3 years or Pap and HPV combo screening every 5 years	Pap smear only every 3 years or Pap and HPV combo screening every 5 years	Pap smear only every 3 years or Pap and HPV combo screening every 5 years to age 65
Colorectal Cancer Screening‡	N/A	N/A	N/A	N/A	N/A	UPDATED 40-44: N/A 45+: Colonoscopy every 10 years, Annual FIT/FOBT to age 75 or Coloquard screening every 3 years	

* Dental cleanings are required for family members who are participating in a dental plan sponsored by your employer ** Or as recommended by your physician
‡ NEW: colorectal screening age requirements lowered to 45 years of age for calendar year 2022 as recommended by US Task Force on Preventive Services

For those with a chronic condition: The household must meet all preventive and chronic requirements to be compliant.

To check your Health Enhancement Program compliance status, visit CareCompass.CT.gov, then sign in or register for your Quantum Health benefits portal. To view your status, click the My Health tab in your portal.

You can also download the MyQHealth app on the App Store or Google Play.

Additional Requirements for Those With Certain Conditions

If you or any enrolled family member has 1) Diabetes (Type 1 or 2), 2) asthma or COPD, 3) heart disease/heart failure, 4) hyperlipidemia (high cholesterol), or 5) hypertension (high blood pressure), you and/or that family member will be required to participate in a disease education and counseling program for that particular condition. You will receive free office visits and reduced pharmacy copays for treatments related to your condition.

These particular conditions are targeted because they account for a large part of our total healthcare costs and have been shown to respond particularly well to education and counseling programs. By participating in these programs, affected employees and family members will be given additional resources to improve their health.

If You Do Not Comply with the requirements of HEP

If you or any enrolled dependent becomes non-compliant in HEP, your premiums will be \$700 per month higher and you will have an annual \$350 per individual (\$7,400 per family) in-network medical deductible.

Quantum Health is the administrator for the Health Enhancement Program (HEP) and gives you access to your personalized health benefits portal. The HEP participant portal features tips and tools to help you manage your health and your HEP requirements. Login to your personal benefit portal at carecompass.quantum-health.com to:

- View HEP preventive and chronic requirements and download HEP forms
- Check your HEP preventive and chronic compliance status
- Complete your chronic condition education and counseling compliance requirement
- Send a secure message to a Care Coordinator for benefits assistance
- *Connect you to your medical, pharmacy, dental and other healthcare services covered in your plan- with just one login.*

Quantum Health: (833)740-3258, 8:30 a.m.-10 p.m. ET, Mon.-Fri.

Office of the State Comptroller, Healthcare Policy & Benefit Services Division

www.osc.ct.gov/ctpartner
860-702-3560

General benefit questions, Medical, and Health Enhancement Program (HEP)

Quantum Health
CareCompass.CT.gov or login to your benefits portal from Care Compass
833-740-3258

Prescription drug benefits

CVS Caremark
CareCompass.CT.gov/state/pharmacy or login to your benefits portal from Care Compass
1-800-318-2572

Dental and Vision Rider benefits (if applicable)

Cigna
CareCompass.CT.gov/state/pharmacy or login to your benefits portal from Care Compass
1-800-244-6224

For details about specific plan benefits and network providers, contact the insurance carrier. If you have questions about eligibility, enrolling in the plans or payroll deductions, contact your Payroll/Human Resources office.

**Summary of contractual language changes to the Professional Agreement
Between the Sprague Board of Education and
the Sprague Teachers' League**

**ARTICLE VIII
DUTY FREE LUNCH**

- A. All teachers shall have an uninterrupted duty-free lunch period daily of at least ~~twenty~~ **thirty (30)** minutes.

Change reflects current state law.

**ARTICLE XII
LEAVES OF ABSENCE**

- A. Sick Leave

5: Teachers may also use accrued paid personal leave and/or accrued paid sick leave for parental leave or to care for the teacher's child or spouse with a serious health condition under the federal Family and Medical Leave Act ("FMLA").

Change reflects current practice in the district.

- B. Personal Leave

1. Teachers may request up to four (4) personal days annually for the following matters of pressing personal concern which cannot be conducted outside of working hours:
 - a. required attendance at a judicial or administrative hearing;
 - b. attendance ~~at not more than one~~ educational meeting(s)/event(s) of one's child;
 - ~~c. In the event that a teacher does not use his/her discretionary personal leave day during the previous contract year, s/he shall be credited with one additional discretionary personal leave day at the commencement of the then current contract year, provided, however, that at no time may a teacher have more than four (4) personal leave days, or more than two (2) discretionary personal leave days.~~

3. **Newly-hired teachers who do not work the full school year shall receive personal leave days on a prorated basis as the percentage that their remaining work year bears to the full teacher work year (e.g., a teacher hired in the middle of the teacher work year shall receive two (2) personal leave days).**

K. Perfect Attendance Bonus

1. Employees who have not used sick leave by the end of the school year shall be entitled to receive a perfect attendance bonus from the Board of Education. The bonus shall consist of one day's pay at the per diem rate for the Sixth Year maximum step. Prior to May 1st of the prior school year, the Board may notify the Association and the teaching staff that it is terminating this provision for the coming year.
2. **Any teacher who in addition to not using any sick leave by the end of the school year has not used more than two (2) personal leave days shall receive a \$150 bonus in addition to the above.**

Change attempts to improve teacher attendance.

ARTICLE XV
DEGREE DEFINITIONS

1. Master's

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

~~2. Master's + 30 Credits~~

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

3. Sixth Year

A Sixth-Year Certificate earned at an accredited college or university. Also recognized is a second Master's Degree earned in the teacher's field, the field of education or other field, all subject to the Superintendent's prior approval. **Also recognized is any Master's Degree requiring the completion of at least fifty-two (52) credits, or a Master's Degree earned at an accredited college or university, plus thirty-credit hours which, in the discretion of the Superintendent, has been determined to be of educational benefit to the school district.**

Any teacher placed on the Master's + 30 Credits lane of the salary schedule under the 2021-2024 collective bargaining agreement between the parties shall be placed on the Sixth Year lane.

Change helps recognize some certifications which require extra hours of schooling

ARTICLE XVII
INSURANCE BENEFITS

The Board shall pay a portion of the premiums for each full-time participating teacher enrolled in the Connecticut State Partnership Plan 2.0 as follows:

2021-2022	2022-2023	2023-2024
2024-2025	2025-2026	2026-2027
78%	78%	78%

No change, teachers already contribute an average percentage to their healthcare compared to the region/state.

ARTICLE XVIII
SALARY CHECKS AND DEDUCTIONS

A. Methods of Salary Payment

1. ~~Each teacher shall have the option of one of the following methods of payment:~~

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

~~OR~~

~~b. The salary **for each teacher** shall be divided into twenty-two (22) equal **payment** periods, **equal to 1/22nd of the teacher's salary** between August and June 30th. **Salary payments are to be made on Thursdays of alternate weeks with the first district pay period after the start of school and final payment by June 30.** Such salary payments shall be made by direct deposit and electronic pay advice.~~

Change makes payroll easier for central office.

ARTICLE XIX

ADDITIONAL PAYROLL DEDUCTIONS

~~2. Agency Fee~~

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

Change removes old language.

ARTICLE XX FURTHER STUDY BENEFITS

- A. Reimbursement shall be made by the ~~second pay~~ **the last pay period in June** after submission of evidence of successful completion of the course work and not later than June 30 in a given year. A grade of “B” or equivalent unit (including pass in pass/fail courses) must be attained in order to receive reimbursement for tuition.
- B. A request for credit reimbursement, properly substantiated, will not be acceptable for payment if received later than June 30 and may not be applied for at a later date.
- C. A request for reimbursement, together with the substantiation of “anticipated” completion, will only be acceptable ~~in the last week of June~~ **by May 31**.

Change simplifies process.

ARTICLE XVIII SALARY CHECKS AND DEDUCTIONS

A. Methods of Salary Payment

1. Each teacher shall have the option of one of the following methods of payment:
- ~~a. The salary shall be divided into twenty-one (21) payment periods equal to 1/26th of the teacher’s pay, with the twenty-second (22nd) payment equal to 5/26th of the teacher’s pay. Salary payments are to be made on Thursday of~~

~~alternate weeks between August and June 30, with the initial salary payment to be made on the Thursday of the first full week of school, and continuing every two weeks. Such salary payments shall be made by direct deposit and electronic pay advice.~~

~~OR~~

The salary **for each teacher** shall be divided into twenty-two (22) ~~equal~~ **payment** periods, **equal to 1/22nd of the teacher's salary** ~~between August and June 30th.~~ **Salary payments are to be made on Thursdays of alternate weeks with the first district pay period after the start of school and final payment by June 30.** Such salary payments shall be made by direct deposit and electronic pay advice.

Change unifies the payroll process.

ARTICLE XIX ADDITIONAL PAYROLL DEDUCTIONS

A. Approved Deductions

~~2.~~ Agency Fee

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

ARTICLE XX FURTHER STUDY BENEFITS

- D Reimbursement shall be made by the ~~second pay~~ **the last pay period in June** after submission of evidence of successful completion of the course work and not later than June 30 in a given year. A grade of "B" or equivalent unit (including pass in pass/fail courses) must be attained in order to receive reimbursement for tuition.
- E A request for credit reimbursement, properly substantiated, will not be acceptable for payment if received later than June 30 and may not be applied for at a later date.
- F A request for reimbursement, together with the substantiation of "anticipated" completion, will only be acceptable ~~in the last week of June~~ **by May 31.**

ARTICLE XXI
PROFESSIONAL DEVELOPMENT

- A. Teachers shall participate in the professional development programs established by the Board. At the request of the administration, part-time teachers also shall participate when professional development is scheduled on a full-day basis. The Professional Development Committee will be responsible to determine the immediate and long term needs of the Sprague School System, and in a cooperative effort with the Administration, develop a schedule for professional development workshops **and or collaboration time** subject to Board approval.

Change adds time for possible teacher collaboration time to professional development sessions.

ARTICLE XXVII
PREPARATION TIME

- A. The Board will make every effort to provide teachers with one (1) **continuous fifty-five minute** preparation period per day. At the principal's discretion, s/he may use one of a teacher's five (5) weekly preparation periods or a portion thereof for the purpose of a team planning meeting, or other meetings deemed necessary by the administration.
- B. Teachers who are asked to provide class coverage during their scheduled preparation period will be compensated at a rate ~~of thirty two dollars (\$32.00)~~ **forty dollars (\$40.00)** per class.
- C. Teachers who are required to stay for PPT meetings beyond the normal teacher work-day shall be compensated at a rate of ~~thirty two dollars (\$32.00)~~ **forty dollars (\$40.00)** per hour.

Change reflect a 3% increase. There was no increase for the 2021-24 contract

ARTICLE XXXI
DURATION

- A. The provisions of the Agreement shall be effective as of July 1, ~~2021~~ **2024** and shall continue and remain in force and effect to and including June 30, ~~2024~~ **2027**, or until a successor agreement is reached.

~~Should any Federal statute or regulation pertaining to IRC §4980I be mandated to take effect during the term of this contract triggering the imposition of an excise tax with respect to any of the contractually agreed upon insurance plans offered herein, the parties agree to commence mid-term negotiations on the excise tax in accordance with the Teacher Negotiation Act, in which the parties agree to open negotiations over insurance plans that will reduce the cost of the plans to under the thresholds or reduces the amount of any applicable excise tax and/or to negotiate over the~~

~~employee monetary contributions towards the costs of their insurance coverage~~

Change reflects new length of the contract and removes antiquated language.

Salaries

12% added to the salary pool over 3 years. 12% is below state average. Distribution of money was set by the union with Board of Education approval. Board agrees to drop the first salary step in year 1 and an additional step in year 2. As a result the number of steps moves from from 15 to 14 in year 1 and from 14 steps to 13 steps in year 2.

Sprague FY 2023 Audit Reports
To be Provided Separately

First Selectman's Letter
To be provided Separately

Town of Sprague Budget Status as of December 31, 2023

Summary

As of the end of December 2023, total revenues collected are 54% of the FY 2023/24 budgeted amount. This is slightly lower than total revenues collected for the same period in FY 2022/2023 which were 55% of the total budgeted amount.

Total expenditures as of 12/31/23 are at 48% of budget. This is on par with expenditures for the same period in FY 2022/23 which were 48% of the budget as well.

<i>Budget Category</i>	FY 2023/2024		Year to Date %	Same Period Prior Year
	Budget	Year to Date		
Property Taxes	6,911,111	4,434,764	64%	67%
State Education Grants	2,707,763	676,686	25%	25%
Other State Grants	566,468	256,583	45%	44%
Other Revenue	233,908	257,190	110%	29%
Total General Fund Revenues	10,419,250	5,625,223	54%	55%
Town/Municipal Expenditures	3,011,729	1,512,501	50%	50%
Board of Education Expenditures	7,308,884	3,463,829	47%	47%
Total General Fund Expenditures	10,320,613	4,976,330	48%	48%

The attached Budget vs. Actual report provides a detailed report of all revenues and expenditures as of the end of December. At this time, one significant variance is projected for interest income with an anticipated additional \$100,000 in revenue. No significant variance is projected for expenditures.

Revenues

Property Taxes are the largest revenue source to the Town, representing 66.3% of total revenues. Collections on Property Taxes for the period to December 31, 2023 of the current fiscal year are at 64% of the budgeted amount. This is slightly lower than the prior year property tax revenue which was 67% of the budgeted amount.

State Grants make up 31.4% of total budgeted revenues. As of December 31, 2023, the Town has received \$933,269 or 29% of its State grant revenue, which is comparable to the same period in the prior year which was at 28%.

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise approximately 2.3% of total budgeted revenues. Current year collections on these sources total \$257,190 and are at 110% of the total budgeted amount. Collections in the prior year were 74% of the budgeted amount. The increased variance from the previous year is due to higher than anticipated interest income in the current year.

Expenditures

Departmental and other operating expenditures as of December 31, 2023 tend to range between 42% and 52% with a few exceptions where year-to-date expenditures don't fall into that range. In most cases, Town current year expenditures are comparable to last fiscal year's expenditures for the same period with no major outliers.

Payments for memberships on regional agencies (82% year-to-date), insurance premiums (68% year-to-date) and maintenance contracts (73% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (85% year-to-date) and interest (51% year-to-date) are scheduled payments that do not necessarily occur evenly throughout the fiscal year.

Year to date expenditures by the Board of Education total \$3,463,829 or 47% of total budget. For the same period last fiscal year, Board of Education expenditures were also 47% of budget. (Differences between the education expenditures between the Town report and the Board of Education report are due to timing and recording of grant-related expenditures/revenues.)

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
July through December 2023

	Three Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Oct 2023	Nov 2023	Dec 2023	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Ordinary Income/Expense												
Income												
5000 - Taxes												
5000-1 - Current Taxes	31,740	55,355	347,984	6,487,606	4,115,905	(2,371,701)	63%	67%	6,487,606	6,487,606	-	100%
5000-2 - Current Interest & Lien Fees	1,650	2,034	1,329	20,000	14,038	(5,962)	70%	60%	20,000	20,000	-	100%
5000-3 - Prior Year Tax	10,077	11,573	8,441	125,000	83,904	(41,096)	67%	54%	125,000	125,000	-	100%
5000-4 - Prior Year Interest/Lien Fees	3,396	3,040	4,657	35,000	26,245	(8,755)	75%	51%	35,000	35,000	-	100%
5000-5 - Current Supp MV Tax	-	-	-	72,000	-	(72,000)	0%	3%	72,000	72,000	-	100%
5000-6 - Firefighter Tax Abatement	-	-	-	(28,500)	-	28,500	0%	0%	(28,500)	(28,500)	-	100%
5000-7 - PILOT Solar Farm	-	-	-	200,005	200,000	(5)	100%	100%	200,005	200,005	-	100%
5000-8 - Tax & Applic. Refunds (contra)	-	(597)	-	-	(2,330)	(2,330)	100%	100%	(2,330)	-	(2,330)	100%
5000-9 - Tax Overpymnts Ret'd (contra)	(216)	(2,782)	-	-	(2,998)	(2,998)	100%	100%	(2,998)	-	(2,998)	100%
Total 5000 - Taxes	46,647	68,623	362,411	6,911,111	4,434,764	(2,476,347)	64%	67%	6,905,783	6,911,111	(5,328)	100%
5100 - State Grants-School												
5100-1 - ECS - Assis. to Towns for Educ.	676,686	-	-	2,707,763	676,686	(2,031,077)	25%	25%	2,707,763	2,707,763	-	100%
Total 5100 - State Grants-School	676,686	-	-	2,707,763	676,686	(2,031,077)	25%	25%	2,707,763	2,707,763	-	100%
5200 - State Grants-Local												
5200-1 - Telecomm. Property Tax Grant	-	-	-	5,569	-	(5,569)	0%	0%	5,569	5,569	-	100%
5200-10 - Judicial 10th Circuit Court	-	450	-	1,000	450	(550)	45%	53%	1,000	1,000	-	100%
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	2,800	-	(2,800)	0%	0%	2,800	2,800	-	100%
5200-13 - St. Police O/T	-	-	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%
5200-16 - Elderly & Disabled Transp Grant	-	8,855	-	8,543	8,855	312	104%	33%	8,855	8,543	312	104%
5200-18 - Motor Vehicle Transition Grant	-	-	-	126,684	126,684	-	100%	100%	126,684	126,684	-	100%
5200-2 - Municipal Rev Sharing-Muni Proj	75,225	-	25,847	386,528	101,072	(285,456)	26%	22%	386,528	386,528	-	100%
5200-4 - PILOT - State Property	-	-	-	11,582	12,451	869	108%	101%	12,451	11,582	869	108%
5200-5 - Mashantucket Pequot Grant	-	-	5,826	17,479	5,826	(11,653)	33%	33%	17,479	17,479	-	100%
5200-6 - Veterans Tax Relief	-	-	684	684	684	-	100%	100%	684	684	-	100%
5200-7 - Disability Exemption Reimb.	-	-	561	599	561	(38)	94%	92%	599	599	-	100%
Total 5200 - State Grants-Local	75,225	9,305	32,918	566,468	256,583	(309,885)	45%	44%	567,649	566,468	1,181	100%
5300 - Local Revenues												
5300-1 - Interest Income	18,040	20,398	19,399	20,000	109,633	89,633	548%	1534%	120,000	20,000	100,000	600%
5300-10 - Permit Fees, P&Z, Inland & Wetl	72	86	274	3,500	624	(2,876)	18%	227%	3,500	3,500	-	100%
5300-13 - Landfill Receipts	2,803	3,747	2,394	24,000	17,279	(6,721)	72%	61%	24,000	24,000	-	100%
5300-14 - Newsletter Ads	-	-	-	1,500	-	(1,500)	0%	116%	1,500	1,500	-	100%
5300-15 - Marriage Licenses	16	-	16	150	96	(54)	64%	75%	150	150	-	100%
5300-16 - Sportsmans Licenses	4	9	8	150	37	(113)	25%	23%	150	150	-	100%
5300-17 - Farmland Preservation	90	78	36	1,000	480	(520)	48%	44%	1,000	1,000	-	100%
5300-2 - Licenses, Burial, Crem, Pis, Liq	340	180	100	1,200	1,195	(5)	100%	110%	1,200	1,200	-	100%
5300-3 - Building Inspector Fees	490	2,800	1,470	25,000	10,390	(14,610)	42%	53%	25,000	25,000	-	100%
5300-4 - Dog License Fees	33	-	-	1,100	331	(769)	30%	32%	1,100	1,100	-	100%
5300-5 - Sundry Receipts, faxes, etc	-	5	2	400	7	(393)	2%	7%	400	400	-	100%
5300-6 - Recording Land Rec,maps, trade	814	1,234	1,104	12,000	7,030	(4,970)	59%	61%	12,000	12,000	-	100%
5300-8 - Conveyance Tax	1,984	3,077	2,206	20,000	16,153	(3,847)	81%	93%	20,000	20,000	-	100%
5300-9 - Copies	502	256	595	5,500	3,078	(2,422)	56%	50%	5,500	5,500	-	100%
Total 5300 - Local Revenues	25,188	31,870	27,604	115,500	166,333	50,833	144%	96%	215,500	115,500	100,000	187%
5400 - Misc Revenues												
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%
5400-5 - Other Revenues	-	400	100	-	2,233	2,233	100%	100%	-	-	-	0%
5400-6 - Waste Management	5,715	-	14,043	53,000	25,215	(27,785)	48%	61%	53,000	53,000	-	100%
Total 5400 - Misc Revenues	5,715	400	14,143	55,000	27,448	(27,552)	50%	76%	55,000	55,000	-	100%
5500-3 - Resv. Dam Proj. - Prinp. S&W												
5500-4 - Resv. Dam Proj. - Int. W & S	-	45,000	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%
5800 - Transfer in of Capitalized Interest for Bond												
5800 - Transfer in of Capitalized Interest for Bond	-	18,409	-	18,408	18,409	1	100%	100%	18,408	18,408	-	100%
Total Income	829,461	173,607	437,076	10,419,250	5,625,223	(4,794,027)	54%	55%	10,515,103	10,419,250	95,853	101%
Gross Profit	829,461	173,607	437,076	10,419,250	5,625,223	(4,794,027)	54%	55%	10,515,103	10,419,250	95,853	101%

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July through December 2023

	Three Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Oct 2023	Nov 2023	Dec 2023	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Expense												
6000 · Board of Selectmen												
6000-1 · First Selectman	3,266	4,898	3,266	42,452	21,228	(21,224)	50%	50%	42,452	42,452	-	100%
6000-2 · Selectman 2	100	100	100	1,200	600	(600)	50%	50%	1,200	1,200	-	100%
6000-3 · Selectman 3	100	100	100	1,200	600	(600)	50%	50%	1,200	1,200	-	100%
6000-4 · Selectman office Sup, Misc.	1,073	266	16	1,600	1,428	(172)	89%	94%	1,600	1,600	-	100%
6000-5 · Selectman - Mileage	-	12	-	1,000	12	(988)	1%	0%	1,000	1,000	-	100%
6000-6 · Selectman Executive Assistant	3,127	4,747	3,080	37,874	20,105	(17,769)	53%	50%	37,874	37,874	-	100%
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	0%	-	-	-	0%
Total 6000 · Board of Selectmen	7,666	10,123	6,562	85,326	43,973	(41,353)	52%	50%	85,326	85,326	-	100%
6005 · Elections												
6005-1 · Election Salaries	574	935	285	6,885	2,330	(4,555)	34%	51%	6,885	6,885	-	100%
6005-2 · Election Misc.	3,635	2,865	21	24,220	8,479	(15,741)	35%	59%	24,220	24,220	-	100%
Total 6005 · Elections	4,209	3,800	306	31,105	10,809	(20,296)	35%	57%	31,105	31,105	-	100%
6010 · Board of Finance												
6010-2 · BOF - Town Rpt, Sup.	-	-	-	250	-	(250)	0%	0%	250	250	-	100%
Total 6010 · Board of Finance	-	-	-	250	-	(250)	0%	0%	250	250	-	100%
6011 · Auditing												
6011 · Auditing	-	-	-	18,700	5,000	(13,700)	27%	35%	18,700	18,700	-	100%
6012 · Bookkeeper												
6012-1 · Bookkeeper - Salary	2,273	3,711	2,398	29,940	15,416	(14,524)	51%	51%	29,940	29,940	-	100%
6012-2 · Bookkeeper-Support	-	-	-	900	148	(752)	16%	0%	900	900	-	100%
Total 6012 · Bookkeeper	2,273	3,711	2,398	30,840	15,564	(15,276)	50%	50%	30,840	30,840	-	100%
6015 · Assessors												
6015-1 · Assessors, Salary	1,792	2,687	1,792	23,291	11,647	(11,644)	50%	50%	23,291	23,291	-	100%
6015-4 · Assessors, Travel Expense	-	-	-	100	-	(100)	0%	0%	100	100	-	100%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	-	-	-	0%	0%	-	-	-	0%
6015-6 · Assess. Misc. Supplies, Postage	27	-	4	1,500	418	(1,082)	28%	19%	1,500	1,500	-	100%
6015-7 · Assess. Map updt, Pric.Manuls	-	-	-	-	-	-	0%	0%	-	-	-	0%
Total 6015 · Assessors	1,819	2,687	1,796	24,891	12,065	(12,826)	48%	47%	24,891	24,891	-	100%
6025 · Tax Collector												
6025-1 · Tax Collector, Salary	2,166	3,249	2,166	28,158	14,079	(14,079)	50%	50%	28,158	28,158	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	17	20	101	700	184	(516)	26%	11%	700	700	-	100%
6025-5 · Tax Collector, Postage	176	-	-	2,070	176	(1,894)	9%	122%	2,070	2,070	-	100%
Total 6025 · Tax Collector	2,359	3,269	2,267	30,928	14,439	(16,489)	47%	54%	30,928	30,928	-	100%
6030 · Town Treasurer												
6030 · Town Treasurer	200	200	200	2,400	1,200	(1,200)	50%	50%	2,400	2,400	-	100%
6035 · Town Counsel & Financial Advsr												
6035-1 · Town Counsel	555	708	1,380	45,000	4,905	(40,095)	11%	17%	45,000	45,000	-	100%
6035-2 · Financial Advisor	-	-	-	1,500	-	(1,500)	0%	0%	1,500	1,500	-	100%
Total 6035 · Town Counsel & Financial Advsr	555	708	1,380	46,500	4,905	(41,595)	11%	16%	46,500	46,500	-	100%
6040 · Town Clerk												
6040-1 · Town Clerk, Salary	4,046	6,069	4,046	52,600	26,299	(26,301)	50%	50%	52,600	52,600	-	100%
6040-2 · Town Clerk, Office Sup, Misc.	75	-	44	1,463	169	(1,294)	12%	5%	1,463	1,463	-	100%
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	0%	350	350	-	100%
6040-4 · Town Clerk, School	(20)	-	350	1,200	925	(275)	77%	51%	1,200	1,200	-	100%
6040-5 · Town Clerk, Microfm(Security)	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
Total 6040 · Town Clerk	4,101	6,069	4,440	56,013	27,393	(28,620)	49%	48%	56,013	56,013	-	100%
6045 · Telephone Services/DSL/Website												
6045 · Telephone Services/DSL/Website	1,067	1,071	1,071	14,592	5,901	(8,691)	40%	55%	14,592	14,592	-	100%
6050 · Pool Secretaries												
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,858	2,813	1,909	24,817	12,247	(12,570)	49%	50%	24,817	24,817	-	100%
6050-2 · Pool Sec, Salary-Land Use Clerk	2,561	3,801	2,515	33,415	16,597	(16,818)	50%	37%	33,415	33,415	-	100%
Total 6050 · Pool Secretaries	4,419	6,614	4,424	58,232	28,844	(29,388)	50%	42%	58,232	58,232	-	100%
6055 · Town Off. Bldg.												
6055-1 · Town Off. Bldg.Janitorial Serv	715	1,430	715	9,900	4,290	(5,610)	43%	29%	9,900	9,900	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	46	124	98	2,000	1,124	(876)	56%	63%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	-	-	3,046	15,000	3,046	(11,954)	20%	29%	15,000	15,000	-	100%
6055-4 · Town Off Bldg/Sen Ctr - Lights	506	512	1,346	12,777	3,406	(9,371)	27%	42%	12,777	12,777	-	100%
6055-5 · Town Off. Bldg. rpr & renov.	-	681	1,345	17,000	5,238	(11,762)	31%	141%	17,000	17,000	-	100%
Total 6055 · Town Off. Bldg.	1,267	2,747	6,550	56,677	17,104	(39,573)	30%	47%	56,677	56,677	-	100%

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July through December 2023

	Three Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Oct 2023	Nov 2023	Dec 2023	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget	
6100 · P & Z Comm.													
6100-1 · P & Z Comm. Enc. Off.	590	885	590	7,668	3,835	(3,833)	50%	50%	7,668	7,668	-	100%	
6100-2 · P & Z Comm. Planner	689	-	-	11,500	2,321	(9,179)	20%	37%	11,500	11,500	-	100%	
6100-5 · P & Z Secretarial & Other Services	-	-	-	360	-	(360)	0%	0%	360	360	-	100%	
Total 6100 · P & Z Comm.	1,279	885	590	19,528	6,156	(13,372)	32%	42%	19,528	19,528	-	100%	
6111 · Land Use Miscellaneous	27	180	6	500	213	(287)	43%	4%	500	500	-	100%	
6115 · Ec. Devel.	225	-	-	900	225	(675)	25%	25%	900	900	-	100%	
6120 · Conservation Commission													
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	100	100	-	100%	
6120-4 · Miscellaneous	-	-	-	1,000	-	(1,000)	0%	4%	1,000	1,000	-	100%	
Total 6120 · Conservation Commission	-	-	-	1,100	-	(1,100)	0%	3%	1,100	1,100	-	100%	
6150 · Conservation Wetlands Enf Off	-	-	-	7,000	-	(7,000)	0%	11%	7,000	7,000	-	100%	
6200 · Highways													
6200-1 · Highways, General Maintenance	5,657	8,846	2,147	50,000	38,467	(11,533)	77%	72%	50,000	50,000	-	100%	
6200-10 · Drug & Alcohol Testing	-	150	-	500	150	(350)	30%	0%	500	500	-	100%	
6200-2 · Highways, Public Works Salary	19,941	30,055	19,785	259,171	126,472	(132,699)	49%	39%	259,171	259,171	-	100%	
6200-3 · Highways, Misc. o/t labor.	248	1,314	1,536	28,000	3,428	(24,572)	12%	46%	28,000	28,000	-	100%	
6200-4 · Boots - Highways	250	-	63	3,125	613	(2,512)	20%	20%	3,125	3,125	-	100%	
6200-5 · Storm Materials	-	-	-	27,500	-	(27,500)	0%	96%	27,500	27,500	-	100%	
6200-6 · Highways, Roadway Mgmt.	13,033	13,050	-	40,000	26,155	(13,845)	65%	72%	40,000	40,000	-	100%	
6200-7 · Highways, Town Garage	51	631	420	8,000	1,207	(6,793)	15%	13%	8,000	8,000	-	100%	
6200-8 · Stormwater Permit Fees(Phasell)	-	-	-	8,500	-	(8,500)	0%	0%	8,500	8,500	-	100%	
Total 6200 · Highways	39,180	54,046	23,951	424,796	196,492	(228,304)	46%	49%	424,796	424,796	-	100%	
6202 · Tree Maintenance													
6202-1 · Tree Warden	-	-	1,125	2,250	1,125	(1,125)	50%	50%	2,250	2,250	-	100%	
6202-2 · Tree Warden- Training Seminars	-	-	215	350	215	(135)	61%	61%	350	350	-	100%	
6202-3 · Tree Pruning, Removal, Replacme	-	-	1,000	12,000	1,000	(11,000)	8%	37%	12,000	12,000	-	100%	
6202-4 · Tree Warden Mileage	-	-	56	400	56	(344)	14%	17%	400	400	-	100%	
Total 6202 · Tree Maintenance	-	-	2,396	15,000	2,396	(12,604)	16%	39%	15,000	15,000	-	100%	
6205 · Street Lighting													
6205-1 · Street Lighting	1,245	1,744	1,733	20,831	7,454	(13,377)	36%	43%	20,831	20,831	-	100%	
6205-2 · Repairs	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
Total 6205 · Street Lighting	1,245	1,744	1,733	22,831	7,454	(15,377)	33%	39%	22,831	22,831	-	100%	
6300 · Social Security	4,199	6,303	4,318	58,244	26,694	(31,550)	46%	43%	58,244	58,244	-	100%	
6310 · Deferred Compensation	1,346	2,019	1,346	17,502	8,749	(8,753)	50%	50%	17,502	17,502	-	100%	
6400 · Regional Agencies													
6400-1 · Reg. Agency - TVCCA	-	-	-	1,210	1,210	-	100%	100%	1,210	1,210	-	100%	
6400-10 · RegAgency-SSAC of Eastern CT	-	-	-	300	-	(300)	0%	100%	300	300	-	100%	
6400-11 · RegAg-SE CT Enterpr Reg	-	-	-	1,335	1,335	-	100%	100%	1,335	1,335	-	100%	
6400-12 · RegAgcy-Regional Animal Control	-	-	-	9,811	11,063	1,252	113%	100%	11,063	9,811	1,252	113%	
6400-2 · Reg. Agency - Cncl. of Gvnt	-	-	-	1,632	-	(1,632)	0%	0%	1,632	1,632	-	100%	
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	-	-	300	-	(300)	0%	123%	300	300	-	100%	
6400-4 · Reg. Agency - Women's Center	-	-	-	250	250	-	100%	100%	250	250	-	100%	
6400-5 · Uncas Health District	5,354	-	5,354	21,417	16,062	(5,355)	75%	75%	21,417	21,417	-	100%	
6400-6 · Reg. Agency - CCM	-	-	-	2,032	2,032	-	100%	100%	2,032	2,032	-	100%	
6400-7 · Reg. Agency - Norwich PrbCrt	603	-	-	2,411	1,206	(1,205)	50%	50%	2,411	2,411	-	100%	
6400-8 · Council of Small Towns (COST)	-	-	-	975	975	-	100%	100%	975	975	-	100%	
6400-9 · Quinebaug Walking Weekends	500	-	-	500	500	-	100%	100%	500	500	-	100%	
Total 6400 · Regional Agencies	6,457	-	5,354	42,173	34,633	(7,540)	82%	81%	43,425	42,173	1,252	103%	
6500 · Insurance													
6500-1 · Insurance, General Town	-	-	16,428	32,137	33,313	1,176	104%	65%	32,137	32,137	-	100%	
6500-2 · Insurance, Fire Department	-	-	4,433	18,953	13,299	(5,654)	70%	75%	18,953	18,953	-	100%	
6500-4 · Insurance, Water & Sewer Plants	-	-	2,120	9,064	6,360	(2,704)	70%	75%	9,064	9,064	-	100%	
6500-5 · Insurance, CIRMA (Workers Comp)	-	-	-	42,072	17,824	(24,248)	42%	46%	42,072	42,072	-	100%	
6500-6 · Insurance, Empl. Medical Ins.	3,144	33,054	16,244	175,031	118,689	(56,342)	68%	52%	175,031	175,031	-	100%	
6500-7 · Employee Insurance Waiver	121	121	121	1,450	726	(724)	50%	11%	1,450	1,450	-	100%	
Total 6500 · Insurance	3,265	33,175	39,346	278,707	190,211	(88,496)	68%	54%	278,707	278,707	-	100%	
6600 · Police Department													
6600-1 · Police Dept. Resident Trooper	-	-	-	188,983	-	(188,983)	0%	0%	188,983	188,983	-	100%	
6600-2 · Police Dept., O/T 50% contra	-	-	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%	
6600-3 · Police Dept. DARE Program	-	-	-	300	-	(300)	0%	0%	300	300	-	100%	
6600-4 · Police Dept., Supplies, Misc.	66	66	66	750	393	(357)	52%	58%	750	750	-	100%	
6600-5 · Police Dept.- Sch. Crs. Guard	585	810	570	5,250	2,355	(2,895)	45%	43%	5,250	5,250	-	100%	
Total 6600 · Police Department	651	876	636	200,283	2,748	(197,535)	1%	1%	200,283	200,283	-	100%	

**Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
July through December 2023**

	Three Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Oct 2023	Nov 2023	Dec 2023	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	1,534	517	1,399	26,500	3,450	(23,050)	13%	6%	26,500	26,500	-	100%
6605-2 · Fire Dept, Fixed Expenses	1,527	1,666	4,823	38,800	18,641	(20,159)	48%	59%	38,800	38,800	-	100%
6605-3 · Fire Dept. Truck Supplies	-	-	-	7,550	-	(7,550)	0%	0%	7,550	7,550	-	100%
6605-4 · Fire Dept., Firehouse Maint.	325	120	100	11,200	2,749	(8,451)	25%	49%	11,200	11,200	-	100%
6605-5 · Fire Dept., Training	-	-	-	17,000	-	(17,000)	0%	35%	17,000	17,000	-	100%
6605-6 · Fire Dept., Business Exp.	623	1,496	1,377	14,140	4,066	(10,074)	29%	10%	14,140	14,140	-	100%
6605-7 · Fire Dept., Equip. Maint.	62	-	1,990	12,600	2,627	(9,973)	21%	25%	12,600	12,600	-	100%
Total 6605 · Fire Dept.	4,071	3,799	9,689	127,790	31,533	(96,257)	25%	31%	127,790	127,790	-	100%
6610 · Emergency												
6610-1 · Salary Director	-	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%
6610-5 · Training Expense	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
6610-6 · Equipment Maintenance	-	-	-	830	-	(830)	0%	0%	830	830	-	100%
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 6610 · Emergency	-	-	-	4,030	-	(4,030)	0%	0%	4,030	4,030	-	100%
6615 · Fire Marshal/Burning Official												
6615-1 · Fire Marshal/Salary	667	667	667	8,000	4,002	(3,998)	50%	50%	8,000	8,000	-	100%
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	-	-	2,250	-	(2,250)	0%	0%	2,250	2,250	-	100%
6615-4 · Burning Official - Salary	-	-	313	625	313	(312)	50%	50%	625	625	-	100%
Total 6615 · Fire Marshal/Burning Official	667	667	980	10,875	4,315	(6,560)	40%	40%	10,875	10,875	-	100%
6620 · Enf. Off-Bldg.Code												
6620-1 · Enf.Off-Bldg Code - Salary	1,590	2,384	1,590	20,665	10,334	(10,331)	50%	50%	20,665	20,665	-	100%
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	-	800	-	(800)	0%	1%	800	800	-	100%
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	-	-	250	-	(250)	0%	0%	250	250	-	100%
6620-6 · Enf.Off-Bldg.Code. - Ed.Training	-	-	-	850	-	(850)	0%	0%	850	850	-	100%
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 6620 · Enf. Off-Bldg.Code	1,590	2,384	1,590	23,065	10,334	(12,731)	45%	45%	23,065	23,065	-	100%
6625 · Blight Enforcement Officer												
6625-1 · Blight Enforce. Officer-Salary	314	314	314	3,773	1,884	(1,889)	50%	50%	3,773	3,773	-	100%
6625-2 · Blight Enforce.Officer-Mileage	-	-	-	150	-	(150)	0%	0%	150	150	-	100%
6625-3 · Blight Enforce.Officer-Postage	-	-	-	150	-	(150)	0%	0%	150	150	-	100%
Total 6625 · Blight Enforcement Officer	314	314	314	4,073	1,884	(2,189)	46%	46%	4,073	4,073	-	100%
6700 · Sanit/Wst Rem.												
6700-2 · Sanit/Wst.Rem,Matls.Misc	308	320	458	6,000	1,924	(4,076)	32%	50%	6,000	6,000	-	100%
6700-3 · Sanit/Wst.Rem., Recycling	5,422	7,928	5,122	70,000	30,975	(39,025)	44%	55%	70,000	70,000	-	100%
Total 6700 · Sanit/Wst Rem.	5,730	8,248	5,580	76,000	32,899	(43,101)	43%	55%	76,000	76,000	-	100%
6702 · Waste Management Exp. (Waste Management)	5,864	7,397	8,220	67,000	34,622	(32,378)	52%	33%	67,000	67,000	-	100%
6810 · Comm. of Aging												
6810-1 · Comm. on Aging - Salary	1,971	3,038	1,710	20,000	12,009	(7,991)	60%	29%	20,000	20,000	-	100%
6810-2 · Commission on Aging-Munic Agent	-	-	-	100	-	(100)	0%	0%	100	100	-	100%
6810-4 · Comm. on Aging - Off sup/misc.	56	68	129	1,300	426	(874)	33%	25%	1,300	1,300	-	100%
6810-5 · Comm. of Aging - Elevator Contr	-	456	228	2,787	1,703	(1,084)	61%	50%	2,787	2,787	-	100%
6810-6 · Comm. of Aging - Programs	30	1,037	9	2,100	1,216	(884)	58%	54%	2,100	2,100	-	100%
6810-7 · Comm. of Aging - Van Driver	495	765	465	3,500	1,935	(1,565)	55%	0%	3,500	3,500	-	100%
6810-7a · Comm of Aging-Van Dr	1,230	1,616	1,262	21,324	7,798	(13,526)	37%	45%	21,324	21,324	-	100%
6810-9 · Van Expense, Comm. on Aging	187	221	529	7,000	2,919	(4,081)	42%	24%	7,000	7,000	-	100%
Total 6810 · Comm. of Aging	3,969	7,201	4,332	58,111	28,006	(30,105)	48%	34%	58,111	58,111	-	100%
6950 · Capital Project												
6950-1 · Capital Project,Rpr Centrl Pnt	-	-	-	6,000	1,800	(4,200)	30%	84%	6,000	6,000	-	100%
6950-2 · Engineering Fees, Cap. Proj.	-	-	-	18,700	-	(18,700)	0%	56%	18,700	18,700	-	100%
Total 6950 · Capital Project	-	-	-	24,700	1,800	(22,900)	7%	63%	24,700	24,700	-	100%
7000 · Parks & Playgrounds	160	-	-	1,200	640	(560)	53%	110%	1,200	1,200	-	100%
7003 · Recreation Facilities (BoS)												
7003-2 · Electricity	349	144	169	1,825	1,033	(792)	57%	44%	1,825	1,825	-	100%
Total 7003 · Recreation Facilities (BoS)	349	144	169	1,825	1,033	(792)	57%	44%	1,825	1,825	-	100%

**Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
July through December 2023**

	Three Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Oct 2023	Nov 2023	Dec 2023	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
7004 - Recreation Events(SPARC)												
7004-1 - RecEvent-3 Villages Fall Fest	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%
7004-2 - Rec Event-Earth Day	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
7004-3 - Rec Event-Youth Yr Lng Activity	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
7004-4 - Rec Event-Shetucket River Fest	-	-	-	250	-	(250)	0%	0%	250	250	-	100%
7004-8 - Rec Event-Other	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 7004 - Recreation Events(SPARC)	-	-	-	3,650	-	(3,650)	0%	0%	3,650	3,650	-	100%
7005 - Other Recreation Programs												
7005-1 - Sprague/Franklin/Canterbury LL	102	100	150	1,250	352	(898)	28%	0%	1,250	1,250	-	100%
Total 7005 - Other Recreation Programs	102	100	150	1,250	352	(898)	28%	0%	1,250	1,250	-	100%
7010 - Grist Mill												
7010-1 - Grist Mill - Supplies, Maint.	-	-	235	940	235	(705)	25%	28%	940	940	-	100%
7010-2 - Grist Mill-Elevator Maintenance	-	415	208	3,000	2,554	(446)	85%	40%	3,000	3,000	-	100%
7010-3 - Grist Mill - Heat, Light	598	729	761	9,100	3,278	(5,822)	36%	36%	9,100	9,100	-	100%
7010-5 - Grist Mill - Janitor- Salaries	335	670	335	4,800	2,010	(2,790)	42%	28%	4,800	4,800	-	100%
Total 7010 - Grist Mill	933	1,814	1,539	17,840	8,077	(9,763)	45%	34%	17,840	17,840	-	100%
7012 - Historical Museum												
7012-1 - Salary	-	-	-	2,184	-	(2,184)	0%	0%	2,184	2,184	-	100%
7012-14 - Sprague Historical Society	215	-	-	200	215	15	108%	53%	215	200	15	108%
Total 7012 - Historical Museum	215	-	-	2,384	215	(2,169)	9%	4%	2,399	2,384	15	101%
7015 - Library												
7015-1 - Library - Librarian Assistant-1	1,508	2,445	1,155	15,600	7,644	(7,956)	49%	20%	15,600	15,600	-	100%
7015-10 - Library - Director	2,345	3,302	2,408	29,591	15,324	(14,267)	52%	52%	29,591	29,591	-	100%
7015-11 - Library - Programs	-	112	62	2,500	414	(2,086)	17%	12%	2,500	2,500	-	100%
7015-12 - Professional Fees	-	178	-	500	178	(322)	36%	60%	500	500	-	100%
7015-13 - Library-St Lib CT Membership	-	-	-	350	350	-	100%	100%	350	350	-	100%
7015-2 - Library - Books	564	489	-	4,500	2,039	(2,461)	45%	25%	4,500	4,500	-	100%
7015-3 - Library - Sup./Misc.	-	38	19	2,054	198	(1,856)	10%	6%	2,054	2,054	-	100%
7015-4 - Library - Library Assistant - 4	-	-	-	15,600	1,665	(13,935)	11%	37%	15,600	15,600	-	100%
7015-5 - Librarian Assistant - 5	1,234	1,924	1,298	10,230	8,202	(2,028)	80%	75%	10,230	10,230	-	100%
7015-6 - Library - Librarian Assistant-6	853	899	535	7,800	3,372	(4,428)	43%	48%	7,800	7,800	-	100%
Total 7015 - Library	6,504	9,387	5,477	88,725	39,386	(49,339)	44%	43%	88,725	88,725	-	100%
7100 - Miscellaneous												
7100-10 - Newsletter- Salary	250	250	250	3,000	1,500	(1,500)	50%	48%	3,000	3,000	-	100%
7100-11 - Bank Fees	170	(170)	-	-	-	-	0%	0%	-	-	-	0%
7100-12 - Newsletter - Misc.	48	75	170	1,072	510	(562)	48%	79%	1,072	1,072	-	100%
7100-2 - War Mem./Lords Bridge Gazebo	-	142	96	675	285	(390)	42%	35%	675	675	-	100%
7100-3 - Cemeteries, Vets Graves	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
7100-4 - Contingent Fund	-	-	4,200	40,000	4,200	(35,800)	11%	13%	40,000	40,000	-	100%
7100-5 - Memorial Day Celebration	-	-	-	1,100	-	(1,100)	0%	0%	1,100	1,100	-	100%
7100-6 - Legal Ads	-	(443)	(125)	12,000	2,640	(9,360)	22%	35%	12,000	12,000	-	100%
7100-8 - Unemployment Compensation	-	-	-	12,000	-	(12,000)	0%	100%	12,000	12,000	-	100%
Total 7100 - Miscellaneous	468	(146)	4,591	70,847	9,135	(61,712)	13%	27%	70,847	70,847	-	100%
7150 - Sewer & Water Dept.												
7150-1 - Water & Sewer Public Services	-	-	1,572	8,000	3,674	(4,326)	46%	51%	8,000	8,000	-	100%
Total 7150 - Sewer & Water Dept.	-	-	1,572	8,000	3,674	(4,326)	46%	51%	8,000	8,000	-	100%
7200 - Office Machines/Sup/Mnt.												
7200-1 - Office Mach/Sup/Mnt -Town Clerk	286	-	-	10,150	3,274	(6,876)	32%	46%	10,150	10,150	-	100%
7200-10 - Fixed Asset Inventory	1,681	-	-	1,528	1,681	153	110%	110%	1,681	1,528	153	110%
7200-2 - Office Mach/Sup/Mnt.- Tax Coll.	1,316	555	-	10,808	9,733	(1,075)	90%	87%	10,808	10,808	-	100%
7200-3 - Office Mach/Sup/Mnt.- Assessor	250	-	1,250	18,394	16,927	(1,467)	92%	89%	18,394	18,394	-	100%
7200-4 - Office Mach/Sup/Mnt-Select/Trea	-	-	-	1,000	600	(400)	60%	69%	1,000	1,000	-	100%
7200-5 - Office Machines - Equip.Mnt.	-	2,716	-	7,000	5,751	(1,249)	82%	21%	7,000	7,000	-	100%
7200-6 - Office MachSupp-ServSupp	453	1,173	213	6,000	2,916	(3,084)	49%	4%	6,000	6,000	-	100%
7200-7 - Paychex Services	309	456	319	4,100	1,969	(2,131)	48%	47%	4,100	4,100	-	100%
7200-8 - Off.Mach/Sup/Mnt-Library Suppor	-	525	-	2,983	2,711	(272)	91%	62%	2,983	2,983	-	100%
7200-9 - Off.Mach/Sup/Mnt.-Mail System	177	151	-	708	328	(380)	46%	50%	708	708	-	100%
Total 7200 - Office Machines/Sup/Mnt.	4,472	5,576	1,782	62,671	45,890	(16,781)	73%	61%	62,824	62,671	153	100%

BOE Budget v. Actual 11/27/2023										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
1000-Regular Instruction										
1000.51110. Wages Paid to Teachers - Regular Ed	\$ 1,112,295.00	\$ -	\$ -	\$ 1,112,295.00	\$ 328,209.43	\$ -	\$ 328,209.43	\$ 784,085.57	\$ 751,738.12	\$ 32,347.45
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 8,866.00	\$ -	\$ -	\$ 8,866.00	\$ 3,289.01	\$ -	\$ 3,289.01	\$ 5,576.99	\$ 5,576.83	\$ 0.16
1000.52100. Group Life Insurance - Regular	\$ 726.00	\$ -	\$ -	\$ 726.00	\$ 269.34	\$ -	\$ 269.34	\$ 456.66	\$ 471.59	\$ (14.93)
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 18,283.00	\$ -	\$ -	\$ 18,283.00	\$ 4,975.47	\$ -	\$ 4,975.47	\$ 13,307.53	\$ 11,326.83	\$ 1,980.70
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 4,917.60	\$ -	\$ 4,917.60	\$ 5,082.40	\$ -	\$ 5,082.40
1000.52800. Health Insurance - Regular	\$ 344,773.00	\$ -	\$ -	\$ 344,773.00	\$ 143,204.29	\$ -	\$ 143,204.29	\$ 201,568.71	\$ 173,553.43	\$ 28,015.28
1000.53200. Substitutes - Regular Education	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00
1000.53230. Purchased Pupil Services	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00
1000.54420. Equipment Leasing	\$ 19,000.00	\$ -	\$ -	\$ 19,000.00	\$ 11,475.47	\$ 10,757.64	\$ 22,233.11	\$ (3,233.11)	\$ -	\$ (3,233.11)
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 2,209.55	\$ -	\$ 2,209.55	\$ 4,790.45	\$ 2,395.23	\$ 2,395.23
1000.56110. Instructional Supplies - Regular Education	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 602.66	\$ -	\$ 602.66	\$ 4,397.34	\$ 2,198.67	\$ 2,198.67
1000.56400. Workbooks/Disposables	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	\$ -	\$ -	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00
1000.56410. Textbooks	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 1,505.39	\$ 524.55	\$ 2,029.94	\$ (529.94)	\$ -	\$ (529.94)
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 395.08	\$ -	\$ 395.08	\$ 7,604.92	\$ 7,604.92	\$ -
1000.57300. Equipment - Non Instructional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000.58100. Dues & Fees	\$ 9,551.00	\$ -	\$ -	\$ 9,551.00	\$ 8,193.00	\$ -	\$ 8,193.00	\$ 1,358.00	\$ 1,358.00	\$ -
Total	\$ 1,558,244.00	\$ -	\$ -	\$ 1,558,244.00	\$ 509,246.29	\$ 11,282.19	\$ 520,528.48	\$ 1,037,715.52	\$ 956,223.62	\$ 81,491.90
1200-Special Education										
1200.51110. Wages Paid to Teachers - SPED	\$ 205,108.00	\$ -	\$ -	\$ 205,108.00	\$ 75,218.12	\$ -	\$ 75,218.12	\$ 129,889.88	\$ 167,430.78	\$ (37,540.90)
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 211,419.00	\$ -	\$ -	\$ 211,419.00	\$ 53,713.10	\$ -	\$ 53,713.10	\$ 157,705.90	\$ 148,721.54	\$ 8,984.36
1200.51900. Wages Paid to Other Cert - SPED	\$ 122,822.00	\$ -	\$ -	\$ 122,822.00	\$ 47,271.40	\$ -	\$ 47,271.40	\$ 75,550.60	\$ 75,634.35	\$ (83.75)
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 65,134.00	\$ -	\$ -	\$ 65,134.00	\$ 22,161.96	\$ -	\$ 22,161.96	\$ 42,972.04	\$ 42,982.48	\$ (10.44)
1200.52100. Group Life Insurance - SPED	\$ 814.00	\$ -	\$ -	\$ 814.00	\$ 271.44	\$ -	\$ 271.44	\$ 542.56	\$ 438.62	\$ 103.94
1200.52200. FICA/Medicare Employer - SPED	\$ 28,425.00	\$ -	\$ -	\$ 28,425.00	\$ 7,449.19	\$ -	\$ 7,449.19	\$ 20,975.81	\$ 18,189.80	\$ 2,786.01
1200.52300. Pension Contributions	\$ 2,606.00	\$ -	\$ -	\$ 2,606.00	\$ 1,129.92	\$ -	\$ 1,129.92	\$ 1,476.08	\$ 1,476.08	\$ -
1200.52800. Health Insurance	\$ 196,233.00	\$ -	\$ -	\$ 196,233.00	\$ 68,535.72	\$ -	\$ 68,535.72	\$ 127,697.28	\$ 90,504.76	\$ 37,192.52
1200.53200. Substitutes - SPED	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 16,827.71	\$ 46,177.76	\$ 63,005.47	\$ (59,505.47)	\$ -	\$ (59,505.47)
1200.53230. Purchased Pupil Services	\$ 36,740.00	\$ -	\$ -	\$ 36,740.00	\$ 5,232.36	\$ 20,842.50	\$ 26,074.86	\$ 10,665.14	\$ (7,000.00)	\$ 17,665.14
1200.53300. Other Prof/Tech Services	\$ 3,620.00	\$ -	\$ -	\$ 3,620.00	\$ 1,585.26	\$ -	\$ 1,585.26	\$ 2,034.74	\$ -	\$ 2,034.74
1200.55800. Travel Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 65.38	\$ -	\$ 65.38	\$ 934.62	\$ 467.31	\$ 467.31
1200.56110. Instructional Supplies - SPED	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,018.99	\$ -	\$ 1,018.99	\$ (18.99)	\$ -	\$ (18.99)
1200.56400. Workbooks/Disposables	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
1200.57300. Equipment Non-Instructional	\$ -	\$ -	\$ -	\$ -	\$ 79.99	\$ -	\$ 79.99	\$ (79.99)	\$ -	\$ (79.99)
1200.58100. Dues & Fees	\$ 810.00	\$ -	\$ -	\$ 810.00	\$ (400.00)	\$ -	\$ (400.00)	\$ 1,210.00	\$ 810.00	\$ 400.00
Total	\$ 880,931.00	\$ -	\$ -	\$ 880,931.00	\$ 300,160.54	\$ 67,020.26	\$ 367,180.80	\$ 513,750.20	\$ 539,655.72	\$ (25,905.52)
1300-Adult Education - Cooperative										
1300.55690. Tuition - Adult Cooperative	\$ 14,567.00	\$ -	\$ -	\$ 14,567.00	\$ (12,732.00)	\$ -	\$ (12,732.00)	\$ 27,299.00	\$ 27,299.00	\$ -
Total	\$ 14,567.00	\$ -	\$ -	\$ 14,567.00	\$ (12,732.00)	\$ -	\$ (12,732.00)	\$ 27,299.00	\$ 27,299.00	\$ -
1500-Stipends - Extra Curricular										
1500.51930. Extra Curricular Stipends Paid	\$ 10,146.00	\$ -	\$ -	\$ 10,146.00	\$ 4,328.00	\$ -	\$ 4,328.00	\$ 5,818.00	\$ 5,818.00	\$ -
Total	\$ 10,146.00	\$ -	\$ -	\$ 10,146.00	\$ 4,328.00	\$ -	\$ 4,328.00	\$ 5,818.00	\$ 5,818.00	\$ -
1600-Summer School										
1600.51110. Wages Paid to Teachers - Summer School	\$ 3,060.00	\$ -	\$ -	\$ 3,060.00	\$ 2,745.00	\$ -	\$ 2,745.00	\$ 315.00	\$ -	\$ 315.00
1600.51120. Wages Paid to Inst Aides - Summer School	\$ 1,625.00	\$ -	\$ -	\$ 1,625.00	\$ 2,787.50	\$ -	\$ 2,787.50	\$ (1,162.50)	\$ -	\$ (1,162.50)
1600.51901. Wages Paid - Other Non-Cert - Summer School	\$ 1,757.00	\$ -	\$ -	\$ 1,757.00	\$ 2,087.64	\$ -	\$ 2,087.64	\$ (330.64)	\$ -	\$ (330.64)
1600.52200. FICA/Medicare Employer - Summer School	\$ 304.00	\$ -	\$ -	\$ 304.00	\$ 412.76	\$ -	\$ 412.76	\$ (108.76)	\$ -	\$ (108.76)
Total	\$ 6,746.00	\$ -	\$ -	\$ 6,746.00	\$ 8,032.90	\$ -	\$ 8,032.90	\$ (1,286.90)	\$ -	\$ (1,286.90)
1700-Tutoring										
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 350.00	\$ -	\$ -	\$ 350.00	\$ -	\$ -	\$ -	\$ 350.00	\$ -	\$ 350.00
1700.000100.53230. Purchased Pupil Services - Reg Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1700.000200.51110. Wages Paid to Teacher Tutors - Special Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 3,650.00	\$ -	\$ -	\$ 3,650.00	\$ -	\$ -	\$ -	\$ 3,650.00	\$ -	\$ 3,650.00

BOE Budget v. Actual 11/27/2023										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
Total	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00	\$ -	\$ -	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00
1800-Stipends - Sports Teams										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ 2,361.00	\$ -	\$ 2,361.00	\$ 13,922.00	\$ 13,922.00	\$ -
1800.52200. FICA/Medicare Employer	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ 34.23	\$ -	\$ 34.23	\$ 215.77	\$ 215.77	\$ -
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ 570.00	\$ -	\$ 570.00	\$ 3,000.00	\$ 3,000.00	\$ -
1800.56100. General Supplies - Sports Teams	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
Total	\$ 21,103.00	\$ -	\$ -	\$ 21,103.00	\$ 2,965.23	\$ -	\$ 2,965.23	\$ 18,137.77	\$ 18,137.77	\$ -
2110-Social Work Services										
2110.51900. Wages Paid - Social Worker	\$ 50,005.00	\$ -	\$ -	\$ 50,005.00	\$ 7,237.78	\$ -	\$ 7,237.78	\$ 42,767.22	\$ 24,566.48	\$ 18,200.74
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 4.74	\$ -	\$ 4.74	\$ 33.26	\$ 33.06	\$ 0.20
2110.52200. FICA/Medicare Employer - Social Worker	\$ 725.00	\$ -	\$ -	\$ 725.00	\$ 149.42	\$ -	\$ 149.42	\$ 575.58	\$ 356.21	\$ 219.37
2110.52800. Health Insurance - Social Worker	\$ 11,439.00	\$ -	\$ -	\$ 11,439.00	\$ 2,809.23	\$ -	\$ 2,809.23	\$ 8,629.77	\$ -	\$ 8,629.77
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 100.00	\$ 100.00
2110.56110. Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 62,407.00	\$ -	\$ -	\$ 62,407.00	\$ 10,201.17	\$ -	\$ 10,201.17	\$ 52,205.83	\$ 25,055.75	\$ 27,150.08
2130-Health Office										
2130.51901. Wages Paid - School Nurse	\$ 90,149.00	\$ -	\$ -	\$ 90,149.00	\$ 37,294.35	\$ -	\$ 37,294.35	\$ 52,854.65	\$ 52,878.13	\$ (23.48)
2130.51910. Wages Paid - Nurse Substitutes	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
2130.51930. Nursing Stipends Paid	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
2130.52100. Group Life Insurance - Health Office	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 25.95	\$ -	\$ 25.95	\$ 50.05	\$ 50.05	\$ -
2130.52200. FICA/Medicare Employer - Health	\$ 8,965.00	\$ -	\$ -	\$ 8,965.00	\$ 2,963.32	\$ -	\$ 2,963.32	\$ 6,001.68	\$ 4,045.18	\$ 1,956.50
2130.52800. Health Insurance - Health Office	\$ 12,652.00	\$ -	\$ -	\$ 12,652.00	\$ 6,281.64	\$ -	\$ 6,281.64	\$ 6,370.36	\$ 6,281.65	\$ 88.71
2130.53230. Purchased Pupil Services	\$ 720.00	\$ -	\$ -	\$ 720.00	\$ 845.00	\$ -	\$ 845.00	\$ (125.00)	\$ -	\$ (125.00)
2130.53300. Other Prof/Tech Services	\$ 630.00	\$ -	\$ -	\$ 630.00	\$ 630.00	\$ -	\$ 630.00	\$ -	\$ -	\$ -
2130.54300. Repairs & Maint Equipment	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00
2130.55800. Conference/Travel - Health Office	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00
2130.56100. Supplies	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 1,150.78	\$ -	\$ 1,150.78	\$ 1,249.22	\$ 624.61	\$ 624.61
2130.56430. Professional Periodicals	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
2130.58100. Dues & Fees	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 110.00	\$ -	\$ 110.00	\$ 490.00	\$ 490.00	\$ -
Total	\$ 123,192.00	\$ -	\$ -	\$ 123,192.00	\$ 51,301.04	\$ -	\$ 51,301.04	\$ 71,890.96	\$ 64,369.62	\$ 7,521.34
2140-Psychological Services										
2140.51900. Wages Paid - School Psychologist	\$ 54,932.00	\$ -	\$ -	\$ 54,932.00	\$ 16,581.85	\$ -	\$ 16,581.85	\$ 38,350.15	\$ 35,130.15	\$ 3,220.00
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 15.75	\$ -	\$ 15.75	\$ 22.25	\$ 22.25	\$ -
2140.52200. FICA/Medicare Employer - Psychologist	\$ 797.00	\$ -	\$ -	\$ 797.00	\$ 205.63	\$ -	\$ 205.63	\$ 591.37	\$ 509.39	\$ 81.98
2140.52800. Health Insurance	\$ 24,353.00	\$ -	\$ -	\$ 24,353.00	\$ 11,964.54	\$ -	\$ 11,964.54	\$ 12,388.46	\$ 12,344.04	\$ 44.42
2140.53230. Purchased Pupil Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
2140.56100. Assessment Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 610.70	\$ -	\$ 610.70	\$ 1,389.30	\$ 694.65	\$ 694.65
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 100.00	\$ 100.00
Total	\$ 84,320.00	\$ -	\$ -	\$ 84,320.00	\$ 29,378.47	\$ -	\$ 29,378.47	\$ 54,941.53	\$ 48,800.48	\$ 6,141.05
2150-Speech & Audiology Services										
2150.53230. Purchased Pupil Services	\$ 77,655.00	\$ -	\$ -	\$ 77,655.00	\$ 20,583.29	\$ 57,663.90	\$ 78,247.19	\$ (592.19)	\$ -	\$ (592.19)
2150.56100. Supplies	\$ 775.00	\$ -	\$ -	\$ 775.00	\$ 262.78	\$ -	\$ 262.78	\$ 512.22	\$ -	\$ 512.22
Total	\$ 78,430.00	\$ -	\$ -	\$ 78,430.00	\$ 20,846.07	\$ 57,663.90	\$ 78,509.97	\$ (79.97)	\$ -	\$ (79.97)
2160-PT/OT Services										
2160.53230. Purchased Pupil Services	\$ 20,381.00	\$ -	\$ -	\$ 20,381.00	\$ -	\$ 20,381.00	\$ 20,381.00	\$ -	\$ -	\$ -
2160.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 59.41	\$ -	\$ 59.41	\$ 140.59	\$ -	\$ 140.59
Total	\$ 20,581.00	\$ -	\$ -	\$ 20,581.00	\$ 59.41	\$ 20,381.00	\$ 20,440.41	\$ 140.59	\$ -	\$ 140.59
2210-Improvement of Instruction										
2210.53220. In Service	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 760.00	\$ -	\$ 760.00	\$ 2,240.00	\$ -	\$ 2,240.00
2210.55800. Conference/Travel - Professional Development	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 201.47	\$ -	\$ 201.47	\$ 3,798.53	\$ -	\$ 3,798.53
2210.56100. Supplies	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
Total	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 961.47	\$ -	\$ 961.47	\$ 7,038.53	\$ -	\$ 7,038.53
2220-Library/Media Services										

BOE Budget v. Actual 11/27/2023										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2220.56420. Library Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2230-Technology										
2230.51901. Wages Paid - Technology Staff	\$ 6,661.00	\$ -	\$ -	\$ 6,661.00	\$ 2,566.16	\$ -	\$ 2,566.16	\$ 4,094.84	\$ 4,098.68	\$ (3.84)
2230.52100. Group Life Insurance - Technology	\$ 4.00	\$ -	\$ -	\$ 4.00	\$ 1.60	\$ -	\$ 1.60	\$ 2.40	\$ 2.40	\$ -
2230.52200. FICA/Medicare Employer - Technology	\$ 511.00	\$ -	\$ -	\$ 511.00	\$ 190.78	\$ -	\$ 190.78	\$ 320.22	\$ 313.55	\$ 6.67
2230.52300. Pension Contributions - Technology	\$ 267.00	\$ -	\$ -	\$ 267.00	\$ 126.89	\$ -	\$ 126.89	\$ 140.11	\$ 140.11	\$ -
2230.52800. Health Insurance - Technology	\$ 1,265.00	\$ -	\$ -	\$ 1,265.00	\$ 635.40	\$ -	\$ 635.40	\$ 629.60	\$ 635.37	\$ (5.77)
2230.53520. Other Technical Services	\$ 78,945.00	\$ -	\$ -	\$ 78,945.00	\$ 54,066.45	\$ 28,207.75	\$ 82,274.20	\$ (3,329.20)	\$ -	\$ (3,329.20)
2230.56100. Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 209.45	\$ 906.35	\$ 1,115.80	\$ (615.80)	\$ -	\$ (615.80)
2230.56500. Technology Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 103.47	\$ 80.00	\$ 183.47	\$ 1,816.53	\$ -	\$ 1,816.53
2230.57340. Technology Hardware - Instructional	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
2230.57350. Software - Instructional	\$ 20,578.00	\$ -	\$ -	\$ 20,578.00	\$ 89.00	\$ -	\$ 89.00	\$ 20,489.00	\$ 20,489.00	\$ -
2230.57351. Software - Non-Instructional	\$ 34,957.00	\$ -	\$ -	\$ 34,957.00	\$ 3,333.99	\$ -	\$ 3,333.99	\$ 31,623.01	\$ 24,807.00	\$ 6,816.01
Total	\$ 150,688.00	\$ -	\$ -	\$ 150,688.00	\$ 61,323.19	\$ 29,194.10	\$ 90,517.29	\$ 60,170.71	\$ 50,486.11	\$ 9,684.60
2310-Board of Education										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 25,970.00	\$ -	\$ -	\$ 25,970.00	\$ 9,501.65	\$ -	\$ 9,501.65	\$ 16,468.35	\$ 16,490.03	\$ (21.68)
2310.52100. Group Life Insurance - BOE Office	\$ 15.00	\$ -	\$ -	\$ 15.00	\$ 6.25	\$ -	\$ 6.25	\$ 8.75	\$ 8.75	\$ -
2310.52200. FICA/Medicare Employer - BOE Office	\$ 1,991.00	\$ -	\$ -	\$ 1,991.00	\$ 698.24	\$ -	\$ 698.24	\$ 1,292.76	\$ 1,292.76	\$ -
2310.52300. Pension Contributions - BOE Office	\$ 1,042.00	\$ -	\$ -	\$ 1,042.00	\$ 494.78	\$ -	\$ 494.78	\$ 547.22	\$ 547.22	\$ -
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00
2310.52700. Workers' Compensation - BOE Office	\$ 19,969.00	\$ -	\$ -	\$ 19,969.00	\$ 9,754.80	\$ 9,754.80	\$ 19,509.60	\$ 459.40	\$ -	\$ 459.40
2310.52800. Health Insurance - BOE Office	\$ 10,823.00	\$ -	\$ -	\$ 10,823.00	\$ 5,418.24	\$ -	\$ 5,418.24	\$ 5,404.76	\$ 5,418.22	\$ (13.46)
2310.53020. Legal Services - BOE Office	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 722.98	\$ -	\$ 722.98	\$ 1,777.02	\$ -	\$ 1,777.02
2310.53300. Other Prof Services - BOE Office	\$ -	\$ -	\$ -	\$ -	\$ 45.00	\$ -	\$ 45.00	\$ (45.00)	\$ -	\$ (45.00)
2310.55200. Property/Liability Insurance - BOE Office	\$ 21,911.00	\$ -	\$ -	\$ 21,911.00	\$ 10,994.05	\$ 9,636.00	\$ 20,630.05	\$ 1,280.95	\$ -	\$ 1,280.95
2310.55301. Postage BOE Office	\$ -	\$ -	\$ -	\$ -	\$ 9.80	\$ -	\$ 9.80	\$ (9.80)	\$ -	\$ (9.80)
2310.55400. Advertising - BOE Office	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 2,821.00	\$ -	\$ 2,821.00	\$ 1,179.00	\$ -	\$ 1,179.00
2310.55800. Conference/Travel - BOE Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2310.56100. Supplies - BOE Office	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00	\$ 700.22	\$ -	\$ 700.22	\$ 699.78	\$ 349.89	\$ 349.89
2310.58100. Dues & Fees - BOE Office	\$ 2,687.00	\$ -	\$ -	\$ 2,687.00	\$ -	\$ -	\$ -	\$ 2,687.00	\$ 2,687.00	\$ -
2310.58900. Graduation Costs - BOE Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
2310.58990. Other Expenses	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
Total	\$ 97,608.00	\$ -	\$ -	\$ 97,608.00	\$ 41,167.01	\$ 19,390.80	\$ 60,557.81	\$ 37,050.19	\$ 29,293.87	\$ 7,756.32
2320-Superintendents Office										
2320.51900. Wages Paid - Superintendent	\$ 71,000.00	\$ -	\$ -	\$ 71,000.00	\$ 28,846.20	\$ -	\$ 28,846.20	\$ 42,153.80	\$ 46,153.80	\$ (4,000.00)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 25,970.00	\$ -	\$ -	\$ 25,970.00	\$ 9,501.65	\$ -	\$ 9,501.65	\$ 16,468.35	\$ 16,490.03	\$ (21.68)
2320.52100. Group Life Insurance - Superintendent Office	\$ 15.00	\$ -	\$ -	\$ 15.00	\$ 6.27	\$ -	\$ 6.27	\$ 8.73	\$ 8.73	\$ -
2320.52200. FICA/Medicare Employer - Superintendent	\$ 3,021.00	\$ -	\$ -	\$ 3,021.00	\$ 1,116.39	\$ -	\$ 1,116.39	\$ 1,904.61	\$ 1,904.61	\$ -
2320.52300. Pension Contributions - Superintendent's Office	\$ 1,041.00	\$ -	\$ -	\$ 1,041.00	\$ 494.78	\$ -	\$ 494.78	\$ 546.22	\$ 546.22	\$ -
2320.52800. Health Insurance - Superintendent's Office	\$ 10,823.00	\$ -	\$ -	\$ 10,823.00	\$ 5,418.24	\$ -	\$ 5,418.24	\$ 5,404.76	\$ 5,418.22	\$ (13.46)
2320.55800. Conference/Travel - Superintendent's Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
2320.56100. Supplies - Superintendent's Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 17.69	\$ -	\$ 17.69	\$ 282.31	\$ 141.16	\$ 141.16
2320.58100. Dues & Fees - Superintendent's Office	\$ 3,445.00	\$ -	\$ -	\$ 3,445.00	\$ -	\$ -	\$ -	\$ 3,445.00	\$ 3,445.00	\$ -
Total	\$ 116,615.00	\$ -	\$ -	\$ 116,615.00	\$ 45,401.22	\$ -	\$ 45,401.22	\$ 71,213.78	\$ 74,107.77	\$ (2,893.99)
2400-School Administration Office										
2400.51900. Wages Paid - Principal	\$ 132,000.00	\$ -	\$ -	\$ 132,000.00	\$ 50,803.70	\$ -	\$ 50,803.70	\$ 81,196.30	\$ 81,285.89	\$ (89.59)
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 82,833.00	\$ -	\$ -	\$ 82,833.00	\$ 30,312.78	\$ -	\$ 30,312.78	\$ 52,520.22	\$ 52,513.78	\$ 6.44
2400.52100. Group Life Insurance - School Administration Office	\$ 194.00	\$ -	\$ -	\$ 194.00	\$ 80.85	\$ -	\$ 80.85	\$ 113.15	\$ 113.15	\$ -
2400.52200. FICA/Medicare Employer - School Administration	\$ 8,250.00	\$ -	\$ -	\$ 8,250.00	\$ 3,003.32	\$ -	\$ 3,003.32	\$ 5,246.68	\$ 5,246.68	\$ -
2400.52300. Pension Contributions - School Admin Office	\$ 1,855.00	\$ -	\$ -	\$ 1,855.00	\$ -	\$ -	\$ -	\$ 1,855.00	\$ -	\$ 1,855.00
2400.52800. Health Insurance - School Administration Office	\$ 29,948.00	\$ -	\$ -	\$ 29,948.00	\$ 14,805.60	\$ -	\$ 14,805.60	\$ 15,142.40	\$ 14,805.60	\$ 336.80
2400.53300. Other Prof/Tech Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
2400.55301. Postage	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 1,012.83	\$ -	\$ 1,012.83	\$ 2,487.17	\$ 2,487.17	\$ -

BOE Budget v. Actual										
11/27/2023										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 97.90	\$ -	\$ 97.90	\$ 2,402.10	\$ 1,201.05	\$ 1,201.05
2400.58100. Dues & Fees - School Administration	\$ 924.00	\$ -	\$ -	\$ 924.00	\$ 945.00	\$ -	\$ 945.00	\$ (21.00)	\$ -	\$ (21.00)
Total	\$ 264,754.00	\$ -	\$ -	\$ 264,754.00	\$ 101,061.98	\$ -	\$ 101,061.98	\$ 163,692.02	\$ 157,653.32	\$ 6,038.70
2510-Business Office										
2510.51901. Wages Paid - Non Certified - Business Office	\$ 107,838.00	\$ -	\$ -	\$ 107,838.00	\$ 41,525.94	\$ -	\$ 41,525.94	\$ 66,312.06	\$ 66,377.26	\$ (65.20)
2510.52100. Group Life Insurance - Business Office	\$ 72.00	\$ -	\$ -	\$ 72.00	\$ 29.95	\$ -	\$ 29.95	\$ 42.05	\$ 42.05	\$ -
2510.52200. FICA/Medicare Employer - Business Office	\$ 8,268.00	\$ -	\$ -	\$ 8,268.00	\$ 3,126.98	\$ -	\$ 3,126.98	\$ 5,141.02	\$ 5,141.02	\$ -
2510.52300. Pension Contributions - Business Office	\$ 4,904.00	\$ -	\$ -	\$ 4,904.00	\$ 2,199.83	\$ -	\$ 2,199.83	\$ 2,704.17	\$ 2,704.17	\$ -
2510.52800. Health Insurance - Business Office	\$ 11,387.00	\$ -	\$ -	\$ 11,387.00	\$ 5,653.44	\$ -	\$ 5,653.44	\$ 5,733.56	\$ 5,783.48	\$ (49.92)
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 5,394.34	\$ -	\$ 5,394.34	\$ 9,605.66	\$ 9,605.66	\$ -
2510.53410. Audit/Accounting Services - Business Office	\$ 25,850.00	\$ -	\$ -	\$ 25,850.00	\$ 5,086.35	\$ -	\$ 5,086.35	\$ 20,763.65	\$ 20,763.65	\$ -
2510.55800. Conference/Travel - Business Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2510.56100. Supplies - Business Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 390.92	\$ -	\$ 390.92	\$ 609.08	\$ 304.54	\$ 304.54
2510.58100. Dues & Fees - Business Office	\$ 325.00	\$ -	\$ -	\$ 325.00	\$ -	\$ -	\$ -	\$ 325.00	\$ 325.00	\$ -
Total	\$ 174,944.00	\$ -	\$ -	\$ 174,944.00	\$ 63,407.75	\$ -	\$ 63,407.75	\$ 111,536.25	\$ 111,046.83	\$ 489.42
2600-Building & Grounds										
2600.51901. Wages Paid - Building Maintenance	\$ 111,486.00	\$ -	\$ -	\$ 111,486.00	\$ 42,095.61	\$ -	\$ 42,095.61	\$ 69,390.39	\$ 73,587.87	\$ (4,197.48)
2600.52100. Group Life Insurance - Maintenance Department	\$ 189.00	\$ -	\$ -	\$ 189.00	\$ 34.65	\$ -	\$ 34.65	\$ 154.35	\$ 154.35	\$ -
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,541.00	\$ -	\$ -	\$ 8,541.00	\$ 2,920.83	\$ -	\$ 2,920.83	\$ 5,620.17	\$ 5,629.47	\$ (9.30)
2600.52300. Pension Contributions - Maintenance Office	\$ 3,968.00	\$ -	\$ -	\$ 3,968.00	\$ 1,115.07	\$ -	\$ 1,115.07	\$ 2,852.93	\$ 2,852.93	\$ -
2600.52800. Health Insurance - Maintenance	\$ 66,422.00	\$ -	\$ -	\$ 66,422.00	\$ 33,427.90	\$ -	\$ 33,427.90	\$ 32,994.10	\$ 32,627.86	\$ 366.24
2600.54010. Purchased Property Services	\$ 30,325.00	\$ -	\$ -	\$ 30,325.00	\$ 19,012.73	\$ 12,074.02	\$ 31,086.75	\$ (761.75)	\$ -	\$ (761.75)
2600.54101. Rubbish Removal	\$ 9,620.00	\$ -	\$ -	\$ 9,620.00	\$ 3,749.06	\$ 5,285.00	\$ 9,034.06	\$ 585.94	\$ -	\$ 585.94
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 646.47	\$ -	\$ 646.47	\$ 4,353.53	\$ 3,265.15	\$ 1,088.38
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 4,487.04	\$ 692.50	\$ 5,179.54	\$ (179.54)	\$ -	\$ (179.54)
2600.54411. Water	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 427.65	\$ 2,250.00	\$ 2,677.65	\$ 322.35	\$ -	\$ 322.35
2600.54412. Sewer	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 239.91	\$ 1,500.00	\$ 1,739.91	\$ 260.09	\$ -	\$ 260.09
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 3,237.10	\$ 5,714.00	\$ 8,951.10	\$ 2,048.90	\$ 2,048.90	\$ -
2600.55800. Conference/Travel - Building Maintenance	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
2600.56100. General Supplies - Maintenance Department	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 1,761.07	\$ 224.31	\$ 1,985.38	\$ 14,014.62	\$ 10,510.97	\$ 3,503.66
2600.56220. Electricity	\$ 31,000.00	\$ -	\$ -	\$ 31,000.00	\$ 10,175.02	\$ 525.00	\$ 10,700.02	\$ 20,299.98	\$ 20,299.98	\$ -
2600.56230. Liquid Propane	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	\$ 3,039.63	\$ 8,960.37	\$ 12,000.00	\$ 8,000.00	\$ -	\$ 8,000.00
2600.56240. Heating Oil	\$ 29,250.00	\$ -	\$ -	\$ 29,250.00	\$ -	\$ -	\$ -	\$ 29,250.00	\$ 29,250.00	\$ -
2600.56260. Gasoline	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 750.00	\$ 250.00
2600.57300. Equipment	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 750.00	\$ 250.00
2600.57330. Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 354,901.00	\$ -	\$ -	\$ 354,901.00	\$ 126,369.74	\$ 37,225.20	\$ 163,594.94	\$ 191,306.06	\$ 181,727.47	\$ 9,578.59
2700-Student Transportation										
2700.55100. Contracted Pupil Transp Reg	\$ 383,072.00	\$ -	\$ -	\$ 383,072.00	\$ 89,004.15	\$ 293,183.73	\$ 382,187.88	\$ 884.12	\$ -	\$ 884.12
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 174,647.00	\$ -	\$ -	\$ 174,647.00	\$ 32,946.92	\$ 116,976.36	\$ 149,923.28	\$ 24,723.72	\$ -	\$ 24,723.72
2700.55109. Contracted Pupil Transp Spec Ed Elem/Summer School	\$ 76,030.00	\$ -	\$ -	\$ 76,030.00	\$ 45,138.34	\$ 115,126.84	\$ 160,265.18	\$ (84,235.18)	\$ -	\$ (84,235.18)
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ 1,472.10	\$ -	\$ 1,472.10	\$ 7,302.90	\$ 7,500.00	\$ (197.10)
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 1,000.00	\$ 1,500.00
2700.56260. Gasoline	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	\$ 9,390.34	\$ 41,209.66	\$ 50,600.00	\$ (10,600.00)	\$ -	\$ (10,600.00)
Total	\$ 685,024.00	\$ -	\$ -	\$ 685,024.00	\$ 177,951.85	\$ 566,496.59	\$ 744,448.44	\$ (59,424.44)	\$ 8,500.00	\$ (67,924.44)
6000-HS Tuition										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,155,173.00	\$ -	\$ -	\$ 1,155,173.00	\$ 541,789.59	\$ 667,774.89	\$ 1,209,564.48	\$ (54,391.48)	\$ -	\$ (54,391.48)
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 745,437.00	\$ -	\$ -	\$ 745,437.00	\$ 211,151.57	\$ 409,399.00	\$ 620,550.57	\$ 124,886.43	\$ -	\$ 124,886.43
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 282,823.00	\$ -	\$ -	\$ 282,823.00	\$ 240,614.80	\$ 198,815.20	\$ 439,430.00	\$ (156,607.00)	\$ (111,360.14)	\$ (45,246.86)
Total	\$ 2,183,433.00	\$ -	\$ -	\$ 2,183,433.00	\$ 993,555.96	\$ 1,275,989.09	\$ 2,269,545.05	\$ (86,112.05)	\$ (111,360.14)	\$ 25,248.09
6100-Elementary Tuition										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 198,473.00	\$ -	\$ -	\$ 198,473.00	\$ 82,621.65	\$ 233,500.20	\$ 316,121.85	\$ (117,648.85)	\$ (76,375.69)	\$ (41,273.16)
6100.000100.55660. Tuition - Elem Magnet Schools	\$ 52,213.00	\$ -	\$ -	\$ 52,213.00	\$ 56,775.40	\$ -	\$ 56,775.40	\$ (4,562.40)	\$ -	\$ (4,562.40)
6100.000200.55660. Tuition - Elem Magnet Schools - Special Ed	\$ 152,564.00	\$ -	\$ -	\$ 152,564.00	\$ 107,667.00	\$ 68,431.50	\$ 176,098.50	\$ (23,534.50)	\$ (24,199.28)	\$ 664.78
Total	\$ 403,250.00	\$ -	\$ -	\$ 403,250.00	\$ 247,064.05	\$ 301,931.70	\$ 548,995.75	\$ (145,745.75)	\$ (100,574.97)	\$ (45,170.78)

BOE Budget v. Actual 11/27/2023										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
Total Expenditures	\$ 7,308,884.00	\$ -	\$ -	\$ 7,308,884.00	\$ 2,782,051.34	\$ 2,386,574.83	\$ 5,168,626.17	\$ 2,140,257.83	\$ 2,086,240.21	\$ 54,017.62

MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD

To: Municipal Accountability Review Board
From: Kimberly Kennison
Subject: Update on West Haven Subcommittee
Date: February 6, 2024

The West Haven Subcommittee last met on Tuesday February 6, 2024.

Mayor's Executive Summary:

Mayor Borer provided the sub-committee with an update on the changes and improvements being made to the operations of the City of West Haven.

Review and Discussion: West Haven Board of Education Recommended School Budget FY2025

School Superintendent Cavallaro provided a presentation of the 2024-2025 Board of Education School Budget. This school budget has been approved by the Board of Education and sent to Mayor Borer for the City's review.

Status Updates

- a. Credit Rating
The City had credit reviews with two rating agencies. Moody Investors Services has assigned a Baa3 rating to the City of West Haven long-term debt with an outlook that is stable. S&P Global Ratings did raise its long-term rating to BBB+ from BBB with the outlook being positive on West Haven's general obligation bonds outstanding.
- b. Bonds and BANS Issuance
Acting Finance Director Taylor discussed the issuance of \$19.335 million of general obligation bonds and \$10.135 million of Bond Anticipation Notes (BANS) that are scheduled to close around February 15, 2024.
- c. ARPA Fund
Acting Finance Director Taylor provided an update on the status of the City's ARPA funding.
- d. RFP of Fire Districts Public Safety Assessment
Chief of Staff Spreyer reported that Emergency Services Consulting International (ESCI) provided the City with a proposal to provide a Public Safety Assessment Study in the amount of \$31,232. ESCI also did a Fire Service Consolidation Study back in July of 2019 for the City. The proposal scope is going to be analysis to ensure it includes those areas that the group wanted to be reviewed. The sub-committee will be provided with a copy of the ESCI July 2019 study.

Non - Labor Contracts:

1. Gengras Ford – Municipal Fleet Vehicle Purchase

This is a contract with Gengras Ford to purchase for Building Maintenance a Ford F-350 for \$66,395 to replace an inoperable 2004 Ford Ranger. This purchase is included in the Fleet Maintenance 2023 Capital Plan. The State Contract was utilized for the quote. The subcommittee approved unanimously to recommend the vehicle purchase to the full MARB for approval.

2. Colonna Concrete & Asphalt Paving, LLC – Sidewalk, Curb, Patch and Paving Contract

This contract was publicly bid through the City. Five bids were received, and Colonna was the lowest bidder. The scope of work is the repair and/or replacement of sidewalks, driveways, and curbs; and the replacement patching for repairs of roads with set pricing over a two-year term. The subcommittee approved unanimously to recommend this sidewalk maintenance contract to the full MARB for approval.

3. Gengras Ford – Allington Fire Department Cab and Chassis Vehicle Replacement

The contract is between Gengras Ford and Allington Fire Department to purchase a new cab and chassis for its rescue unit instead of purchasing a brand-new ambulance. The contract price is \$57,820; however, a diesel engine was not quoted. With a diesel engine the cost is \$67,544. The subcommittee approved unanimously to recommend the vehicle purchase with a diesel engine to the full MARB for approval.

4. Gengras Ford – West Haven Police Department Vehicle Purchase

This contract is between Gengras Ford and the Police Department to purchase a 2024 Ford Expenditure for \$62,230 and 2024 Ford F-250 Crew Cab truck for \$53,108. These purchases are funded through the approved 5-Yr Capital Plan using bonded funds. Pricing was based on the State Contract. The subcommittee approved unanimously to recommend the vehicles purchase to the full MARB for approval.

Update: Open Items List

Ms. Kennison recognized that the new administration is working hard to close areas of weakness and is working with the financial manager to implement those processes. She also recommended considering closing some Cohn Reznick open items.

The next meeting of the West Haven Subcommittee is scheduled for February 29th at West Haven City Hall.

West Haven FY 2022 Audit Reports
To be Provided Separately

BOE Teachers Contract
to Be provided Separately

FY 2025 BOE Proposed Budget
to be Provided Separately

City of West Haven
\$18,250,000 General Obligation Bonds, Issue of 2024 and
\$10,135,000 G.O. Bond Anticipation Notes
Bond/Note Sale Talking Points

Credit Rating

- S&P upgraded the City's underlying rating to BBB+ from BBB. S&P also applied a positive outlook on the City's bonds

Municipal Bond and Note Insurance

- The City qualified for municipal bond insurance on both its long-term bonds and short-term notes from Build America Mutual (BAM).
- By qualifying for BAM insurance, the City saved approximately \$666,000 in debt service over the life of the bonds.
- The cost of the bond insurance decreased from 100 basis point in 2021 to 58 basis points in 2024 signifying that the insurer felt there was less risk in insuring the City bonds. BAM's bond insurance premium had been 109 basis points in 2020.

Bond Pricing

- The City issued \$18,250,000 in bonds using a 20-year diminishing principal (high to low) amortization structure. The principal structure was based on the useful lives of the assets financed. Because the City financed some shorter-life assets including police and DPW vehicles, DPW equipment, and information technology, the bond payments were higher in the first 10 years and declined out to a 20-year final maturity. The all-in-cost of the bonds was a 3.90% and the bonds included a 10-year call option which provides the City the opportunity to refinance these bonds in the future if the City's credit rating continues to improve.
- On the final \$18,250,000 of bonds available for sale, the City received investor orders of \$146,300,000 or an 8.0x oversubscription. The City received orders from 35 different investors. Investor classes included retail, bank portfolio, bond funds, Separately Managed Accounts (professional retail investors), money managers, broker/dealers, hedge funds, trading accounts and insurance companies. The number of orders and the variety of investor types was encouraging to the financing team as it represented broad market interest in the City and suggested that these investors would be available to support the City in future borrowings.
- The City was able to increase both the number of individual orders and the total dollar amount of orders over the last time the City sold bonds. In 2021, the City received a total of 83 orders totaling \$142,000,000 or a 6.9x oversubscription. This year the City received 136 individual orders totaling \$146,300,000 for an oversubscription of 8.0x the number of bonds for sale.

- The strong order book on the bonds allowed the City to reduce interest cost on every maturity between 4 to 20 basis points saving \$170,000 from the beginning of the order period.
- Additionally, as a result of the strong investor interest and current market conditions, the City will receive approximately \$1,400,000 in bond premium which will be used to pay cost of issuance and reduce the final amount of bonds issued. After accounting for issuance costs, the City was able to fund \$19,335,000 in projects by issuing only \$18,250,000 in new bonds.

Note Pricing

- The City also sold \$10,135,000 in one-year notes at a all-in cost 4.50%. The notes had a coupon of 5.00% and re-offering yield of 3.70%.
- On the \$10,135,000 of notes available to purchase, the City received investor orders of \$64,100,000, for a 6.3x oversubscription. The City saw 8 different investors place an order for the notes, and 6 of those investors placed an order for the entire amount.
- The strong order book on the notes allowed the City to reduce interest cost by 5 bps which generated an additional \$4,800 of debt service fund deposit from the beginning of the order period.

West Haven Police Pension TA
To be Provided Separately

MUNICIPAL FLEET VEHICLES

- Replacement of a 2004 Ford Ranger Pickup – 11WN assigned to Building Maintenance
- Gengras Ford is supplier – State Contract 19PSX0161
- Ford F-350 Regular Cab 4x4
- Included in Fleet Maintenance's 2023 Capital Plan
- Total price is \$66,395.30



Gengras Ford, LLC

225 New Britain Avenue
Plainville, CT 06062
Phone: 860.727.6302
www.gengras.com



Quote Number: **231218003**

Fleet Nr: 11

STATE CONTRACT NO: 19PSX0161

Make	MY	Model	Contract Price
Ford	2023	F-350 Reg Cab 4x4 (F3B) - 142" WB, 8 foot bed	\$ 44,932.00

All specifications are subject to verification of manufacturer's published standard and optional equipment. Vehicle to include all manufacturers standard equipment plus the following options:

	Option Code	Description	List Price
1	Z1	Oxford White	\$ -
2	AS	Vinyl 40/20/40 Medium Dark Slate	\$ -
3	99A	6.8L DEV V8 Gas engine	\$ -
4	44F	Ten speed Automatic Trans	\$ -
5	610A	XL Package	\$ -
6	STD	Cruise Control	\$ -
7	STD	Trailer Brake Controller (incl. Smart Trailer Tow Connector)	\$ -
8	STD	Power Equipment Group - Manually Telescoping, Folding Trailer Tow Mirrors with Power/Heated Glass, Heated Convex Spotter Mirror, Integrated Clearance Lamps/Turn Signals	\$ -
9	STD	Spare Key - One (1)	\$ -
10	473	Snow Plow Prep	\$ 250.00
11	67B	HD Alternator - 410 amp	\$ 115.00
12	86M	Medium-duty Batteries	\$ 210.00
13	66S	Upfitter Switches	\$ 165.00
14	43C	110 v / 400 watt inverter	\$ 175.00
15	592	Roof Clearance Lights	\$ 95.00
16	66L	LED Bed Lights	\$ 60.00
17	61S/62S	Splash Guards (4 wheel)	\$ 130.00
18	18B	Cab Steps	\$ 320.00
19	85S	Spray in Bed Liner	\$ 595.00
20	X3E	3.73:1 Elocking Rear Axle	\$ 430.00
21	TDX	AT Tires - 18"	\$ 265.00
22	96V	XL Chrome Package	\$ 225.00
23			\$ -
24			\$ -
25			\$ -
<i>Total Options per Contract Price (list price)</i>			\$ 3,035.00
<i>Total Factory Options Discount (6%)</i>			\$ (182.10)
<i>Total Options per Contract Price (net price)</i>			\$ 2,852.90



Quote Number: **231218003**

Aftermarket Accessories

	Vendor / Manufacturer	Hours	Description	List Price
1	Fisher	2.0	Fisher HDX 8' power angle snowplow. 29" sides, standard high-carbon steel cutting edge, INTENSIFIRE LED snow plow headlights, 5/8" steel cutting edges. Includes 18" rubber deflector, control cup holder mount, WINTER brand 36" plow guides, heavy-duty lift arm ram, cast iron curb guard kit.	\$ 12,200.00
2	Buyers	0.0	Buyers or approved equal LED Fleet Series drill free light bar cab mount P/N-8895550 and 17" Octagonal Mini Bar Light - P/N-8891100, two (2) rectangular amber LED strobes (in grille) P/N- 8892802 and in rear taillights install integral AMBER & GREEN flashing LED Lights. All wired to one (1) upfitter switch labeled "STROBES"	\$ 3,413.00
3	Thiemann	2.0	Thiemann TT-15ET Aluminum two-piece bi-fold liftgate w camera bracket. Platform size 56x32"plus 6"	\$ 5,726.00
4	Ziebart	2.0	Rustproofing	\$ 899.00
5	Other	1.0	Spare Fob Key	\$ 275.00
6	Other	1.0	Seat Covers	\$ 750.00
7	WeatherTech	0.0	WeatherTech floor mats (front)	\$ 130.00
<i>Total Aftermarket Options (list price)</i>				\$ 23,263.00
<i>Total Aftermarket Options Discount (20%)</i>				\$ (4,652.60)
<i>Total Hours x \$130 / hour rate</i>				\$ -
Total Net Aftermarket Options plus Total Labor				\$ 18,610.40

Trade Allowance

Year	Make	VIN	Description / Mileage	Allowance
				\$ -
				\$ -
				\$ -
Total Trade in Allowance				\$ -

Comments:

Bailment pool pick up truck stock order placed by Gengras Ford. Chassis upfit is required before pool release to dealer.

Additional fees / Charges

		State of CT Trade in Assessment (Note: Fee is payable to State of CT):	\$ -
		Dealer Conveyance Fee (\$799.00)	\$ -
		Registration Fee (estimated, actual cost will appear on your final invoice)	\$ -
		DMV Inspection Fee (as required)	\$ -
		Total Additional Fees	\$ -
Customer:	City of West Haven		
FIN Code:	QK668		
VIN:	1FTRF3BAZPED71140		
		Total (per unit)	\$ 66,395.30
Quantity	1	Grand Total (all)	\$ 66,395.30

This quote valid for 30 days from the date created.

SIDEWALK, CURB, PATCH AND PAVING CONTRACT

- Publicly bid contract RFP #2023-41
- RFP closed on October 19, 2023
 - 5 bids received:
 - Elm City Materials
 - White Owl Construction
 - Colonna Concrete
 - Laydon
 - Murillo Construction
- Lowest responsible bidder was determined to be Colonna Construction.
- Contract included in this packet



of the City from which order the stated value of the Work shall be omitted, and the determination of the value of the Work shall be determined by the Sidewalk Inspector. The Sidewalk Inspector's decision pertaining to the value of the Work shall be final and binding upon the parties hereto.

The Contractor expressly agrees to at all times indemnify, defend and hold harmless the City and its officers, agents and employees on account of any and all demands; claims; damages; losses; litigation and financial costs and expenses, including attorney's fees; compensation arising out of personal injuries (including death); any damage to property, real or personal; and any other loss or expense, directly or indirectly, arising out of, related to or connected with the Work to be performed hereunder by the Contractor, its employees, agents, subcontractors, material suppliers, or anyone directly or indirectly employed by any of them. The Contractor shall and does hereby assume and agree to pay for the defense of all such claims, demands, suits, proceedings and litigation. The provisions of this paragraph shall survive the expiration or early termination of this Agreement; shall be separate and independent of any other provision or requirement of this Agreement; and shall not be limited by reason of any insurance coverage provided hereunder.

In the employment of mechanics, laborers and workmen for the Work, the Contractor and all lower-tiered subcontractors shall give employment preference to citizens of West Haven. The Contractor and all lower-tiered subcontractors shall submit such relevant documents and other information as may be requested by the City to determine compliance with this article. In order to monitor compliance with the section, the City may request such relevant documents and documentation from the Contractor or from subcontractors at any time during the term of the Contract. The Contractor shall comply with or arrange for compliance with all such requests promptly. Prior to the commencement of performance of the Work the Contractor and all lower-tiered subcontractors shall forward a written statement indicating the name, address and occupational title of each mechanic, laborer and workman scheduled to perform work. Amended statements shall be filed before any new mechanic, laborer and workman commences work under the Contract.

The Contractor and all lower-tiered subcontractors agree and warrant that in the performance of the Work that they shall not discriminate or permit discrimination in employment against any person or group of persons on the grounds of race, color, religious creed, age, marital status, national origin, sex or on the basis of physical or mental disability, including but not limited to blindness, unless it is shown by the Contractor or subcontractor that such disability prevents performance under the Contract. The Contractor and all sub-tier contractors also agree that for purposes of monitoring compliance with the provisions of this section that they shall provide the City with such information as may be requested concerning their employment practices and procedures. For purposes hereof, discrimination in employment shall include but not be limited to employment advertising, recruitment, layoff, termination, rates of pay or other forms of compensation, conditions or privileges of employment. The Contractor and all lower-tiered subcontractors shall post notices in conspicuous places on the work site describing the provisions of this Article. Nothing contained herein is intended or shall be construed to relieve the Contractor or any lower-tiered subcontractor from compliance with applicable federal or state law concerning equal employment opportunity, affirmative action or nondiscrimination.

If the Work requires utilizing trades or occupations for which state-certified apprenticeship programs exist, the Contractor shall be affiliated with such programs and the Contractor shall require lower-tiered

subcontractors to be affiliated with same. The Contractor or any lower-tiered subcontractor may be relieved from compliance with this Article if provisions of its existing labor agreements prevent compliance with the requirements hereof. In that event, prior to the commencement of performance, the Contractor or subcontractor shall submit their reasons for such action in writing, along with supporting documents, to the City. In order to monitor compliance with the apprenticeship programs, the City may request such relevant documents and documentation from the Contractor or any lower-tiered subcontractor at any time during the term of the Contract. The Contractor shall comply with any or arrange for compliance with all such requests promptly. An apprentice is defined as a person employed under a written agreement enrolled in a registered program by the State of Connecticut to work at and to learn a specific trade as defined in Connecticut State General Statutes Section 31-51(a).

If, after review, the City determines that the Contractor or any lower-tiered subcontractor has failed to comply with the requirements for local worker preference, nondiscrimination and/or apprenticeship, in addition to any other remedy available to it, the City may require corrective action to be taken by the Contractor or it may terminate the Contract.

The Contractor shall provide and maintain insurance coverage related to its services in connection with the Work in types and amounts specified in Exhibit B attached hereto.

IN WITNESS WHEREOF, the City and the Contractor have duly executed this agreement on the day and year first above written.

Signed, Sealed and Delivered
in the Presence of:

CITY OF WEST HAVEN

By: _____
Dorinda Borer
Its Mayor
Duly Authorized

By: _____
David Taylor
Its Acting Director of Finance
Duly Authorized

By: _____
John Colonna
Its Owner
Duly Authorized

EXHIBIT A

SCOPE OF WORK:

The repair and/or replacement of sidewalks, driveways and curbs; and the replacement patching for repairs of roads, as determined by the Sidewalk Inspector during a two-year period commencing on November 1, 2023 and ending on October 31, 2025. Such work will be performed on roads and properties maintained by the City. The Contractor shall be responsible for the removal and disposal of any existing sidewalk, curb or apron.

The Contractor shall be the prime contractor and assumes total responsibility for the repair and replacement of the sidewalks, driveways and/or curbs designated by the Sidewalk Inspector.

In the event of recurrence of root damage to a repaired sidewalk, the Contractor will be responsible for replacement during a period of four (4) years.

It will be the contractor's responsibility to maintain traffic on all City roads, at all times as is possible, especially for school buses and emergency vehicle traffic. Should the need arise to completely close off any section of sidewalk and/or driveway; the contractor must first obtain written approval to do so from the Director of Public Works. Such request shall specify the exact period of time and exact location of each proposed closing.

The City shall provide traffic control personnel as required by section 206-40 of the Code of the City of West Haven. The Contractor is fully responsible for any damage done to the utility structures including but not limited to: electrical, telephone and cable wires; utility poles; fire hydrants; and street signs.

PRICING: 11/1/23 - 10/31/24 (QUANTITIES ARE ESTIMATES ONLY)

20,000 square feet concrete sidewalk:	@ \$12.00 sq. ft.	TOTAL:	\$240,000.00
2,000 square feet concrete apron:	@ \$15.00 sq. ft.	TOTAL:	\$30,000.00
1,000 linear feet concrete curb:	@ \$15.00 In. ft.	TOTAL:	\$15,000.00
10,000 square feet bituminous walks:	@ \$ 4.00 sq. ft.	TOTAL:	\$40,000.00
4,000 linear feet bituminous curbs:	@ \$7,00 In. ft.	TOTAL:	\$28,000.00
Pavement Patching Repairs of Roads:	@ \$63.00 sq. yd.	TOTAL:	TBD

PRICING: 11/1/24 - 10/31/25 (QUANTITIES ARE ESTIMATES ONLY)

20,000 square feet concrete sidewalk:	@ \$12.70 sq. ft.	TOTAL:	\$254,000.00
2,000 square feet concrete apron:	@ \$15.60 sq. ft.	TOTAL:	\$31,200.00
1,000 linear feet concrete curb:	@ \$16.00 In. ft.	TOTAL:	\$16,000.00
10,000 square feet bituminous walks:	@ \$ 5.00 sq. ft.	TOTAL:	\$50,000.00
4,000 linear feet bituminous curbs:	@ \$8,00 In. ft.	TOTAL:	\$32,000.00
Pavement Patching Repairs of Roads:	@ \$70.00 sq. yd.	TOTAL:	TBD

Date →
3/1/24
to 10/31/25
RS

3/1/24 - 10/31/24
RS

Date →

SPECIFICATIONS:

1. Bituminous Concrete Sidewalks and Driveways:

(1) **Excavation:** Vendor shall remove existing sidewalk or driveway to the required depth below the finished grade. All soft yielding material shall be removed and replaced with suitable materials.

(2) **Gravel Base:** Vendor shall install a gravel base which measures six (6) inches in depth after compaction. Such gravel shall be placed between wooden forms, finish pavement line and graded allowing a depth of two (2) inches for the placement of the Bituminous Concrete.

(3) **Bituminous Concrete:** The finished surface shall be a Bituminous Concrete hot mix using type II standard Specification Form # 817, State of CT, Highway Department, Section M.04. The Material shall be rolled with a roller weighing not less than 500 lbs. Wire fabric for sidewalks: WWF 6x6-W2xW2. Wire fabric for driveways: WWF 6x6 W2.9xW2.9.

(4) **Sidewalks:** The finished sides shall be back filled with a suitable material and thoroughly compacted. The sides shall be finished flush with the top of the sidewalk or driveway. Four (4) inches of loam shall be added and seeded with suitable grass seed and mulched to match with adjacent grass surfaces.

(5) **Permits:** Vendor shall be required to pull permits for the installation of all sidewalks. The Engineering Department shall issue permits. There will be no charge for this permit.

(6) **New Development:** This section does not apply to new developments whereby concrete sidewalks and driveways govern.

2. Concrete Curbing:

Forms: Adequate forms shall be installed by the vendor on both sides of the curb for the entire depth and length of the curb.

EXHIBIT B

The insurance required by this contract shall be written for not less than the following, and greater if required by law:

1. **Worker's Compensation:**
 - a. State: Connecticut - Statutory
 - b. Applicable Federal (e.g. Longshoremen's): Statutory
 - c. Employer's Liability: \$1,000,000.00 per accident

2. **Comprehensive or Commercial General Liability (including Premises - Operations; Independent Contractors Protective; Products and Completed Operations; Broad Form Property Damage); Contractual Liability and Personal Injury:**
 - a. 1,000,000.00 each occurrence C.S.L.;
 - b. 1,000,000.00 Personal & Advertising Injury;
 - c. Products and Completed Operations Insurance shall be maintained for five (5) years after final payment;
 - d. Property Damage Liability Insurance shall provide X,C and U coverage; and
 - e. Broad form property damage coverage shall include completed operations.

3. **Comprehensive automobile Liability (included owned, non-owned and hired vehicles):** Limited \$1,000,000.00 each accident (CSL) (BI &PD).

4. **If the value of the contract is in excess of \$100,000:** Umbrella excess liability insurance in the amount of \$5,000,000 each occurrence is also required.

5. Contractor shall purchase all risk on completed value form in the names of the owner, contractor, and subcontractors, as their interests may appear, with limits of amount equal to the contract sum for the work.

6. Contractor shall provide: appropriate insurance certificates, naming the City of West Haven as an additional insured on all policies. 30 days notification shall be required for cancellation or non-renewal.

7. Liability insurance shall include all major divisions of coverage and be on a comprehensive basis- including.
 - a. Premises operations (including X-C/U as applicable)
 - b. Independent Contractors' Protective.
 - c. Products and completed operations
 - d. Personal injury liability with employment exclusion deleted.
 - e. Contractual Liability
 - f. Owned, non-owned, and hired motor vehicles.
 - g. Broad form property damage including completed operations
 - h. Umbrella excess liability.

The Contractor shall furnish one copy each of certificates of insurance herein required for each copy of the contract which shall specifically set forth evidence of all coverage required. The form of certificate shall be Accord 25 (2/84) or accepted equal. The contractor shall subsequently issue amending coverage or limits.

PROPOSERS NON COLLUSION AFFIDAVIT FORM

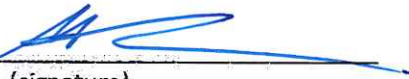
The undersigned proposer, having fully informed himself/herself/itself regarding the accuracy of the statements made herein, certifies that:

- (1) The proposer developed the proposal independently and submitted it without collusion with, and without any agreement, understanding, communication or planned common course of action with, any other person or entity designed to limit independent competition;
- (2) The proposer, its employees and agents have not communicated the contents of the proposal to any person not an employee or agent of the proposer and will not communicate the proposal to any such person prior to the official opening of the proposal and award.
- (3) No elected or appointed official or other officer or employee of the City of West Haven is directly or indirectly interested in the proposer's proposal, or in the supplies, materials, equipment, work or labor to which it relates, or in any of the profits thereof.

The undersigned proposer further certifies that this affidavit is executed for the purpose of full disclosure to the City of West Haven to consider its proposal and make an award in accordance therewith.

Colonna Masonry Concrete & Asphalt Paving LLC

Legal Name of Bidder



(signature)

Bidder's Representative, Duly Authorized

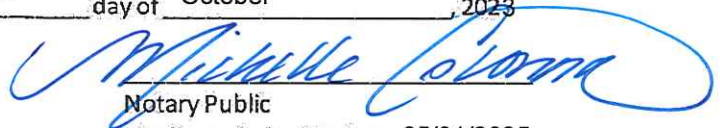
Giancarlo Colonna

Name of Bidder's Authorized Representative

Owner

Title of Bidder's Authorized Representative

Subscribed and sworn to before me this 18th day of October, 2023



Notary Public

My Commission Expires: 05/31/2025



CITY OF WEST HAVEN
355 Main St
 West Haven, Connecticut 06516

**DISCLOSURE &
 CERTIFICATION AFFIDAVIT**

EVERY SECTION MUST BE COMPLETED

For help completing this form contact Purchasing Director at 203-937-3624

Contractor/Vendor Name:	Colonna Masonry Concrete & Asphalt Paving LLC
Address:	1233 Johnson Road Woodb ridge, CT 06525
Telephone and/or Fax #:	203-397-2287
Email Address:	office@colonnaconcrete.com
Contact Person:	Giancarlo Colonna

For the purposes of this Disclosure and Certification Affidavit, the following definitions apply:

(a)	"Person" means one (1) or more individuals, partnerships, corporations, associations, or joint ventures.
(b)	"Contract" means any agreement or formal commitment entered into by the city to expend funds in return for work, labor, services, supplies, equipment, materials or any combination of the foregoing, or any lease, lease by way of concession, concession agreement, permit, or per agreement whereby the city leases, grants or demises property belonging to the city, or otherwise grants a right of privilege to occupy or to use said property of the city.
(c)	"City" means any official agency, board, authority, department office, or other subdivision of the City of West Haven.
(d)	"Affiliate Entity" means any entity listed in sections 9 or 10 below or any entity under common management with the Contractor.

State of	Connecticut	County of	New Haven
I,	Giancarlo Colonna <i>(type or print your name above)</i>		being first duly sworn, hereby deposes and says that:
1.	I am over the age of 18 and understand the obligations of making statements under oath; I understand that the City of West Haven is relying on my representations herein.		
2a.	I am the corporate secretary or majority owner <i>(including sole proprietorship) of</i>	Colonna Masonry Concrete & Asphalt Paving LLC Insert Company Name above	
2b.	Or I am an individual and my name is:		if an individual, insert your name above
3.	I am fully informed regarding the preparation and terms of the above referenced agreement (the "Agreement") and of all pertinent circumstances related thereto.		
4.	Please select the applicable representation(s) regarding taxes or, if none of the below are accurate, attach an explanation of the status of the relevant tax obligations to this Affidavit (mark an "X" in the appropriate box or "NA" if none apply).		
4a.	As required by Conn. Gen. Stat. §12-41, the Contractor (and each owner, partner, officer, authorized signatory or Affiliate Entity of the Contractor) has filed a list of taxable personal property with the City of West Haven for the most recent grand list and all taxes are		
4b.	The Contractor (including any owner, partner, officer or authorized signatory thereof) is not required to file a list of taxable personal property with the City of West Haven for the most recent grand list and does not owe any back taxes to the City of West Haven, either directly or through a lease or other agreement.		
4c.	The Contractor or an owner, partner, officer, representative, agent or Affiliate Entity of the Contractor either i) has a PILOT agreement with the City of West Haven or ii) owes back taxes and has executed an agreement with the City of West Haven to pay said back taxes in installment payments. Such agreement is attached and incorporated herein by reference and the payments under said agreement are not in default.		
5.	Other than as may be described in section 4 above, the Contractor (including any owner, partner, officer, other authorized signatory, or Affiliate Entity) does not have any outstanding monetary obligations to the City of West Haven.		
6.	Please select the applicable representation about the Contractor's business registration:		
6a.	Contractor is a Connecticut corporation, partnership, limited liability company or sole proprietorship and its Connecticut Secretary of the State Business ID #:	0714096 Insert State Registration # above	
6b.	Contractor is a foreign corporation, partnership, limited liability company or sole proprietorship but is registered to do business in the State of Connecticut. The Contractor's Connecticut Secretary of the State Business ID #:	Insert State Registration # above	
6c.	Contractor is a foreign corporation, partnership, limited liability company or sole proprietorship and is not registered to do business in the State of Connecticut. The Contractor is registered in the State of:	Please insert State name above	
Contractor has confirmed with the Connecticut Secretary of the State that the services it will provide pursuant to the Agreement do not constitute doing business in the State of Connecticut and no registration with the Connecticut Secretary of the State is required. Contractor does otherwise have the following State of Connecticut registrations, certificates or approvals relevant to the Agreement (if not applicable, state N/A).			

7. The following list is a list of the names of all persons affiliated with the business of the Contractor who are also affiliated with the City of West Haven. For purposes of this Affidavit, "affiliated with the business of the Contractor" includes any current or former employee (including officers) of the Contractor or any owner, board member or agent of the Contractor, or of any subsidiary or parent company of the Contractor, and "affiliated with the City of West Haven" means any employee, agent, public official, board member, commissioner or any other person serving in an official capacity for or on behalf of the City of West Haven. If none state none. Use additional sheet if

necessary (must be on company letterhead and notarized):

	Name	City Affiliation Role & Time Frame	Contractor Affiliation Role & Time Frame	DOB
1	NONE			
2				

8. The following list is a list of all contracts in which either the Contractor, any person affiliated with the business of the Contractor or an Affiliate Entity of the Contractor provides, or has provided, services or materials to the City within one (1) year prior to the date of this disclosure. If none, state none. Use additional sheet if necessary (must be on company letterhead and notarized):

	Name of Contractor or Affiliate	Affiliation (if applicable)	Contract Number	DOB
1	NONE			
2				

9. The Contractor possesses an ownership interest in the following business organizations, if none, state none. Use additional sheet if necessary (must be on company letterhead and notarized):

	Organization Name	Address	Type of Ownership
1	NONE		
2			



10. The following persons and/or entities possess an ownership interest in the Contractor. If the Contractor is a corporation, list the names of each stockholder whose shares exceed twenty-five (25) percent of the outstanding stock. If none, state none. Use additional sheet if necessary (must be on company letterhead and notarized):

	Name	Title	% of Ownership	DOB
1	NONE			
2				

11. If the Contractor conducts business under a trade name, the following additional information is required: the place where such entity is incorporated or is registered to conduct such business; and the address of its principal place of business, if none, state none. Use additional sheet if necessary (must be on company letterhead and notarized):

	TRADE NAME	PLACE OF INCORPORATION/REGISTRY	PRINCIPAL PLACE OF BUSINESS
1	NONE		
2			

I hereby certify that I am duly authorized to sign this Affidavit and that the person who will sign the Agreement with the City on behalf of the Contractor will be duly authorized to execute the same. I hereby further certify that the statements set forth above are true and complete on the date hereof and that I, or another authorized individual of the Contractor, will promptly inform the City, in writing, if any of the information provided herein changes or is otherwise no longer accurate at any point during the execution of the above referenced Agreement. I understand that any incorrect information, omission of information or failure of the Contractor to update this information, as described in the foregoing sentence, may result in the immediate termination of any and all agreements the Contractor has with the City of West Haven and disqualification of the Contractor to further contract with the City.

Signature & Title of person completing this form:					
		Giancarlo Colonna Owner			
THIS FORM MUST BE NOTARIZED			NOTARY SEAL (if available)		
Signature of Notary:					
Subscribed and sworn to, before me on this:		18th	Day of	October	20 23
My Commission Expires:		05/31/2025			

This form should be mailed or emailed to the purchasing department or included with a specific solicitation.

(This form shall be updated if the Agreement contemplated hereby is not executed within six months of the date hereof.)

ALLINGTOWN FIRE DEPT CAB AND CHASSIS REPLACEMENT

- Vehicle quoted through Gengras Ford, LLC under State Contract
Contract # 19PSX0161
- 2023 Ford F-550 Reg Cab 4x4 - \$67,544.30
- This truck and subsequent chassis replacement will be done in lieu of purchase of brand new apparatus.
- Price differential and savings included in this packet
- This purchase is being funded out of the Allingtown Fire Department operating budget.



Gengras Ford, LLC

225 New Britain Avenue
Plainville, CT 06062 Phone:
860.727.6302
www.gengras.com



Allington

Quote Number: 240203001

Aftermarket Accessories			
Vendor / Manufacturer	Hours	Description	List Price
1	0.0		\$ -
2	0.0		\$ -
3	0.0		\$ -
4	0.0		\$ -
5	0.0		\$ -
6	0.0		\$ -
Total Hours		0.0	
Total Aftermarket Options (list price)			\$ -
Total Aftermarket Options Discount (20%)			\$ -
Total Hours x \$98 / hour rate			\$ -
Total Net Aftermarket Options plus Total Labor			\$ -

Trade Allowance				
Year	Make	VIN	Description / Mileage	Allowance
2014	Ford	1FMSK8D89EGC38289	Explorer XLT (2 accidents) 118,184	\$ (2,000.00)
				\$ -
				\$ -
Total Trade in Allowance				\$ (2,000.00)

Comments:		Additional fees / Charges	
Factory order. The current quoted order to delivery lead time is 16-20+ weeks ARO.		State of CT Trade in Assessment (Note: Fee is payable to State of CT):	\$ 100.00
		Dealer Conveyance Fee (\$799.00)	\$ -
		Registration Fee (estimated, actual cost will appear on your final invoice)	\$ -
		DMV Inspection Fee (as required)	\$ -
		Total Additional Fees	\$ 100.00
Customer:	West Haven Fire Department		
FIN Code:	QE042		
VIN:			
		Total (per unit)	\$ 67,544.30
Quantity	1		
		Grand Total (all)	\$ 67,544.30

This quote valid for 30 days from the date created



530 JOHN DIETSCH BOULEVARD
NORTH ATTLEBORO, MA 02763-1080
PHONE: 508.695.7138
FAX: 508.699.6842
PARTS: 1.800.347.3878

January 19, 2024

West Haven Fire Department
366 Elm Street
West Haven CT 06516

As requested, I am providing a cost proposal for the following vehicle(s) and equipment listed below. The vehicles are built and equipped per the attached quote specification #9288. Purchase is proposed through Horton Sourcewell Contract 110921. Delivery to you would be in approximately **800** days from execution of approved contract between all parties.

Unit Description	Qty	Ea	Total
West Haven Fire Department Stock 21169 (R)	1	\$ 437,177.00	\$ 437,177.00
City of West Haven (Allingtown) Stock 21170 (R)	1	\$ 437,177.00	\$ 437,177.00
West Shore Fire Dept. Stock 21171 (W)	1	\$ 437,177.00	\$ 437,177.00
Stryker allowance for new Power Pro 2 cots	3	\$ 33,000.00	\$ 99,000.00
DISCOUNTS			
Estimated Ford Rebate(s)	3	\$ (3,500.00)	\$ (10,500.00)
Multi Vehicle Discount	3	\$ (2,000.00)	\$ (6,000.00)
Proposal includes application of Federal lettering package and graphics matching the purchaser's current EMS units in service			
Net Total	3	\$ 464,677.00	\$ 1,394,031.00

Please note. Rebates as listed are estimated and subject to change at any time.

Thank you for your interest in Horton Emergency Vehicles.

Sincerely:

Chris Gagnon

Director of Ambulance Sales
Greenwood Emergency Vehicles LLC
508-809-9872

VEHICLES FOR WEST HAVEN POLICE DEPARTMENT

- Vehicles quoted through Gengras Ford, LLC under State Contract

Contract # 19PSX0161

- 2024 Ford Expedition - \$62,230
- 2024 Ford F250 Crew Cab pickup truck - \$53,108
- Funded through approved 5yr Capital Plan using bonded funds.





Gengras Ford LLC
Vic Soli Fleet Manager
Cell 203 671 9476
225 New Britain Ave
Plainville CT 06062
www.gengras.com

Sargent C. Young
West Haven Police Dept

7/28/2023

Gengras Ford llc Is Connecticut's leader in Ford Police fleet vehicles and is pleased to bid using the current State Contract 019-0161 pricing model, Our bid reads as follows.

We will supply a new 2024 Ford Expedition 4 door 4x4 Utility with all the 2024 model year standard equipment, plus the following options.

*202A Equipment group

*Black accent package

Base unit cost per contract 019-0161
Ford motor co options including 6% discount

\$48,568.00
\$13,662.00

Base unit \$48,568.00
Ford options \$13,662.00

TOTAL PRICE FOR COMPLETED VEHICLE

\$62,230.00

Vic Soli
Fleet Manager
Gengras Ford, Chevrolet
203 671 9476 (cell)



Gengras Ford LLC
Vic Soli Fleet Manager
Cell 203 671 9476
225 New Britain Ave
Plainville CT 06062
www.gengras.com

July 25 2023

Sargent Charle Young
West Haven Police Dept
200 Saw Mill Rd
West Haven CT
06516

Gengras Ford llc Is Connecticut's leader in Ford Police fleet vehicles and is pleased to bid using the current State Contract pricing **019-0161** , Our bid reads as follows.

We will supply a new 2024 Ford F250 Crew Cab 6ft bed Pick Up truck with all sandard equipment, plus the following options.

- *4 Wheel Drive Package
- *7.3 V8 Gas Engine
- *UM Agate black exterior paint
- *X3E 3.73 Elocking rear axel
- *47B Snow plow prep pkg
- *85G Tailgate step
- *86M Dual battery
- *603A XLT Equipment group
- *44G 10 Speed Automatic transmission
- *S3 40/20/40 Medium dark slate trim
- *43B Rear window defogger
- *67B 410 AMP Alternator
- *85S Tough bed

Complete pricing with all the above options is \$53,108.00

We look forward to working with you on this and many other projects, feel free to contact me with any and all concerns

Vic Soli
Fleet Manager
Gengras Ford,Dodge
203 671 9476 (cell)

WH POLICE DEPT INVESTIGATIVE DIVISION VEHICLE

- Purchase of a 2024 Ford Transit Van.
- Purchase Price-- \$52,934
- State Contract #19PSX0161
- Vehicle is to replace 30WN which will be returned to the City Fleet Manager
- FY 23 Bond package is source of funding.





Gengras Ford LLC
Vic Soli Fleet Manager
Cell 203 671 9476
225 New Britain Ave
Plainville CT 06062
www.gengras.com

Sargent C. Young
West Haven Police Dept

7/28/2023

Gengras Ford LLC is Connecticut's leader in Ford Police fleet vehicles and is pleased to bid using the current State Contract 019-0161 pricing model, Our bid reads as follows.

We will supply a new 2024 Ford Transit Van with all the 2024 model year standard equipment, plus the following options.

*101A Equipment group

*Black accent package

Base unit cost per contract 019-0161

\$49,725.00

Ford motor co options including 6% discount

\$ 3,209.00

FINAL PRICE FOR COMPLETED VEHICLE

\$52,934.00

Vic Soli
Fleet Manager
Gengras Ford, Chevrolet
203 671 9476 (cell)

WEST HAVEN POLICE DEPT TELEPHONE AND CABLING UPGRADES

- Harbor Networks is offering the attached quote under the TIPS Purchasing Cooperative of which West Haven is a member.
- Company recently completed upgrade of Probate Court telephone system within City Hall – goal is to integrate this system into all of City Hall in the future as well
- Funding source for this project is State Grant of \$275,000
- Total Project cost is \$272,651.65
- Quotes for re-cabling the building, hardware, and implementation are included in this packet



HarborCloud Managed UC Elevate Wiring Option 2

Quote #HN000397 v1



Prepared For:
City Of West Haven
Craig Thompson
200 Saw Mill Rd
West Haven, CT 06516

P: (203) 937-3613
E: cthompson@whpd.com

Prepared by:
Harbor Networks
Kevin Bertschmann
50 Speen Street
Suite 200
Framingham, MA 01701

P: 5086523065
E: kevinb@harbornetworks.com

Date Issued:
12.08.2023
Expires:
01.05.2024

Harbor Networks Cable Labor & Materials

Description	Price	Qty	Ext. Price
<p>Cable Labor</p> <p>Provide and install a new network infrastructure at the West Haven Police Dept, utilizing Category 6A copper and single mode fiber cables. Provide a 24 strand single mode backbone to provide fiber connectivity between the LL MDF and (3) building IDFs. A zone cabling infrastructure will be established above the building ceilings with enclosures strategically placed for optimal fiber coverage. 2 strand single mode fiber assemblies will be run from the zone boxes to each of 170 work area outlets on the walls. LC fiber connectivity will be provided at the WAOs. Also, a Category 6A cable will be installed in the WAOs from the nearest floor serving IDF and terminated on new patch panels and Leviton Cat6A jacks. Cat6A patch cords will be provided and installed to connect new infrastructure to network switches. All fiber and copper cables will be tested and certified to industry standards.</p> <ul style="list-style-type: none"> • Cat6a Drops (170) Single WAO Locations • Backbone Cabling -(1) 24STR OS2 to Each IDF from the MDF • Zone Box Cabling Materials & Components MDF, 911 IDF, 1st Floor IDF, Traffic IDF • WAO Assemblies • Administration Warranty and Project Management <p>1. This quote is valid for 30 days from issue date. 2. Due to the current delays and rapid unpredictable price increases in some materials we cannot guarantee the pricing of this quote past 30 days. After 30 days we may need to revise this quote. 3. Sales Tax to be added at time of invoice. 4. All work to be done during normal daytime business hours, Monday -> Friday 8 AM EST to 5 PM EST 5. Permit Fees to be charged based on total quote and rate dictated by Town or City work being performed in.</p>	\$198,715.91	1	\$198,715.91
Subtotal:			\$198,715.91

Quote Summary	Amount
Harbor Networks Cable Labor & Materials	\$198,715.91
Total:	\$198,715.91

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Acceptance

Harbor Networks

City Of West Haven



Kevin Bertschmann

Signature / Name

12/08/2023

Date

Craig Thompson

Signature / Name

Initials

Date



Master Service Agreement Service Change Form (continued)

Customer Sites – note for additional sites & location where change occurs

Site #	Customer Contact	Site Address	HN Notes
1	Sgt. Craig Thompson	200 Saw Mill Rd, West Haven, CT 06516	PD



Managed Unified Communications Overview

Qty	User Profile and Resource Summary	Monthly	One Time
200	HarborCloud Elevate Pro User License / Seat Includes: <ul style="list-style-type: none"> Local phone number with unique extension (bring your own numbers) Unlimited local and domestic long-distance calling Inbound/Outbound Caller ID SPAM Caller Protection Call Recording Access to 100+ enterprise-grade PBX features Instant Messaging and SMS messaging from your business phone number Web-based faxing for up to 1,000 outbound pages per month Voice mail box with transcription Elevate desktop application - controls devices and system features Elevate mobile application (iPhone & Android) - Mobile version of desktop application Personal audio conference bridge for up to 200 callers Dedicated video and web conference bridge for up to 100 participants 10 GB hosted file sharing & backup via ShareSync application 	\$16.00	
1	Network Engineering Support (NES 24x7) • 24x7 Break/Fix Support Remote & On-Site w/ Service Level Agreement • Advanced Local Replacement for failed Network Hardware • Proactive System Monitoring & Alerts w/ customized monitoring profiles • Proactive Software & Firmware Management (Updates executed after business hours) • Administrative Support (Executed during business hours 8 AM - 5 PM)	\$350.00	

*Each system includes (1) Auto-Attendant with sub-menus and (10) Hunt Groups

Qty	Hardware Summary	Total	Rent	Purchase
86	Yealink T54W Business Phone • Built-in Wi-Fi and Bluetooth Capability • 4.3" color display • HD Voice • USB 2.0 • Dual-port gigabit ethernet • 10 customizable line keys			\$210.00
12	Yealink T57W Business Phone • Built-in Wi-Fi and Bluetooth Capability • 7" color touch screen display • HD Voice • USB 2.0 • Dual-port gigabit ethernet • 10 customizable line keys			\$300.00
100	Yealink T33G Business Phone • 2.4" color touch screen display • HD Voice • Dual-port gigabit ethernet • 4 customizable line keys			\$90.00
2	Yealink CP965 Conference Phone • Optimal HD audio, full duplex technology • Ideal for medium-large sized rooms • 5-Inch multi-touch screen • Built-in Wi-Fi			\$699.00
Network Hardware				
5	Extreme Networks Universal 5420-48p PoE Switch • Cloud Managed Layer 2 / Layer 3 Fabric level switch • 3 Yrs of Cloud IQ Pilot Operating Software • 3 Yrs of Manufacturer TAC Support • Redundant Power Supplies			\$5,627.55
*Headset, Wi-Fi and Bluetooth adapters available and sold separately				
		Total	\$0.00	\$60,195.75

Qty	HarborCloud Implementation Summary	Monthly	One Time
201	Local Number Porting Activation Fee		
1	HarborCloud Implementation Summary • Dedicated Project Engineer to oversee all phases of the project • Guidance through necessary documentation including regulatory, database collection and callflow requirements • Make recommendation on porting numbers and submit / manage telco port requests • Advanced Engineering resources for 911 / Call Recording integration w/ existing systems • Provide consultation on best practice for network configurations & software rollout • Pre-programming of hosted pbx platform, phones and switches • Coordination of onsite and remote Harbor Networks resources • Onsite Field Engineering resources to execute implementation & provide cut coverage • End User and Administrative Training tailored to the customer's unique solution • Project Closeout and Transition to HarborCloud Support Services		\$13,739.90
		Total	\$13,739.90
		Solution Grand Total*	\$73,935.65

*Pricing does not include applicable taxes and fees



**Master Service Agreement
Service Change Form (continued)**

IN WITNESS WHEREOF, the Parties have executed this Addendum, based on the changes selected above and attached hereto, in duplicate, by a duly authorized officer or representative.

Harbor Networks, Inc.

By its Authorized Representative:

Signature: _____

Print Name: Michael Sullivan

Title: Chief Operating Officer

Date Signed: _____

Customer: City of West Haven

By its Authorized Representative:

Signature: _____

Print Name:

Title:

Date Signed: _____



Master Service Agreement Service Change Form

This Service Change Form is used to recognize changes which will modify your Customer Agreement. These changes may affect services, billing, or term. The modifications agreed upon are summarized herein and in any applicable Exhibits or Schedules.

Date: December 19, 2023

Customer Business name: City of West Haven
Contact requesting change: Sergeant Craig Thompson
Contact phone number: (203) 937-3900

Requested Date of Implementation or Service Activation: concurrent with pending service activation

Scope of Change:

- Includes Statement of Work (SOW)
- Includes Service Order Form (SO)
- Changes to HarborCloud Services
- Change to Hardware Counts
- Change to Client Sites
- Additional Consulting
- Change to Licensing Counts
- Change to Network Infrastructure
- Change to Monitoring
- Change to Carrier Circuits
- Change to Support Services
- Change to Billing Cycle
- Other (describe)

Describe Change(s):

-The City of West Haven is adding HarborCloud Managed UC Elevate to the Police Station. The Police Department will live on it's own tenant separate from City Hall. The Police Department will also have its own standalone agreement term and billing separate from City Hall.

WH POLICE DEPT CYBER SECURITY SOFTWARE PACKAGE

- Current software solution reaches end of life in March 2024.
- CrowdStrike is listed under OMNIA Partners contract # 23-6692-01
- CrowdStrike is the current cyber security software solution being utilized by the State of CT, including OPM
- Attached quote is for a 3 year service term.
- FY 23 Bond package is source of funding.



CROWDSTRIKE PRICE QUOTATION

CROWDSTRIKE SOLUTIONS AT CARAHSOFT

CARAHSOFT TECHNOLOGY CORP

11493 SUNSET HILLS ROAD | SUITE 100 | RESTON, VIRGINIA 20190

PHONE (703) 871-8500 | FAX (703) 871-8505 | TOLL FREE (877) 878-7468

WWW.CARAHSOFT.COM/CROWDSTRIKE | CROWDSTRIKE@CARAHSOFT.COM



TO: Craig Thompson
Police Sergeant
West Haven Police Department
200 Saw Mill Road
West Haven, CT 06516 USA

FROM: Katherine Gault
Crowdstrike Solutions Group
at Carahsoft Technology Corp.
11493 Sunset Hills Road
Suite 100
Reston, Virginia 20190

EMAIL: cthompson@whpd.com

EMAIL: Katherine.Gault@carahsoft.com

PHONE: (203) 232-5808

PHONE: (571) 662-4677

TERMS: FTIN: 52-2189693
Shipping Point: FOB Destination
Remit To: Same as Above
Payment Terms: Net 30 (On Approved Credit)
Cage Code: 1P3C5
DUNS No: 088365767
UEI: DT8KJHZXVJH5
Credit Cards: VISA/MasterCard/AMEX
Sales Tax May Apply

QUOTE NO: 43136704
QUOTE DATE: 02/14/2024
QUOTE EXPIRES: 03/01/2024
RFQ NO:
SHIPPING: GROUND
TOTAL PRICE: \$87,048.66
TOTAL QUOTE: \$87,048.66

LINE NO.	PART NO.	DESCRIPTION	LIST PRICE	QUOTE PRICE	QTY	EXTENDED PRICE
1	FC.CS.SOLN.FLEX	Falcon Complete Flex (Commercial or EU) 36 Month CrowdStrike, Inc. - FC.CS.SOLN.FLEX	\$807.09	\$244.53 OM	300	\$73,359.00
2	RR.HOS.ENT.EXPS	Express Support 36 Month CrowdStrike, Inc. - RR.HOS.ENT.EXPS	\$4,911.66	\$4,911.66 OM	1	\$4,911.66
3	CS.TG.STD	Threat Graph Standard 36 Month CrowdStrike, Inc. - CS.TG.STD	\$6.72	\$19.15 OM	300	\$5,745.00
4	CS.INSIGHTB.SOLN	Insight 36 Month CrowdStrike, Inc. - CS.INSIGHTB.SOLN	\$0.00	\$0.00 OM	300	\$0.00
5	CS.PREVENTB.SOLN	Prevent 36 Month CrowdStrike, Inc. - CS.PREVENTB.SOLN	\$0.00	\$0.00 OM	300	\$0.00
6	CS.DEVICE.SOLN	Falcon Device Control 36 Month CrowdStrike, Inc. - CS.DEVICE.SOLN	\$29.87	\$10.11 OM	300	\$3,033.00
7	CS.DISCB.SOLN	Discover 36 Month CrowdStrike, Inc. - CS.DISCB.SOLN	\$0.00	\$0.00 OM	300	\$0.00
8	CS.FALCOMPS.SVC	Falcon Complete Subscription 36 Month CrowdStrike, Inc. - CS.FALCOMPS.SVC	\$0.00	\$0.00 OM	300	\$0.00
9	CS.OWB.SVC	Overwatch 36 Month CrowdStrike, Inc. - CS.OWB.SVC	\$0.00	\$0.00 OM	300	\$0.00
10	CS.FALCOMPONBC.SOLN	Falcon Complete: Complimentary CID 36 Month CrowdStrike, Inc. - CS.FALCOMPONBC.SOLN	\$0.00	\$0.00 OM	1	\$0.00
11	RR.PSO.ENT.NCAP	University LMS Subscription New Customer Access Pass 36 Month CrowdStrike, Inc. - RR.PSO.ENT.NCAP	\$0.00	\$0.00 OM	2	\$0.00
SUBTOTAL:						\$87,048.66

CROWDSTRIKE PRICE QUOTATION

CROWDSTRIKE SOLUTIONS AT CARAHSOFT



CARAHSOFT TECHNOLOGY CORP
11493 SUNSET HILLS ROAD | SUITE 100 | RESTON, VIRGINIA 20190
PHONE (703) 871-8500 | FAX (703) 871-8505 | TOLL FREE (877) 878-7468
WWW.CARAHSOFT.COM/CROWDSTRIKE | CROWDSTRIKE@CARAHSOFT.COM



TOTAL PRICE:	\$87,048.66
TOTAL QUOTE:	\$87,048.66

Please note that this is tied to Carahsoft's OMNIA EDU Contract: R191902

ARPA GRANT – FOOD INSECURITY

- Applications from New Reach/Fish and Vertical Church
- Awards were given as:
 - Vertical Church - \$150,000
 - New Reach/Fish - \$75,000
- Contracts and budgets for each disbursement are both included in this packet
- New Reach contract was previously approved for recommendation by sub-committee in November 2023.
- Requested adjustment to Vertical Church contract is included in this submission



American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recover Funds Subaward Agreement
Between
THE CITY OF WEST HAVEN, CONNECTICUT
and
LIVING WORD MINISTRIES INC.
DBA DREAM CENTER OF WEST HAVEN, ALSO KNOWN AS LIVING WORD MINISTRIES DBA VERTICAL CHURCH

Article I. Overview.

Section 1.1. Parties. The parties to this agreement ("Agreement") are the CITY OF WEST HAVEN, CONNECTICUT ("City") and LIVING WORD MINISTRIES INC. DBA DREAM CENTER OF WEST HAVEN, ALSO KNOWN AS LIVING WORD MINISTRIES DBA VERTICAL CHURCH, a Connecticut non-profit corporation ("Subrecipient").

Section 1.2. Definitions. The definitions in 2 C.F.R. 200.1 are hereby incorporated into this Agreement.

Section 1.3. Roles. For the purposes of this Agreement, the City serves as a pass-through entity.

Section 1.4. Source of Funding. This Agreement is funded by a portion of the Twenty-Nine Million Eight Thousand Five Hundred Seventy-Six Dollars (\$29,008,576.00) allocated to the City by the Coronavirus State Local Fiscal Recovery Fund created under section 603 of the American Rescue Plan Act of 2021 ("ARP/CSLFRF").

Section 1.5. Purpose. The purpose of this Agreement is to establish the terms and conditions for a subaward allocated to the Subrecipient from the City ("Subaward").

Section 1.6. Disclosures. Federal regulations, specifically 2 C.F.R. 200.331(a)(1), require the City to provide the Subrecipient with specific information about this Subaward. All required information is listed in Exhibit A (Subaward Data).

Section 1.7. Term. This Agreement shall govern the performance of the parties for the period from January 1, 2023 (the "Effective Date") through December 31, 2024 (the "Expiration Date"), unless earlier terminated by either party in accordance with the terms of this Agreement, or extended by the City in its sole and exclusive discretion (the "Agreement Term").

Article II. Scope of Funded Activities.

Section 2.1. Scope of Services. Subrecipient shall perform all activities described in the scope of activities, attached hereto as Exhibit B (Approved Activities). Such activities are referred to in this Agreement as "Approved Activities."

Section 2.2. Budget. Subrecipient shall perform the Approved Activities in accordance with the program budget as approved by the City and attached hereto as Exhibit C (Approved Budget). Such approved program budget is referred to in this Agreement as the "Approved Budget."

Section 2.3. Prior Approval for Changes. Subrecipient may not transfer allocated funds among cost categories within a budgeted program account without the prior written approval of the City, which approval may be granted or withheld in the City's sole and exclusive discretion; nor shall Subrecipient make any changes, directly or indirectly, to program design, Approved Activities, or Approved Budget without the prior written approval of the City, which approval may be granted or withheld in the City's sole and exclusive discretion.

Article III. Compensation.

Section 3.1. Payment of Funds. The City agrees to reimburse Subrecipient for costs actually incurred and paid by Subrecipient in accordance with the Approved Budget and for the performance of the Approved Activities under

this Agreement in accordance with the provisions of this Agreement in an amount not to exceed One Hundred Fifty Thousand Dollars (\$150,000.00) ("Total Agreement Funds"). Notwithstanding anything to the contrary in the immediately preceding sentence, the City may, in its sole and exclusive discretion, advance all or any portion of the Total Agreement Funds to Subrecipient. The amount of Total Agreement Funds, however, is subject to adjustment by the City if a substantial change is made in the Approved Activities that affects this Agreement or if this Agreement is terminated prior to the expiration of the Agreement Term. Program funds shall not be expended prior to the Effective Date or following the earlier of the Expiration Date or the last day of the Agreement Term. Costs incurred shall only be as necessary and allowable to carry out the purposes and activities of the Approved Activities and may not exceed the maximum limits set in the Approved Budget. Expenses charged against the Total Agreement Funds shall be incurred in accordance with this Agreement. To the extent the City, in its sole and exclusive discretion, advances all or any portion of the Total Agreement Funds to Subrecipient, to the extent subrecipient spends advanced funds on unallowable costs or expenses, Subrecipient shall reimburse the City for such unallowable costs or expenses within thirty (30) days after becoming aware of expenditure of advanced funds on unallowable costs or expenses. The City may withhold any Total Agreement Funds not yet disbursed to Subrecipient in an amount equal to such unallowable costs and expenses.

Section. 3.2. Invoices. On or before the tenth (10th) day of each month and, in any event, no later than thirty (30) days after the earlier of the expiration or termination of this Agreement, Subrecipient shall submit invoices and associated receipts, in a format dictated by the City, for the most recent month ended, to:

Rick Spreyer
Purchasing Director
City of West Haven
355 Main St.
West Haven, CT 06516
203-937-3624
rspreyer@westhaven-ct.gov

setting forth actual expenditures of Subrecipient in accordance with this Agreement. Each monthly invoice shall contain a certification by Subrecipient that the information contained in Subrecipient's Disclosure and Certification Affidavit executed in connection with entering this Agreement remains true and correct in all material respects. Within forty-five (45) days from the date it receives such invoice, the City may disapprove the requested reimbursement claim in whole or in part. To the extent the reimbursement claim is so disapproved, the City shall notify Subrecipient as to the disapproval. A decision by the City to disapprove all or any part of an invoice is final. There is no appeal process for Subrecipient. To the extent the City approves a request for payment, then the City will disburse the funds within forty-five (45) days after receiving Subrecipient's request for payment. To the extent the City, in its sole and exclusive discretion, advances all or any portion of the Total Agreement Funds, the applicable monthly invoice shall fully account for disbursements of advanced funds in the immediately prior month, together with such information as required by the City in its sole and exclusive discretion to verify that advanced sums have been used for allowable costs and expenses.

Section. 3.3. City's Subaward Obligations Contingent on Federal Funding and Subrecipient Compliance. The payment of funds to Subrecipient under the terms of this Agreement shall be contingent on the receipt of such funds by the City from the ARP/CSLFRF and shall be subject to Subrecipient's continued eligibility to receive funds under the applicable provisions of state and federal laws, as well as Subrecipient's continued compliance with this Agreement. If the amount of funds that the City receives from the ARP/CSLFRF is reduced, the City may reduce the amount of funds awarded under this Agreement or terminate this Agreement in its sole and exclusive discretion. The City may also deny payment for Subrecipient's expenditures for Approved Activities where invoices or other reports are not submitted by the deadlines specified in this Agreement or for the failure of Subrecipient to comply with the terms and conditions of this Agreement.

Article IV. Financial Accountability and Grant Administration.

Section. 4.1. Financial Management. Subrecipient shall maintain a financial management system and financial records related to all transactions with funds received pursuant to this Agreement and with any program income earned as a result of funds received pursuant to this Agreement. Subrecipient must administer funds received pursuant to this Agreement in accordance with all applicable federal and state requirements, including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, as required by the ARP/CSLFRF Assistance Listing (21.027). Subrecipient shall adopt such additional financial management procedures as may from time-to-time be prescribed by the City if required by applicable federal or state laws or regulations, or guidelines from the U.S. Department of the Treasury. Subrecipient shall maintain detailed, itemized documentation and other necessary records of all income received and expenses incurred pursuant to this Agreement.

Section. 4.2. Limitations on Expenditures. The City shall only reimburse Subrecipient for documented expenditures incurred during the Agreement Term that are: (i) reasonable and necessary to carry out the scope of Approved Activities described in Exhibit B (Approved Activities); (ii) documented by contracts or other documentation consistent with the established City and Subrecipient procedures; and (iii) incurred in accordance with all applicable requirements for the expenditure of funds payable under this Agreement.

Section. 4.3. Indirect Cost Rate. The indirect cost rate, if any, indicated in Exhibit C (Approved Budget) shall apply to this Agreement. If Subrecipient has a Negotiated Indirect Cost Rate Agreement ("NICRA") with another federal agency that is higher than the *de minimis* indirect rate of ten percent (10%), Subrecipient's NICRA shall be used to calculate its indirect rate. See 2 C.F.R. 200.332(a)(4)(ii).

Section. 4.4. Financial and Other Reports. Subrecipient shall submit to the City such reports and back-up data as may be required by the Federal Government or the City, including such reports that enable the City to submit its own reports to the U.S. Department of the Treasury at least fifteen (15) days in advance of the applicable due dates of the City's report deadlines with the U.S. Department of the Treasury. For the U.S. Department of the Treasury reporting requirements and deadlines for project and expenditure reports and recovery plans, see the most recently issued U.S. Department of the Treasury Coronavirus State and Local Fiscal Recovery Funds Guidance on Recipient Compliance and Reporting Responsibilities at <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>. This provision shall survive the expiration or earlier termination of this Agreement for so long as is necessary to fulfill the intent hereof.

Section. 4.5. Improper Payments. Any item of expenditure by Subrecipient under the terms of this Agreement that is found by auditors, investigators, and other authorized representatives of the City, the U.S. Department of the Treasury, or other federal or state instrumentality to be improper, unallowable, in violation of federal or state law, or the provisions of this Agreement, or involving any fraudulent, deceptive, or misleading representations or activities of Subrecipient, shall become Subrecipient's liability, and shall be paid solely by Subrecipient, immediately upon notification of such, from funds other than those provided by the City under this Agreement or any other agreement between the City and Subrecipient. This provision shall survive the expiration or earlier termination of this Agreement for so long as is necessary to fulfill its intent.

Section. 4.6. Audits. Subrecipient certifies compliance with applicable provisions of 2 C.F.R. 200.501-200.521, and continued compliance with these provisions during and after the term of this Agreement for so long as is necessary to fulfill the intent of this Section. If Subrecipient is not required to have a Single Audit as defined by 200.501, U.S. Department of the Treasury requirements, or the Single Audit Act, then, upon the City's request, Subrecipient shall have a financial audit performed yearly by an independent Certified Public Accountant. The audit shall be conducted in accordance with generally accepted accounting principles, and auditing standards generally accepted in the United States of America, on the use and status of funds governed by this Agreement. Subrecipient shall provide notice of the completion of any required audits and will provide each such audit report to the City within sixty (60) days following completion of the applicable audit. Subrecipient shall provide the City with notice of any adverse findings in each such audit that impact this Agreement, together with a corrective action plan to address the matters listed in the adverse findings. Such corrective action plan shall be provided to the City within thirty (30) days after the applicable audit report and shall be subject to the City's written approval in the City's sole and exclusive discretion. This obligation shall survive the expiration or earlier termination of this Agreement for so long as is

necessary to fulfill the intent of this Section.

Section. 4.7. Closeout. Final payment request(s) under this Agreement must be received by the City no later than thirty (30) days after the earlier of the Expiration Date or the last day of the Agreement Term. The City will not accept a payment request submitted after this date. In consideration of the City's obligations under this Agreement, Subrecipient agrees that acceptance of final payment from the City will constitute an agreement by Subrecipient to release and forever discharge the City, its agents, employees, officers, representatives, affiliates, successors and assigns from any and all claims, demands, damages, liabilities, actions, causes of action or suits of any nature whatsoever that Subrecipient has at the time of acceptance of final payment or may thereafter have, arising out of, in connection with, or in any way relating to any and all injuries and damages of any kind as a result of or in any way relating to this Agreement. The Subrecipient's obligations to the City under this Agreement shall not terminate until all closeout requirements are completed to the satisfaction of the City. Such requirements shall include submitting final reports to the City and providing any closeout-related information requested by the City by the deadlines specified by the City. This provision shall survive the expiration or earlier termination of this Agreement for so long as is necessary to fulfill the intent hereof.

Article V. Compliance with Grant Agreement and Applicable Laws.

Section. 5.1. General Compliance. Subrecipient shall perform all Approved Activities funded under this Agreement in accordance with this Agreement, the award agreement between the City and the U.S. Department of the Treasury, and all applicable federal, state and local requirements, including all applicable statutes, rules, regulations, executive orders, directives or other requirements. Such requirements may be different from Subrecipient's current policies and practices. The City may assist Subrecipient in complying with all applicable requirements. However, Subrecipient shall remain fully responsible for ensuring its compliance with all applicable requirements.

Section. 5.2. Expenditure Authority. This Agreement is subject to the laws, regulations, and guidance documents authorizing and implementing the ARP/CSLFRF grant, including, but not limited to, the following:

Authorizing Statute. Section 603 of the *Social Security Act* (42 U.S.C. 803), as added by section 9901(a) of the *American Rescue Plan Act of 2021* (Pub. L. No. 117-2);

Implementing Regulations. Subpart A of 31 C.F.R. Part 35 (Coronavirus State and Local Fiscal Recovery Funds), as adopted in the *Coronavirus State and Local Fiscal Recovery Funds* interim final rule (86 F.R. 26786, applicable May 17, 2021 through March 31, 2022) and final rule (87 F.R. 4338, applicable January 27, 2022 through the end of the ARP/CSLFRF award term), and other subsequent regulations implementing Section 603 of the *Social Security Act* (42 U.S.C. 803); and

Guidance Documents. Applicable guidance documents issued from time-to-time by the U.S. Department of the Treasury, including the currently applicable version of the *Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds*.¹

This Agreement is also subject to all applicable laws, rules and regulations of the State of Connecticut, as well as all applicable ordinances, rules and regulations of the City.

Section. 5.3. Federal Grant Administration Requirements. Subrecipient shall comply with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 2 C.F.R. Part 200 ("UG"), as adopted by the Department of Treasury at 2 C.F.R. Part 1000 and as set forth in the [Assistance Listing for ARP/CSLFRF \(21.027\)](#). These requirements dictate how Subrecipient must administer this Subaward and how the City must oversee Subrecipient.

¹ <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>.

The applicable UG provisions are as follows:

Subpart A, Acronyms and Definitions

Subpart B, General provisions

Subpart C, Pre-Federal Award Requirements and Contents of Federal Awards (except 2 C.F.R. 200.204, .205, .210, and .213)

Subpart D, Post Federal; Award Requirements (except 2 C.F.R. 200.305(b)(8) & (9), .308, .309, and .320(c)(4))

Subpart E, Cost Principles

Subpart F, Audit Requirements

2 C.F.R. Part 25 (Universal Identifier & System for Award Management)

2 C.F.R. Part 170 (Reporting Subaward and Executive Compensation Information)

2 C.F.R. Part 180 (Office of Management and Budget ("OMB") Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-procurement))

Subrecipient shall document compliance with UG requirements, including adoption and implementation of all required policies and procedures, within thirty (30) days of the execution of this Agreement and during all subsequent reviews during the Agreement Term. The City may provide sample policies or other assistance to Subrecipient in meeting these compliance requirements. Regardless of the City's assistance, it is the Subrecipient's responsibility to fully comply with all UG requirements. Failure to do so may result in termination of the Agreement by the City.

Section. 5.4. Procurement Requirements.

(a) In matters relating to procurement of goods and/or services, the Subrecipient shall comply with the following:

1. **Procurement Requirements and Procedures**

Subrecipient shall follow the procurement procedures set out in Chapter 42 of the Code of the City of West Haven ("Purchasing Procedures").

(a) for projects less than \$2,500.00, no competitive bid is required, but Subrecipient should document any proposals received and accepted;

(b) for projects between \$2,500.00 and \$10,000.00, the Open Market Procedure set forth in Code Section 42-9 shall be followed. Subrecipient shall obtain at least three (3) competitive proposals, and the award shall be made in accordance with Code Section 42-9; and

(c) for proposals in excess of \$10,000.00, the competitive bidding process set forth in Code Sections 42-6 through 42-8 shall be followed. The City agrees to assist, as requested, in the competitive bidding process.

2. **Reporting.** Subrecipient shall file quarterly written reports with the City in form and substance required by the City regarding Subrecipient's activities pursuant to this Agreement and use of funds provided under this Agreement including, without limitation, the status of all contracts utilizing funds provided under this Agreement.

3. **City review of solicitations.** Except for micro-purchases made pursuant to 2 C.F.R. 200.320(a)(1) or procurements by small purchase procedures pursuant to 2 C.F.R. 200.320(a)(2), if Subrecipient proposes to enter into any contract for the performance of any of the Approved Activities under this Agreement, then the Subrecipient shall forward to the City a copy of any solicitation (whether competitive or non-competitive) at least fifteen (15) days prior to the publication or communication of the solicitation. The City will review the solicitation and provide comments, if any, to Subrecipient as soon as reasonably practicable. Consistent with 2 C.F.R. 200.324, the City will review the solicitation for compliance with applicable procurement standards; *provided, however*, the City's review and comments shall not constitute approval of the solicitation. Notwithstanding the City's review and comment, Subrecipient

remains bound by all applicable laws, regulations, and Agreement terms and conditions. If, during its review, the City identifies any deficiencies, then the City will communicate those deficiencies to Subrecipient as soon as reasonably practicable.

4. **City review of contracts.** Except for micro-purchases pursuant to 2 C.F.R. 200.320(a), if Subrecipient proposes to enter into any contracts for the performance of any of the Approved Activities under this Agreement, all such contracts shall be in writing and Subrecipient shall forward to the City a copy of each written contract prior to contract execution. The City shall review the unexecuted contract for compliance with applicable requirements and provide comments, if any, or a statement of no comment to Subrecipient as soon as reasonably practicable. Consistent with 2 C.F.R. §200.324, the City will review the unexecuted contract for compliance with the procurement standards outlined in 2 C.F.R. §§200.318 through 200.327 as well as Appendix II to 2 C.F.R. Part 200. The City's review and comments shall not constitute an approval of the contract. Regardless of the City's review, Subrecipient shall remain bound by all applicable laws, regulations, and Agreement terms and conditions. If, during its review, the City identifies any deficiencies, then the City will communicate those deficiencies to Subrecipient as soon as reasonably practicable. Subrecipient must correct the noted deficiencies before executing the applicable contract.

- (b) **Mandatory Contract Provisions.** Subrecipient must include contract provisions required by UG and other state and federal laws and regulations, and as otherwise dictated by the City.

Section 5.5. Subawards. In executing this Agreement, Subrecipient may not provide a further subaward of funds provided under this Agreement without prior written approval from the City, which approval may be granted or withheld in the City's sole and exclusive discretion.

Section 5.6. Property Management. All real property acquired or improved, and equipment or supplies purchased in whole or in part for use in connection with such real property with ARP/CSLFRF funds, must be used, insured, managed, and disposed of in accordance with 2 C.F.R. 200.311 through 2 C.F.R. 200.316.

Section 5.7 Program Income. If Subrecipient earns program income, as defined in 2 C.F.R. 200.1 during the Agreement Term, it must segregate the gross proceeds of the program income and follow the provisions in 2 C.F.R. 200.307.

Section 5.8. Federal Restrictions on Lobbying. Subrecipient shall comply with the restrictions on lobbying in 31 C.F.R. Part 21. Pursuant to this regulation, Subrecipient may not use any federal funds to pay any person to influence or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any of the following covered federal actions: the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement. Subrecipient shall certify in writing that Subrecipient has not made, and will not make, any payment prohibited by these requirements using the form provided in Exhibit D (Lobbying Certifications).

Section 5.9. Universal Identifier and System for Award Management (SAM). Subrecipient shall obtain, and provide to the City, a unique entity identifier assigned by the System for Award Management (SAM), which is accessible at www.sam.gov.

Section 5.10. Equal Opportunity and Other Requirements. Subrecipient shall adopt and enact a nondiscrimination policy consistent with the requirements in this Section.

- (a) **Civil Rights Laws.** Subrecipient shall comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d *et seq.*) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance.

(b) **Fair Housing Laws.** If applicable to Subrecipient's activities, Subrecipient shall comply with the Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 *et seq.*), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability.

(c) **Disability Protections.** Subrecipient shall comply with section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance.

(d) **Age Discrimination.** Subrecipient shall comply with the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101 *et seq.*), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance.

(e) **Americans with Disabilities Act.** Subrecipient shall comply with Title II of the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12101 *et seq.*), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

Section. 5.11. Suspension and Debarment. Subrecipient shall comply with the OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 C.F.R. Part 180, as adopted by the U.S. Department of Treasury at 31 C.F.R. Part 19. Subrecipient represents that neither it, nor any of its principals has been debarred, suspended, or otherwise determined ineligible to participate in federal assistance awards or contracts. Subrecipient further agrees that it will notify the City immediately if it or any of its principals is placed on the list of parties excluded from federal procurement or nonprocurement programs available at www.sam.gov.

Section. 5.12. Federal Funding Accountability and Transparency Act of 2006. Subrecipient shall provide the City with all information requested by the City to enable the City to comply with the reporting requirements of the *Federal Funding Accountability and Transparency Act of 2006* (31 U.S.C. 6101).

Section. 5.13. Licenses, Certifications, Permits, Accreditation. Subrecipient shall obtain and keep current any license, certification, permit, or accreditation required by federal, state, or local law and shall submit to the City proof of any licensure, certification, permit or accreditation upon request.

Section. 5.14. Publications. Any publications produced with funds from this Agreement shall display the following language: "This project [is being] [was] supported, in whole or in part, by funds federal awarded to the City of West Haven, Connecticut by the U.S. Department of the Treasury under the American Rescue Pan Act of 2021."

Section 5.15. Program for Enhancement of Contractor Employee Protections. Subrecipient is hereby notified that it is required to inform its employees working on any federal award that they are subject to the whistleblower rights and remedies of the program; inform its employees in writing of employee whistleblower protections under 41 U.S.C §4712 in the predominant native language of the workforce; and include such requirements in any agreement made with a contractor or subgrantee of Subrecipient.

Section 5.16. Prohibition on Certain Telecommunication and Video Surveillance Services or Equipment. Pursuant to 2 C.F.R. 200.216, Subrecipient shall not obligate or expend funds received under this Subaward to: (1) procure or obtain; (2) extend or renew a contract to procure or obtain; or (3) enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services (as described in Public Law 115-232, section 889) as a substantial or essential component of any system, or as a critical technology as part of any system.

Section 5.17. Use of Name. Neither party to this Agreement shall use the other party's name, trademarks, or other logos in any publicity, advertising, or news release without the prior written approval of an authorized representative of that party. The parties agree that each party may use factual information regarding the existence

and purpose of the relationship that is the subject of this Agreement for legitimate business purposes, to satisfy any reporting and funding obligations, or as required by applicable law or regulation without written permission from the other party. In any such statement, the relationship of the parties shall be accurately and appropriately described.

Section 5.18. Highest Compensated Officers. The names and total compensation of the five (5) most highly compensated officers of Subrecipient shall be listed if the Subrecipient in the preceding fiscal year received eighty percent (80%) or more of its annual gross revenues in Federal awards; and Twenty Five Million Dollars (\$25,000,000) or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b)(1) Code of 1986. If this requirement applies to Subrecipient, Subrecipient will submit the list of its five (5) most highly compensated officers to the City within thirty (30) days of the execution of this Agreement and yearly thereafter during the Agreement Term.

Section 5.19. Statement of Assurances. Subrecipient certifies compliance with SF 424B (Statement of Assurances – Non-Construction) and SF424D (Statement of Assurances – Construction), as applicable.

Section 5.20. Drug-free Workplace Requirements. Subrecipient shall comply with the U.S. Department of the Treasury's policy implementing 2 C.F.R. 182.

Section 5.21. Stevens Amendments Requirements. Subrecipient shall identify that federal assistance funds were used to fund Approved Activities under this Agreement in any publicity and /or signage relating to the funded project or program.

Article VI. Cooperation in Monitoring and Evaluation.

Section. 6.1. City Responsibilities. The City shall monitor, evaluate, and provide guidance and direction to Subrecipient in the conduct of Approved Activities performed under this Agreement. The City must determine whether Subrecipient has spent funds in accordance with applicable laws, regulations, including the federal audit requirements and agreements and shall monitor the activities of Subrecipient to ensure that Subrecipient has met such requirements. Subrecipient shall take corrective action as soon as possible to remedy any and all deficiencies found by the City and notified to Subrecipient.

Subrecipient shall fully cooperate with, and shall provide as soon as reasonably practicable, all information, agreements and documents required by the City in connection with the City's monitoring and evaluation of Subrecipient's performance under this Agreement.

Section. 6.2. Subrecipient Responsibilities.

- (a) **Cooperation with City Oversight.** Subrecipient shall permit the City to carry out monitoring and evaluation activities, including any performance measurement system required by applicable law, regulation, funding sources guidelines or by the terms and conditions of this Agreement, and Subrecipient agrees to ensure the cooperation of its agents, employees and board members in such monitoring and evaluation efforts. This provision shall survive the expiration or earlier termination of this Agreement for so long as is necessary to fulfill the intent hereof.
- (b) **Cooperation with Audits.** Subrecipient shall cooperate fully with any reviews or audits of the activities under this Agreement by authorized representatives of the City, the State of Connecticut, the U.S. Department of Treasury, and the U.S. Government Accountability Office. Subrecipient agrees to ensure the cooperation of its agents, employees, and board members in any such reviews and audits. This provision shall survive the expiration or earlier termination of this Agreement for so long as is necessary to fulfill the intent hereof.

Section 6.3. Interventions. If the City determines that Subrecipient is not in compliance with this Agreement, the City may initiate an intervention, in accordance with 2 C.F.R. 200.208 and 2 C.F.R. 200.339. The degree of Subrecipient's performance or compliance deficiency will determine the degree of intervention. All possible interventions are listed below and will depend on the degree of deficiency in Subrecipient's performance or compliance deficiency.

If the City determines that an intervention is warranted, it shall provide written notice to Subrecipient of the intervention within thirty (30) days of the completion of a report review, desk review, onsite review, audit review, or procedures engagement review or as soon as possible after the City otherwise learns of a compliance or performance deficiency related to the execution of this Agreement. The written notice shall notify Subrecipient of the following related to the intervention:

- (1) The nature of the additional requirements;
- (2) The reason why the additional requirements are being imposed;
- (3) The nature of the action needed to remove the additional requirement, if applicable;
- (4) The time allowed for completing the actions if applicable; and
- (5) The method for requesting reconsideration of the additional requirements imposed.

The City may impose the following interventions on Subrecipient, based on the level of the compliance or performance deficiency that the City determines:

Level 1 Interventions. These interventions may be required for minor compliance or performance issues.

- (1) Subrecipient addresses specific internal control, documentation, financial management, compliance, or performance issues within a specified time period;
- (2) More frequent or more thorough reporting by the Subrecipient;
- (3) More frequent monitoring by the City; and/or
- (4) Required Subrecipient technical assistance or training.

Level 2 Interventions. These interventions may be required for more serious compliance or performance issues.

- (1) Restrictions on funding payment requests by Subrecipient;
- (2) Disallowing payments to Subrecipient;
- (3) Requiring repayment for disallowed cost items; and/or
- (4) Imposing probationary status on Subrecipient.

Level 3 Interventions. These interventions may be required for significant and/or persistent compliance or performance issues.

- (1) Temporary or indefinite funding suspension to Subrecipient;
- (2) Nonrenewal of funding to Subrecipient in subsequent year;
- (3) Terminating funding to Subrecipient in the current year; and/or
- (4) Initiating legal action against Subrecipient.

Interventions will remain in place until the underlying performance or compliance deficiency is addressed to the satisfaction of the City in its sole and exclusive discretion.

Section 6.4. Records Retention and Access. Subrecipient shall maintain all records, books, papers and other documents related to its performance of Approved Activities under this Agreement (including without limitation personnel, property, financial and medical records) for a period of at least (a) five (5) years after receipt of the final payment under this Agreement, or (b) five (5) years after the audit pertaining to this Agreement (if any), whichever is later, or such longer period as is necessary for the resolution of any litigation, claim, negotiation, audit or other inquiry involving this Agreement. Subrecipient shall make all records, books, papers and other documents that relate to this Agreement available at all reasonable times for inspection, review and audit by the authorized representatives of the City, State of Connecticut, the U.S. Department of Treasury, the U.S. Government Accountability Office, and any other authorized state or federal oversight office. Subrecipient also shall allow the City, the State of Connecticut, the U.S. Department of Treasury, the U.S. Government Accountability Office, and

any other state or federal oversight office, at reasonable times, after reasonable notice, to access and inspect all premises at which activities funded under this Agreement are performed.

Section 6.5. Key Personnel. Subrecipient shall identify all personnel who will be involved in performing Approved Activities and otherwise administering this Agreement, including at least one project manager and one fiscal officer ("Key Personnel"). Subrecipient shall notify the City of any changes to these personnel within ten (10) days of the change. Key personnel names, titles, and contact information are listed in Exhibit E (Key Personnel). The City, in its sole and exclusive discretion, from time to time, may require Subrecipient to change Key Personnel, which changes must be acceptable to the City in its sole and exclusive discretion. Subrecipient shall implement such changes as soon as reasonably practicable.

Section 6.6. Risk Assessment, Specific Conditions and Remedies. The City has conducted or will conduct a risk assessment as required by 2 C.F.R. §200.332(b) and has determined or will determine the Subrecipient's level of risk as low, moderate, or high. Risk assessments may be repeated throughout the project period after scheduled reports, audits, unanticipated issues, or other adverse circumstances that may arise. If the level of risk evaluated is moderate or high, the City will require specific conditions (2 C.F.R. §200.208), including but not limited to: correction of prior audit findings, monthly reporting, prior approvals for funding, or other specific condition until the Subrecipient is eligible for a low risk rating, at which time the specific condition(s) will be removed and the Subrecipient notified. In the event of noncompliance or failure to perform, the City has the authority to apply remedies, as defined in the uniform guidance (2 C.F.R. §200.339), including but not limited to, temporarily withholding payments, disallowances, suspension or termination of the federal award, suspension of other federal awards received by the Subrecipient, debarment or other remedies including civil and/or criminal penalties, as appropriate (§200.332(h)). The City will also consider whether monitoring the results of the Subrecipient necessitate adjustments to its own record (see 2 C.F.R. §200.332(g)).

Article VII. Default and Termination.

Section. 7.1. Termination for Cause. The City may terminate this Agreement for cause after three (3) days' written notice. Without limitation, cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement.

Sec. 7.2. Termination Without Cause: The City may terminate this Agreement for any reason or for no reason, in its sole and exclusive discretion, by providing Subrecipient with thirty (30) days' prior written notice.

Sec. 7.3. Termination by Mutual Agreement. The City and Subrecipient may agree to terminate this Agreement for their mutual convenience through a written amendment to this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of the Agreement.

Sec. 7.4. Termination Procedures. If this Agreement is terminated, Subrecipient may not incur new obligations for the terminated portion of the Agreement after Subrecipient has received the notification of termination. Subrecipient must cancel as many outstanding obligations as possible. Costs incurred after receipt of the termination notice will be disallowed. Subrecipient shall not be relieved of liability to the City because of any breach of this Agreement by Subrecipient. To the extent not prohibited by law, the City may withhold payments to Subrecipient for the purpose of set-off until the exact amount of damages due the City from Subrecipient is determined.

Article VIII. General Conditions.

Section. 8.1. Indemnification. To the extent permitted by law, Subrecipient shall be responsible for and shall indemnify and shall defend and hold the City and its employees, officers and agents (each, an "Indemnified Person") harmless from any and all costs and expenses, including, without limitation, all costs, fees (including, without limitation, attorneys' fees), expenses, losses, liabilities, fines, penalties, damages, claims, demands, judgments, awards, obligations, actions, or proceedings arising out of or related to Subrecipient's acts or

omissions, as well as breach of Subrecipient's representations, warranties, covenants and other obligations under this Agreement. Indemnification shall apply irrespective of the date of the assertion of any claim against an Indemnified Person and/or whether the Indemnified Person suffers or incurs any loss or liability before or after the expiration or earlier termination of this Agreement. The provisions of this Section 8.1 shall survive expiration or earlier termination of this Agreement for so long as is necessary to fulfill the intent hereof.

Section. 8.2. Insurance. Subrecipient shall maintain insurance coverages in accordance with the requirements set forth in Exhibit F (Insurance Requirements).

Section. 8.3. Governing Law, Venue and Jurisdiction. The City and Subrecipient agree that they executed and shall perform this Agreement in the State of Connecticut. This Agreement will be governed by and construed in accordance with the laws of the State of Connecticut without regard to its principles governing conflicts of laws. The exclusive forum and venue for all actions arising out of this Agreement is the Superior Court of the State of Connecticut located in New Haven, Connecticut. Such actions may not be commenced in, nor removed to, federal court unless required by law. If so required, exclusive federal jurisdiction shall lie in the federal District Court for the District of Connecticut located in New Haven, Connecticut. Neither party may object to such jurisdiction and venue, including without limitation, based upon any claim that any such court constitutes an inconvenient forum.

Section. 8.4. Nonwaiver. No action or failure to act by the City constitutes a waiver of any of its rights or remedies that arise out of this Agreement, nor shall such action or failure to act constitute approval of or acquiescence in a breach of this Agreement, except as specifically agreed in writing. Any waiver by the City on one occasion shall not constitute a waiver of future non-compliance, except to the extent specifically stated in writing by the City.

Section. 8.5. Limitation of City Authority. Nothing contained in this Agreement may be deemed or construed to in any way stop, limit, or impair the City from exercising or performing any regulatory, policing, legislative, governmental, or other powers or functions.

Section. 8.6. Severability. If any provision of this Agreement is determined to be unenforceable in a judicial proceeding, the remainder of this Agreement will remain in full force and effect to the extent permitted by law.

Section. 8.7. Assignment. Subrecipient may not assign any of its rights or delegate any of its duties under this Agreement without the City's prior written consent, which consent may be granted or withheld in the City's sole and exclusive discretion. Unless the City otherwise agrees in writing, Subrecipient and all permitted assigns are subject to all the City's defenses and are liable for all of Subrecipient's duties that arise from this Agreement, and all of the City's claims that arise from this Agreement.

Section. 8.8. Integration. This Agreement contains the entire agreement between the parties pertaining to the subject matter of this Agreement. With respect to that subject matter, there are no promises, agreements, conditions, inducements, warranties, or understandings, written or oral, expressed, or implied, between the parties, other than as set forth or referenced in this Agreement.

Section. 8.9. Notices. All notices and other communications required or permitted by this Agreement must be in writing and must be given either by personal delivery, approved carrier, email, or mail, addressed as follows:

(a) If to the City:

Ken Carney, Chair
ARPA Committee
City of West Haven
355 Main St.
West Haven, CT 06516
203-530-0006
KenCarney@whschools.org

(b) If to the Subrecipient:
Senior Pastor Kenen Vance
Vertical Church, Inc.
225 Meloy Rd.
West Haven, CT 06516
203-503-8620
paul@verticalct.com

Either party may change its contact information from time to time by notice to the party in accordance with the provisions of this Section 8.9.

Section 8.10. Due authorization. Subrecipient represents and warrants to the City that its entering into this Agreement and the performance of its obligations under this Agreement have been duly authorized by necessary corporate action of Subrecipient and that all of its obligations under this Agreement constitute legal, valid and binding obligations of Subrecipient, enforceable in accordance with their respective terms. Subrecipient further represents and warrants that there is no other agreement, instrument or document that prevents or interferes with Subrecipient's entering into and performing its obligations under this Agreement or that would be violated by Subrecipient's entering into and performing its obligations under this Agreement.

Section 8.11. Headings and captions. Headings and captions to the articles and sections of this Agreement are for convenience only and shall form no part of this Agreement.

Section 8.12. Conditions Precedent. In addition to the condition precedent set forth in Exhibit F regarding insurance, the following are conditions precedent to the effectiveness of this Agreement:

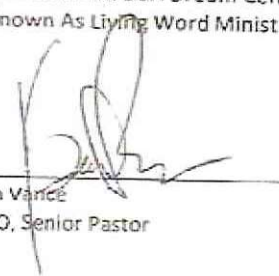
- (a) A W-9 form executed and delivered by Subrecipient to the City that is acceptable to the City in its sole and exclusive discretion;
- (b) A Disclosure and Certification Affidavit executed and delivered by Subrecipient to the City with information that is acceptable to the City in its sole and exclusive discretion. Each invoice by the Subrecipient to the City shall include a certification that the information contained in Subrecipient's Disclosure and Certification Affidavit executed in connection with entering into this Agreement remains true and correct in all material respects; and
- (c) Evidence of due authorization referenced in Section 8.10 satisfactory to the City in its sole and exclusive discretion.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their respective authorized signatories and is effective as of the Effective Date.

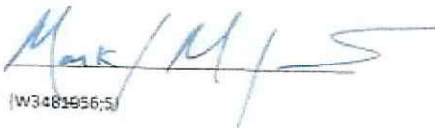
City of West Haven

Living Word Ministries Inc. DBA Dream Center Of West Haven, Also Known As Living Word Ministries Vertical Church

By: _____
Dorinda Borer
Its Mayor

By: 
Kenen Vance
Its CEO, Senior Pastor

Approved as to form:


(W3481956;5)

Mark J. Malaspina
Carmody Torrance Sandak & Hennessey LLP

Exhibit A: Subaward Data

Subrecipient Name	Living Word Ministries Inc. DBA Dream center of West haven, AKA Living Word Ministries DBA Vertical Church
Subrecipient Unique Entity Identifier:	UZHAHENLY1L5
Federal Award Date of Award to the Recipient by the Federal Agency:	March 3, 2021
Subaward Period of Performance Start Date:	January 1, 2023
Subaward Period of Performance End Date:	December 31, 2024
Amount of Federal Funds Obligated by this Action by the Pass-Through Entity to the Subrecipient:	\$150,000.00
Total Amount of Federal Funds Obligated to the Subrecipient by the Pass-Through Entity Including the Current Obligation:	\$150,000.00
Total Amount of the Federal Award Committed to the Subrecipient by the Pass-Through Entity:	\$150,000.00
Federal Award Project Description:	Food Bank – Project 2022-004
Name of Federal Awarding Agency:	Department of the Treasury
Name of Pass-Through Entity:	City of West Haven, Connecticut
Contact Information for City Authorizing Official:	Ken Carney, Chair ARPA Committee City of West Haven 355 Main St. West Haven, CT 06516 203-530-0006 KenCarney@whschools.org or his designee by notice in accordance with the provisions of Section 8.9 of this Agreement
Contact Information for City Project Manager:	Ken Carney, Chair ARPA Committee City of West Haven 355 Main St. West Haven, CT 06516 203-530-0006 KenCarney@whschools.org or his designee by notice in accordance with the provisions of Section 8.9 of this Agreement
CFDA Number and Name:	21.027 – Coronavirus State and Local Fiscal Recovery Funds
Identification of Whether Subaward is R&D:	No
Subrecipient Indirect Costs:	See Exhibit C – Approved Budget

Exhibit B: Approved Activities

The funds will be used to help support food supplies, materials for distributions of food, storage costs and/or purchase, support building rental agreement, capital handling equipment maintenance and/or purchase, and vehicle expenses.

Exhibit C: Approved Budget

Consult the applicable ARPA/CSLFRF Final Rule for specific directives and limitations on cost items.

Activity/Task 1.1: Rental of Facility for Food Pantry & Clothing Distribution. Vertical Church will be using most of their APRA funds (\$85k) to pay rent and utilities for the location of their food pantry and clothing distribution programs. The Location is 263 Center Street, West Haven, CT. Lease agreement was executed June 27, 2022 for a period of 5 years. Renovations have been underway (not funded by ARPA) for preparation of opening Food Pantry. Intended opening June 2023. ARPA funding of \$85k will be used towards lease payments and utilities beginning January 2023.

Activity/Task 1.2: \$30k of ARPA funds will be used towards the purchase of a forklift. The Pantry will be receiving food items and supplies on pallets. Forklift will be used to facilitate moving and organizing the pallets of items received for distribution to the public. Forklift purchase expected to occur approximately Q2 2023.

Activity/Task 1.3: \$35k will be used towards consumables: Food items and supplies for distribution to the public.

Deliverables/Timeline: Program expenditures to commence January 2023 and to be completed by December 31, 2024.

REVENUES			Total Revenue
City of West Haven Coronavirus State and Local Fiscal Recovery Funds Awarded			\$
Budget Cost Categories	OMB Uniform Guidance Federal Awards Reference 2 C.F.R. 200		Total Expenditures
1. Personnel (Salary and Wages)	0.00	\$	0.00
2. Fringe Benefits	0.00	\$	0.00
3. Travel	0.00	\$	0.00
4. Equipment	30,000	\$	30,000.00
5. Supplies	35,000	\$	35,000.00
6. Contractual Services and Subawards	0.00	\$	0.00
7. Consultant (Professional Service)	0.00	\$	0.00
8. Construction	0.00	\$	0.00
9. Occupancy (Rent and Utilities)	85,000	\$	85,000.00
10. Research and Development (R&D)	0.00	\$	0.00
11. Telecommunications	0.00	\$	0.00
12. Training and Education	0.00	\$	0.00
13. Direct Administrative Costs	0.00	\$	0.00
14. Miscellaneous Costs		\$	0.00
a. Advertising and public relations costs	0.00		
b. Materials and supplies costs, including costs of computing devices			
15. <i>Add additional cost items as needed</i>	0.00		0.00
16. Total Direct Costs (add lines 1-15)	150,000	\$	150,000.00
17. Total Indirect Costs	0.00		0.00
Rate %:		\$	
Base*:		\$	
18. Total Costs Federal Grant Funds (Lines 16 and 17)	150,000.00	\$	150,000.00
MUST EQUAL REVENUE TOTALS ABOVE			

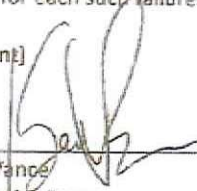
Exhibit D: Lobbying Certification

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than Ten Thousand Dollars (\$10,000) and not more than One Hundred Thousand Dollars (\$100,000) for each such failure.

[Subrecipient]


By: Kenen Vance
Its: CEO, Senior Pastor

6/1/23
Date

Exhibit E: Key Personnel

CITY INFORMATION	
Administrative Address:	Ken Carney, Chair City of West Haven ARPA Committee 355 Main St West Haven, CT 06516 203-530-0005 KenCarney@whschools.org
Invoice Address:	Rick Sprever Purchasing Director City of West Haven 355 Main St. West Haven, CT 06516 203-937-3624 rsprever@westhaven-ct.gov
Project Manager Name:	Ken Carney
Project Manager Title:	Chair, City of West Haven ARPA Committee
Project Manager Email:	KenCarney@whschools.org
Project Manager Phone:	203-560-0006
Fiscal Officer Name:	David R. Taylor
Fiscal Officer Title:	Acting Director, City of West Haven Department of Finance
Fiscal Officer Email:	DTaylor@WestHaven-CT.gov
Fiscal Officer Telephone:	203-937-3620
SUBRECIPIENT INFORMATION	
Administrative Address:	225 Meloy Rd. West Haven, CT 06516
Invoice Address:	225 Meloy Rd. West Haven, CT 06516
Project Manager Name:	Ron Sells; Paul Bronson
Project Manager Title:	Ron Sells – Outreach Director; Paul Bronson-Outreach Pastor
Project Manager Email:	ron@verticalct.com ; paul@verticalct.com
Project Manager Telephone:	Ron: 203-934-9673; Paul: 203-503-8620
Fiscal Officer Name:	Kenen Vance
Fiscal Officer Title:	CEO, Senior Pastor
Fiscal Officer Email:	ken@verticalct.com
Fiscal Officer Telephone:	203-934-9673 x128

EXHIBIT F

INSURANCE REQUIREMENTS

As a condition precedent to the effectiveness of this Agreement, Subrecipient (referred to hereinafter as the "Contractor") shall deliver to the City of West Haven (referred to hereinafter as the "City") a valid and currently dated Certificate of Insurance (COI).

The insurance coverage carried by the Contractor must be placed with and written by an insurance company admitted to do business in the State of Connecticut, and with a rating of A- or better by A.M. Best.

The insurance coverages carried by the Contractor (shown below) shall apply regardless of whether the operations, actions, derelictions or failures to act, from which any claim arises, are attributable to the Contractor, a subcontractor, a sub-subcontractor, or any consultant, officer, agent, employee or anyone directly or indirectly employed by any of them, including anyone for whose acts any of the aforementioned may be liable by operation of statute, government regulation or applicable state law. Failure of Contractor to provide a Certificate of Insurance shall in no way limit or relieve Contractor of its duties and responsibilities in this Agreement. All policies of insurance shall be written on an occurrence basis.

At a minimum, the COI shall indicate that the following coverages and limits are in place:

1. Commercial General Liability: Minimum Limits Required:

- \$2,000,000 General Aggregate
- \$2,000,000 Producers/Completed Operations Aggregate
- \$1,000,000 Each Occurrence
- \$1,000,000 Personal and Advertising Injury
- \$100,000 Fire Damage – Any One Fire
- \$5,000 Medical Expense – Any One Person

- The City (and all of its elected or appointed directors, officers, officials, agents, employees and members of all of its boards and commissions) will be included as Additional Insureds (collectively, the "Additional Insureds" and individually, an "Additional Insured") onto the CGL policy carried by the Contractor. The Additional Insured coverage shall apply on a primary and non-contributory basis and include completed operations coverages.

- The CGL policy carried by the Contractor shall contain a Waiver of Subrogation clause and the Contractor hereby agrees to waive the Contractor's right of recovery against the Additional Insureds.

2. Business Auto / Commercial Auto Insurance – Minimum Limits required:

- \$1,000,000 Liability
- The Additional Insureds will be included as Additional Insureds on the Commercial Auto/ Business Auto policy carried by the Contractor.
- The Business Auto/Commercial Auto policy carried by the Contractor shall contain a Waiver of Subrogation clause and the Contractor hereby agrees to waive the Contractor's right of recovery against the Additional Insureds.

3. Workers Compensation/Employers Liability Insurance:

- Coverages and limits as required by law Connecticut State law

- Employer's Liability Limits:
 - \$500,000 each accident
 - \$500,000 aggregate for injury by disease
 - \$500,000 each employee for injury by disease
 - The Workers' Compensation/Employers Liability policy carried by the Contractor shall contain a Waiver of Subrogation clause and the Contractor hereby agrees to waive the Contractor's right of recovery against the Additional Insureds.
4. **Professional Liability Insurance Minimum Limits required (applicable only if Contractor performs professional services):**
- \$2,000,000 per occurrence
 - \$3,000,000 aggregate
5. **Umbrella Liability/Excess Liability: Minimum Limits required (required only if the Contractor is performing professional services):**
- \$5,000,000 Each Occurrence
 - \$5,000,000 General Aggregate
 - Policy will provide excess coverage over the CGL, Business Auto and Workers Compensation/Employer Liability policies carried by the Contractor.
 - The Umbrella/Excess Liability policy carried by the Contractor shall contain a Waiver of Subrogation clause and the Contractor hereby agrees to waive the Contractor's right of recovery against the Additional Insureds.

No Limitation on Liability

With regard to any/all claims made against any Additional Insured by any employee of the Contractor, any subcontractor or anyone directly or indirectly employed by the Contractor or any subcontractor, or anyone for whose acts the Contractor or any subcontractor might be liable, the indemnification obligation shall not be limited by any limitation on the amount or type of damages, compensation or benefits payable by or for the Contractor or any subcontractor under Workers' Compensation acts, disability benefits acts or other employee benefit acts.

Cancellation, Renewal and Modification

The Contractor shall maintain in effect all insurance coverages required under this Agreement at the Contractor's sole expense and with insurance companies acceptable to the City. The policies shall contain a provision that the coverage will not be cancelled or non-renewed until at least thirty (30) days' prior written notice has been given to the City.

American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recover Funds Subaward Agreement
Between
THE CITY OF WEST HAVEN, CONNECTICUT
and
NEW REACH, INC.

Article I. Overview.

Section 1.1. Parties. The parties to this agreement ("Agreement") are the CITY OF WEST HAVEN, CONNECTICUT ("City") and NEW REACH, INC., a Connecticut non-profit corporation ("Subrecipient").

Section 1.2. Definitions. The definitions in 2 C.F.R. 200.1 are hereby incorporated into this Agreement.

Section 1.3. Roles. For the purposes of this Agreement, the City serves as a pass-through entity.

Section 1.4. Source of Funding. This Agreement is funded by a portion of the Twenty-Nine Million Eight Thousand Five Hundred Seventy-Six Dollars (\$29,008,576.00) allocated to the City by the Coronavirus State Local Fiscal Recovery Fund created under section 603 of the American Rescue Plan Act of 2021 ("ARP/CSLFRF").

Section 1.5. Purpose. The purpose of this Agreement is to establish the terms and conditions for a subaward allocated to the Subrecipient from the City ("Subaward").

Section 1.6. Disclosures. Federal regulations, specifically 2 C.F.R. 200.331(a)(1), require the City to provide the Subrecipient with specific information about this Subaward. All required information is listed in Exhibit A (Subaward Data).

Section 1.7. Term. This Agreement shall govern the performance of the parties for the period from December 4, 2023 (the "Effective Date") through December 31, 2024 (the "Expiration Date"), unless earlier terminated by either party in accordance with the terms of this Agreement, or extended by the City in its sole and exclusive discretion (the "Agreement Term").

Article II. Scope of Funded Activities.

Section 2.1. Scope of Services. Subrecipient shall perform all activities described in the scope of activities, attached hereto as Exhibit B (Approved Activities). Such activities are referred to in this Agreement as "Approved Activities."

Section 2.2. Budget. Subrecipient shall perform the Approved Activities in accordance with the program budget as approved by the City and attached hereto as Exhibit C (Approved Budget). Such approved program budget is referred to in this Agreement as the "Approved Budget."

Section 2.3. Prior Approval for Changes. Subrecipient may not transfer allocated funds among cost categories within a budgeted program account without the prior written approval of the City, which approval may be granted or withheld in the City's sole and exclusive discretion; nor shall Subrecipient make any changes, directly or indirectly, to program design, Approved Activities, or Approved Budget without the prior written approval of the City, which approval may be granted or withheld in the City's sole and exclusive discretion.

Article III. Compensation.

Section 3.1. Payment of Funds. The City agrees to reimburse Subrecipient for costs actually incurred and paid by Subrecipient in accordance with the Approved Budget and for the performance of the Approved Activities under

this Agreement in accordance with the provisions of this Agreement in an amount not to exceed SEVENTY-FIVE THOUSAND DOLLARS (\$75,000.00) ("Total Agreement Funds"). Notwithstanding anything to the contrary in the immediately preceding sentence, the City may, in its sole and exclusive discretion, advance all or any portion of the Total Agreement Funds to Subrecipient. The amount of Total Agreement Funds, however, is subject to adjustment by the City if a substantial change is made in the Approved Activities that affects this Agreement or if this Agreement is terminated prior to the expiration of the Agreement Term. Program funds shall not be expended prior to the Effective Date or following the earlier of the Expiration Date or the last day of the Agreement Term. Costs incurred shall only be as necessary and allowable to carry out the purposes and activities of the Approved Activities and may not exceed the maximum limits set in the Approved Budget. Expenses charged against the Total Agreement Funds shall be incurred in accordance with this Agreement. To the extent the City, in its sole and exclusive discretion, advances all or any portion of the Total Agreement Funds to Subrecipient, to the extent subrecipient spends advanced funds on unallowable costs or expenses, Subrecipient shall reimburse the City for such unallowable costs or expenses within thirty (30) days after becoming aware of expenditure of advanced funds on unallowable costs or expenses. The City may withhold any Total Agreement Funds not yet disbursed to Subrecipient in an amount equal to such unallowable costs and expenses.

Section. 3.2. Invoices. On or before the tenth (10th) day of each month and, in any event, no later than thirty (30) days after the earlier of the expiration or termination of this Agreement, Subrecipient shall submit invoices and associated receipts, in a format dictated by the City, for the most recent month ended, to:

Rick Spreyer
Purchasing Director
City of West Haven
355 Main St.
West Haven, CT 06516
203-937-3624
rspreyer@westhaven-ct.gov

setting forth actual expenditures of Subrecipient in accordance with this Agreement. Each monthly invoice shall contain a certification by Subrecipient that the information contained in Subrecipient's Disclosure and Certification Affidavit executed in connection with entering this Agreement remains true and correct in all material respects. Within forty-five (45) days from the date it receives such invoice, the City may disapprove the requested reimbursement claim in whole or in part. To the extent the reimbursement claim is so disapproved, the City shall notify Subrecipient as to the disapproval. A decision by the City to disapprove all or any part of an invoice is final. There is no appeal process for Subrecipient. To the extent the City approves a request for payment, then the City will disburse the funds within forty-five (45) days after receiving Subrecipient's request for payment. To the extent the City, in its sole and exclusive discretion, advances all or any portion of the Total Agreement Funds, the applicable monthly invoice shall fully account for disbursements of advanced funds in the immediately prior month, together with such information as required by the City in its sole and exclusive discretion to verify that advanced sums have been used for allowable costs and expenses.

Section. 3.3. City's Subaward Obligations Contingent on Federal Funding and Subrecipient Compliance. The payment of funds to Subrecipient under the terms of this Agreement shall be contingent on the receipt of such funds by the City from the ARP/CSLFRF and shall be subject to Subrecipient's continued eligibility to receive funds under the applicable provisions of state and federal laws, as well as Subrecipient's continued compliance with this Agreement. If the amount of funds that the City receives from the ARP/CSLFRF is reduced, the City may reduce the amount of funds awarded under this Agreement or terminate this Agreement in its sole and exclusive discretion. The City may also deny payment for Subrecipient's expenditures for Approved Activities where invoices or other reports are not submitted by the deadlines specified in this Agreement or for the failure of Subrecipient to comply with the terms and conditions of this Agreement.

Article IV. Financial Accountability and Grant Administration.

Section. 4.1. Financial Management. Subrecipient shall maintain a financial management system and financial records related to all transactions with funds received pursuant to this Agreement and with any program income earned as a result of funds received pursuant to this Agreement. Subrecipient must administer funds received pursuant to this Agreement in accordance with all applicable federal and state requirements, including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, as required by the ARP/CSLFRF Assistance Listing (21.027). Subrecipient shall adopt such additional financial management procedures as may from time-to-time be prescribed by the City if required by applicable federal or state laws or regulations, or guidelines from the U.S. Department of the Treasury. Subrecipient shall maintain detailed, itemized documentation and other necessary records of all income received and expenses incurred pursuant to this Agreement.

Section. 4.2. Limitations on Expenditures. The City shall only reimburse Subrecipient for documented expenditures incurred during the Agreement Term that are: (i) reasonable and necessary to carry out the scope of Approved Activities described in Exhibit B (Approved Activities); (ii) documented by contracts or other documentation consistent with the established City and Subrecipient procedures; and (iii) incurred in accordance with all applicable requirements for the expenditure of funds payable under this Agreement.

Section. 4.3. Indirect Cost Rate. The indirect cost rate, if any, indicated in Exhibit C (Approved Budget) shall apply to this Agreement. If Subrecipient has a Negotiated Indirect Cost Rate Agreement ("NICRA") with another federal agency that is higher than the *de minimis* indirect rate of ten percent (10%), Subrecipient's NICRA shall be used to calculate its indirect rate. See 2 C.F.R. 200.332(a)(4)(ii).

Section. 4.4. Financial and Other Reports. Subrecipient shall submit to the City such reports and back-up data as may be required by the Federal Government or the City, including such reports that enable the City to submit its own reports to the U.S. Department of the Treasury at least fifteen (15) days in advance of the applicable due dates of the City's report deadlines with the U.S. Department of the Treasury. For the U.S. Department of the Treasury reporting requirements and deadlines for project and expenditure reports and recovery plans, see the most recently issued U.S. Department of the Treasury Coronavirus State and Local Fiscal Recovery Funds Guidance on Recipient Compliance and Reporting Responsibilities at <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>. This provision shall survive the expiration or earlier termination of this Agreement for so long as is necessary to fulfill the intent hereof.

Section. 4.5. Improper Payments. Any item of expenditure by Subrecipient under the terms of this Agreement that is found by auditors, investigators, and other authorized representatives of the City, the U.S. Department of the Treasury, or other federal or state instrumentality to be improper, unallowable, in violation of federal or state law, or the provisions of this Agreement, or involving any fraudulent, deceptive, or misleading representations or activities of Subrecipient, shall become Subrecipient's liability, and shall be paid solely by Subrecipient, immediately upon notification of such, from funds other than those provided by the City under this Agreement or any other agreement between the City and Subrecipient. This provision shall survive the expiration or earlier termination of this Agreement for so long as is necessary to fulfill its intent.

Section. 4.6. Audits. Subrecipient certifies compliance with applicable provisions of 2 C.F.R. 200.501-200.521, and continued compliance with these provisions during and after the term of this Agreement for so long as is necessary to fulfill the intent of this Section. If Subrecipient is not required to have a Single Audit as defined by 200.501, U.S. Department of the Treasury requirements, or the Single Audit Act, then, upon the City's request, Subrecipient shall have a financial audit performed yearly by an independent Certified Public Accountant. The audit shall be conducted in accordance with generally accepted accounting principles, and auditing standards generally accepted in the United States of America, on the use and status of funds governed by this Agreement. Subrecipient shall provide notice of the completion of any required audits and will provide each such audit report to the City within sixty (60) days following completion of the applicable audit. Subrecipient shall provide the City with notice of any adverse findings in each such audit that impact this Agreement, together with a corrective action plan to address the matters listed in the adverse findings. Such corrective action plan shall be provided to the City within thirty (30) days after the applicable audit report and shall be subject to the City's written approval in the City's sole and exclusive discretion. This obligation shall survive the expiration or earlier termination of this Agreement for so long as is

necessary to fulfill the intent of this Section.

Section. 4.7. Closeout. Final payment request(s) under this Agreement must be received by the City no later than thirty (30) days after the earlier of the Expiration Date or the last day of the Agreement Term. The City will not accept a payment request submitted after this date. In consideration of the City's obligations under this Agreement, Subrecipient agrees that acceptance of final payment from the City will constitute an agreement by Subrecipient to release and forever discharge the City, its agents, employees, officers, representatives, affiliates, successors and assigns from any and all claims, demands, damages, liabilities, actions, causes of action or suits of any nature whatsoever that Subrecipient has at the time of acceptance of final payment or may thereafter have, arising out of, in connection with, or in any way relating to any and all injuries and damages of any kind as a result of or in any way relating to this Agreement. The Subrecipient's obligations to the City under this Agreement shall not terminate until all closeout requirements are completed to the satisfaction of the City. Such requirements shall include submitting final reports to the City and providing any closeout-related information requested by the City by the deadlines specified by the City. This provision shall survive the expiration or earlier termination of this Agreement for so long as is necessary to fulfill the intent hereof.

Article V. Compliance with Grant Agreement and Applicable Laws.

Section. 5.1. General Compliance. Subrecipient shall perform all Approved Activities funded under this Agreement in accordance with this Agreement, the award agreement between the City and the U.S. Department of the Treasury, and all applicable federal, state and local requirements, including all applicable statutes, rules, regulations, executive orders, directives or other requirements. Such requirements may be different from Subrecipient's current policies and practices. The City may assist Subrecipient in complying with all applicable requirements. However, Subrecipient shall remain fully responsible for ensuring its compliance with all applicable requirements.

Section. 5.2. Expenditure Authority. This Agreement is subject to the laws, regulations, and guidance documents authorizing and implementing the ARP/CSLFRF grant, including, but not limited to, the following:

Authorizing Statute. Section 603 of the *Social Security Act* (42 U.S.C. 803), as added by section 9901(a) of the *American Rescue Plan Act of 2021* (Pub. L. No. 117-2);

Implementing Regulations. Subpart A of 31 C.F.R. Part 35 (Coronavirus State and Local Fiscal Recovery Funds), as adopted in the *Coronavirus State and Local Fiscal Recovery Funds* interim final rule (86 F.R. 26786, applicable May 17, 2021 through March 31, 2022) and final rule (87 F.R. 4338, applicable January 27, 2022 through the end of the ARP/CSLFRF award term), and other subsequent regulations implementing Section 603 of the *Social Security Act* (42 U.S.C. 803); and

Guidance Documents. Applicable guidance documents issued from time-to-time by the U.S. Department of the Treasury, including the currently applicable version of the *Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds*.¹

This Agreement is also subject to all applicable laws, rules and regulations of the State of Connecticut, as well as all applicable ordinances, rules and regulations of the City.

Section. 5.3. Federal Grant Administration Requirements. Subrecipient shall comply with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 2 C.F.R. Part 200 ("UG"), as adopted by the Department of Treasury at 2 C.F.R. Part 1000 and as set forth in the [Assistance Listing for ARP/CSLFRF \(21.027\)](#). These requirements dictate how Subrecipient must administer this Subaward and how the City must oversee Subrecipient.

¹ <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>.

The applicable UG provisions are as follows:

Subpart A, Acronyms and Definitions

Subpart B, General provisions

Subpart C, Pre-Federal Award Requirements and Contents of Federal Awards (except 2 C.F.R. 200.204, .205, .210, and .213)

Subpart D, Post Federal Award Requirements (except 2 C.F.R. 200.305(b)(8) & (9), .308, .309, and .320(c)(4))

Subpart E, Cost Principles

Subpart F, Audit Requirements

2 C.F.R. Part 25 (Universal Identifier & System for Award Management)

2 C.F.R. Part 170 (Reporting Subaward and Executive Compensation Information)

2 C.F.R. Part 180 (Office of Management and Budget ("OMB") Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-procurement))

Subrecipient shall document compliance with UG requirements, including adoption and implementation of all required policies and procedures, within thirty (30) days of the execution of this Agreement and during all subsequent reviews during the Agreement Term. The City may provide sample policies or other assistance to Subrecipient in meeting these compliance requirements. Regardless of the City's assistance, it is the Subrecipient's responsibility to fully comply with all UG requirements. Failure to do so may result in termination of the Agreement by the City.

Section. 5.4. Procurement Requirements.

(a) In matters relating to procurement of goods and/or services, the Subrecipient shall comply with the following:

1. Procurement Requirements and Procedures

Subrecipient shall follow the procurement procedures set out in Chapter 42 of the Code of the City of West Haven ("Purchasing Procedures").

(a) for projects less than \$2,500.00, no competitive bid is required, but Subrecipient should document any proposals received and accepted;

(b) for projects between \$2,500.00 and \$10,000.00, the Open Market Procedure set forth in Code Section 42-9 shall be followed. Subrecipient shall obtain at least three (3) competitive proposals, and the award shall be made in accordance with Code Section 42-9; and

(c) for proposals in excess of \$10,000.00, the competitive bidding process set forth in Code Sections 42-6 through 42-8 shall be followed. The City agrees to assist, as requested, in the competitive bidding process.

2. Reporting. Subrecipient shall file quarterly written reports with the City in form and substance required by the City regarding Subrecipient's activities pursuant to this Agreement and use of funds provided under this Agreement including, without limitation, the status of all contracts utilizing funds provided under this Agreement.

3. City review of solicitations. Except for micro-purchases made pursuant to 2 C.F.R. 200.320(a)(1) or procurements by small purchase procedures pursuant to 2 C.F.R. 200.320(a)(2), if Subrecipient proposes to enter into any contract for the performance of any of the Approved Activities under this Agreement, then the Subrecipient shall forward to the City a copy of any solicitation (whether competitive or non-competitive) at least fifteen (15) days prior to the publication or communication of the solicitation. The City will review the solicitation and provide comments, if any, to Subrecipient as soon as reasonably practicable. Consistent with 2 C.F.R. 200.324, the City will review the solicitation for compliance with applicable procurement standards; *provided, however*, the City's review and comments shall not constitute approval of the solicitation. Notwithstanding the City's review and comment, Subrecipient

remains bound by all applicable laws, regulations, and Agreement terms and conditions. If, during its review, the City identifies any deficiencies, then the City will communicate those deficiencies to Subrecipient as soon as reasonably practicable.

4. **City review of contracts.** Except for micro-purchases pursuant to 2 C.F.R. 200.320(a), if Subrecipient proposes to enter into any contracts for the performance of any of the Approved Activities under this Agreement, all such contracts shall be in writing and Subrecipient shall forward to the City a copy of each written contract prior to contract execution. The City shall review the unexecuted contract for compliance with applicable requirements and provide comments, if any, or a statement of no comment to Subrecipient as soon as reasonably practicable. Consistent with 2 C.F.R. §200.324, the City will review the unexecuted contract for compliance with the procurement standards outlined in 2 C.F.R. §§200.318 through 200.327 as well as Appendix II to 2 C.F.R. Part 200. The City's review and comments shall not constitute an approval of the contract. Regardless of the City's review, Subrecipient shall remain bound by all applicable laws, regulations, and Agreement terms and conditions. If, during its review, the City identifies any deficiencies, then the City will communicate those deficiencies to Subrecipient as soon as reasonably practicable. Subrecipient must correct the noted deficiencies before executing the applicable contract.

- (b) **Mandatory Contract Provisions.** Subrecipient must include contract provisions required by UG and other state and federal laws and regulations, and as otherwise dictated by the City.

Section 5.5. Subawards. In executing this Agreement, Subrecipient may not provide a further subaward of funds provided under this Agreement without prior written approval from the City, which approval may be granted or withheld in the City's sole and exclusive discretion.

Section 5.6. Property Management. All real property acquired or improved, and equipment or supplies purchased in whole or in part for use in connection with such real property with ARP/CSLFRF funds, must be used, insured, managed, and disposed of in accordance with 2 C.F.R. 200.311 through 2 C.F.R. 200.316.

Section 5.7 Program Income. If Subrecipient earns program income, as defined in 2 C.F.R. 200.1 during the Agreement Term, it must segregate the gross proceeds of the program income and follow the provisions in 2 C.F.R. 200.307.

Section 5.8. Federal Restrictions on Lobbying. Subrecipient shall comply with the restrictions on lobbying in 31 C.F.R. Part 21. Pursuant to this regulation, Subrecipient may not use any federal funds to pay any person to influence or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any of the following covered federal actions: the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement. Subrecipient shall certify in writing that Subrecipient has not made, and will not make, any payment prohibited by these requirements using the form provided in Exhibit D (Lobbying Certifications).

Section 5.9. Universal Identifier and System for Award Management (SAM). Subrecipient shall obtain, and provide to the City, a unique entity identifier assigned by the System for Award Management (SAM), which is accessible at www.sam.gov.

Section 5.10. Equal Opportunity and Other Requirements. Subrecipient shall adopt and enact a nondiscrimination policy consistent with the requirements in this Section.

- (a) **Civil Rights Laws.** Subrecipient shall comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d *et seq.*) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance.

(b) **Fair Housing Laws.** If applicable to Subrecipient's activities, Subrecipient shall comply with the Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 *et seq.*), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability.

(c) **Disability Protections.** Subrecipient shall comply with section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance.

(d) **Age Discrimination.** Subrecipient shall comply with the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101 *et seq.*), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance.

(e) **Americans with Disabilities Act.** Subrecipient shall comply with Title II of the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12101 *et seq.*), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

Section 5.11. Suspension and Debarment. Subrecipient shall comply with the OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 C.F.R. Part 180, as adopted by the U.S. Department of Treasury at 31 C.F.R. Part 19. Subrecipient represents that neither it, nor any of its principals has been debarred, suspended, or otherwise determined ineligible to participate in federal assistance awards or contracts. Subrecipient further agrees that it will notify the City immediately if it or any of its principals is placed on the list of parties excluded from federal procurement or nonprocurement programs available at www.sam.gov.

Section 5.12. Federal Funding Accountability and Transparency Act of 2006. Subrecipient shall provide the City with all information requested by the City to enable the City to comply with the reporting requirements of the *Federal Funding Accountability and Transparency Act of 2006* (31 U.S.C. 6101).

Section 5.13. Licenses, Certifications, Permits, Accreditation. Subrecipient shall obtain and keep current any license, certification, permit, or accreditation required by federal, state, or local law and shall submit to the City proof of any licensure, certification, permit or accreditation upon request.

Section 5.14. Publications. Any publications produced with funds from this Agreement shall display the following language: "This project [is being] [was] supported, in whole or in part, by funds federal awarded to the City of West Haven, Connecticut by the U.S. Department of the Treasury under the American Rescue Pan Act of 2021."

Section 5.15. Program for Enhancement of Contractor Employee Protections. Subrecipient is hereby notified that it is required to inform its employees working on any federal award that they are subject to the whistleblower rights and remedies of the program; inform its employees in writing of employee whistleblower protections under 41 U.S.C §4712 in the predominant native language of the workforce; and include such requirements in any agreement made with a contractor or subgrantee of Subrecipient.

Section 5.16. Prohibition on Certain Telecommunication and Video Surveillance Services or Equipment. Pursuant to 2 C.F.R. 200.216, Subrecipient shall not obligate or expend funds received under this Subaward to: (1) procure or obtain; (2) extend or renew a contract to procure or obtain; or (3) enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services (as described in Public Law 115-232, section 889) as a substantial or essential component of any system, or as a critical technology as part of any system.

Section 5.17. Use of Name. Neither party to this Agreement shall use the other party's name, trademarks, or other logos in any publicity, advertising, or news release without the prior written approval of an authorized representative of that party. The parties agree that each party may use factual information regarding the existence

and purpose of the relationship that is the subject of this Agreement for legitimate business purposes, to satisfy any reporting and funding obligations, or as required by applicable law or regulation without written permission from the other party. In any such statement, the relationship of the parties shall be accurately and appropriately described.

Section 5.18. Highest Compensated Officers. The names and total compensation of the five (5) most highly compensated officers of Subrecipient shall be listed if the Subrecipient in the preceding fiscal year received eighty percent (80%) or more of its annual gross revenues in Federal awards; and Twenty Five Million Dollars (\$25,000,000) or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b)(1) Code of 1986. If this requirement applies to Subrecipient, Subrecipient will submit the list of its five (5) most highly compensated officers to the City within thirty (30) days of the execution of this Agreement and yearly thereafter during the Agreement Term.

Section 5.19. Statement of Assurances. Subrecipient certifies compliance with SF 424B (Statement of Assurances – Non-Construction) and SF424D (Statement of Assurances – Construction), as applicable.

Section 5.20. Drug-free Workplace Requirements. Subrecipient shall comply with the U.S. Department of the Treasury's policy implementing 2 C.F.R. 182.

Section 5.21. Stevens Amendments Requirements. Subrecipient shall identify that federal assistance funds were used to fund Approved Activities under this Agreement in any publicity and /or signage relating to the funded project or program.

Article VI. Cooperation in Monitoring and Evaluation.

Section. 6.1. City Responsibilities. The City shall monitor, evaluate, and provide guidance and direction to Subrecipient in the conduct of Approved Activities performed under this Agreement. The City must determine whether Subrecipient has spent funds in accordance with applicable laws, regulations, including the federal audit requirements and agreements and shall monitor the activities of Subrecipient to ensure that Subrecipient has met such requirements. Subrecipient shall take corrective action as soon as possible to remedy any and all deficiencies found by the City and notified to Subrecipient.

Subrecipient shall fully cooperate with, and shall provide as soon as reasonably practicable, all information, agreements and documents required by the City in connection with the City's monitoring and evaluation of Subrecipient's performance under this Agreement.

Section. 6.2. Subrecipient Responsibilities.

- (a) **Cooperation with City Oversight.** Subrecipient shall permit the City to carry out monitoring and evaluation activities, including any performance measurement system required by applicable law, regulation, funding sources guidelines or by the terms and conditions of this Agreement, and Subrecipient agrees to ensure the cooperation of its agents, employees and board members in such monitoring and evaluation efforts. This provision shall survive the expiration or earlier termination of this Agreement for so long as is necessary to fulfill the intent hereof.
- (b) **Cooperation with Audits.** Subrecipient shall cooperate fully with any reviews or audits of the activities under this Agreement by authorized representatives of the City, the State of Connecticut, the U.S. Department of Treasury, and the U.S. Government Accountability Office. Subrecipient agrees to ensure the cooperation of its agents, employees, and board members in any such reviews and audits. This provision shall survive the expiration or earlier termination of this Agreement for so long as is necessary to fulfill the intent hereof.

Section 6.3. Interventions. If the City determines that Subrecipient is not in compliance with this Agreement, the City may initiate an intervention, in accordance with 2 C.F.R. 200.208 and 2 C.F.R. 200.339. The degree of Subrecipient's performance or compliance deficiency will determine the degree of intervention. All possible interventions are listed below and will depend on the degree of deficiency in Subrecipient's performance or compliance deficiency.

If the City determines that an intervention is warranted, it shall provide written notice to Subrecipient of the intervention within thirty (30) days of the completion of a report review, desk review, onsite review, audit review, or procedures engagement review or as soon as possible after the City otherwise learns of a compliance or performance deficiency related to the execution of this Agreement. The written notice shall notify Subrecipient of the following related to the intervention:

- (1) The nature of the additional requirements;
- (2) The reason why the additional requirements are being imposed;
- (3) The nature of the action needed to remove the additional requirement, if applicable;
- (4) The time allowed for completing the actions if applicable; and
- (5) The method for requesting reconsideration of the additional requirements imposed.

The City may impose the following interventions on Subrecipient, based on the level of the compliance or performance deficiency that the City determines:

Level 1 Interventions. These interventions may be required for minor compliance or performance issues.

- (1) Subrecipient addresses specific internal control, documentation, financial management, compliance, or performance issues within a specified time period;
- (2) More frequent or more thorough reporting by the Subrecipient;
- (3) More frequent monitoring by the City; and/or
- (4) Required Subrecipient technical assistance or training.

Level 2 Interventions. These interventions may be required for more serious compliance or performance issues.

- (1) Restrictions on funding payment requests by Subrecipient;
- (2) Disallowing payments to Subrecipient;
- (3) Requiring repayment for disallowed cost items; and/or
- (4) Imposing probationary status on Subrecipient.

Level 3 Interventions. These interventions may be required for significant and/or persistent compliance or performance issues.

- (1) Temporary or indefinite funding suspension to Subrecipient;
- (2) Nonrenewal of funding to Subrecipient in subsequent year;
- (3) Terminating funding to Subrecipient in the current year; and/or
- (4) Initiating legal action against Subrecipient.

Interventions will remain in place until the underlying performance or compliance deficiency is addressed to the satisfaction of the City in its sole and exclusive discretion.

Section 6.4. Records Retention and Access. Subrecipient shall maintain all records, books, papers and other documents related to its performance of Approved Activities under this Agreement (including without limitation personnel, property, financial and medical records) for a period of at least (a) five (5) years after receipt of the final payment under this Agreement, or (b) five (5) years after the audit pertaining to this Agreement (if any), whichever is later, or such longer period as is necessary for the resolution of any litigation, claim, negotiation, audit or other inquiry involving this Agreement. Subrecipient shall make all records, books, papers and other documents that relate to this Agreement available at all reasonable times for inspection, review and audit by the authorized representatives of the City, State of Connecticut, the U.S. Department of Treasury, the U.S. Government Accountability Office, and any other authorized state or federal oversight office. Subrecipient also shall allow the City, the State of Connecticut, the U.S. Department of Treasury, the U.S. Government Accountability Office, and

any other state or federal oversight office, at reasonable times, after reasonable notice, to access and inspect all premises at which activities funded under this Agreement are performed.

Section 6.5. Key Personnel. Subrecipient shall identify all personnel who will be involved in performing Approved Activities and otherwise administering this Agreement, including at least one project manager and one fiscal officer ("Key Personnel"). Subrecipient shall notify the City of any changes to these personnel within ten (10) days of the change. Key personnel names, titles, and contact information are listed in Exhibit E (Key Personnel). The City, in its sole and exclusive discretion, from time to time, may require Subrecipient to change Key Personnel, which changes must be acceptable to the City in its sole and exclusive discretion. Subrecipient shall implement such changes as soon as reasonably practicable.

Section 6.6. Risk Assessment, Specific Conditions and Remedies. The City has conducted or will conduct a risk assessment as required by 2 C.F.R. §200.332(b) and has determined or will determine the Subrecipient's level of risk as low, moderate, or high. Risk assessments may be repeated throughout the project period after scheduled reports, audits, unanticipated issues, or other adverse circumstances that may arise. If the level of risk evaluated is moderate or high, the City will require specific conditions (2 C.F.R. §200.208), including but not limited to: correction of prior audit findings, monthly reporting, prior approvals for funding, or other specific condition until the Subrecipient is eligible for a low risk rating, at which time the specific condition(s) will be removed and the Subrecipient notified. In the event of noncompliance or failure to perform, the City has the authority to apply remedies, as defined in the uniform guidance (2 C.F.R. §200.339), including but not limited to, temporarily withholding payments, disallowances, suspension or termination of the federal award, suspension of other federal awards received by the Subrecipient, debarment or other remedies including civil and/or criminal penalties, as appropriate (§200.332(h)). The City will also consider whether monitoring the results of the Subrecipient necessitate adjustments to its own record (see 2 C.F.R. §200.332(g)).

Article VII. Default and Termination.

Section. 7.1. Termination for Cause. The City may terminate this Agreement for cause after three (3) days' written notice. Without limitation, cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement.

Sec. 7.2. Termination Without Cause. The City may terminate this Agreement for any reason or for no reason, in its sole and exclusive discretion, by providing Subrecipient with thirty (30) days' prior written notice; provided that, if the City terminates this Agreement without cause, the City shall make all pending reimbursements required to be made in accordance with the provisions of this Agreement, which obligation shall survive such termination without cause for so long as is necessary to fulfill the intent hereof.

Sec. 7.3. Termination by Mutual Agreement. The City and Subrecipient may agree to terminate this Agreement for their mutual convenience through a written amendment to this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of the Agreement.

Sec. 7.4. Termination Procedures. If this Agreement is terminated, Subrecipient may not incur new obligations for the terminated portion of the Agreement after Subrecipient has received the notification of termination. Subrecipient must cancel as many outstanding obligations as possible. Costs incurred after receipt of the termination notice will be disallowed. Subrecipient shall not be relieved of liability to the City because of any breach of this Agreement by Subrecipient. To the extent not prohibited by law, the City may withhold payments to Subrecipient for the purpose of set-off until the exact amount of damages due the City from Subrecipient is determined.

Article VIII. General Conditions.

Section. 8.1. Indemnification. To the extent permitted by law, Subrecipient shall be responsible for and shall indemnify and shall defend and hold the City and its employees, officers and agents (each, an "Indemnified Person") harmless from any and all costs and expenses, including, without limitation, all costs, fees (including,

without limitation, attorneys' fees), expenses, losses, liabilities, fines, penalties, damages, claims, demands, judgments, awards, obligations, actions, or proceedings arising out of or related to Subrecipient's acts or omissions, as well as breach of Subrecipient's representations, warranties, covenants and other obligations under this Agreement. Indemnification shall apply irrespective of the date of the assertion of any claim against an Indemnified Person and/or whether the Indemnified Person suffers or incurs any loss or liability before or after the expiration or earlier termination of this Agreement. The provisions of this Section 8.1 shall survive expiration or earlier termination of this Agreement for so long as is necessary to fulfill the intent hereof.

Section. 8.2. Insurance. Subrecipient shall maintain insurance coverages in accordance with the requirements set forth in Exhibit F (Insurance Requirements).

Section. 8.3. Governing Law, Venue and Jurisdiction. The City and Subrecipient agree that they executed and shall perform this Agreement in the State of Connecticut. This Agreement will be governed by and construed in accordance with the laws of the State of Connecticut without regard to its principles governing conflicts of laws. The exclusive forum and venue for all actions arising out of this Agreement is the Superior Court of the State of Connecticut located in New Haven, Connecticut. Such actions may not be commenced in, nor removed to, federal court unless required by law. If so required, exclusive federal jurisdiction shall lie in the federal District Court for the District of Connecticut located in New Haven, Connecticut. Neither party may object to such jurisdiction and venue, including without limitation, based upon any claim that any such court constitutes an inconvenient forum.

Section. 8.4. Nonwaiver. No action or failure to act by the City constitutes a waiver of any of its rights or remedies that arise out of this Agreement, nor shall such action or failure to act constitute approval of or acquiescence in a breach of this Agreement, except as specifically agreed in writing. Any waiver by the City on one occasion shall not constitute a waiver of future non-compliance, except to the extent specifically stated in writing by the City.

Section. 8.5. Limitation of City Authority. Nothing contained in this Agreement may be deemed or construed to in any way stop, limit, or impair the City from exercising or performing any regulatory, policing, legislative, governmental, or other powers or functions.

Section. 8.6. Severability. If any provision of this Agreement is determined to be unenforceable in a judicial proceeding, the remainder of this Agreement will remain in full force and effect to the extent permitted by law.

Section. 8.7. Assignment. Subrecipient may not assign any of its rights or delegate any of its duties under this Agreement without the City's prior written consent, which consent may be granted or withheld in the City's sole and exclusive discretion. Unless the City otherwise agrees in writing, Subrecipient and all permitted assigns are subject to all the City's defenses and are liable for all of Subrecipient's duties that arise from this Agreement, and all of the City's claims that arise from this Agreement.

Section. 8.8. Integration. This Agreement contains the entire agreement between the parties pertaining to the subject matter of this Agreement. With respect to that subject matter, there are no promises, agreements, conditions, inducements, warranties, or understandings, written or oral, expressed, or implied, between the parties, other than as set forth or referenced in this Agreement.

Section. 8.9. Notices. All notices and other communications required or permitted by this Agreement must be in writing and must be given either by personal delivery, approved carrier, email, or mail, addressed as follows:

- (a) If to the City:
Ken Carney, Chair
ARPA Committee
City of West Haven
355 Main St.
West Haven, CT 06516
203-530-0006

KenCarnev@whschools.org

(b) If to the Subrecipient:

NewReach, Inc.
259 Peck Street
New Haven, Connecticut 06513

Section 8.10. Due authorization. Subrecipient represents and warrants to the City that its entering into this Agreement and the performance of its obligations under this Agreement have been duly authorized by necessary corporate action of Subrecipient and that all of its obligations under this Agreement constitute legal, valid and binding obligations of Subrecipient, enforceable in accordance with their respective terms. Subrecipient further represents and warrants that there is no other agreement, instrument or document that prevents or interferes with Subrecipient's entering into and performing its obligations under this Agreement or that would be violated by Subrecipient's entering into and performing its obligations under this Agreement.

Section 8.11. Headings and captions. Headings and captions to the articles and sections of this Agreement are for convenience only and shall form no part of this Agreement.

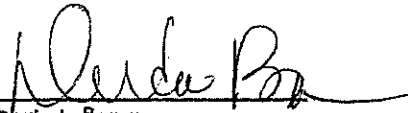
Section 8.12. Conditions Precedent. In addition to the condition precedent set forth in Exhibit F regarding insurance, the following are conditions precedent to the effectiveness of this Agreement:

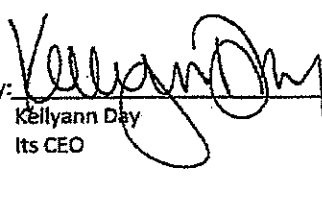
- (a) A W-9 form executed and delivered by Subrecipient to the City that is acceptable to the City in its sole and exclusive discretion;
- (b) A Disclosure and Certification Affidavit executed and delivered by Subrecipient to the City with information that is acceptable to the City in its sole and exclusive discretion. Each invoice by the Subrecipient to the City shall include a certification that the information contained in Subrecipient's Disclosure and Certification Affidavit executed in connection with entering into this Agreement remains true and correct in all material respects; and
- (c) Evidence of due authorization referenced in Section 8.10 satisfactory to the City in its sole and exclusive discretion.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their respective authorized signatories and is effective as of the Effective Date.

City of West Haven

New Reach, Inc.

By: 
Dorinda Borer
Its Mayor

By: 
Kellyann Day
Its CEO

Approved as to form:

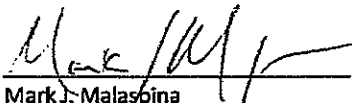

Mark J. Malaspina
Carmody Torrance Sandak & Hennessey LLP

Exhibit A: Subaward Data

Subrecipient Name	New Reach, Inc.
Subrecipient Unique Entity Identifier:	ULJUBAHJKTM6
Federal Award Date of Award to the Recipient by the Federal Agency:	March 3, 2021
Subaward Period of Performance Start Date:	December 4, 2023
Subaward Period of Performance End Date:	December 31, 2024
Amount of Federal Funds Obligated by this Action by the Pass-Through Entity to the Subrecipient:	\$75,000.00
Total Amount of Federal Funds Obligated to the Subrecipient by the Pass-Through Entity including the Current Obligation:	\$75,000.00
Total Amount of the Federal Award Committed to the Subrecipient by the Pass-Through Entity:	\$75,000.00
Federal Award Project Description:	Food Bank – Project 2022-004
Name of Federal Awarding Agency:	Department of the Treasury
Name of Pass-Through Entity:	City of West Haven, Connecticut
Contact Information for City Authorizing Official:	Ken Carney, Chair ARPA Committee City of West Haven 355 Main St. West Haven, CT 06516 203-530-0006 KenCarney@whschools.org or his designee by notice in accordance with the provisions of Section 8.9 of this Agreement
Contact Information for City Project Manager:	Ken Carney, Chair ARPA Committee City of West Haven 355 Main St. West Haven, CT 06516 203-530-0006 KenCarney@whschools.org or his designee by notice in accordance with the provisions of Section 8.9 of this Agreement
CFDA Number and Name:	21.027 – Coronavirus State and Local Fiscal Recovery Funds
Identification of Whether Subaward is R&D:	No
Subrecipient Indirect Costs:	See Exhibit C – Approved Budget

Exhibit B: Approved Activities

Funding will be used to support the overall goal of delivering fresh, nutritionally rich food to homebound, food insecure residents of West Haven. There are many costs associated with the delivery of food, such as warehouse space, and staffing to maintain inventories and ensure freshness of stock. None of these costs are passed on to the consumer (New Reach's food delivery is cost-free for the recipients). Funding received will be used to guarantee that the overall mission of feeding our West Haven neighbors can continue and grow to meet all demand. These funds will allow New Reach to maintain and expand its capacity to serve residents of West Haven.

Exhibit C: Approved Budget

Consult the applicable ARPA/CSLFRF Final Rule for specific directives and limitations on cost items.

REVENUES			Total Revenue
City of West Haven Coronavirus State and Local Fiscal Recovery Funds Awarded		\$	
Budget Cost Categories	OMB Uniform Guidance Federal Awards Reference 2 C.F.R. 200		Total Expenditures
1. Personnel (Salary and Wages)		\$	22,874.00
2. Fringe Benefits		\$	1,876.00
3. Travel		\$	
4. Equipment	Infrastructure: Freezers, Shelving, Electrical, Cameras, Lighting	\$	25,000.00
5. Supplies		\$	
6. Contractual Services and Subawards		\$	
7. Consultant (Professional Service)		\$	
8. Construction		\$	
9. Occupancy (Rent and Utilities)		\$	
10. Research and Development (R&D)		\$	
11. Telecommunications	IT, Communications, Software	\$	7,950.00
12. Training and Education		\$	
13. Direct Administrative Costs		\$	
14. Miscellaneous Costs	Food for residents of West Haven	\$	3,575.00
a. Advertising and public relations costs			
b. Materials and supplies costs, including costs of computing devices			
15. <i>Add additional cost items as needed</i>			
16. Total Direct Costs (add lines 1-15)		\$	61,275.00
17. Total Indirect Costs			13,725.00
Rate %: 18.3% per agreement		\$	18.3%
Base*:			
18. Total Costs Federal Grant Funds (Lines 16 and 17)		\$	75,000.00
MUST EQUAL REVENUE TOTALS ABOVE			

* The Base is modified direct total costs (MTDC) of the subaward project. Pursuant to 2 C.F.R. 200.68, MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the coanizant agency for indirect costs.

A. Personnel Service Detail

Name	Title/ Position	Total Annual Salary	Amount of Salary this Grant	Monthly Grant Amount	# of Grant Hours per Month	Percent from Grant
Stephanie Lee	FISH Pantry Assistant	\$42,432.00	\$6,365.00	\$530.42	26	15%
Joe Arnone	FISH Operations Manager	\$59,160.00	\$8,874.00	\$739.50	26	15%
Nancy Williams	Program Manager	\$50,897.18	\$7,635.00	\$636.25	26	15%
Sub-total:		\$152,489.18	\$22,874.00	\$1,906.17	78	

Fringe Benefits	
Social Security (F.I.C.A.)	\$1,700.00
Worker's Compensation	\$176
Fringe Total	\$1,876.00

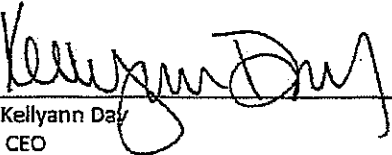
Exhibit D: Lobbying Certification

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than Ten Thousand Dollars (\$10,000) and not more than One Hundred Thousand Dollars (\$100,000) for each such failure.

New Reach, Inc.


By: Kellyann Day
Its: CEO

11/14/23
Date

Exhibit E: Key Personnel

CITY INFORMATION	
Administrative Address:	Ken Carney, Chair City of West Haven ARPA Committee 355 Main St. West Haven, CT 06516 203-530-0006 KenCarney@whschools.org
Invoice Address:	Rick Spreyer Purchasing Director City of West Haven 355 Main St. West Haven, CT 06516 203-937-3624 rspreyer@westhaven-ct.gov
Project Manager Name:	Ken Carney
Project Manager Title:	Chair, City of West Haven ARPA Committee
Project Manager Email:	KenCarney@whschools.org
Project Manager Phone:	203-560-0006
Fiscal Officer Name:	David R. Taylor
Fiscal Officer Title:	Acting Director, City of West Haven Department of Finance
Fiscal Officer Email:	DTaylor@WestHaven-CT.gov
Fiscal Officer Telephone:	203-937-3620
SUBRECIPIENT INFORMATION	
Administrative Address:	269 Peck St, New Haven, CT 06513
Invoice Address:	PO Box 8608
Project Manager Name:	Joe Arnone
Project Manager Title:	Operations Manager
Project Manager Email:	jparnone@newreach.org
Project Manager Telephone:	203-560-4184
Fiscal Officer Name:	Josh Arnone
Fiscal Officer Title:	Finance Director
Fiscal Officer Email:	jarnone@newreach.org
Fiscal Officer Telephone:	203-492-4866



Exhibit K CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
09/13/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Brown & Brown of Connecticut, Inc. 55 Capital Boulevard, Ste 102 Rocky Hill CT 06067		CONTACT NAME: Patrick Glenn PHONE (A/C, No, Ext): E-MAIL: Patrick.Glenn@bbrown.com ADDRESS:	FAX (A/C, No):
INSURED New Reach, Inc; Geller Commons LLC; Life Haven, Inc; Portsea Place, 269 Peck St. New Haven CT 06513		INSURER(S) AFFORDING COVERAGE INSURER A: Harleysville Preferred Insurance Company INSURER B: Harleysville Worcester Insurance Company INSURER C: Travelers Casualty and Surety Company of America INSURER D: INSURER E: INSURER F:	NAIC # 35698 26182 31194

COVERAGES CERTIFICATE NUMBER: 23-24 Cert REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD: WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJ. <input type="checkbox"/> LOC OTHER:	Y Y	MPA0000002752BX	09/01/2023	09/01/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPIOPAGG \$ 3,000,000 Employee Benefits \$ 1,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY	Y Y	BA 0000002751BX	09/01/2023	09/01/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000	Y Y	CMB0000002753BX	09/01/2023	09/01/2024	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
C	Management Liability		105987462	09/01/2023	09/01/2024	Directors & Officers Liab 2,000,000 Employers Practices Liab 1,000,000 Fiduciary Liability \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
City of West Haven (and all of its elected or appointed directors, officers, officials, agents, employees and members of all of its boards and commissions) are included as additional insured as required by written contract. Coverage is primary and non contributory as required by written contract. Waiver of subrogation applies in favor of the additional insureds as required by written contract. 30 Days Notice of Cancellation applies.

CERTIFICATE HOLDER City of West Haven 355 Main Street West Haven CT 06516	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
08/04/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).


PRODUCER Marsh Affinity a division of Marsh USA LLC. PO BOX 14404 Des Moines, IA 50306-9686	CONTACT NAME: Marsh Affinity	
	PHONE (A/C, No, Ext): 800-743-8130	FAX (A/C, No):
E-MAIL ADDRESS: ADPTotalSource@marsh.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: New Hampshire Insurance Co.		23841
INSURER B:		
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES	CERTIFICATE NUMBER:	REVISION NUMBER:
------------------	----------------------------	-------------------------

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE	\$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	\$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE	\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/ MEMBER EXCLUDED? (Mandatory in NH) if yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WC 034274991 CT	07/01/2023	07/01/2024	PER STATUTE	OTHER
							E.L. EACH ACCIDENT	\$ 2,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 2,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
All worksite employees working for New Reach Inc paid under ADP TOTALSOURCE, INC.'s payroll, are covered under the above stated policy. New Reach Inc is an alternate employer under this policy.
Additional Named Insured: City of West Haven

CERTIFICATE HOLDER New Reach Inc 269 Peck Street New Haven, CT 06513	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
--	---

The ACORD name and logo are registered marks of ACORD

AMENDMENT TO ENGINEERING SERVICES CONTRACT AT WPCA

- Current contract value was \$40,000 for contract signed in September 2022.
- Engineering services were asked to be continued by plant administrator and City Engineer.
- Amendment covers a designated Scope of Work rather than defined timeline.
- Additional fee for this service is \$65,000, bringing total contract value to \$105,000
- Original contract and Amendment #1 are both included in this packet



**AMENDMENT NO. 1
ENGINEERING SERVICES for
CONDITION ASSESSMENT – PART 1
WATER POLLUTION CONTROL FACILITY and MAIN PUMP STATION**

**BETWEEN THE CITY OF WEST HAVEN, CT
AND
BLACK & VEATCH CORP**

Black & Veatch's contract with the City of West Haven, CT for engineering and technical services dated September 23, 2022, in compliance with the above-named facilities is amended as follows:

SCOPE OF SERVICES

Black & Veatch will provide continued engineering and technical services for the existing water pollution control facility (WPCF) and the main pump station (MPS) as described in the original scope of services and as requested by the City of West Haven.

COMPENSATION

The engineering budget fees for work under this Amendment No. 1 is \$65,000 with a total contract authorization of \$105,000.

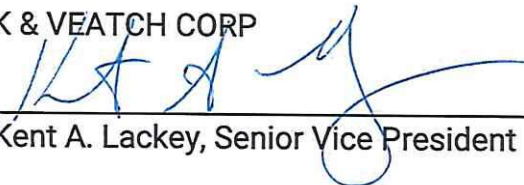
The effective date of this Amendment shall be May 1, 2023. All other terms and conditions of the Agreement remain the same.

IN WITNESS WHEREOF, the parties have executed this Amendment No. 2, this _____ day of _____, 2024.

CITY OF WEST HAVEN, CT

BY: _____
Mayor

BLACK & VEATCH CORP

BY:  _____
Kent A. Lackey, Senior Vice President

**AGREEMENT
BY AND BETWEEN THE
CITY OF WEST HAVEN
AND
BLACK & VEATCH CORPORATION
FOR PROFESSIONAL ENGINEERING SERVICES**

This Agreement, made this 23rd day of Sept., 2022 by and between the City of West Haven, a municipal corporation organized and existing under the laws of the State of Connecticut, with offices located at City Hall, 355 Main Street, West Haven, Connecticut 06516 (hereinafter referred to as the "City") and Black & Veatch Corporation, a corporation organized and existing under the laws of the State of Delaware and an engineering firm licensed to practice professional engineering in Connecticut under the provisions of Section 20-306a of the General Statutes of the State of Connecticut, and having a business address of 200 Summit Drive, Burlington, MA 01083 (hereinafter referred to as the "Engineer").

ARTICLE 1 CONTROL OF WORK

The work required hereunder shall be administered on behalf of the City by Abdul Quadir, hereinafter referred to as the "Director." The Engineer shall follow any and all instructions, reviews, advice, approvals or directives issued by the Director.

ARTICLE 2 DESCRIPTION OF WORK

The City hereby engages the Engineer and the Engineer hereby agrees to perform the services outlined in the Engineer's proposal attached hereto and incorporated herein as **Attachment A**. The Engineer covenants and agrees that it will perform its services under this Agreement in accordance with the standard of care of its profession. The Engineer shall assume full and complete responsibility for the accuracy of all products of its services and that of any subconsultants utilized under this Agreement. The Connecticut Professional Engineer's Seal of each Engineer used to perform services under the terms of this Agreement affixed on the title sheet(s) of all plans and/or documents.

In performing the services required under this Agreement, plans, designs and other documents submitted by the Engineer shall conform to all applicable provisions of Federal, State and local laws and regulations, especially those requirements necessary to obtain funding reimbursements and/or approval of the design documents from governing bodies having authority over the subject project.

In providing the services required under this Agreement, the Engineer shall meet with staff representatives of the City and consult with members and staff of the various departments of the City, and with other persons or entities, including Federal or State officials in accordance with the scope of services (Attachment A).

All plans, drawings and documents prepared by the Engineer pursuant to this Agreement shall be submitted to the City for review and approval. The City shall review materials submitted by the

Engineer within thirty (30) calendar days. In the event the City disapproves of any of the submitted materials, or any portion thereof, or requires additional, modified or substituted material in order to properly review the submission, the Engineer shall revise such disapproved work and submit the revised, additional, modified or substituted materials to the City for its review and approval, which approval shall not be unreasonably withheld. Such revisions shall be performed by the Engineer at its sole cost if the submitted materials are disapproved due to the negligence of the Engineer; or the failure of the Engineer's work to conform to the standards within the profession; or the failure of the Engineer's work to conform to the applicable provisions of federal, state and local laws; or the failure of the Engineer's work to conform to the scope of services described in Attachment A.

All of the project-specific materials prepared by the Engineer under this Agreement, including any partially completed documents, shall be the sole and exclusive property of the City. The Engineer shall label all drawings and documents accordingly.

ARTICLE 3 SITE INVESTIGATION/INFORMATION NOT GUARANTEED

The City shall provide the Engineer with all information in its possession regarding requirements for the subject project and shall use its best efforts to obtain such other information as is needed by the Engineer in order to perform the services required under this Agreement. If necessary, the City shall assist the Engineer in obtaining any other additional information that the Engineer requires. However, the City shall not be responsible for and shall not warrant the accuracy or content of any of the information or data set forth in the documents that it provides or assists the Engineer in obtaining. The Engineer expressly agrees that it shall make no claim against the City for any alleged damages arising out of the information or data provided or obtained by the City. Notwithstanding the foregoing, the Engineer shall not be liable for defects in its Services which are attributable to defects in the information provided by the City upon which Engineer reasonably relied. If Engineer determines that additional verification of information provided by City is necessary in accordance with the applicable standard of care, the Engineer shall be responsible at its own expense to make all necessary field inspections and to perform such other tasks needed to verify such information provided or obtained by the City.

The City shall provide the Engineer with reasonable access to all areas within the subject project.

ARTICLE 4 CONTRACT AMOUNT

The City shall compensate the Engineer for the satisfactory performance of the professional services set forth in Article 2 and Attachment A in a total amount not to exceed **Forty thousand dollars (\$40,000) and as further identified in Attachment B**. Reimbursable costs directly related to the Engineer's services shall not be reimbursed by the City without specific prior written approval of the Director.

ARTICLE 5 MONTHLY PAYMENTS

For engineering services performed under this Agreement, the City shall make monthly payments to the Engineer on the basis of itemized invoices, certified by a principal of the

Engineer, setting forth the services performed and the percentage completion of the subject project that has been accomplished by the services covered by the invoice. The City may, prior to making any payment under this Article, require the Engineer to submit such additional information as is reasonably necessary to substantiate the requested payment. Payment shall be made within 30 days following receipt of invoice.

When the City shall have reasonable grounds for believing that:

- (1) The Engineer will be unable to perform the services required under this Agreement fully, professionally, and satisfactorily within the time fixed for performance; or
- (2) A meritorious claim exists or may exist against the Engineer or the City arising out of the negligent acts, willful misconduct, wanton acts, or errors or omissions of the Engineer, its agents, servants or employees, or the Engineer's breach of any provision of this Agreement;

then the City may withhold payment of any amount otherwise due and payable to the Engineer hereunder. Any amount so withheld may be retained by the City for such period as it may deem advisable to protect the City against any loss and may, after written notice to the Engineer, be applied in satisfaction of any claim herein described. This provision is intended solely for the benefit of the City, and no person shall have any right against the City or claim against the City by reason of the City's failure or refusal to withhold monies. No interest shall be payable by the City on any amounts withheld under this provision. This provision is not intended to limit or in any way prejudice any other right of the City.

ARTICLE 6 FINAL PAYMENT

After completion of all components of the subject project, the Engineer shall submit an invoice for one hundred percent (100%) completion of the engineering services under this Agreement. Compensation previously paid shall be adjusted to reflect additions or deductions based upon final accounting of all invoices for work performed in accordance with this Agreement. Acceptance by the Engineer of final payment for the services performed under this Agreement shall constitute the Engineer's full and complete release of the City, its officers and agents, of all claims, demands and liabilities related to this Agreement.

ARTICLE 7 TIME FOR COMPLETION

The Engineer shall not commence performance of any services, nor shall it incur any charges in connection therewith, until such time as it receives written authorization from the Director to do so. Upon receipt of such notice to proceed, the Engineer shall immediately commence work and diligently perform same. This Agreement shall remain in full force and effect, unless earlier terminated, until the documents prepared under this Agreement have been accepted by the City, which acceptance shall not be unreasonably withheld.

The Engineer shall complete the services to be performed under Article 2 and Attachment A in accordance to agreed upon schedule. The City shall, by a signed written statement, extend the

time for performance of the services hereunder when the work has been delayed for reasons beyond the control of the Engineer.

ARTICLE 8 Not used

ARTICLE 9 CHANGES TO THE WORK

The City may, from time to time, request changes in the scope of services to be performed by the Engineer hereunder. Any such change, including any increase or decrease in the services to be performed and the corresponding amount of compensation to be paid therefor shall be mutually agreed upon by and between the City and the Engineer, and shall be incorporated in a written amendment to this Agreement signed by both parties.

Additional services beyond the scope of this Agreement shall be performed by the Engineer only with the prior written authorization of the Director. In the event the Engineer does not obtain permission of the Director for any additional service, the City shall not be liable to the Engineer for the cost of any such service.

The Engineer agrees that, should the scope of the services under this Agreement be reduced, such reduction will be reflected in a commensurate reduction of the compensation paid to the Engineer hereunder.

ARTICLE 10 DOCUMENT RETENTION

The Engineer agrees that it shall preserve all of its records and accounts concerning the performance and implementation of this Agreement for a period of four (4) years after final payment is made under this Agreement. If any litigation, claim or audit, directly or indirectly pertaining to the subject project or the Engineer's services in connection therewith, is started before the expiration of the four (4) year period, the records shall be retained until all litigations, claims or audit findings involving the records have been finally resolved.

ARTICLE 11 DISPUTE RESOLUTION

If the Engineer encounters a situation for which it believes it is due additional compensation, the Engineer shall submit notice of its claim, in writing, to the City within thirty (30) days following the occurrence of an event giving rise to the claim or within thirty (30) days after the Engineer first acquires knowledge or information concerning the claim, whichever occurs later to the extent that such knowledge or information could not have been reasonably obtained earlier. The written notice of claim shall describe the nature of the claim, the events or circumstances that gave rise to the claim with reasonable detail, and the amount thereof to the best of the Engineer's information.

The Claim shall be submitted to the Director for an initial decision. The Director's decision shall not be final and binding upon the parties but shall serve as the basis for discussion if the parties do not agree with the Director's initial decision.

The parties recognize that claims are a part of the construction process and that disagreements may arise. The parties further recognize that it is preferable for them to reach an amicable resolution of same without the need to resort to formal dispute resolution procedures. In light of the foregoing, the City and the Engineer hereby agree that if they disagree with the Director's initial decision regarding a claim, then they will participate in good faith negotiations in an attempt to reach an agreement.

In the event that such disputes are not resolved by good faith negotiations, the matter may be submitted to non-binding mediation before a third party neutral if both parties agree to same and are willing to share the costs. Any disputes that are not resolved by negotiation and/or mediation shall be resolved in the Connecticut Superior Court for the Judicial District of New Haven at New Haven.

ARTICLE 12 TERMINATION OR SUSPENSION

The City may at any time, and for any reason, direct the discontinuance of the services contemplated under this Agreement for a period of time. Such direction shall be in writing and shall specify the period during which the services shall be discontinued. The services shall be resumed on the dates specified in such direction, or upon such other date as the City may thereafter specify in writing.

The period during which such services shall have been discontinued shall be deemed added to the time for performance. In the event that the City directs the discontinuance of the services hereunder for a period of time in excess of one (1) year, through no fault of the Engineer, the parties may negotiate an adjustment in the fees payable hereunder due to a rise in the cost of performance. Discontinuance of services under this Article shall not give rise to any claim against the City.

The City may at any time and for any reason terminate this Agreement for convenience by written notice specifying the termination date, which shall be not less than seven (7) days from the date such notice is given. In the event of such termination, services shall be paid for in such amount as shall compensate the Engineer for the portion of the services satisfactorily performed prior to termination plus direct costs incident to the termination. Such amount shall be fixed by the City after consultation with the Engineer. Termination under this section shall not give rise to any claim against the City for damages or for compensation in addition to that provided hereunder.

In the event that the City determines that there has been a material breach by the Engineer of any of the terms of this Agreement, or that the Engineer refuses or has failed to perform the required services or any part thereof in a timely, professional and diligent manner as will insure its completion in accordance with the requirements hereof, the City has the right, power and authority to terminate this Agreement for cause upon providing the Engineer three (3) days written notice. By the terms of this Agreement, the City shall provide the Engineer with the opportunity to cure the breach before the termination becomes effective. In the event the City terminates the Agreement for cause, the Engineer shall be obligated to pay the City for any losses, damages, costs and expenses, including attorneys' fees, sustained or incurred thereby.

For the purpose of completing the subject project, the City may take possession of and use or cause to be used any and all documents, plans and specifications or other items that may have been used or drawn up in connection with the performance of this Agreement. This right is in addition to any other right or remedy the City may otherwise have.

In the event of a termination for cause, all costs, expenses, losses, damages, attorneys' fees, and any and all other charges incurred by the City under this Agreement shall be charged to the Engineer and deducted and/or paid by the City out of any monies due or payable or to become due or payable under this Agreement to the Engineer. If any such costs shall exceed the sum due or to become due to the Engineer, the Engineer shall pay the excess amount to the City. In computing the amounts chargeable to the Engineer, the City shall not be held to a basis of the lowest prices for which the completion of the services or any part thereof, but it shall charge to the Engineer, and the Engineer shall be liable for all sums actually paid or expenses actually incurred in affecting prompt completion of the subject project hereunder subject to the City's obligations to mitigate damages. The City's rights described herein are in addition to any other rights and remedies provided by law.

Termination under this section shall not give rise to any claim against the City for damages or compensation in addition to that provided hereunder.

ARTICLE 13 INDEMNIFICATION

The Engineer shall indemnify, defend and hold harmless the City, its officers, agents, servants and employees, from and against any and all claims, demands, suits, proceedings, liabilities, judgments, losses, costs or damages, including reasonable attorneys' fees to the extent caused by the negligent acts or omissions of the Engineer, its employees, representatives, agents, or subconsultants, in connection with the performance of or the failure to perform the services under this Agreement including any amendments and supplements hereto. The provisions of this paragraph shall survive the expiration or early termination of this Agreement; shall be separate and independent of any other term or provision of this Agreement; and shall not be limited by reason of any insurance coverage.

The failure of the plans, designs or documents to conform to applicable laws, regulations and professional standards shall be considered negligence on the part of and a breach by the Engineer for purposes of this Agreement.

ARTICLE 14 INSURANCE

Prior to commencing any services hereunder, the Engineer shall secure at its own cost and expense, insurance coverage in the amounts and of the types listed below. Such insurance coverage shall be maintained continuously as is commercially available until the completion of the Engineer's services hereunder, except in the case of Errors and Omissions coverage which shall be maintained for three (3) years after final completion.

General Commercial Liability Insurance. The Engineer shall, with respect to the operations the Engineer performs under the terms of this Agreement and also those performed for it by subconsultants, carry for the duration of this Agreement and any supplements thereto, with the City being named as an additional insured party, the following liability insurance coverage. Said coverage is to be provided by an insurance company or companies satisfactory to the City. Each insurance policy shall state that the insuring company shall agree to investigate and defend the insured against all claims for damages, even if groundless.

Commercial General Liability insurance providing for a total limit of One Million Dollars (\$1,000,000.00) for all damages arising out of bodily injuries to or death of all persons in any one accident or occurrence and aggregate, and for all damages arising out of injury to or destruction of property in any one accident or occurrence.

The operation of all motor vehicles, including those hired or borrowed, used in connection with this Agreement shall be covered by Automobile Liability Insurance in the following amounts: Insurance providing for a total limit of One Million Dollars (\$1,000,000.00) for all damages arising out of bodily injuries to or death of all persons in any one accident or occurrence and aggregate, and for all damages arising out of injury to or destruction of property in any one accident or occurrence.

Valuable Papers Insurance. The Engineer shall secure and maintain until the complete design has been accepted by the City, and until all original tracings, design computations, survey data, and other documents or data have been returned by the City, a Valuable Papers insurance policy to assure the City that all records, papers, maps, statistics, survey notes, all tracings, design and other data or documents related to the subject project will be reestablished, recreated or restored if made unavailable by fire, theft, or any other cause. When survey data is furnished by the City, the Engineer shall retain in its possession duplications of all survey plans and field notes.

The Engineer shall retain in its possession duplications of all products of its services under this Agreement if and when it is necessary for the originals to be removed from its possession during the time that this policy is in force. This policy shall provide coverage in the amount of Seventy-five Thousand Dollars (\$75,000.00) when the insured items are in the Engineer's possession and in the amount of Twenty Thousand Dollars (\$20,000.00) regardless of the physical location of the insured items.

Errors and Omissions. The Engineer shall carry Errors and Omissions Insurance (Professional Liability Insurance) protecting against liability for work performed during the course of this Agreement in the sum of Five Hundred Thousand Dollars (\$500,000.00) per claim and in the annual aggregate. Said policy shall remain in full force and effect from the date of this Agreement for a period of three (3) years after the work has been accepted by the City or, if this Agreement is amended to include additional work to be performed by the Engineer, for three (3) years following the acceptance of the completed design or any other work called for by such Amendment, subject to the continued commercial availability of such insurance. It is understood that the amount of coverage and period of coverage for this Project under such insurance policy may not be changed, except upon the prior written approval of the City.

Umbrella Excess Liability: If the contract amount is in excess of \$100,000, then umbrella excess liability insurance in the amount of \$5,000,000 each occurrence also is required.

All insurance shall be taken out and maintained at no cost or expense to the City and the Engineer shall be responsible for the full amount of any deductible.

It is understood that the above insurance may not include standard liability coverage for pollution and/or environmental impairment. However, the Engineer agrees to acquire and maintain pollution and environmental impairment coverage as part of this Professional Liability Insurance if such insurance is applicable to the services to be performed by the Engineer under this Agreement, as soon as such coverage is available.

Failure of the Engineer to maintain insurance coverage in accordance with the terms of the Agreement shall not relieve the Engineer of its obligation to defend and indemnify the City from any and all claims arising out of the any act or omission of the Engineer.

ARTICLE 15 SUBCONTRACTING

The Engineer shall not subcontract any of the services to be performed by it under this Agreement without the express prior written approval of the Director, which approval shall not be unreasonably withheld.

In the event that the City approves of the hiring of subconsultants, the Engineer shall be as fully responsible to the City for the acts and omissions of the subconsultants as it is for the acts and omissions of its direct employees and shall require any subconsultants approved by the City to agree in its contract to observe and be bound by all obligations and conditions of this Agreement to which the Engineer is bound.

ARTICLE 16 SEVERABILITY

In the event that any provision of any part of a provision of this Agreement shall be determined to be superseded, invalid, illegal or otherwise unenforceable pursuant to applicable law by an authority having jurisdiction, such determination shall not impair or otherwise affect the validity, legality, or enforceability of the remaining provisions or parts of provisions of this Agreement, which shall remain in full force and effect as if the unenforceable provision or part were deleted.

ARTICLE 17 ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the parties hereto. No oral representations or other agreements have been made by the City except as stated in the Agreement. This Agreement may not be changed in any way except as herein provided, and no term or provision hereof may be waived by the City except in writing signed by its duly authorized officer or agent.

ARTICLE 18 NOTICES

All notices of any nature referred to in this Agreement shall be in writing and sent by registered or certified mail, postage prepaid, to the respective addresses set forth above or to such other addresses as the respective parties hereto may designate in writing.

ARTICLE 19 PROVISIONS REQUIRED BY LAW

Each and every provision and clause required by law to be inserted in this Agreement shall be deemed to be inserted herein and the Agreement shall be read and enforced as though such provisions and clauses were included herein. If, through mistake or otherwise, any such provision is not inserted or is not correctly inserted, then upon the written consent of the parties, this Agreement shall forthwith be physically amended to make such insertion.

ARTICLE 20 CORPORATE RESOLUTION

The Engineer represents to the City as follows:

That the Engineer is a legally existing business entity under the laws of its respective states of recording and has not previously filed, nor is presently contemplating filing, nor has received notice of a petition of, nor contemplates receiving notice of a petition of, bankruptcy, liquidation, receivership or any other action for the protection of creditors or debtors;

That the Engineer has the financial resources to complete the work required by this Agreement;

That the Engineer has, and has exercised, the required power and authority and has complied with all applicable legal requirements necessary to adopt, execute and deliver this Agreement and to assume the responsibilities and obligations created hereunder; and

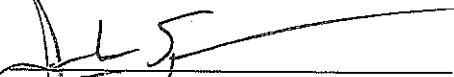
That this Agreement is duly executed and delivered by an authorized individual, in accordance with such individual's powers to bind the organization hereunder, and constitutes a valid and binding obligation enforceable in accordance with its terms, conditions and provisions.

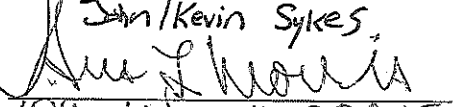
ARTICLE 21 ESTIMATES OF CONSTRUCTION COST

Since Engineer has no control over the cost of labor, materials, or equipment furnished by others, or over the resources provided by others to meet project schedules, Engineer's opinion of probable costs and of project schedules shall be made on the basis of experience and qualifications as a professional engineer. Engineer does not guarantee that proposals, bids, or actual project costs will not vary from Engineer's cost estimates or that actual schedules will not vary from Engineer's projected schedules.

IN WITNESS WHEREOF, the City and the Engineer have duly executed this agreement on the day and year first above written.


Signed and Delivered
in the Presence of:



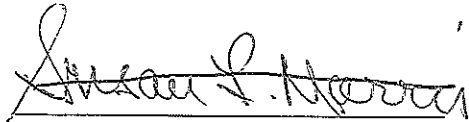
John/Kevin Sykes


SUSAN L MORRIS

CITY OF WEST HAVEN

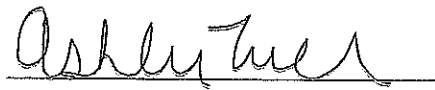
By:  9/23/22

Nancy R. Rossi
Its Mayor
Duly Authorized

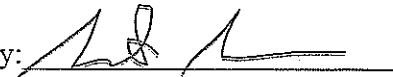


Susan L Morris

BLACK & VEATCH CORPORATION

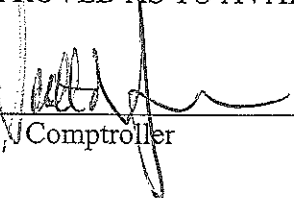


Ashley Turner

By: 

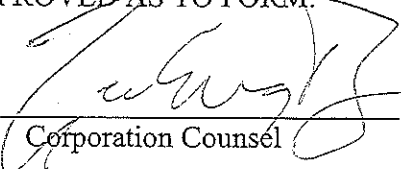
Brent M. Reuss
Its Senior Vice President
Duly Authorized

APPROVED AS TO AVAILABILITY OF FUNDS:

By:  Date: 9/22/22

Comptroller

APPROVED AS TO FORM:

By:  Date: 9/22/22

Corporation Counsel

Rev. 08/03/2021

Attachment A - Scope of Services
Condition Assessment – Part 1
Water Pollution Control Facility and Main Pump Station
City of West Haven, CT

Background & Purpose

The City of West Haven (CITY) is concerned about the operability and condition of various treatment systems at its water pollution control facility (WPCF) and main pump station (MPS) and has requested a broad-based review of these two facilities centered on condition assessment. To that end, this Part 1 – Condition Assessment will review major wastewater treatment systems at the CITY’S WPCF and MPS to identify operating condition of the major equipment and components. However, the assessment will not include the sludge disposal building facilities which is undergoing separate review and thus is not part of this project. The work will be undertaken in the field by a senior O&M specialist. As part of the work in the field, Black & Veatch’s (ENGINEER) O&M specialist will rely on key CITY wastewater operations and maintenance staff to operate the equipment and provide information on condition, operating mode, maintenance, monitoring and control of each of the major equipment systems. CITY O&M staff’s cooperation and involvement in the field during the work is imperative to accomplish project expectations.

It is envisioned that this Part 1 Condition Assessment will provide the OWNER an overall condition assessment of the WPCF and MPS; it is understood that based on the results and findings of this Part 1 assessment, a more in-depth technical condition assessment review may be required by other technical discipline engineers/specialists, including electrical, instrumentation and control (I/C), mechanical process, HVAC, structural and architectural. This more in-depth technical condition assessment is not currently part of this Part 1 Condition Assessment.

Task 1 – Project Management

Coordination with CITY – ENGINEER will coordinate with CITY throughout the project. This will include coordination required in the field, including requests for key facility treatment and major equipment performance and maintenance reports. ENGINEER shall apprise CITY of progress throughout the work.

Task 2 – Field Condition Assessment

ENGINEER’s O&M specialist will be on site at the WPCF and MPS for up to three consecutive days beginning August 29, 2022. ENGINEER’s staff engineer will support the O&M specialist in key field documentation and recording. ENGINEER will visit each major process system and catalog operation of the equipment and its overall condition. ENGINEER will request CITY staff to demonstrate operation of equipment that is off-line, and in some instances to operate key valves and to open key electrical and control panels for observation. In some instances, ENGINEER will request to observe key operations and maintenance records to corroborate field observations.

Task -3 – Inspection Summary

A summary document of field condition findings at the WPCF and MPS will be prepared by ENGINEER. To extent practical ENGINEER will provide condition rating for the major equipment systems in accordance with the following categories:

- “Satisfactory” – Asset observed to be operating without major deficiency or deterioration and is suitable for the current and immediate future (< 5 years) operational needs of the WPCF and/or MPS.
- “Poor/Deficient” – Asset observed to be operating with major deficiency(s)/poor condition and is not suitable for the current operational needs of the WPCF and/or MPS.
- “Not Operational” – Asset observed not to be operating due to failure, condition or other operational limitation.

The ratings will be used to assign an initial physical condition of the systems/subsystems; however, these ratings will likely need to undergo more in-depth review and confirmation in a later phase of the project by technical engineers/specialists of the ENGINEER expert in that discipline. ENGINEER will obtain CITY comments on the Inspection Summary document and incorporate comments as necessary into a final version of the Inspection Summary document.

**Attachment B - Compensation
Engineering Budget**

**Condition Assessment – Part 1
Water Pollution Control Facility and Main Pump Station
City of West Haven, CT**

<u>Task No. & Description</u>	<u>Estimated Hours and Cost</u>	
		<u>Cost</u>
1 – Project Management	18	\$ 3,000
2 – Field Condition Assessment	72	\$ 19,500
3 – Inspection Summary	70	\$ 17,500
Total	160	\$ 40,000

The cost for this project are set forth in this Attachment “B” and shall constitute the basis for payment for the work specified including labor, materials, equipment, expenses associated with project travel and report preparation to fulfill the requirements of the services described in Attachment A – Scope of Services. Black & Veatch’s breakdown of the cost, provided above, includes the costs by task such that partial payments of the work may be provided. Billing will be made monthly in accordance with the work completed, subject to the approval of the City of West Haven. Payment will be due upon receipt of invoiced amounts. The City of West Haven shall make available to the Engineer without cost, copies of all maps, plans, reports, and other data related to the project in possession of the City.



David R. Taylor
Acting Finance Director

Department of Finance

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



City Hall
1896-1968

February 22, 2024

Municipal Accountability Review Board
450 Capitol Avenue
Hartford, CT 06106

Honorable Members:

With 6 months passed, the city is 50% through the fiscal year.

We are tracking favorability in investment income and Building/Planning and Zoning fees and expect some savings in debt service due to the delay in bonding. I project the additional revenue/savings from these items to approach \$3M, however; as we are continuing to analyze and accumulate our analysis of other revenue lines and expenditures, I am not prepared to go further than this in my projections for the year.

Revenue received year-to-date, \$94.7M, is 55% of budget.

Current Property Taxes have been 63% received, as expected.

State funding received to-date is on target (38%).

We continue to manage funds on hand to maximize investment income with \$48.2M in the CT State pooled investment account as of the end of December. Investment income is at \$1.2M, 97% of plan. This is mostly driven by the rate of return as cash balances are in line with the plan. Bonds will close on February 15, so, combined with heavy tax collection in January, our balances will be up month-to-month and income will rise on principal balance for the next few months. Downward pressures on the cash balance include Washington School Rebuild, Carrigan School Boiler replacements, and ARPA projects.

Planning and Development Permits continue to generate revenue ahead of the plan rate, now at 90% of the budget. There are new projects along the beach front, the Boston Post Road, and in the Saw Mill Parkway corridor including restaurants, multi-use facilities, and condominiums.

Other revenue lines are net on target.

Expenditures year-to-date for the city, \$37.7M, are 45% of budget.

Telephone: 203-937-3627

E-Mail: dtaylor@westhaven-ct.gov

Open positions, largely in Finance and Public Safety, are generally funding the overtime in those departments.

Financial Services and Risk Management are running over due to substitution of contract help for some open positions. I am happy to report that we have permanently hired our Risk Manager. From a purely financial perspective, this will stop the overspend on this expenditure line.

Overtime in IT was generally due to upgrades that required the team to work overtime in second and third shifts to avoid a break in connectivity and city services.

Planned contingencies will fund all the above.

Unfilled positions in many departments are causing some savings YTD. The mayor has made filling these positions that are critical to the efficient running of the city a priority for her administration. We are currently in the interview and hiring phase.

Sewer results are on target to plan with 60% of sewer fees collected and total expenses incurred are 47% of budget.

AFD is also on target. 65% of property tax is collected. MRSA – Motor Vehicles came in over plan. Expenses incurred are 41% of the budget.

Sincerely,

David Taylor
Acting Finance Director
City of West Haven, Connecticut

Cc: Mayor Dorinda Borer

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
101 GENERAL FUND							
10112542 CITY CLERK LICENSES							
10112542 42150 ANML LICEN	-6,000	-6,000	-3,717.00	-49.00	.00	-2,283.00	62.0%
10112542 42160 MARRGE LIC	-10,000	-10,000	-26,790.00	-3,900.00	.00	16,790.00	267.9%
10112542 42170 SPORT LICN	-250	-250	-124.00	31.00	.00	-126.00	49.6%
TOTAL CITY CLERK LICENSES	-16,250	-16,250	-30,631.00	-3,918.00	.00	14,381.00	188.5%
10112546 CITY CLERK MISC CHARGES							
10112546 46940 RCRDNG FEE	-1,555,000	-1,555,000	-691,774.15	-90,749.74	.00	-863,225.85	44.5%
TOTAL CITY CLERK MISC CHARGES	-1,555,000	-1,555,000	-691,774.15	-90,749.74	.00	-863,225.85	44.5%
10119042 PLANNING/DEVELOP LICENSES							
10119042 42210 BLDG PRMTS	-1,100,000	-1,100,000	-1,021,293.38	-150,994.00	.00	-78,706.62	92.8%
10119042 42220 ELEC PRMTS	-190,000	-190,000	-174,837.88	-21,533.00	.00	-15,162.12	92.0%
10119042 42230 EXCV PRMTS	-6,000	-6,000	-4,615.00	-1,140.00	.00	-1,385.00	76.9%
10119042 42240 PLBG & HTG	-91,000	-91,000	-73,842.50	-9,576.00	.00	-17,157.50	81.1%
10119042 42250 ZON PERMITS	-103,000	-103,000	-62,622.50	-8,630.00	.00	-40,377.50	60.8%
TOTAL PLANNING/DEVELOP LICENSES	-1,490,000	-1,490,000	-1,337,211.26	-191,873.00	.00	-152,788.74	89.7%
10120044 TREASURERS INVESTMENT INCOME							
10120044 44100 INV INCOME	-1,258,000	-1,258,000	-1,213,536.18	-127,707.92	.00	-44,463.82	96.5%
10120044 44210 CITYFACRNT	-28,000	-28,000	-8,750.00	-5,250.00	.00	-19,250.00	31.3%
TOTAL TREASURERS INVESTMENT INCOM	-1,286,000	-1,286,000	-1,222,286.18	-132,957.92	.00	-63,713.82	95.0%
10120045 STATE GRANTS							
10120045 45211 ECS GRANT	-45,140,487	-45,140,487	-9,521,840.00	.00	.00	-35,618,647.00	21.1%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10120045 45219 HEALTH SER	-73,000	-73,000	.00	.00	.00	-73,000.00	.0%
10120045 45231 PILOT-C&H	-8,756,669	-8,756,669	-8,974,220.49	.00	.00	217,551.49	102.5%
10120045 45233 REVENU SHR	-147,516	-147,516	-1,405,218.84	.00	.00	1,257,702.84	952.6%
10120045 45234 PTR-ELD/DS	-672,795	-672,795	-672,794.73	.00	.00	-27	100.0%
10120045 45235 PEQUOT GRT	-807,097	-807,097	-269,032.33	-269,032.33	.00	-538,064.67	33.3%
10120045 45236 PTR-TOT DS	-4,600	-4,600	-3,778.60	-3,778.60	.00	-821.40	82.1%
10120045 45238 PTR-VETRNS	-110,000	-110,000	-100,508.55	-100,508.55	.00	-9,491.45	91.4%
10120045 45248 TWN AID RD	-621,029	-621,029	-309,401.00	.00	.00	-311,628.00	49.8%
10120045 45290 STATE MISC	-165,000	-165,000	-74,836.90	.00	.00	-90,163.10	45.4%
10120045 45310 PHONE ACCS	-79,000	-79,000	.00	.00	.00	-79,000.00	.0%
10120045 45340 SCCRWA	-285,000	-285,000	-144,377.26	.00	.00	-140,622.74	50.7%
TOTAL STATE GRANTS	-56,862,193	-56,862,193	-21,476,008.70	-373,319.48	.00	-35,386,184.30	37.8%
10120046 MISCELLANEOUS CHARGES							
10120046 46950 MISC PW	-2,100	-2,100	.00	.00	.00	-2,100.00	.0%
10120046 46952 MISC-GEN'L	-50,000	-50,000	-100,326.49	-679.99	.00	50,326.49	200.7%
10120046 46956 MISC PARKS	-71,000	-71,000	-76,739.85	-1,854.75	.00	5,739.85	108.1%
TOTAL MISCELLANEOUS CHARGES	-123,100	-123,100	-177,066.34	-2,534.74	.00	53,966.34	143.8%
10120047 MISCELLANEOUS REVENUE							
10120047 43300 PARK METER	-300,000	-300,000	-155,928.24	-10,612.87	.00	-144,071.76	52.0%
10120047 47200 SALE PROP	-250,000	-250,000	-15,000.00	.00	.00	-235,000.00	6.0%
10120047 47350 PILOT-HOUS	-148,000	-148,000	.00	.00	.00	-148,000.00	.0%
10120047 47360 SWR COLLECT	-55,166	-55,166	.00	.00	.00	-55,166.00	.0%
10120047 47380 INS REIMB	-4,000	-4,000	.00	.00	.00	-4,000.00	.0%
10120047 47800 yale contr	-506,000	-506,000	-682,166.00	-682,166.00	.00	176,166.00	134.8%
10120047 47900 MISCELLANE	-65,000	-65,000	-13,729.70	-102.00	.00	-51,270.30	21.1%
10120047 47904 QUG/YL PRK	-43,603	-43,603	-21,801.48	-3,633.58	.00	-21,801.52	50.0%
TOTAL MISCELLANEOUS REVENUE	-1,371,769	-1,371,769	-888,625.42	-696,514.45	.00	-483,143.58	64.8%
10120048 OPERATING TRANSFERS IN							
10120048 48300 RESDL EQTY	-200,000	-200,000	.00	.00	.00	-200,000.00	.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10120048 48500 TRANS-SEWR	-309,425	-309,425	.00	.00	.00	-309,425.00	.0%
TOTAL OPERATING TRANSFERS IN	-509,425	-509,425	.00	.00	.00	-509,425.00	.0%
10124041 PROPERTY TAXES							
10124041 41100 CURR PROPT	-106,622,316	-106,622,316	-67,322,575.96	-10,505,305.50	.00	-39,299,740.04	63.1%
10124041 41101 MV SUPPLMN	-1,300,000	-1,300,000	771.97	.00	.00	-1,300,771.97	-.1%
10124041 41200 PY TAXES	-500,000	-500,000	-703,377.86	-248,719.44	.00	203,377.86	140.7%
10124041 41300 SUSP TAXES	-150,000	-150,000	-86,546.81	-9,343.01	.00	-63,453.19	57.7%
10124041 41610 INT-CURRNT	-500,000	-500,000	-117,108.41	-12,303.79	.00	-382,891.59	23.4%
10124041 41620 INT-PY TAX	-308,000	-308,000	-105,372.63	-13,985.73	.00	-202,627.37	34.2%
10124041 41630 INT-SUSPNS	-158,000	-158,000	-72,038.22	-7,441.55	.00	-85,961.78	45.6%
TOTAL PROPERTY TAXES	-109,538,316	-109,538,316	-68,406,247.92	-10,797,099.02	.00	-41,132,068.08	62.4%
10124043 FINES AND PENALTIES							
10124043 43200 TAX FINES	-60,000	-60,000	-37,924.20	-4,187.71	.00	-22,075.80	63.2%
10124043 43250 CODE VIOL	-9,000	-9,000	-1,352.00	.00	.00	-7,648.00	15.0%
TOTAL FINES AND PENALTIES	-69,000	-69,000	-39,276.20	-4,187.71	.00	-29,723.80	56.9%
10130047 MISC-OTHER AGENCIES							
10130047 47310 ERS - FD	-806,000	-806,000	-330,399.81	-40,737.78	.00	-475,600.19	41.0%
TOTAL MISC-OTHER AGENCIES	-806,000	-806,000	-330,399.81	-40,737.78	.00	-475,600.19	41.0%
10131042 LICENSES							
10131042 42110 BEVRG LICN	-1,000	-1,000	-466.00	-120.00	.00	-534.00	46.6%
10131042 42130 PD LICENSE	-27,000	-27,000	-3,355.00	.00	.00	-23,645.00	12.4%
TOTAL LICENSES	-28,000	-28,000	-3,821.00	-120.00	.00	-24,179.00	13.6%
10131043 PARKING TAGS							
10131043 43100 PRKING TAG	-100,000	-100,000	-2,154.00	.00	.00	-97,846.00	2.2%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL PARKING TAGS	-100,000	-100,000	-2,154.00	.00	.00	-97,846.00	2.2%
10131046 POLICE SERVICE CHARGES							
10131046 46710 PD CHARGES	-12,900	-12,900	-2,790.50	.00	.00	-10,109.50	21.6%
TOTAL POLICE SERVICE CHARGES	-12,900	-12,900	-2,790.50	.00	.00	-10,109.50	21.6%
10132042 MISCELLANEOUS FEES							
10132042 42910 CTY CLERK	-6,500	-6,500	-2,534.00	-429.00	.00	-3,966.00	39.0%
10132042 42920 DOG RELEAS	-1,000	-1,000	-2,694.00	-285.00	.00	1,694.00	269.4%
TOTAL MISCELLANEOUS FEES	-7,500	-7,500	-5,228.00	-714.00	.00	-2,272.00	69.7%
10140046 MISCELLANEOUS CHARGES							
10140046 46953 OTHER-PW	-13,000	-13,000	-7,891.00	-518.00	.00	-5,109.00	60.7%
TOTAL MISCELLANEOUS CHARGES	-13,000	-13,000	-7,891.00	-518.00	.00	-5,109.00	60.7%
10145047 MISC-OTHER AGENCIES							
10145047 47340 ORG RECYCL	-10,600	-10,600	-6,625.00	-4,500.00	.00	-3,975.00	62.5%
TOTAL MISC-OTHER AGENCIES	-10,600	-10,600	-6,625.00	-4,500.00	.00	-3,975.00	62.5%
10153042 LICENSES							
10153042 42120 HEALTH LIC	-105,000	-105,000	-95,678.75	-4,060.00	.00	-9,321.25	91.1%
TOTAL LICENSES	-105,000	-105,000	-95,678.75	-4,060.00	.00	-9,321.25	91.1%
TOTAL GENERAL FUND	-173,904,053	-173,904,053	-94,723,715.23	-12,343,803.84	.00	-79,180,337.77	54.5%
TOTAL REVENUES	-173,904,053	-173,904,053	-94,723,715.23	-12,343,803.84	.00	-79,180,337.77	
GRAND TOTAL	-173,904,053	-173,904,053	-94,723,715.23	-12,343,803.84	.00	-79,180,337.77	54.5%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
--	--------------------	-------------------	------------	------------	--------------	---------------------	----------------

** END OF REPORT - Generated by David Taylor **

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
101 GENERAL FUND							
11000010 CITY COUNCIL							
11000010 51000 REG WAGES	40,989	40,989	24,437.43	4,405.92	.00	16,551.57	59.6%
11000010 51010 CLRK COUNC	10,300	10,300	5,124.98	858.33	.00	5,175.02	49.8%
11000010 51350 PT ELECTED	32,700	32,700	13,798.55	2,206.60	.00	18,901.45	42.2%
11000010 51500 OVERTIME	0	0	1,189.06	537.82	.00	-1,189.06	100.0%
11000010 52250 ADVRTISING	4,000	4,000	1,257.84	384.16	630.35	2,111.81	47.2%
11000010 52510 MAINT SERV	4,000	4,000	.00	.00	5,520.64	-1,520.64	138.0%
11000010 52770 OTHER SERV	6,000	6,000	4,130.98	1,050.00	500.00	1,369.02	77.2%
11000010 54331 MISC. EXP	600	600	.00	.00	.00	600.00	.0%
TOTAL CITY COUNCIL	98,589	98,589	49,938.84	9,442.83	6,650.99	41,999.17	57.4%
11050010 MAYOR							
11050010 51000 REG WAGES	258,806	258,806	81,967.41	20,949.76	.00	176,838.59	31.7%
11050010 51300 P/T WAGES	20,000	20,000	12,553.93	3,502.50	.00	7,446.07	62.8%
11050010 52220 OUT. PRINT	1,000	1,000	.00	.00	.00	1,000.00	.0%
11050010 52320 SUBSCRIPT.	175	175	119.76	.00	.00	55.24	68.4%
11050010 52330 TRAINING	300	300	.00	.00	.00	300.00	.0%
11050010 52350 TRAVEL EXP	1,000	1,000	.00	.00	.00	1,000.00	.0%
11050010 52360 BUSNSS EXP	4,750	4,750	1,187.42	.00	.00	3,562.58	25.0%
11050010 52370 COUN. GOVT	18,900	18,900	23,200.00	23,200.00	.00	-4,300.00	122.8%
11050010 52390 CCM	36,160	36,160	36,160.00	.00	.00	.00	100.0%
11050010 52397 US COM	7,000	7,000	5,269.00	.00	.00	1,731.00	75.3%
11050010 53110 OFF. SUPPL	0	0	3.02	.00	.00	-3.02	100.0%
11050010 53490 OTHR SUPPL	2,100	2,100	450.00	.00	.00	1,650.00	21.4%
TOTAL MAYOR	350,191	350,191	160,910.54	47,652.26	.00	189,280.46	45.9%
11100010 CORPORATION COUNSEL							
11100010 51000 REG WAGES	405,626	405,626	147,581.19	22,512.25	.00	258,044.81	36.4%
11100010 51300 P/T WAGES	10,000	10,000	7,150.00	1,750.00	.00	2,850.00	71.5%
11100010 51500 OVERTIME	0	0	160.80	.00	.00	-160.80	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11100010 52310 CONV & DUE	1,000	1,000	340.00	.00	.00	660.00	34.0%
11100010 52430 LEGAL SERV	250,000	250,000	213,039.11	24,851.00	30,868.50	6,092.39	97.6%
11100010 52480 OPROF SERV	25,000	25,000	50,427.50	6,925.00	3,322.00	-28,749.50	215.0%
11100010 52490 TAX FORECL	37,000	37,000	31,587.94	15,914.94	3,612.19	1,799.87	95.1%
11100010 53110 OFF. SUPPL	3,500	3,500	143.60	71.80	.00	3,356.40	4.1%
11100010 53140 LIBR SUPPL	12,000	12,000	11,310.25	.00	20.00	669.75	94.4%
11100010 55180 SOFTWARE	2,500	2,500	.00	.00	1,038.57	1,461.43	41.5%
TOTAL CORPORATION COUNSEL	746,626	746,626	461,740.39	72,024.99	38,861.26	246,024.35	67.0%
11150010 PERSONNEL DEPARTMENT							
11150010 51000 REG WAGES	435,862	435,862	154,358.38	31,392.55	.00	281,503.62	35.4%
11150010 51500 OVERTIME	6,000	6,000	766.82	648.44	.00	5,233.18	12.8%
11150010 52250 ADVERTISING	3,000	3,000	.00	.00	.00	3,000.00	.0%
11150010 52260 OTH PRINTG	500	500	.00	.00	.00	500.00	.0%
11150010 52310 CONV & DUE	1,500	1,500	.00	.00	.00	1,500.00	.0%
11150010 52330 TRAINING	3,000	3,000	750.00	.00	.00	2,250.00	25.0%
11150010 52830 OTHR EXAMS	8,300	8,300	1,776.00	488.00	4,000.00	2,524.00	69.6%
TOTAL PERSONNEL DEPARTMENT	458,162	458,162	157,651.20	32,528.99	4,000.00	296,510.80	35.3%
11209910 TELEPHONE ADMINISTRATION							
11209910 52150 TELEPHONE	285,644	285,644	116,132.73	11,353.55	70,718.45	98,792.82	65.4%
TOTAL TELEPHONE ADMINISTRATION	285,644	285,644	116,132.73	11,353.55	70,718.45	98,792.82	65.4%
11250010 CITY CLERK							
11250010 51000 REG WAGES	255,075	255,075	127,187.26	25,048.60	.00	127,887.74	49.9%
11250010 51500 OVERTIME	2,000	2,000	740.97	249.38	.00	1,259.03	37.0%
11250010 52250 ADVERTISING	1,500	1,500	661.40	.00	.00	838.60	44.1%
11250010 52290 ELECT DAY	20,000	20,000	12,469.94	.00	6,131.00	1,399.06	93.0%
11250010 52310 CONV & DUE	900	900	.00	.00	.00	900.00	.0%
11250010 52330 TRAINING	500	500	.00	.00	.00	500.00	.0%
11250010 52425 ARCHIVING	50,000	50,000	51,470.30	.00	.00	-1,470.30	102.9%
11250010 52480 OPROF SERV	20,000	20,000	12,948.97	.00	1.00	7,050.03	64.7%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11250010 52520 EQUIP REPR	3,900	3,900	372.48	.00	.00	3,527.52	9.6%
11250010 52750 FEES&CHRG	1,200	1,200	.00	.00	.00	1,200.00	.0%
11250010 52770 OTHER SERV	76,000	76,000	12,474.27	.00	3,175.19	60,350.54	20.6%
11250010 53590 DOG LICENS	100	100	.00	.00	.00	100.00	.0%
TOTAL CITY CLERK	431,175	431,175	218,325.59	25,297.98	9,307.19	203,542.22	52.8%
11300010 REGISTRAR OF VOTERS							
11300010 51000 REG WAGES	52,424	52,424	27,516.74	4,596.33	.00	24,907.26	52.5%
11300010 51020 DEP REGSTR	11,200	11,200	5,100.00	850.00	.00	6,100.00	45.5%
11300010 51350 PT ELECTED	33,000	33,000	16,800.00	2,750.00	.00	16,200.00	50.9%
11300010 51400 TEMP PAYRL	47,440	47,440	44,176.09	.00	.00	3,263.91	93.1%
11300010 51500 OVERTIME	5,443	5,443	.00	.00	.00	5,443.00	.0%
11300010 52010 POSTAGE	12,000	12,000	8,818.03	.00	.00	3,181.97	73.5%
11300010 52310 CONV & DUE	3,030	3,030	916.11	.00	.00	2,113.89	30.2%
11300010 52330 TRAINING	600	600	60.00	.00	.00	540.00	10.0%
11300010 52580 EQUIP MAIN	6,500	6,500	6,500.00	.00	.00	.00	100.0%
11300010 53130 OTHR SUPPL	702	702	655.12	204.25	.00	46.88	93.3%
11300010 55600 VOTG MACH	6,765	6,765	4,318.00	.00	.00	2,447.00	63.8%
TOTAL REGISTRAR OF VOTERS	179,104	179,104	114,860.09	8,400.58	.00	64,243.91	64.1%
11650010 PROBATE COURT							
11650010 52640 OFF EQPREN	3,700	3,700	1,919.25	787.69	.00	1,780.75	51.9%
11650010 53110 OFF. SUPPL	3,700	3,700	.00	.00	.00	3,700.00	.0%
11650010 55190 OTHR EQUIP	2,258	2,258	1,384.00	1,384.00	.00	874.00	61.3%
TOTAL PROBATE COURT	9,658	9,658	3,303.25	2,171.69	.00	6,354.75	34.2%
11900010 PLANNING & DEVELOPMENT							
11900010 51000 REG WAGES	270,625	270,625	105,532.62	20,443.54	.00	165,092.38	39.0%
11900010 51500 OVERTIME	2,500	2,500	673.20	26.70	.00	1,826.80	26.9%
11900010 52210 PRINTING	200	200	100.00	.00	.00	100.00	50.0%
11900010 52250 ADVRTISING	55,000	55,000	11,585.07	.00	9,063.43	34,351.50	37.5%
11900010 52280 MAP PRINT.	300	300	300.00	.00	.00	.00	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11900010 52310 CONV & DUE	4,000	4,000	166.82	.00	.00	3,833.18	4.2%
11900010 52382 ENGCST P&D	20,000	20,000	.00	.00	.00	20,000.00	.0%
11900010 52385 ECODEV CON	100,000	100,000	.00	.00	.00	100,000.00	.0%
11900010 52395 REG'L GRTH	18,200	18,200	.00	.00	.00	18,200.00	.0%
11900010 52425 ARCHIVING	10,000	10,000	3,244.62	.00	6,489.24	266.14	97.3%
11900010 52475 PUBHRNG SE	10,000	10,000	1,900.00	1,525.00	1,150.00	6,950.00	30.5%
11900010 52520 EQUIP REPR	250	250	.00	.00	.00	250.00	.0%
11900010 56400 PROP.MANG.	25,000	25,000	4,500.00	600.00	4,341.00	16,159.00	35.4%
TOTAL PLANNING & DEVELOPMENT	516,075	516,075	128,002.33	22,595.24	21,043.67	367,029.00	28.9%
11900012 GRANTS ADMINISTRATION							
11900012 51000 REG WAGES	271,234	271,234	72,221.59	14,274.03	.00	199,012.41	26.6%
11900012 51500 OVERTIME	10,000	10,000	370.65	.00	.00	9,629.35	3.7%
11900012 56210 CONS SERV	0	0	3,471.24	457.08	6,528.76	-10,000.00	100.0%
TOTAL GRANTS ADMINISTRATION	281,234	281,234	76,063.48	14,731.11	6,528.76	198,641.76	29.4%
11900013 BUILDING DEPARTMENT							
11900013 51000 REG WAGES	537,216	537,216	218,383.39	43,751.19	.00	318,832.61	40.7%
11900013 51500 OVERTIME	7,500	7,500	12,384.99	2,708.84	.00	-4,884.99	165.1%
11900013 52310 CONV & DUE	6,000	6,000	1,727.50	.00	.00	4,272.50	28.8%
11900013 52360 BUSNSS EXP	2,000	2,000	1,050.00	.00	770.00	180.00	91.0%
11900013 52425 ARCHIVING	5,000	5,000	1,201.26	.00	.00	3,798.74	24.0%
11900013 52440 ENG SERVS	900	900	.00	.00	.00	900.00	.0%
11900013 52520 EQUIP REPR	500	500	.00	.00	.00	500.00	.0%
11900013 52590 DEMO BLDGS	9,000	9,000	.00	.00	.00	9,000.00	.0%
11900013 55190 OTHR EQUIP	500	500	79.75	.00	25.49	394.76	21.0%
TOTAL BUILDING DEPARTMENT	568,616	568,616	234,826.89	46,460.03	795.49	332,993.62	41.4%
12000010 TREASURER							
12000010 51350 PT ELECTED	7,600	7,600	3,799.98	633.33	.00	3,800.02	50.0%
TOTAL TREASURER	7,600	7,600	3,799.98	633.33	.00	3,800.02	50.0%
12100010 COMPTROLLER							

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12100010 51000 REG WAGES	868,622	868,622	327,633.56	61,798.48	.00	540,988.44	37.7%
12100010 51500 OVERTIME	4,500	4,500	36,627.96	5,612.35	.00	-32,127.96	814.0%
12100010 52310 CONV & DUE	200	200	.00	.00	.00	200.00	.0%
12100010 52420 FIN SERV.	250,000	250,000	260,104.45	39,534.11	182,214.74	-192,319.19	176.9%
12100010 52570 OTHER REP	10,000	10,000	.01	.01	.00	9,999.99	.0%
TOTAL COMPROLLER	1,133,322	1,133,322	624,365.98	106,944.95	182,214.74	326,741.28	71.2%
12100020 PURCHASING DEPARTMENT							
12100020 51000 REG WAGES	201,454	201,454	53,001.33	8,612.13	.00	148,452.67	26.3%
12100020 51500 OVERTIME	0	0	1,008.14	.00	.00	-1,008.14	100.0%
12100020 52210 PRINTING	0	0	85.00	.00	.00	-85.00	100.0%
12100020 52250 ADVRTISING	13,000	13,000	2,084.17	782.44	2,900.80	8,015.03	38.3%
12100020 53110 OFF. SUPPL	50,000	50,000	14,689.20	.00	29,012.47	6,298.33	87.4%
12100020 53115 OFF SUP P	25,000	25,000	12,405.89	.00	7,594.11	5,000.00	80.0%
12100020 55190 OTHR EQUIP	0	0	.00	.00	106.31	-106.31	100.0%
TOTAL PURCHASING DEPARTMENT	289,454	289,454	83,273.73	9,394.57	39,613.69	166,566.58	42.5%
12200022 DATA PROCESSING DEPARTMENT							
12200022 51000 REG WAGES	308,392	308,392	110,840.04	25,205.25	.00	197,551.96	35.9%
12200022 51500 OVERTIME	10,000	10,000	17,006.93	3,144.75	.00	-7,006.93	170.1%
12200022 52330 TRAINING	10,000	10,000	9,872.59	.00	.00	127.41	98.7%
12200022 52460 DATA PROC.	6,000	6,000	.00	.00	.00	6,000.00	.0%
12200022 52510 MAINT SERV	354,881	354,881	254,644.18	4,999.83	11,076.40	89,160.42	74.9%
12200022 52570 OTHER REP	70,000	70,000	16,198.38	89.40	27,601.52	26,200.10	62.6%
12200022 52660 SOFTWR LIC	8,000	8,000	829.53	.00	.00	7,170.47	10.4%
12200022 53120 DP SUPPLS	5,000	5,000	.00	.00	.00	5,000.00	.0%
12200022 55170 OTHR DP EQ	10,000	10,000	105.00	.00	2,764.50	7,130.50	28.7%
TOTAL DATA PROCESSING DEPARTMENT	782,273	782,273	409,496.65	33,439.23	41,442.42	331,333.93	57.6%
12200023 CENTRAL SERVICES							
12200023 52010 POSTAGE	52,000	52,000	24,498.26	4,677.00	2,161.45	25,340.29	51.3%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12200023 52570 OTHER REP	2,100	2,100	.00	.00	.00	2,100.00	.0%
12200023 52670 COPIER REN	50,000	50,000	33,927.68	7,098.20	12,921.31	3,151.01	93.7%
12200023 53490 OTHR SUPPL	10,000	10,000	.00	.00	98.00	9,902.00	1.0%
12200023 53495 COFFEE&WTR	5,000	5,000	.00	.00	.00	5,000.00	.0%
12200023 55190 OTHR EQUIP	30,000	30,000	4,690.86	.00	.00	25,309.14	15.6%
12200023 55640 SAFE EQUIP	1,800	1,800	.00	.00	.00	1,800.00	.0%
TOTAL CENTRAL SERVICES	150,900	150,900	63,116.80	11,775.20	15,180.76	72,602.44	51.9%
12300010 ASSESSMENT							
12300010 51000 REG WAGES	470,185	470,185	224,091.26	45,628.45	.00	246,093.74	47.7%
12300010 51500 OVERTIME	4,000	4,000	1,627.01	510.47	.00	2,372.99	40.7%
12300010 52210 PRINTING	8,194	8,194	4,172.00	.00	.00	4,022.00	50.9%
12300010 52280 MAP PRINT.	6,000	6,000	.00	.00	.00	6,000.00	.0%
12300010 52310 CONV & DUE	600	600	280.00	.00	65.00	255.00	57.5%
12300010 52330 TRAINING	4,275	4,275	.00	.00	.00	4,275.00	.0%
12300010 52480 OPROF SERV	1,000	1,000	495.40	.00	.00	504.60	49.5%
TOTAL ASSESSMENT	494,254	494,254	230,665.67	46,138.92	65.00	263,523.33	46.7%
12300025 BOARD OF TAX APPEALS							
12300025 51500 OVERTIME	600	600	351.87	.00	.00	248.13	58.6%
12300025 52760 STIPENDS	3,000	3,000	.00	.00	.00	3,000.00	.0%
TOTAL BOARD OF TAX APPEALS	3,600	3,600	351.87	.00	.00	3,248.13	9.8%
12400010 TAX COLLECTOR							
12400010 51000 REG WAGES	414,131	414,131	192,438.08	37,096.30	.00	221,692.92	46.5%
12400010 51500 OVERTIME	1,600	1,600	1,128.45	.00	.00	471.55	70.5%
12400010 52020 TAX BILLS	45,000	45,000	8,365.18	.00	35,734.82	900.00	98.0%
12400010 52210 PRINTING	14,500	14,500	2,198.27	.00	11,480.48	821.25	94.3%
12400010 52250 ADVRTISING	2,200	2,200	681.12	.00	963.54	555.34	74.8%
12400010 52310 CONV & DUE	1,050	1,050	98.00	.00	165.00	787.00	25.0%
12400010 52330 TRAINING	600	600	300.00	.00	300.00	.00	100.0%
12400010 52420 FIN SERV.	9,000	9,000	3,272.48	659.78	4,727.52	1,000.00	88.9%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12400010 52520 EQUIP REPR	220	220	.00	.00	97.00	123.00	44.1%
12400010 54260 BAD CHECKS	50	50	.00	.00	.00	50.00	.0%
12400010 56995 DMV EXPEND	500	500	.00	.00	.00	500.00	.0%
TOTAL TAX COLLECTOR	488,851	488,851	208,481.58	37,756.08	53,468.36	226,901.06	53.6%
13000010 EMERGENCY REPORT SYSTEM DEPT.							
13000010 51000 REG WAGES	1,002,023	1,002,023	477,198.87	106,689.94	.00	524,824.13	47.6%
13000010 51400 TEMP PAYRL	23,712	23,712	.00	.00	.00	23,712.00	.0%
13000010 51500 OVERTIME	266,162	266,162	217,237.06	44,263.42	.00	48,924.94	81.6%
13000010 51700 LONGEVITY	6,740	6,740	6,030.00	5,170.00	.00	710.00	89.5%
13000010 51800 TERML PAY	30,148	30,148	.00	.00	.00	30,148.00	.0%
13000010 52150 TELEPHONE	26,000	26,000	9,143.15	4,612.59	12,539.15	4,317.70	83.4%
13000010 52510 MAINT SERV	254,851	254,851	188,283.72	.00	.00	66,567.28	73.9%
13000010 53110 OFF. SUPPL	5,570	5,570	1,548.49	251.13	128.45	3,893.06	30.1%
13000010 54110 HEALTH INS	298,118	298,118	.00	.00	.00	298,118.00	.0%
13000010 54130 FICA-ERS	86,851	86,851	52,344.24	11,741.66	.00	34,506.76	60.3%
13000010 54140 PENS-CITY	85,375	85,375	42,972.62	7,730.38	.00	42,402.38	50.3%
13000010 55180 SOFTWARE	12,958	12,958	396.70	215.05	371.45	12,189.85	5.9%
13000010 55190 OTHR EQUIP	13,800	13,800	1,918.99	397.29	2,770.78	9,110.23	34.0%
TOTAL EMERGENCY REPORT SYSTEM DEP	2,112,308	2,112,308	997,073.84	181,071.46	15,809.83	1,099,424.33	48.0%
13100010 POLICE DEPARTMENT ADMIN.							
13100010 51000 REG WAGES	268,976	268,976	129,786.25	27,245.63	.00	139,189.75	48.3%
13100010 51530 VAC BUY BK	35,000	35,000	31,148.64	1,988.64	.00	3,851.36	89.0%
13100010 51700 LONGEVITY	28,000	28,000	5,147.84	.00	.00	22,852.16	18.4%
13100010 52110 ELECTRICIT	76,000	76,000	16,127.03	3,217.96	.00	59,872.97	21.2%
13100010 52150 TELEPHONE	230,000	230,000	67,735.05	14,757.57	26,532.95	135,732.00	41.0%
13100010 52220 OUT. PRINT	2,600	2,600	918.37	254.50	500.00	1,181.63	54.6%
13100010 52255 MIN RECRUT	8,000	8,000	2,500.00	.00	406.89	5,093.11	36.3%
13100010 52260 OTH PRINTG	500	500	39.80	33.64	192.61	267.59	46.5%
13100010 52310 CONV & DUE	2,200	2,200	1,675.00	.00	.00	525.00	76.1%
13100010 52450 MED SERV.	27,500	27,500	9,433.52	54.82	2,791.30	15,275.18	44.5%
13100010 52630 VEH RENTAL	24,000	24,000	16,943.83	2,250.00	2,275.00	4,781.17	80.1%
13100010 52640 OFF EQPREN	50,000	50,000	27,545.07	2,772.72	3,800.98	18,653.95	62.7%
13100010 52650 OTHER RENT	24,000	24,000	12,475.38	2,079.23	6,237.69	5,286.93	78.0%
13100010 52660 SOFTWR LIC	10,140	10,140	.00	.00	.00	10,140.00	.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13100010 52730 BRD PRISNR	3,000	3,000	2,022.75	353.16	443.11	534.14	82.2%
13100010 52770 OTHER SERV	145,000	145,000	147,475.36	.00	17,988.02	-20,463.38	114.1%
13100010 52780 UNFRMS-FT	3,500	3,500	2,728.00	.00	.00	772.00	77.9%
13100010 52820 PSYCH TEST	12,000	12,000	9,305.00	2,680.00	2,695.00	.00	100.0%
13100010 52830 OTHR EXAMS	7,000	7,000	2,580.00	.00	3,047.00	1,373.00	80.4%
13100010 53130 OTHR SUPPL	14,000	14,000	5,022.37	2,150.59	1,539.74	7,437.89	46.9%
13100010 53210 UNLEADED	200,000	200,000	110,964.48	16,545.08	.00	89,035.52	55.5%
13100010 54320 PAYM OUTSD	12,000	12,000	.00	.00	.00	12,000.00	.0%
13100010 55650 SWAT EQUIP	10,000	10,000	5,004.05	.00	.00	4,995.95	50.0%
13100010 56180 EDUC REIMB	23,000	23,000	4,748.80	2,500.00	1,787.50	16,463.70	28.4%
TOTAL POLICE DEPARTMENT ADMIN.	1,216,416	1,216,416	611,326.59	78,883.54	70,237.79	534,851.62	56.0%
13100030 OPERATIONS							
13100030 51000 REG WAGES	9,418,526	9,418,526	4,370,623.57	923,018.99	.00	5,047,902.43	46.4%
13100030 51500 OVERTIME	300,000	300,000	414,010.78	130,054.36	.00	-114,010.78	138.0%
13100030 51520 PD MANPOWR	1,500,000	1,500,000	1,169,873.08	177,132.01	.00	330,126.92	78.0%
13100030 51530 VAC BUY BK	406,100	406,100	239,771.84	37,084.40	.00	166,328.16	59.0%
13100030 51540 PD EXTRA	200,000	200,000	190,548.10	32,054.20	.00	9,451.90	95.3%
13100030 51610 SH DIFF UN	115,000	115,000	36,332.98	5,035.92	.00	78,667.02	31.6%
13100030 51700 LONGEVITY	520,000	520,000	187,900.82	31,163.68	.00	332,099.18	36.1%
13100030 51800 SEPAR. PAY	250,000	250,000	.00	.00	.00	250,000.00	.0%
13100030 51801 WC PAY	250,000	250,000	31,020.86	4,514.80	.00	218,979.14	12.4%
13100030 52360 BUSNSS EXP	7,100	7,100	9,900.00	2,060.00	.00	-2,800.00	139.4%
13100030 52780 UNFRMS-FT	180,000	180,000	168,967.50	13,297.00	12,303.00	-1,270.50	100.7%
13100030 53520 PD CONSUM	25,000	25,000	5,152.00	.00	1,120.00	18,728.00	25.1%
TOTAL OPERATIONS	13,171,726	13,171,726	6,824,101.53	1,355,415.36	13,423.00	6,334,201.47	51.9%
13100031 POLICE DEPARTMENT SUPPORT							
13100031 51000 REG WAGES	513,907	513,907	253,050.33	51,393.92	.00	260,856.67	49.2%
13100031 51300 P/T WAGES	250,820	250,820	116,973.00	35,304.00	.00	133,847.00	46.6%
13100031 51510 PD TRAININ	130,000	130,000	88,572.33	29,618.83	.00	41,427.67	68.1%
13100031 51801 WC PAY	0	0	714.24	66.75	.00	-714.24	100.0%
13100031 52330 TRAINING	62,000	62,000	44,748.89	.00	17,251.11	.00	100.0%
13100031 52350 TRAVEL EXP	6,000	6,000	836.91	56.91	120.00	5,043.09	15.9%
13100031 52480 OPROF SERV	20,000	20,000	16,911.14	1,466.16	9,926.27	-6,837.41	134.2%
13100031 52570 OTHER REP	50,000	50,000	48,664.23	36,628.00	31,798.66	-30,462.89	160.9%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13100031 52790 UNFRMS-PT	3,000	3,000	2,496.90	1,123.65	669.44	-166.34	105.5%
13100031 53260 TRAFF SUPP	17,500	17,500	710.00	.00	117.35	16,672.65	4.7%
13100031 53450 LAB SUPPLS	7,500	7,500	2,354.21	116.00	5,145.00	.79	100.0%
13100031 53510 FIREARM SU	35,000	35,000	19,869.32	1,426.00	6,457.94	8,672.74	75.2%
TOTAL POLICE DEPARTMENT SUPPORT	1,095,727	1,095,727	595,901.50	157,200.22	71,485.77	428,339.73	60.9%
13202010 ANIMAL CONTROL							
13202010 51000 REG WAGES	193,800	193,800	95,284.75	16,820.56	.00	98,515.25	49.2%
13202010 51300 P/T WAGES	20,300	20,300	.00	.00	.00	20,300.00	.0%
13202010 51500 OVERTIME	17,000	17,000	14,336.29	1,981.79	.00	2,663.71	84.3%
13202010 51530 VAC BUY BK	3,500	3,500	.00	.00	.00	3,500.00	.0%
13202010 51700 LONGEVITY	5,100	5,100	750.00	.00	.00	4,350.00	14.7%
13202010 51801 WC PAY	2,500	2,500	9,967.75	3,331.75	.00	-7,467.75	398.7%
13202010 52100 GAS HEAT	2,800	2,800	.00	.00	.00	2,800.00	.0%
13202010 52110 ELECTRICIT	26,500	26,500	7,012.26	1,113.76	.00	19,487.74	26.5%
13202010 52250 ADVRTISING	500	500	113.24	.00	.00	386.76	22.6%
13202010 52455 VET SERVS.	20,000	20,000	15,375.04	.00	.00	4,624.96	76.9%
13202010 52780 UNFRMS-FT	6,200	6,200	4,256.00	.00	.00	1,944.00	68.6%
13202010 53485 DOG FOOD	2,000	2,000	.00	.00	362.61	1,637.39	18.1%
13202010 55370 OTHR EQUIP	6,700	6,700	1,671.14	217.46	1,225.22	3,803.64	43.2%
TOTAL ANIMAL CONTROL	306,900	306,900	148,766.47	23,465.32	1,587.83	156,545.70	49.0%
13300010 CIVIL PREPAREDNESS							
13300010 51300 P/T WAGES	51,250	51,250	24,313.23	4,807.70	.00	26,936.77	47.4%
13300010 52150 TELEPHONE	750	750	.00	.00	.00	750.00	.0%
13300010 53130 OTHR SUPPL	1,000	1,000	.00	.00	.00	1,000.00	.0%
13300010 54090 OTHR CHRGS	500	500	.00	.00	.00	500.00	.0%
TOTAL CIVIL PREPAREDNESS	53,500	53,500	24,313.23	4,807.70	.00	29,186.77	45.4%
14000010 PUBLIC WORKS ADMINISTRATION							
14000010 51000 REG WAGES	506,697	506,697	154,987.93	35,815.48	.00	351,709.07	30.6%
14000010 51300 P/T WAGES	12,000	12,000	4,932.33	4,728.52	.00	7,067.67	41.1%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14000010 51500 OVERTIME	5,000	5,000	13,429.26	449.63	.00	-8,429.26	268.6%
14000010 52310 CONV & DUE	0	0	.00	.00	785.80	-785.80	100.0%
14000010 52680 TWN AID RD	275,000	275,000	9,985.46	6,052.13	1,464.87	263,549.67	4.2%
14000010 53460 CLOTH&UNIF	12,000	12,000	10,050.00	.00	.00	1,950.00	83.8%
TOTAL PUBLIC WORKS ADMINISTRATION	810,697	810,697	193,384.98	47,045.76	2,250.67	615,061.35	24.1%
14100010 ENGINEERING							
14100010 51000 REG WAGES	231,849	231,849	61,330.52	12,127.50	.00	170,518.48	26.5%
14100010 52310 CONV & DUE	600	600	285.00	285.00	.00	315.00	47.5%
14100010 52335 LICNSE FEE	1,000	1,000	209.30	.00	.00	790.70	20.9%
14100010 52480 OPROF SERV	30,000	30,000	.00	.00	9,880.00	20,120.00	32.9%
14100010 56110 DEP/MS4	250,000	250,000	114,270.06	22,169.33	.00	135,729.94	45.7%
TOTAL ENGINEERING	513,449	513,449	176,094.88	34,581.83	9,880.00	327,474.12	36.2%
14404072 VEHICLE MAINTENANCE							
14404072 51000 REG WAGES	448,191	448,191	193,978.14	36,625.00	.00	254,212.86	43.3%
14404072 51500 OVERTIME	49,000	49,000	33,558.69	11,847.99	.00	15,441.31	68.5%
14404072 52100 GAS HEAT	35,000	35,000	5,215.77	2,048.15	.00	29,784.23	14.9%
14404072 52110 ELECTRICIT	47,800	47,800	5,846.63	1,310.18	.00	41,953.37	12.2%
14404072 52130 WATER	2,500	2,500	1,163.77	176.14	.00	1,336.23	46.6%
14404072 52310 CONV & DUE	3,500	3,500	549.00	.00	.00	2,951.00	15.7%
14404072 52320 SUBSCRIPT.	7,500	7,500	2,372.17	.00	1,428.00	3,699.83	50.7%
14404072 52540 MV MAINT	90,000	90,000	20,026.99	4,876.08	58,483.34	11,489.67	87.2%
14404072 52545 SPEQUIP RE	40,000	40,000	17,296.30	17,296.30	4,485.30	18,218.40	54.5%
14404072 52550 GRNDS MAIN	7,200	7,200	3,534.00	.00	.00	3,666.00	49.1%
14404072 52575 EMISSIONS	500	500	.00	.00	.00	500.00	.0%
14404072 52585 TIRE REPR	9,000	9,000	1,461.95	.00	1,038.05	6,500.00	27.8%
14404072 52630 VEH RENTAL	1,000	1,000	.00	.00	.00	1,000.00	.0%
14404072 52740 SEC SYSTEM	3,200	3,200	.00	.00	.00	3,200.00	.0%
14404072 52940 HAZ WASTE	6,000	6,000	.00	.00	2,500.00	3,500.00	41.7%
14404072 53210 UNLEADED	530,000	530,000	67,454.88	24,417.62	92,732.23	369,812.89	30.2%
14404072 53220 MV PARTS	200,000	200,000	89,881.06	22,220.40	99,867.79	10,251.15	94.9%
14404072 53240 TIRES, TUB	60,000	60,000	19,940.89	3,608.15	19,200.28	20,858.83	65.2%
14404072 53250 MISC EQUIP	12,000	12,000	5,473.14	631.34	5,294.31	1,232.55	89.7%
14404072 53430 JANTRL SUP	1,000	1,000	631.44	313.79	168.56	200.00	80.0%
14404072 53445 SAFTY SUPP	3,000	3,000	43.00	.00	557.00	2,400.00	20.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14404072 53530 SNOW EQUIP	40,000	40,000	1,250.00	.00	14,290.00	24,460.00	38.9%
14404072 53560 BRMS & SWP	30,000	30,000	12,367.73	2,863.96	7,730.59	9,901.68	67.0%
TOTAL VEHICLE MAINTENANCE	1,626,391	1,626,391	482,045.55	128,235.10	307,775.45	836,570.00	48.6%
14505071 COMPOST SITE							
14505071 52740 SEC SYSTEM	2,200	2,200	.00	.00	.00	2,200.00	.0%
14505071 52930 COMPOST	90,000	90,000	.00	.00	.00	90,000.00	.0%
14505071 52940 HAZ WASTE	35,000	35,000	.00	.00	.00	35,000.00	.0%
TOTAL COMPOST SITE	127,200	127,200	.00	.00	.00	127,200.00	.0%
14509971 SOLID WASTE							
14509971 52900 SP PICKUP	327,600	327,600	103,107.82	27,133.96	50,548.16	173,944.02	46.9%
14509971 52910 TRSH PICKP	1,497,600	1,497,600	617,333.34	124,100.00	1,000,183.33	-119,916.67	108.0%
14509971 52915 TRASH-CITY	136,000	136,000	57,769.66	11,284.52	23,603.63	54,626.71	59.8%
14509971 52920 TIP FEES	1,475,000	1,475,000	586,863.54	152,981.05	474,313.12	413,823.34	71.9%
14509971 52931 BAG PICKUP	180,000	180,000	50,000.00	24,000.00	4,483.33	125,516.67	30.3%
14509971 52941 HAZWASTCTY	5,000	5,000	.00	.00	.00	5,000.00	.0%
14509971 52950 RECYCLING	589,500	589,500	242,250.01	49,116.67	346,749.99	500.00	99.9%
14509971 52955 PORT REST	31,000	31,000	15,389.73	1,527.74	16,785.27	-1,175.00	103.8%
TOTAL SOLID WASTE	4,241,700	4,241,700	1,672,714.10	390,143.94	1,916,666.83	652,319.07	84.6%
14606074 GROUNDS MAINTENANCE							
14606074 52510 MAINT SERV	3,500	3,500	1,592.00	514.00	.00	1,908.00	45.5%
14606074 52580 EQUIP MAIN	2,000	2,000	.00	.00	615.50	1,384.50	30.8%
14606074 53265 ST PAINT	5,000	5,000	1,749.63	24.59	231.84	3,018.53	39.6%
14606074 53490 OTHR SUPPL	5,000	5,000	100.00	100.00	.00	4,900.00	2.0%
14606074 53555 LIGHT POLE	15,000	15,000	340.00	.00	.00	14,660.00	2.3%
TOTAL GROUNDS MAINTENANCE	30,500	30,500	3,781.63	638.59	847.34	25,871.03	15.2%
14606075 BUILDING MAINTENANCE							
14606075 51000 REG WAGES	481,075	481,075	234,607.12	48,154.41	.00	246,467.88	48.8%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14606075 51500 OVERTIME	74,200	74,200	49,123.44	7,144.84	.00	25,076.56	66.2%
14606075 52100 GAS HEAT	80,000	80,000	20,597.75	7,217.61	.00	59,402.25	25.7%
14606075 52110 ELECTRICIT	794,200	794,200	224,208.32	34,032.08	.00	569,991.68	28.2%
14606075 52130 WATER	20,000	20,000	9,227.31	1,358.92	.00	10,772.69	46.1%
14606075 52500 HVAC MAINT	110,000	110,000	45,624.68	6,006.47	33,437.21	30,938.11	71.9%
14606075 52510 MAINT SERV	74,100	74,100	17,750.50	9,144.00	15,202.50	41,147.00	44.5%
14606075 52530 BLDG MAINT	82,800	82,800	21,990.89	2,987.11	29,916.29	30,892.82	62.7%
14606075 52740 SEC SYSTEM	15,500	15,500	4,796.00	835.82	5,204.00	5,500.00	64.5%
14606075 52780 UNFRMS-FT	0	0	1,600.00	.00	.00	-1,600.00	100.0%
14606075 53430 JANTRL SUP	24,000	24,000	10,785.50	.00	4,612.50	8,602.00	64.2%
14606075 53445 SAFTY SUPP	5,000	5,000	666.63	35.00	1,785.80	2,547.57	49.0%
14606075 53495 COFFEE&WTR	1,000	1,000	395.10	.00	.00	604.90	39.5%
TOTAL BUILDING MAINTENANCE	1,761,875	1,761,875	641,373.24	116,916.26	90,158.30	1,030,343.46	41.5%
14704010 HIGHWAYS & PARKS ADMIN.							
14704010 51000 REG WAGES	2,563,580	2,563,580	1,115,845.54	219,470.31	.00	1,447,734.46	43.5%
14704010 51400 TEMP PAYRL	110,000	110,000	49,369.61	3,926.00	.00	60,630.39	44.9%
14704010 51500 OVERTIME	260,000	260,000	227,085.11	27,702.66	.00	32,914.89	87.3%
14704010 51550 SNOW REMOV	80,000	80,000	.00	.00	.00	80,000.00	.0%
14704010 52160 ST LIGHTNG	1,400,000	1,400,000	293,081.69	14,900.17	.00	1,106,918.31	20.9%
14704010 52550 GRNDS MAIN	41,800	41,800	4,818.50	600.00	.00	36,981.50	11.5%
14704010 53380 CONSTR SUP	74,380	74,380	3,168.42	.00	4,299.75	66,911.83	10.0%
14704010 56990 MISCELLANE	55,000	55,000	30,380.58	5,589.38	12,206.32	12,413.10	77.4%
TOTAL HIGHWAYS & PARKS ADMIN.	4,584,760	4,584,760	1,723,749.45	272,188.52	16,506.07	2,844,504.48	38.0%
14706010 HIGHWAYS & PARKS							
14706010 53445 SAFTY SUPP	9,000	9,000	604.72	.00	.00	8,395.28	6.7%
TOTAL HIGHWAYS & PARKS	9,000	9,000	604.72	.00	.00	8,395.28	6.7%
14706076 PARKS MAINTENANCE							
14706076 52110 ELECTRICIT	196,700	196,700	37,459.99	8,243.99	.00	159,240.01	19.0%
14706076 52130 WATER	30,000	30,000	12,252.28	762.06	.00	17,747.72	40.8%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14706076 52530 BLDG MAINT	16,000	16,000	.00	.00	.00	16,000.00	.0%
14706076 52550 GRNDS MAIN	77,312	77,312	24,826.49	1,247.50	16,038.33	36,447.18	52.9%
14706076 52740 SEC SYSTEM	2,700	2,700	1,561.62	455.56	938.38	200.00	92.6%
TOTAL PARKS MAINTENANCE	322,712	322,712	76,100.38	10,709.11	16,976.71	229,634.91	28.8%
14706077 OUTSIDE CONTRACTORS							
14706077 52570 OTHER REP	33,000	33,000	7,345.20	1,832.00	10,184.00	15,470.80	53.1%
14706077 52970 EVIC SERV	30,000	30,000	.00	.00	.00	30,000.00	.0%
14706077 53380 CONSTR SUP	35,000	35,000	2,537.15	.00	3,126.56	29,336.29	16.2%
14706077 54095 STRM LOSS	25,100	25,100	13,500.00	.00	.00	11,600.00	53.8%
14706077 54360 EVICT EXP	67,000	67,000	15,000.00	9,000.00	25,471.74	26,528.26	60.4%
TOTAL OUTSIDE CONTRACTORS	190,100	190,100	38,382.35	10,832.00	38,782.30	112,935.35	40.6%
14706078 TREES							
14706078 52555 TREE MAINT	217,000	217,000	100,190.00	22,290.00	116,810.00	.00	100.0%
14706078 53490 OTHR SUPPL	1,000	1,000	.00	.00	.00	1,000.00	.0%
14706078 53570 TREES&SHRB	2,500	2,500	475.00	.00	.00	2,025.00	19.0%
TOTAL TREES	220,500	220,500	100,665.00	22,290.00	116,810.00	3,025.00	98.6%
15000010 HUMAN RESOURCES							
15000010 51000 REG WAGES	377,052	377,052	145,212.39	30,609.92	.00	231,839.61	38.5%
15000010 51400 TEMP PAYRL	13,000	13,000	.00	.00	.00	13,000.00	.0%
15000010 51500 OVERTIME	10,000	10,000	7,012.86	2,920.09	.00	2,987.14	70.1%
15000010 52220 OUT. PRINT	500	500	.00	.00	.00	500.00	.0%
15000010 52425 ARCHIVING	26,000	26,000	12,777.69	.00	12,777.69	444.62	98.3%
15000010 52810 VET MEMDAY	4,000	4,000	.00	.00	.00	4,000.00	.0%
15000010 52840 BAND CONCR	6,000	6,000	3,900.00	.00	.00	2,100.00	65.0%
15000010 52850 HOLIDAY FS	8,000	8,000	7,797.51	.00	150.00	52.49	99.3%
15000010 53570 TREES&SHRB	2,500	2,500	.00	.00	.00	2,500.00	.0%
15000010 54470 CLNT ASST	8,000	8,000	2,665.00	2,665.00	.00	5,335.00	33.3%
15000010 56990 MISCELLANE	10,000	10,000	2,662.33	.00	.00	7,337.67	26.6%
TOTAL HUMAN RESOURCES	465,052	465,052	182,027.78	36,195.01	12,927.69	270,096.53	41.9%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
15100010 ELDERLY SERVICES							
15100010 51000 REG WAGES	181,436	181,436	85,300.21	16,822.76	.00	96,135.79	47.0%
15100010 51100 SR.CNT P/T	35,080	35,080	.00	.00	.00	35,080.00	.0%
15100010 52310 CONV & DUE	500	500	.00	.00	.00	500.00	.0%
15100010 52410 INSTRUCTRS	6,500	6,500	3,485.00	380.00	860.00	2,155.00	66.8%
15100010 52700 TRANS CONT	205,685	205,685	79,298.09	32,172.82	.00	126,386.91	38.6%
15100010 52710 ELDR NUTRN	5,000	5,000	395.23	47.96	.00	4,604.77	7.9%
15100010 53490 OTHR SUPPL	5,000	5,000	276.43	181.99	220.69	4,502.88	9.9%
TOTAL ELDERLY SERVICES	439,201	439,201	168,754.96	49,605.53	1,080.69	269,365.35	38.7%
15202050 RECREATIONAL SERVICES							
15202050 51000 REG WAGES	388,175	388,175	178,928.88	37,373.02	.00	209,246.12	46.1%
15202050 51080 REC AIDES	49,500	49,500	38,402.43	.00	.00	11,097.57	77.6%
15202050 51130 BEACH CONS	67,410	67,410	48,039.06	.00	.00	19,370.94	71.3%
15202050 51160 SP ACT INS	26,480	26,480	2,786.00	1,211.00	.00	23,694.00	10.5%
15202050 51170 SUP & INST	89,804	89,804	47,768.04	561.88	.00	42,035.96	53.2%
15202050 51180 LIFE GRDS	76,940	76,940	57,452.79	88.76	.00	19,487.21	74.7%
15202050 51500 OVERTIME	9,315	9,315	8,719.72	152.68	.00	595.28	93.6%
15202050 52310 CONV & DUE	2,450	2,450	820.00	.00	238.74	1,391.26	43.2%
15202050 52530 BLDG MAINT	12,960	12,960	9,766.57	.00	.00	3,193.43	75.4%
15202050 52750 FEES&CHRG	4,000	4,000	314.50	.00	.00	3,685.50	7.9%
15202050 53250 MISC EQUIP	3,000	3,000	60.77	.00	.00	2,939.23	2.0%
15202050 53440 MED SUPPL	5,510	5,510	.00	.00	.00	5,510.00	.0%
15202050 53540 REC SUPPL	16,298	16,298	2,340.95	.00	1,122.93	12,834.12	21.3%
15202050 54320 PAYM OUTSD	11,200	11,200	.00	.00	.00	11,200.00	.0%
15202050 55520 REC EQUIP	5,100	5,100	1,001.80	.00	.00	4,098.20	19.6%
TOTAL RECREATIONAL SERVICES	768,142	768,142	396,401.51	39,387.34	1,361.67	370,378.82	51.8%
15202051 DAY CAMP PROGRAM							
15202051 51080 REC AIDES	0	0	6,551.50	75.00	.00	-6,551.50	100.0%
15202051 51400 TEMP PAYRL	161,460	161,460	143,032.08	265.00	.00	18,427.92	88.6%
15202051 52700 TRANS CONT	18,000	18,000	15,047.50	691.50	475.00	2,477.50	86.2%
15202051 52750 FEES&CHRG	6,000	6,000	5,576.00	178.50	.00	424.00	92.9%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL DAY CAMP PROGRAM	185,460	185,460	170,207.08	1,210.00	475.00	14,777.92	92.0%
15202552 BENNETT RINK PROGRAMS							
15202552 52620 BLDG RENTL	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL BENNETT RINK PROGRAMS	25,000	25,000	.00	.00	.00	25,000.00	.0%
15202553 AQUATIC PROGRAMS							
15202553 51040 AQUA INSTR	21,792	21,792	6,911.83	.00	.00	14,880.17	31.7%
15202553 51070 SWM POOL	86,632	86,632	36,400.93	2,856.89	.00	50,231.07	42.0%
15202553 51300 P/T WAGES	20,000	20,000	3,819.50	186.00	.00	16,180.50	19.1%
15202553 52770 OTHER SERV	16,000	16,000	11,143.87	.00	.00	4,856.13	69.6%
15202553 53540 REC SUPPL	3,100	3,100	150.00	.00	376.00	2,574.00	17.0%
15202553 53545 SPECACCT SU	6,332	6,332	3,175.56	.00	.00	3,156.44	50.2%
TOTAL AQUATIC PROGRAMS	153,856	153,856	61,601.69	3,042.89	376.00	91,878.31	40.3%
15300010 HEALTH DEPARTMENT							
15300010 51000 REG WAGES	572,666	572,666	235,451.49	41,537.91	.00	337,214.51	41.1%
15300010 51500 OVERTIME	3,000	3,000	4,538.66	1,096.19	.00	-1,538.66	151.3%
15300010 52310 CONV & DUE	1,200	1,200	40.00	40.00	.00	1,160.00	3.3%
15300010 52450 MED SERV.	500	500	.00	.00	229.00	271.00	45.8%
15300010 52535 PEST CNTRL	1,000	1,000	.00	.00	.00	1,000.00	.0%
15300010 52780 UNFRMS-FT	1,750	1,750	.00	.00	.00	1,750.00	.0%
15300010 53440 MED SUPPL	4,500	4,500	1,013.44	.00	.00	3,486.56	22.5%
15300010 53490 OTHR SUPPL	3,500	3,500	.00	.00	893.98	2,606.02	25.5%
TOTAL HEALTH DEPARTMENT	588,116	588,116	241,043.59	42,674.10	1,122.98	345,949.43	41.2%
16001060 MAIN LIBRARY							
16001060 51000 REG WAGES	1,625,000	1,625,000	947,916.62	135,416.66	677,083.38	.00	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL MAIN LIBRARY	1,625,000	1,625,000	947,916.62	135,416.66	677,083.38	.00	100.0%
18009980 CITY INSURANCE - PREMIUMS							
18009980 54030 GEN'L LIAB	600,000	600,000	655,893.22	.00	.00	-55,893.22	109.3%
TOTAL CITY INSURANCE - PREMIUMS	600,000	600,000	655,893.22	.00	.00	-55,893.22	109.3%
18009981 CITY INSURANCE - RETENTION							
18009981 54210 AUTO DAMGE	220,000	220,000	50,903.53	.00	.00	169,096.47	23.1%
18009981 54230 GEN'L LOSS	600,000	600,000	111,967.55	.00	.00	488,032.45	18.7%
18009981 54250 OTHR LOSS	40,000	40,000	18,086.00	.00	.00	21,914.00	45.2%
TOTAL CITY INSURANCE - RETENTION	860,000	860,000	180,957.08	.00	.00	679,042.92	21.0%
18109982 CITY GRANTED BENEFITS							
18109982 51530 VAC BUY BK	112,200	112,200	72,430.01	14,262.70	.00	39,769.99	64.6%
18109982 51700 LONGEVITY	81,600	81,600	50,570.00	39,760.00	.00	31,030.00	62.0%
18109982 51800 SEPAR. PAY	91,800	91,800	.00	.00	.00	91,800.00	.0%
18109982 54110 HEALTH INS	11,669,144	11,669,144	4,809,588.20	82,000.00	68,509.71	6,791,046.09	41.8%
18109982 54120 LIFE INSUR	169,329	169,329	86,959.41	14,510.40	.00	82,369.59	51.4%
18109982 54130 FICA-CITY	1,544,185	1,544,185	754,384.98	154,313.41	.00	789,800.02	48.9%
18109982 54140 PENS-CITY	1,282,864	1,282,864	591,699.67	112,097.93	.00	691,164.33	46.1%
18109982 54141 PEN. P.D.	4,023,000	4,023,000	2,011,500.00	1,005,750.00	.00	2,011,500.00	50.0%
18109982 54170 LTD PREM	97,920	97,920	52,118.95	8,606.45	.00	45,801.05	53.2%
18109982 56180 EDUC REIMB	15,000	15,000	4,098.00	4,098.00	.00	10,902.00	27.3%
TOTAL CITY GRANTED BENEFITS	19,087,042	19,087,042	8,433,349.22	1,435,398.89	68,509.71	10,585,183.07	44.5%
18109983 STATE MANDATED BENEFITS							
18109983 54160 UNEMP COMP	76,500	76,500	.00	.00	.00	76,500.00	.0%
18109983 54180 HEART&HYPR	42,957	42,957	29,300.76	235.99	.00	13,656.24	68.2%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
18109983 54190 WORKR COMP	2,350,000	2,350,000	-1,242,686.38	.00	.00	3,592,686.38	-52.9%
TOTAL STATE MANDATED BENEFITS	2,469,457	2,469,457	-1,213,385.62	235.99	.00	3,682,842.62	-49.1%
18209984 DEBT SERVICE - PAYMENTS							
18209984 54510 GPBND5-PRN	11,084,000	11,084,000	8,345,000.00	.00	.00	2,739,000.00	75.3%
18209984 54520 GPBND5-INT	3,274,925	3,274,925	1,440,124.47	.00	.00	1,834,800.53	44.0%
TOTAL DEBT SERVICE - PAYMENTS	14,358,925	14,358,925	9,785,124.47	.00	.00	4,573,800.53	68.1%
18309910 C-MED							
18309910 54320 PAYM OUTSD	43,023	43,023	.00	.00	.00	43,023.00	.0%
TOTAL C-MED	43,023	43,023	.00	.00	.00	43,023.00	.0%
19009990 UNALLOCATED EXPENSES							
19009990 52340 MILEAGE AL	512	512	664.23	116.00	.00	-152.23	129.7%
19009990 56000 UNIDENTIFI	200,000	200,000	52,442.59	.00	.00	147,557.41	26.2%
19009990 56010 CONTINGENC	1,157,000	1,157,000	.00	.00	.00	1,157,000.00	.0%
19009990 56140 PRIMRY EXP	50,000	50,000	27,985.57	2,563.39	.00	22,014.43	56.0%
19009990 56175 OPEB TRUST	500,000	500,000	10.00	.00	.00	499,990.00	.0%
19009990 56210 CONS SERV	600,000	600,000	-100,000.00	.00	600,000.00	100,000.00	83.3%
19009990 56305 ELECT EXP	35,805	35,805	5,370.00	.00	.00	30,435.00	15.0%
19009990 56320 COVID19 CT	0	0	19,765.07	3,994.07	23,093.87	-42,858.94	100.0%
19009990 56360 BANK FEES	50,000	50,000	98.69	.00	.00	49,901.31	.2%
19009990 56370 DOG REPORT	9,207	9,207	.00	.00	.00	9,207.00	.0%
19009990 56990 MISCELLANE	2,046	2,046	8,718.23	.00	.00	-6,672.23	426.1%
TOTAL UNALLOCATED EXPENSES	2,604,570	2,604,570	15,054.38	6,673.46	623,093.87	1,966,421.75	24.5%
TOTAL GENERAL FUND	83,943,633	83,943,633	37,680,633.01	5,123,006.11	4,565,119.66	41,697,880.33	50.3%
TOTAL EXPENSES	83,943,633	83,943,633	37,680,633.01	5,123,006.11	4,565,119.66	41,697,880.33	
GRAND TOTAL	83,943,633	83,943,633	37,680,633.01	5,123,006.11	4,565,119.66	41,697,880.33	50.3%

** END OF REPORT - Generated by David Taylor **

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
195 WH FIRE DEPT-ALLINGTOWN (FD3)							
19500010 ALLINGTOWN FD - ADMIN.							
19500010 51000 REG WAGES	289,609	289,609	140,045.38	30,045.77	.00	149,563.62	48.4%
19500010 52100 GAS HEAT	15,000	15,000	2,329.11	879.46	1,321.60	11,349.29	24.3%
19500010 52110 ELECTRICIT	17,000	17,000	6,777.98	1,016.75	2,264.88	7,957.14	53.2%
19500010 52130 WATER	198,000	198,000	100,869.03	122.96	123.61	97,007.36	51.0%
19500010 52150 TELEPHONE	14,000	14,000	8,879.33	2,175.19	2,444.96	2,675.71	80.9%
19500010 52330 TRAINING	31,000	31,000	13,763.00	.00	1,956.41	15,280.59	50.7%
19500010 52360 BUSNSS EXP	16,000	16,000	8,772.79	1,175.56	1,104.09	6,123.12	61.7%
19500010 52420 FIN SERV.	20,000	20,000	.00	.00	.00	20,000.00	.0%
19500010 52530 BLDG MAINT	20,000	20,000	2,556.73	497.12	2,467.29	14,975.98	25.1%
19500010 52580 EQUIP MAIN	60,000	60,000	31,382.45	5,957.69	16,396.59	12,220.96	79.6%
19500010 52820 PSYCH TEST	16,000	16,000	1,036.00	.00	300.00	14,664.00	8.4%
19500010 53110 OFF. SUPPL	6,000	6,000	2,504.49	772.40	371.81	3,123.70	47.9%
19500010 53210 AUTO FUEL	18,000	18,000	6,759.16	1,668.69	1,640.72	9,600.12	46.7%
19500010 54032 PREM ALLIN	60,000	60,000	31,134.00	.00	206.00	28,660.00	52.2%
19500010 54110 HEALTH INS	1,666,842	1,666,842	793,577.63	.00	.00	873,264.37	47.6%
19500010 54120 LIFE INSUR	31,000	31,000	10,700.31	2,691.28	6,506.44	13,793.25	55.5%
19500010 54130 FICA-CITY	21,721	21,721	6,999.73	1,433.25	.00	14,720.95	32.2%
19500010 54140 PENS-CITY	2,540,196	2,540,196	1,275,398.65	636,057.50	.00	1,264,797.35	50.2%
19500010 54180 HEART&HYPR	35,000	35,000	.00	.00	.00	35,000.00	.0%
19500010 54192 WRKCOM-ALL	125,000	125,000	36,957.02	.00	.00	88,042.98	29.6%
19500010 55160 PC'S/HARDW	42,500	42,500	26,918.96	1,375.00	1,375.00	14,206.04	66.6%
19500010 55630 RADIO EQUIP	40,000	40,000	2,827.48	.00	673.33	36,499.19	8.8%
19500010 55900 CAP-OTHER	500,000	500,000	.00	.00	.00	500,000.00	.0%
19500010 56010 CONTINGENC	175,000	175,000	1,918.83	.00	.00	173,081.17	1.1%
19500010 56175 OPEB TRUST	117,500	117,500	.00	.00	.00	117,500.00	.0%
19500010 56990 MISCELLANE	16,000	16,000	638.94	363.92	306.30	15,054.76	5.9%
TOTAL ALLINGTOWN FD - ADMIN.	6,091,368	6,091,368	2,512,747.00	686,232.54	39,459.03	3,539,161.65	41.9%
19500030 ALLINGTOWN FIRE DEPT OPS							
19500030 51000 REG WAGES	1,519,965	1,519,965	726,179.67	170,915.78	.00	793,785.33	47.8%
19500030 51500 OVERTIME	480,000	480,000	322,628.38	70,497.86	.00	157,371.62	67.2%
19500030 51800 SEPAR. PAY	45,000	45,000	.00	.00	.00	45,000.00	.0%
19500030 51801 WC PAY	0	0	2,745.12	.00	.00	-2,745.12	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
19500030 52150 TELEPHONE	305,000	305,000	26,586.03	13,579.26	20,017.19	258,396.78	15.3%
19500030 52780 UNFRMS-FT	26,000	26,000	11,884.00	200.00	230.00	13,886.00	46.6%
19500030 53250 MISC EQUIP	70,000	70,000	8,021.31	1,083.97	3,234.83	58,743.86	16.1%
19500030 53440 MED SUPPL	38,000	38,000	12,156.02	3,401.24	3,413.98	22,430.00	41.0%
19500030 54130 FICA-CITY	60,000	60,000	36,830.37	8,505.92	.00	23,169.63	61.4%
19500030 54140 PENS-CITY	166,000	166,000	33,680.35	7,197.63	.00	132,319.65	20.3%
19500030 55220 TRUCKS	265,000	265,000	28,853.19	.00	4,859.78	231,287.03	12.7%
19500030 56180 EDUC REIMB	115,250	115,250	36,175.00	.00	.00	79,075.00	31.4%
TOTAL ALLINGTOWN FIRE DEPT OPS	3,090,215	3,090,215	1,245,739.44	275,381.66	31,755.78	1,812,719.78	41.3%
19520045 GRANTS-ALLINGTOWN FD3							
19520045 45231 PILOT-C&H	-770,501	-770,501	-733,961.12	.00	.00	-36,539.88	95.3%
19520045 45249 MRSAMV	-960,525	-960,525	-1,302,848.66	.00	.00	342,323.66	135.6%
19520045 45290 STATE MISC	-21,515	-21,515	-200.00	.00	.00	-21,315.00	.9%
19520045 45340 SCCRWA	-49,166	-49,166	-24,558.71	.00	.00	-24,607.29	50.0%
TOTAL GRANTS-ALLINGTOWN FD3	-1,801,707	-1,801,707	-2,061,568.49	.00	.00	259,861.49	114.4%
19520047 MISCELLANEOUS REVENUE-ALL/FD3							
19520047 42900 MISC FEES	-60,000	-60,000	-95,943.54	-9,656.22	.00	35,943.54	159.9%
19520047 45130 FEMA	-271,429	-271,429	.00	.00	.00	-271,429.00	.0%
19520047 46720 PDFD EXTRA	-4,000	-4,000	-6,342.45	-2,849.12	.00	2,342.45	158.6%
19520047 47050 FD BNDL BL	-40,000	-40,000	-3,533.41	-2,339.02	.00	-36,466.59	8.8%
19520047 47060 FD TRNSPRT	0	0	-21,053.27	.00	.00	21,053.27	100.0%
19520047 47600 DONATIONS	-100,000	-100,000	.00	.00	.00	-100,000.00	.0%
19520047 47900 MISCELLANE	0	0	-14,475.46	.00	.00	14,475.46	100.0%
TOTAL MISCELLANEOUS REVENUE-ALL/F	-475,429	-475,429	-141,348.13	-14,844.36	.00	-334,080.87	29.7%
19524041 PROPERTY TAXES - ALLINGTOWN FD							
19524041 41100 CURR PROPT	-6,788,447	-6,788,447	-4,434,653.34	-693,091.06	.00	-2,353,793.34	65.3%
19524041 41200 PY TAXES	-66,000	-66,000	-24,144.50	-5,463.44	.00	-41,855.50	36.6%
19524041 41300 SUSP TAXES	-6,000	-6,000	-4,529.07	-310.24	.00	-1,470.93	75.5%
19524041 41610 INT-CURRNT	-22,000	-22,000	-6,873.10	-721.41	.00	-15,126.90	31.2%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
19524041 41620 INT-PY TAX	-15,000	-15,000	-4,408.74	-365.85	.00	-10,591.26	29.4%
19524041 41630 INT-SUSPNS	-7,000	-7,000	-3,862.20	-137.22	.00	-3,137.80	55.2%
TOTAL PROPERTY TAXES - ALLINGTOWN	-6,904,447	-6,904,447	-4,478,470.95	-700,089.22	.00	-2,425,975.73	64.9%
TOTAL WH FIRE DEPT-ALLINGTOWN (FD	0	0	-2,922,901.13	246,680.62	71,214.81	2,851,686.32	100.0%
TOTAL REVENUES	-9,181,583	-9,181,583	-6,681,387.57	-714,933.58	.00	-2,500,195.11	
TOTAL EXPENSES	9,181,583	9,181,583	3,758,486.44	961,614.20	71,214.81	5,351,881.43	
GRAND TOTAL	0	0	-2,922,901.13	246,680.62	71,214.81	2,851,686.32	100.0%

** END OF REPORT - Generated by David Taylor **

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
240 SEWER OPERATING FUND							
24048037 SEWER OPERATIONS ADMIN							
24048037 51000 REG WAGES	121,950	121,950	65.48	65.48	.00	121,884.52	.1%
24048037 51050 SWR BRD CL	4,200	4,200	.00	.00	.00	4,200.00	.0%
24048037 51500 OVERTIME	3,000	3,000	1,420.99	1,420.99	.00	1,579.01	47.4%
24048037 51530 VAC BUY BK	2,000	2,000	.00	.00	.00	2,000.00	.0%
24048037 52360 BUSNSS EXP	30,000	30,000	3,474.60	.00	.00	26,525.40	11.6%
24048037 52420 FIN SERV.	55,156	55,156	.00	.00	.00	55,156.00	.0%
24048037 52440 ENG SERVS	400,000	400,000	101,160.00	77,500.00	68,608.58	230,231.42	42.4%
24048037 52580 EQUIP MAIN	300,000	300,000	198,916.01	44,193.40	167,907.25	-66,823.26	122.3%
24048037 52750 STATE PERM	7,000	7,000	.00	.00	.00	7,000.00	.0%
24048037 54100 FRINGE BEN	15,000	15,000	.00	.00	.00	15,000.00	.0%
24048037 54130 FICA-CITY	9,330	9,330	113.82	113.82	.00	9,216.18	1.2%
24048037 54140 PENS-CITY	9,000	9,000	213.91	213.91	.00	8,786.09	2.4%
24048037 54640 CLN WATER	320,800	320,800	.00	.00	.00	320,800.00	.0%
24048037 55710 CAPIMP SWR	600,000	600,000	160,466.06	33,658.25	109,650.59	329,883.35	45.0%
24048037 55720 CAPIMP-COL	600,000	600,000	398,735.97	200,125.60	101,509.73	99,754.30	83.4%
24048037 55749 CLN WTR	1,797,987	1,797,987	1,209,225.46	176,565.53	.00	588,761.54	67.3%
24048037 56010 CONTINGENC	300,000	300,000	.00	.00	.00	300,000.00	.0%
24048037 56990 MISCELLANE	335,000	335,000	.00	.00	77,361.33	257,638.67	23.1%
TOTAL SEWER OPERATIONS ADMIN	4,910,423	4,910,423	2,073,792.30	533,856.98	525,037.48	2,311,593.22	52.9%
24048040 IN-HOUSE SEWER OPERATIONS							
24048040 51000 REG WAGES	1,964,120	1,964,120	923,960.95	198,621.05	.00	1,040,159.05	47.0%
24048040 51500 OVERTIME	660,000	660,000	480,307.89	117,401.61	.00	179,692.11	72.8%
24048040 51530 VAC BUY BK	17,000	17,000	.00	.00	.00	17,000.00	.0%
24048040 51800 SEPAR. PAY	50,000	50,000	.00	.00	.00	50,000.00	.0%
24048040 52100 GAS HEAT	84,000	84,000	9,493.95	3,448.75	50,506.05	24,000.00	71.4%
24048040 52105 GASES	5,000	5,000	522.34	52.94	347.32	4,130.34	17.4%
24048040 52110 ELECTRICIT	1,500,000	1,500,000	439,371.09	197,153.21	485,995.29	574,633.62	61.7%
24048040 52130 WATER	200,000	200,000	80,094.95	53,459.93	69,905.05	50,000.00	75.0%
24048040 52150 TELEPHONE	9,000	9,000	3,129.21	406.78	5,870.79	.00	100.0%
24048040 52510 MAINT SERV	80,000	80,000	21,510.25	212.80	8,218.95	50,270.80	37.2%
24048040 52540 MV MAINT	40,000	40,000	23,543.47	.00	11,030.75	5,425.78	86.4%
24048040 52650 OTHER RENT	5,000	5,000	278.00	.00	.00	4,722.00	5.6%

YEAR TO DATE BUDGET REPORT

FOR 2024 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
24048040 52770 OTHER SERV	200,000	200,000	177,987.35	52,198.13	20,651.28	1,361.37	99.3%
24048040 52910 TRSH PICKP	16,000	16,000	5,435.64	2,112.56	.00	10,564.36	34.0%
24048040 53000 SUPP & MAT	200,000	200,000	125,655.58	57,697.90	84,445.46	-10,101.04	105.1%
24048040 53200 HEAT OIL	1,100,000	1,100,000	470,942.33	.00	215,832.21	413,225.46	62.4%
24048040 53210 AUTO FUEL	25,000	25,000	18,233.45	2,008.20	.00	6,766.55	72.9%
24048040 53250 MISC EQUIP	50,000	50,000	10,514.58	3,633.58	47,588.83	-8,103.41	116.2%
24048040 53430 JANTRL SUP	16,000	16,000	6,102.38	.00	9,421.77	475.85	97.0%
24048040 53435 CHEMICALS	210,000	210,000	102,947.63	52.53	1,319.00	105,733.37	49.7%
24048040 53445 SAFTY SUPP	8,000	8,000	2,732.67	.00	407.28	4,860.05	39.2%
24048040 53450 LAB SUPPLS	70,000	70,000	41,351.84	13,572.84	14,300.61	14,347.55	79.5%
24048040 53460 CLOTH&UNIF	44,000	44,000	10,963.09	.00	33,036.91	.00	100.0%
24048040 54100 FRINGE BEN	474,000	474,000	171,728.45	.00	.00	302,271.55	36.2%
24048040 54130 FICA-CITY	189,450	189,450	101,158.54	20,544.15	.00	88,291.46	53.4%
24048040 54140 PENS-CITY	200,000	200,000	78,168.85	18,552.75	.00	121,831.15	39.1%
24048040 54232 GEN LIAB-S	250,000	250,000	101,688.68	98,900.00	2,937.50	145,373.82	41.9%
24048040 54735 SEWER WC	200,000	200,000	473,101.07	.00	.00	-273,101.07	236.6%
24048040 56215 OUTSD SVCS	150,000	150,000	151,751.32	55,449.84	22,116.52	-23,867.84	115.9%
TOTAL IN-HOUSE SEWER OPERATIONS	8,016,570	8,016,570	4,032,675.55	895,479.55	1,083,931.57	2,899,962.88	63.8%
24048046 SEWER CHARGES							
24048046 46610 SEWER USEC	-12,267,993	-12,267,993	-7,469,101.45	-1,100,020.84	.00	-4,798,891.55	60.9%
24048046 46620 SWR USE-PY	-18,000	-18,000	-17,469.00	-225.06	.00	-531.00	97.1%
24048046 46630 SWR INT-CR	-20,000	-20,000	-14,064.00	-700.56	.00	-5,936.00	70.3%
24048046 46640 SWR INT-PY	-15,000	-15,000	-5,805.11	-277.78	.00	-9,194.89	38.7%
24048046 46670 ORNG SERV	-390,000	-390,000	.00	.00	.00	-390,000.00	.0%
24048046 47675 ORANGE CWF	-216,000	-216,000	-218,349.65	-54,843.86	.00	2,349.65	101.1%
24048046 47680 NITRO CRED	0	0	-6,921.00	.00	.00	6,921.00	100.0%
TOTAL SEWER CHARGES	-12,926,993	-12,926,993	-7,731,710.21	-1,156,068.10	.00	-5,195,282.79	59.8%
TOTAL SEWER OPERATING FUND	0	0	-1,625,242.36	273,268.43	1,608,969.05	16,273.31	100.0%
TOTAL REVENUES	-12,926,993	-12,926,993	-7,731,710.21	-1,156,068.10	.00	-5,195,282.79	
TOTAL EXPENSES	12,926,993	12,926,993	6,106,467.85	1,429,336.53	1,608,969.05	5,211,556.10	
GRAND TOTAL	0	0	-1,625,242.36	273,268.43	1,608,969.05	16,273.31	100.0%

** END OF REPORT - Generated by David Taylor **



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 *ML*
Director of Finance
matthew.cavallaro@whschools.org

February 14, 2024

To: MARB Board Members
Re: December Financials

Enclosed within this document, please find the West Haven Board of Education financials through December 31, 2023. Included in this report is a projection spreadsheet, MUNIS data for period 6, and Year to Date reports for our only remaining COVID relief grant.

Through period 6, our spending is in line with historical spending. Our COVID grants will be spent in full within the allotted timeframe of the allowable period. The ARP/ESSER III will be fully expended by June 30, 2024.

Budget Highlights:

- Salaries are understated as compared to FY 23 as there were 3 pay periods in December 2022 as compared to 2 in December 2023.
- Line items that are currently overspent are housing grant expenses as the SDE approval process was still ongoing in October. Adjustments will be made, and the line items will be corrected.
- Expenses in line items with no budget amounts are being reviewed and entries will be made to correct.
- Encumbrances are elevated to comply with the City's "No PO No Pay" policy.
- Building Security (D24) and Photocopy Services (F06) - These expenses are co-funded between the local operating budget and other funding sources. Expenses accrued in future months will be charged to the other funding sources to ensure these areas stay within budget.
- Property and Liability Insurance (E12) - Communication between the City and BOE will continue to determine the possible explanation for the significant expense increase for FY24. If this line item continues to be over expended a budget transfer will be brought to the elected Board of Education as well as the MARB.
- Budget transfers will be submitted to the Board of Education and once approved to the MARB.

CITY OF WEST HAVEN
BOARD OF EDUCATION EXPENDITURE REPORT
Dec-23

Variations favorable/(unfavorable)

	ACTUAL						FORECAST		
			December	December	December		FY24	December	Δ to Budget
	FY24	Budget	YTD Actual	YTD FY23	YTD % Budget	FY23 YTD % Actual	Projected	Fcst	
Superintendent / Principals / Asst.	2,549,163		849,514	940,837	33.3%	42.0%	2,549,163	33.3%	-
Teachers - Classroom	24,729,029		9,363,999	11,347,026	37.9%	41.5%	24,729,029	37.9%	-
Teachers - Special Education	5,738,604		1,790,739	2,135,659	31.2%	36.1%	5,738,604	31.2%	-
Teachers - Special Area	3,269,798		989,517	1,136,352	30.3%	33.4%	3,269,798	30.3%	-
Teachers - Substitutes/Interns	689,815		161,831	160,038	23.5%	22.9%	689,815	23.5%	-
Teacher Aides	3,199,671		1,707,211	1,768,192	53.4%	59.1%	3,199,671	53.4%	-
Pupil Services	1,483,856		444,773	537,226	30.0%	34.3%	1,483,856	30.0%	-
Clerical	1,803,104		791,551	785,876	43.9%	51.6%	1,803,104	43.9%	-
School Nurses	988,148		278,502	350,906	28.2%	34.2%	988,148	28.2%	-
Coordinators/Directors	1,381,409		488,158	565,425	35.3%	53.2%	1,381,409	35.3%	-
Custodial / Maintenance	3,046,402		1,299,717	1,311,840	42.7%	43.5%	3,046,402	42.7%	-
Lunch Aides	300,000		122,520	160,302	40.8%	53.4%	300,000	40.8%	-
Para Subs-Instructional Aides	105,000		104,000	52,456	99.0%	50.0%	154,000	67.5%	(49,000)
Homebound	125,000		17,830	17,205	14.3%	13.8%	125,000	14.3%	-
Detached Worker	98,261		27,482	55,258	28.0%	56.2%	98,261	28.0%	-
Athletic Coaches	175,000		113,393	92,367	64.8%	70.0%	175,000	64.8%	-
Adult Education	150,000		72,739	50,869	48.5%	33.9%	150,000	48.5%	-
Severance Pay	300,000		166,968	336,332	55.7%	83.0%	300,000	55.7%	-
Student Activity Advisors	100,000		12,013	99,980	12.0%	116.0%	100,000	12.0%	-
Salaries	50,232,258		18,802,457	21,904,146	37.4%	42.0%	50,281,258	37.4%	(49,000)
Health Insurance	14,825,092		7,882,783	8,134,922	53.2%	61.3%	14,825,092	53.2%	-
Medicare Only - Taxes	681,908		310,928	348,380	35.3%	43.4%	681,908	35.3%	-
Social Security	764,786		336,779	362,568	44.0%	52.6%	764,786	44.0%	-
Property & Liability Insurance	525,000		738,070	576,613	140.6%	114.8%	738,070	100.0%	(213,070)
Worker's Compensation	750,000		293,090	206,152	39.1%	37.3%	750,000	39.1%	-
Retirement Contributions	477,406		174,738	188,612	36.6%	56.2%	477,406	36.6%	-
Life Insurance	187,913		100,757	108,243	53.6%	49.9%	187,913	53.6%	-
Travel / Convention / Dues	77,200		22,840	21,118	29.6%	18.2%	77,200	29.6%	-
Other Benefits & Fixed Charges	146,500		4,500	10,500	3.1%	15.2%	46,500	9.7%	100,000
Benefits & Fixed Charges	18,635,805		9,864,485	9,955,108	52.9%	60.2%	18,748,875	52.6%	(113,070)
Tuition	8,737,214		4,607,397	4,297,806	52.7%	46.2%	8,843,644	52.1%	(106,430)
Bus Service	3,456,687		1,267,419	1,036,993	36.7%	33.9%	3,456,687	36.7%	-
Transportation - Phys Handicapped	2,037,560		862,516	839,353	42.3%	55.7%	2,037,560	42.3%	-
Transportation - Regional VOC	320,498		102,949	92,746	32.1%	36.5%	320,498	32.1%	-
Transportation - Student Activities	111,911		69,464	54,641	62.1%	50.1%	111,911	62.1%	-
Student Transportation	5,926,656		2,302,348	2,023,733	38.8%	41.1%	5,926,656	38.8%	-
Site Repairs & Improvements	1,086,939		656,637	942,962	60.7%	131.2%	1,086,939	60.7%	-
Electricity	1,208,733		554,244	449,406	45.9%	42.4%	1,208,733	45.9%	-
Heating	464,487		133,045	109,297	28.6%	20.9%	464,487	28.6%	-
Water	103,919		49,095	35,150	47.2%	28.2%	103,919	47.2%	-
Telephone & Communications	384,178		65,617	76,744	18.0%	23.8%	200,178	32.8%	164,000
Building Security	388,740		409,253	388,740	105.3%	100.6%	388,740	105.3%	-
Solid Waste / Recycling	220,833		112,486	164,292	50.9%	83.8%	220,833	50.9%	-
Operation of Plant	3,847,829		1,989,577	2,166,591	51.7%	64.9%	3,683,829	54.0%	164,000
Photocopy Services	383,309		280,622	347,895	75.8%	128.9%	383,309	75.8%	-
Consultant Services	525,000		159,209	219,348	30.3%	84.4%	525,000	30.3%	-
Police And Fire	75,000		507	592	0.7%	0.8%	2,500	20.3%	72,500
Printing / Postage / Supplies	117,850		41,737	14,353	35.4%	19.7%	85,850	48.6%	32,000
Other Services	60,000		-	-	0.0%	0.0%	60,000	0.0%	-
Purchased Services	1,161,159		492,075	582,188	42.4%	53.2%	1,056,659	46.6%	104,500
Instruction	1,419,500		1,147,690	1,400,831	80.9%	105.3%	1,419,500	80.9%	-
Board of Education	89,960,421		39,206,029	42,330,463	43.6%	47.7%	89,960,421	43.6%	-

Note : YTD actuals exclude encumbrances

YEAR-TO-DATE BUDGET REPORT

FOR 2024 06		ORIGINAL	TRANSFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
ACCOUNTS FOR:	GENERAL FUND	APPROP	ADJUSTMTS	BUDGET			BUDGET	USED
A01	TUITION	8,737,214	0	8,737,214	4,607,396.51	3,304,560.68	825,256.81	90.6%
B04	CONTRACTED BUS SERVICE/PUBLIC	3,172,579	0	3,172,579	1,176,700.08	442,175.59	1,553,703.33	51.0%
B06	BUS SERVICE: NON PUBLIC SCHOOL	284,108	0	284,108	90,718.98	30,239.66	163,149.36	42.6%
B08	TRANSPORTATION: REG VOC-TECH-	243,627	0	243,627	76,909.56	25,636.52	141,080.92	42.1%
B10	TRANSPORTATION: REG VOC-AG	76,871	0	76,871	26,039.28	8,286.82	42,544.90	44.7%
B12	TRANSPORT: PHYS. HANDICAPPED	2,037,560	0	2,037,560	862,515.97	565,101.82	609,942.21	70.1%
B16	TRANSPORTATION: STDNT ACTIVITY	111,911	0	111,911	69,463.82	57,559.81	-15,112.63	113.5%
C04	SALARY - SUPERINTENDENT	190,759	0	190,759	119,647.35	.00	71,111.65	62.7%
C06	SALARY - ASST. SUPERINTENDENT	160,000	0	160,000	90,359.65	.00	69,640.35	56.5%
C07	SALARY - CLERICAL: BLAKE ADMIN	956,176	0	956,176	451,728.73	.00	504,447.27	47.2%
C10	SALARY - PRINCIPALS	1,246,610	0	1,246,610	433,958.31	.00	812,651.69	34.8%
C12	SALARY - ASST. PRINCIPALS	951,794	0	951,794	205,548.66	165.41	746,079.93	21.6%
C14	SALARY - COORD & DIRECTORS	1,381,409	0	1,381,409	488,157.86	.00	893,251.14	35.3%
C16	SALARY - CLASSROOM TEACHERS	24,729,029	0	24,729,029	9,363,999.13	.00	15,365,029.87	37.9%
C18	SALARY - SPECIAL ED TEACHERS	5,738,604	0	5,738,604	1,790,738.98	.00	3,947,865.02	31.2%
C20	SALARY - ADULT EDUCATION	150,000	0	150,000	72,739.30	.00	77,260.70	48.5%
C22	SALARY - HOMEBOUND	125,000	0	125,000	17,830.20	.00	107,169.80	14.3%
C24	SALARY - SPECIAL AREA TEACHERS	3,269,796	0	3,269,796	989,516.69	.00	2,280,279.31	30.3%
C26	SALARY - PUPIL SERVICES	1,483,856	0	1,483,856	444,773.12	.00	1,039,082.88	30.0%
C28	SALARY - CLERICAL: SECON. SCH	546,054	0	546,054	240,279.20	.00	305,774.80	44.0%
C30	SALARY - CLERICAL: ELEM. SCH.	270,874	0	270,874	96,738.17	.00	174,135.83	35.7%
C32	SALARY - SUBSTITUTE CLERKS	30,000	0	30,000	2,805.00	.00	27,195.00	9.4%
C34	SALARY - LUNCH AIDES	300,000	0	300,000	122,519.90	.00	177,480.10	40.8%
C36	SALARY - TEACHER AIDES	3,199,671	0	3,199,671	1,707,210.96	.00	1,492,460.04	53.4%
C38	SALARY - PARA SUBSTITUTES	105,000	0	105,000	103,999.28	.00	1,000.72	99.0%
C40	SALARY - DETACHED WORKER	98,261	0	98,261	27,481.60	.00	70,779.40	28.0%
C42	SALARY - SUBSTITUTE TEACHERS	689,815	0	689,815	161,831.41	.00	527,983.59	23.5%
C44	SALARY - SEVERANCE PAY	300,000	0	300,000	166,967.67	.00	133,032.33	55.7%
C46	SALARY - NURSES: PUBLIC	837,668	0	837,668	244,072.32	.00	593,595.68	29.1%
C48	SALARY - NURSES: NON-PUBLIC	150,480	0	150,480	34,429.67	.00	116,050.33	22.9%
C58	SALARY - CUSTODIANS	1,923,892	0	1,923,892	844,615.12	73,688.86	1,005,588.02	47.7%
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	-16,485.95	.00	96,123.95	-20.7%
C64	SALARY - MAINTENANCE	861,073	0	861,073	471,588.19	.00	389,484.81	54.8%
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	12,012.65	.00	87,987.35	12.0%
C70	SALARY - ATHL COACHES: HS	175,000	0	175,000	173,392.97	.00	61,607.03	64.8%
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	554,244.33	286,730.65	367,758.02	69.6%
D08	WATER	103,919	0	103,919	49,094.73	21,090.21	33,734.06	67.5%
D10	TELEPHONE & COMMUNICATIONS	364,178	0	364,178	65,617.77	23,015.76	275,544.47	24.3%
D12	RUBBISH REMOVAL	220,833	0	220,833	112,486.42	54,971.18	53,375.40	75.8%
D14	CUSTODIAL SUPPLIES	0	0	0	104,799.04	103,351.85	-208,150.89	100.0%
D16	HEAT FOR BUILDINGS	464,487	0	464,487	133,045.32	137,585.26	193,856.42	58.3%



YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

ACCOUNTS FOR:	ORIGINAL	TRANSFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
301 GENERAL FUND	APPROP	ADJUSTS	BUDGET			BUDGET	USED
D18 EQUIPMENT - OPERATION OF PLANT	0	0	0	1,935.98	4,291.28	-6,227.26	100.0%
D20 REPAIR TO BUILDINGS	846,939	0	846,939	335,027.81	346,506.56	165,404.63	80.5%
D22 UPKEEP OF GROUNDS SUPPLIES	0	0	0	83,538.00	476.00	-84,014.00	100.0%
D24 BUILDING SECURITY	388,740	0	388,740	409,252.66	225.00	-20,737.66	105.3%
D26 GAS, OIL & GREASE	0	0	0	10,719.58	.00	-10,719.58	100.0%
D28 REPAIR TO EQUIPMENT: MAINT.	0	0	0	.00	2,035.35	-2,035.35	100.0%
D30 OTHER EXPENSES: MAINTENANCE	0	0	0	15,812.34	14,591.17	-30,403.51	100.0%
D32 EQUIPMENT - MAINT. OF PLANT	0	0	0	3,881.23	9,674.26	-13,555.49	100.0%
D34 IMPROVEMENT TO SITES	250,000	0	250,000	110,122.50	35,579.94	104,297.56	58.3%
E02 CENTRAL OFFICE - TRAVEL	77,200	0	77,200	.00	478.40	76,721.60	.6%
E04 CENTRAL OFFICE - DUES & CONF.	0	0	0	2,700.00	.00	-2,700.00	100.0%
E06 TRAVEL CONV. & DUES: TCHRS/ADM	0	0	0	20,140.60	282.22	-20,422.82	100.0%
E08 PROFESSIONAL CERT. REIMBURSMT	46,500	0	46,500	4,500.00	3,000.00	39,000.00	16.1%
E12 PROPERTY & LIABILITY INSURANCE	525,000	0	525,000	738,070.25	.00	-213,070.25	140.6%
E14 HEALTH INSURANCE: CERTIFIED	9,847,344	0	9,847,344	4,944,098.29	.00	4,903,245.71	50.2%
E16 LIFE INSURANCE: CERTIFIED	187,913	0	187,913	100,757.71	41,454.54	45,700.75	75.7%
E18 SOCIAL SECURITY	764,786	0	764,786	336,779.42	.00	428,006.58	44.0%
E20 RETIREMENT CONTRIBUTIONS	477,406	0	477,406	174,738.13	.00	302,667.87	36.6%
E22 MEDICARE ONLY - TAXES	881,908	0	881,908	310,927.85	.00	570,980.15	35.3%
E24 UNEMPLOYMENT COMPENSATION	100,000	0	100,000	.00	.00	100,000.00	.0%
E26 HEALTH INSURANCE: NON-CERT	4,977,748	0	4,977,748	2,938,684.72	.00	2,039,063.28	59.0%
E30 WORKER'S COMPENSATION	750,000	0	750,000	293,090.37	.00	456,909.63	39.1%
F02 POSTAGE	60,000	0	60,000	19,150.00	6,000.00	34,850.00	41.9%
F04 PRINTING & PUBLISHING	0	0	0	1,403.00	14,912.54	-16,315.54	100.0%
F06 PHOTOCOPY SERVICES	383,309	0	383,309	289,218.83	189,023.77	-94,933.60	124.8%
F08 BOE MISC. EXPENSE	0	0	0	374.95	.00	-374.95	100.0%
F12 CONSULTANT SERVICES	260,000	0	260,000	73,918.50	34,898.50	151,183.00	41.9%
F14 SERVICE CONTRACTS	265,000	0	265,000	85,290.12	2,268.00	177,441.88	33.0%
F18 BOE - OFFICE SUPPLIES	3,150	0	3,150	804.79	1,891.37	453.84	85.6%
F20 CENTRAL OFFICE - SUPPLIES	26,000	0	26,000	12,356.22	13,268.50	375.28	98.6%
F22 CENTRAL OFFICE - MISC. EXPENSE	0	0	0	1,141.50	2,061.75	-3,203.25	100.0%
F26 POLICE & FIRE	75,000	0	75,000	507.08	208.64	74,284.28	1.0%
F28 BOE - DUES & CONFERENCES	25,200	0	25,200	5,533.00	.00	19,667.00	22.0%
F30 SUBSCRIPTIONS	3,500	0	3,500	2,377.00	.00	1,123.00	67.9%
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	.00	2,913.50	22,086.50	11.7%
G06 MISC. EXPENSES	0	0	0	34.33	19,304.36	-19,338.69	100.0%
G08 ELEM. READING DEVELOPMENT	12,000	0	12,000	82,271.11	70,064.66	-140,335.77	1269.5%
G10 TEACHING SUPPLIES	504,400	0	504,400	357,915.44	241,458.60	-94,974.04	118.8%
G12 TEXTBOOKS	225,000	0	225,000	152,609.68	10,734.11	61,656.21	72.6%
G14 PERIODICALS	13,500	0	13,500	54,501.55	9,817.25	-50,818.80	476.4%
G16 EDUCATIONAL MEDIA SUPPLIES	0	0	0	9,883.35	1,615.88	-11,499.23	100.0%
G18 STANDARDIZED TESTING PROGRAM	54,750	0	54,750	.00	3,265.00	51,485.00	6.0%



YEAR-TO-DATE BUDGET REPORT

FOR 2024 06

ACCOUNTS FOR:	ORIGINAL	TRANSFERS/	REVISED			AVAILABLE	PCT
101 GENERAL FUND	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
G20 CURRICULUM IMPROVEMENT	45,000	0	45,000	50,925.70	23,641.73	-29,567.43	165.7%
G22 LIBRARY BOOKS	42,500	0	42,500	19,079.40	13,666.82	9,753.78	77.0%
G26 EQUIPMENT - NON INSTRUCTIONAL	20,000	0	20,000	17,092.15	16,007.78	-13,099.93	165.5%
G28 EQUIPMENT - INSTRUCTIONAL	0	0	0	10,847.00	4,047.00	-14,894.00	100.0%
G29 EQUIPMENT - TECHNOLOGY	320,000	0	320,000	269,762.67	692,783.14	-642,545.81	300.8%
G30 PSYCHIATRIC SERVICES	0	0	0	19,374.94	14,652.85	-34,027.79	100.0%
G32 MEDICAL SERVICES - SUPPLIES	36,500	0	36,500	8,738.43	7,612.43	20,149.14	44.8%
G34 MEDICAL SERVICES - MISC. EXP.	0	0	0	14,494.83	7,294.00	-21,788.83	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	80,158.84	60,481.53	-40,640.37	140.6%
TOTAL GENERAL FUND	89,960,421	0	89,960,421	39,206,029.80	7,056,648.51	43,697,742.69	51.4%



YEAR-TO-DATE BUDGET REPORT

FGR 2024 06

ACCOUNTS FOR:	ORIGINAL	TRANSFERS/	REVISED			AVAILABLE	PCT
459 TEACHERS REFORM ALLIANCE(ECS)	APPROP	ADJUSTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL

S60 TEACHERS REFORM ALLIANCE

S60V25RC 61110	CERTIFIED PERSON	0	0	0	178,478.28	.00	-178,478.28	100.0%
S60V25RC 61112	SALARY TEACHERS	0	0	0	956,868.51	.00	-956,868.51	100.0%
S60V25RC 63220	INST. PROG. IMPR	0	0	0	502,327.22	.00	-502,327.22	100.0%
S60V25RC 63300	OTHER PROFESSION	0	0	0	340,523.70	191,141.85	-531,665.55	100.0%
TOTAL TEACHERS REFORM ALLIANCE		0	0	0	1,978,197.71	191,141.85	-2,169,339.56	100.0%
TOTAL TEACHERS REFORM ALLIANCE(ECS)		0	0	0	1,978,197.71	191,141.85	-2,169,339.56	100.0%
TOTAL EXPENSES		0	0	0	1,978,197.71	191,141.85	-2,169,339.56	



YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
---------------	-----------------	-----------------------	----------------	------------	--------------	------------------	-------------

000 NULL

46270045 43290 STATE MISCELLANE	0	0	0	-7,806,635.24	.00	7,806,635.24	100.0%
TOTAL NULL	0	0	0	-7,806,635.24	.00	7,806,635.24	100.0%

515 UNUSED

S62V29SG 61112 SALARY TEACHERS	4,500,000	0	4,500,000	342,541.70	.00	4,157,458.30	7.6%
S62V29SG 63300 OTHER PROFESSION	1,500,000	9,781,456	11,281,456	5,807,367.68	27,765.00	5,446,323.32	51.7%
S62V29SG 66110 INSTRUCTIONAL SU	1,100,000	2,595,000	3,695,000	1,656,725.86	200,342.27	1,837,931.87	50.3%
TOTAL UNUSED	7,100,000	12,376,456	19,476,456	7,806,635.24	228,107.27	11,441,713.49	41.3%
TOTAL ARP/ESSER III	7,100,000	12,376,456	19,476,456	.00	228,107.27	19,248,348.73	1.2%
TOTAL REVENUES	0	0	0	-7,806,635.24	.00	7,806,635.24	
TOTAL EXPENSES	7,100,000	12,376,456	19,476,456	7,806,635.24	228,107.27	11,441,713.49	