

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

AGENDA

Meeting Date and Time: Thursday, June 27, 2024, 10:00 AM –12:00 PM, Rescheduled from June 13, 2024

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

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

Call-In Instructions: Telephone: 1-860-840-2075
Meeting ID: 840 088 824

- I. Call to Order & Opening Remarks by Secretary Jeff Beckham and Treasurer Erick Russell
- II. Public Comment Period – *The Public Comment portion of the agenda will be announced by the Chair. Members of the public will be provided an opportunity to speak. Before making their comments, members of the public wishing to speak must be recognized by the Chair. Speakers shall limit their comments to two minutes due to time constraints of this meeting. Speakers who called in by phone please press *6 to unmute.*
- III. Approval of Minutes:
 - a. May 16, 2024, Regular Meeting
- IV. City of Hartford
 - a. Review and Discussion: City and BOE Monthly Financial Report: April 2024
- V. City of West Haven
 - a. Mayor’s Executive Summary
 - b. Tier IV Action Plan Update:
 - i. Organizational Assessment - Whittlesey
 - ii. Finance Manager – Protiviti
 - c. Update: FY 2023 Audit
 - d. Review and Discussion: City and BOE Monthly Financial Report: April 2024
 - e. Review, Discussion and Possible Actions: BOE Operating Budget Transfers FY 2024

- f. Review, Discussion and Possible Actions: Fire Fighter Hazard Pay - ARPA Funding
- g. Review and Discussion: Fire Service Feasibility Study Master Plan
- h. Review, Discussion and Possible Actions: Non-Labor Contracts:
 - i. Diversity Group Construction – The construction of a detached two bay block garage for Allingtown Fire Department – ARPA Funding
 - ii. Air Compressor Engineering – The replacement of the SCBA compressor and fill station at Allingtown Fire Department – AFG Grant
 - iii. CDM Smith - Stormwater Infrastructure Assessment and Design – Project 2
 - Sanford Street Basin Stormwater Study – Project 3
 - Lake Street / Colonial Boulevard Area Flooding
 - iv. SLR International Corp. – Stormwater Infrastructure Assessment and Design – Project 1
 - v. Westcott and Mapes, Inc. – Design Services for Open Space Passive Recreation on Plainfield Avenue
 - vi. Bond Resolution – Dawson Avenue Area - Rehab of Sewer Pipes and Manholes
 - vii. F&F Mechanical Services – To provide the services, equipment, and materials required for the boiler upgrade project at Carrigan Intermediate School
 - viii. W. J. Mountford Co. – Exterior renovations at the West Haven High School Pool
 - ix. Fuss and O’Neil – Hazardous Building Materials Consulting Services
 - x. Gengras Ford LLC – Purchase of six 2025 Ford Police Interceptors
 - xi. Mike’s Famous Harley Davidson – Purchase of two Police Motorcycles

VI. Adjourn

May 16, 2024 MARB Meeting Minutes
To be Provided Separately

City of Hartford

FY2024

Monthly Financial Report to the Municipal Accountability Review Board



April 2024
(FY2024 P10)

Meeting date: June 27th, 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

6/27/2024

Revenue Category	FY2023	FY2024 ADOPTED	FY2024 REVISED	FY2023 ACTUAL	FY2024 ACTUAL	FY2024	VARIANCE
	AUDITED ACTUAL	BUDGET	BUDGET	(APR)	(APR)	PROJECTION	(FAV)/UNFAV
41 General Property Taxes ¹	(305,340,480)	(300,623,516)	(300,623,516)	(298,586,283)	(304,981,238)	(300,886,940)	(263,424)
42 Licenses & Permits ²	(10,342,165)	(6,595,671)	(6,595,671)	(6,988,835)	(10,848,423)	(10,848,423)	(4,252,752)
43 Fines Forfeits & Penalties ³	(123,877)	(153,840)	(153,840)	(91,920)	(90,126)	(153,840)	-
44 Revenue from Money & Property ⁴	(10,989,195)	(7,479,015)	(7,479,015)	(8,652,754)	(9,380,467)	(10,096,403)	(2,617,388)
45 Intergovernmental Revenues ⁵	(344,155,677)	(294,045,484)	(294,045,484)	(284,529,096)	(298,345,660)	(302,109,196)	(8,063,712)
46 Charges For Services ⁶	(4,969,994)	(3,777,049)	(3,777,049)	(3,948,359)	(3,704,537)	(3,791,023)	(13,974)
47 Reimbursements ⁷	(104,627)	(89,653)	(89,653)	(74,196)	(83,693)	(89,653)	-
48 Other Revenues ⁸	(533,372)	(276,081)	(276,081)	(408,141)	(915,816)	(618,720)	(342,639)
53 Other Financing Sources ⁹	(4,353,200)	(6,130,800)	(6,130,800)	(1,952,240)	(3,761,464)	(5,730,800)	400,000
Total Revenues¹⁷	(680,912,588)	(619,171,109)	(619,171,109)	(605,231,824)	(632,111,424)	(634,324,998)	(15,153,889)

Expenditure Category	FY2023	FY2024 ADOPTED	FY2024 REVISED	FY2023 ACTUAL	FY2024 ACTUAL	FY2024	VARIANCE
	AUDITED ACTUAL	BUDGET	BUDGET	(APR)	(APR)	PROJECTION	(FAV)/UNFAV
Payroll ¹⁰	117,848,342	133,899,419	133,877,903	95,650,049	102,430,887	131,460,328	2,417,575
Benefits ¹¹	67,642,557	101,207,991	100,707,991	59,636,253	69,944,391	98,324,591	2,383,400
Debt & Other Capital ^{12,16}	112,577,568	17,397,994	17,897,994	21,698,885	12,395,332	17,897,994	-
Library	8,663,336	9,201,354	9,201,354	2,663,336	7,667,795	9,201,354	-
Metro Hartford Innovation Services	5,292,973	5,075,732	5,075,732	3,660,811	4,229,780	5,075,732	-
Utilities ¹⁴	29,880,834	30,331,815	30,312,815	25,650,859	25,224,844	30,334,854	(22,039)
Other Non-Personnel ¹⁵	34,640,109	38,043,530	47,984,046	23,458,560	36,987,045	49,703,149	(1,719,103)
Education ¹³	284,013,274	284,013,274	284,013,274	266,461,838	267,304,553	284,013,274	-
Total Expenditures¹⁷	660,558,992	619,171,109	629,071,109	498,880,590	526,184,627	626,011,276	3,059,833

Revenues and Expenditures, Net	(20,353,596)	-	9,900,000	(106,351,234)	(105,926,798)	(8,313,722)	
Use of Assigned Fund Balance¹⁸	-	-	(9,900,000)	-	(9,900,000)	(9,900,000)	-
Projected (Surplus)/Deficit	-	-	-	-	(115,826,798)	(18,213,722)	-

REVENUE FOOTNOTES

- ¹ (1) Cumulative through April FY2024, current year tax levy revenue actuals are 0.73% or \$2.10M higher than FY2023 Period 10 (April).
(2) Prior Year Levy collections actuals are tracking favorably by 58% or \$2.98M compared to the FY2023 cumulative through April.
(3) Interest and liens collections actuals through April FY2024 are 36% or \$1.40M higher than actuals through April FY2023.
(4) Revenues from subsequent tax lien sales through April FY2024 are less than \$0.01M higher than revenues from this source through April 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 55% or \$3.86M compared to the FY2023 cumulative through April.
- 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 8% or \$0.73M higher than April 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. April FY2024 actuals are 4.86% or \$13.82M higher than April 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. April FY2024 actuals are 6% or \$0.24M lower than April 2023 actuals due to lower conveyance tax revenues.
- ⁷ Reimbursements (primarily Section 8) largely occur at fiscal year end. Revenues for this category through April FY2024 are less than \$0.01M higher than revenues from this source through April FY2023.
- ⁸ Other Revenues will vary year to year based on unanticipated items such as settlements. This revenue category's actuals through April FY2024 are \$0.51M higher than the FY2023 cumulative through April.
- 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 April FY2024 are 93%, or \$1.81M higher than actuals through April 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 favorable by \$2.42M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 38 weeks of actual payroll expenses with 14.2 weeks remaining. Vacancies are assumed to be refilled with 10.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$9.15M and \$51K of favorability in Holiday Pay is offset by a projected shortfall of \$6.36M in OT and \$427K in PT. Payroll will continue to be monitored throughout the fiscal year.
- ¹¹ Benefits and Insurances is projected to be net favorable due to health claims and 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 10 months of the City's tax supported payment of \$96M and three payments from the State of Connecticut. As of April, the City received the final fiscal year State allocation.
- ¹⁴ Utilities are projected to be unfavorable due to electricity, offset by water, tipping fees and gas.
- ¹⁵ Other is projected to be net unfavorable primarily due to maintenance, legal settlements and prior year tax refunds. 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, \$49.86M 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 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (APRIL)	FY2024 ACTUAL (APRIL)
41-TAXES	(305,340,480)	(300,623,516)	(300,623,516)	(298,586,283)	(304,981,238)
CURRENT YEAR TAX LEVY	(291,648,488)	(292,019,388)	(292,019,388)	(289,134,562)	(291,237,738)
INTEREST AND LIENS	(5,014,250)	(4,100,000)	(4,100,000)	(3,879,368)	(5,279,192)
PRIOR YEAR LEVIES	(8,218,964)	(4,300,000)	(4,300,000)	(5,134,744)	(8,115,228)
TAX LIEN SALES	(193,550)	-	-	(193,550)	(196,495)
OTHER	(265,229)	(204,128)	(204,128)	(244,059)	(152,584)
42-LICENSES AND PERMITS	(10,342,165)	(6,595,671)	(6,595,671)	(6,988,835)	(10,848,423)
BUILDING PERMITS	(5,492,612)	(3,614,100)	(3,614,100)	(3,616,639)	(5,203,697)
ELECTRICAL PERMITS	(1,803,035)	(900,000)	(900,000)	(1,158,303)	(2,465,438)
FOOD & MILK DEALER LICENSES	(270,075)	(236,400)	(236,400)	(236,400)	(213,626)
MECHANICAL PERMITS	(963,422)	(800,000)	(800,000)	(652,141)	(1,590,551)
PLUMBING PERMITS	(676,299)	(375,000)	(375,000)	(357,493)	(813,129)
OTHER	(1,136,722)	(670,171)	(670,171)	(951,084)	(561,981)
43-FINES FORFEITS AND PENALTIES	(123,877)	(153,840)	(153,840)	(91,920)	(90,126)
FALSE ALARM CITATIONS-POL&FIRE	(110,376)	(138,000)	(138,000)	(78,419)	(78,009)
LAPSED LICENSE/LATE FEE	-	(7,100)	(7,100)	-	(8,500)
OTHER	(13,501)	(8,740)	(8,740)	(13,501)	(3,617)
44-INTEREST AND RENTAL INCOME	(10,989,195)	(7,479,015)	(7,479,015)	(8,652,754)	(9,380,467)
BILLINGS FORGE	(21,918)	(20,428)	(20,428)	(21,918)	(23,370)
CT CENTER FOR PERFORM ART	(54,167)	(50,000)	(50,000)	(41,667)	(20,833)
INTEREST	(10,114,652)	(6,769,335)	(6,769,335)	(7,965,827)	(8,617,698)
RENT OF PROP-ALL OTHER	(88,979)	(87,720)	(87,720)	(74,489)	(84,924)
RENTAL OF PARK PROPERTY	(44,816)	(40,421)	(40,421)	(32,406)	(15,717)
RENTAL OF PARKING LOTS	(27,061)	-	-	(27,061)	(340)
RENTAL OF PROP-FLOOD COMM	(69,600)	(99,360)	(99,360)	(67,920)	(101,404)
RENTAL-525 MAIN STREET	(15,863)	-	-	(15,863)	(5,586)
RENTS FROM TENANTS	(167,606)	(161,400)	(161,400)	(139,566)	(180,857)
SHEPHERD PARK	(140,414)	(124,207)	(124,207)	(140,414)	(126,104)
THE RICHARDSON BUILDING	(138,705)	(90,000)	(90,000)	(89,477)	(167,491)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
OTHER	(69,270)	-	-	(1)	-
45-INTERGOVERNMENTAL	(344,155,677)	(294,045,484)	(294,045,484)	(284,529,096)	(298,345,660)
MUNICIPAL AID	(285,271,622)	(291,655,207)	(291,655,207)	(281,806,953)	(295,497,563)
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)	(186,492,946)	(187,327,046)
HIGHWAY GRANT	(1,166,310)	(1,166,310)	(1,166,310)	(1,166,310)	(1,162,089)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(4,091,015)	(4,091,015)
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(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)	(84,227)	(97,308)
JUDICIAL BRANCH REV DISTRIB.	(66,064)	(66,947)	(66,947)	(66,064)	(97,308)
VETERANS EXEMPTIONS	(18,163)	(20,098)	(20,098)	(18,163)	-
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,698,428)	(2,299,932)	(2,299,932)	(2,634,565)	(2,618,862)
DISABIL EXEMPT-SOC SEC	(6,532)	(7,262)	(7,262)	(6,532)	(5,794)
GR REC TAX-PARI MUTUEL	(159,597)	(165,714)	(165,714)	(128,684)	(128,471)
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)	(642,665)	(778,518)
PILOT CHURCH HOMES INC	(126,322)	(126,588)	(126,588)	(126,322)	(126,512)
PILOT FOR CT CTR FOR PERF	(418,761)	(300,000)	(300,000)	-	(267,801)
PILOT FOR HARTFORD 21	(543,135)	(500,000)	(500,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(1,045,887)	(327,000)	(327,000)	(1,045,887)	(210,940)
PILOT HARTFORD MARRIOTT	(160,351)	(153,214)	(153,214)	(160,351)	(501,326)
PILOT-PENNANT N CROSSING	(48,250)	-	-	(24,125)	(74,500)
PILOT TRINITY COLLEGE	(25,000)	(25,000)	(25,000)	-	(25,000)
OTHER	(3,351)	(3,300)	(3,300)	(3,351)	(131,927)
STATE REIMBURSEMENTS	(3,351)	(3,300)	(3,300)	(3,351)	(131,927)
46-CHARGES FOR SERVICES	(4,969,994)	(3,777,049)	(3,777,049)	(3,948,359)	(3,704,537)
CONVEYANCE TAX	(2,510,488)	(1,800,000)	(1,800,000)	(2,141,119)	(1,608,154)
FILING RECORD-CERTIF FEES	(316,556)	(300,000)	(300,000)	(258,847)	(254,818)
TRANSCRIPT OF RECORDS	(746,736)	(805,266)	(805,266)	(521,927)	(503,199)
OTHER	(1,396,215)	(871,783)	(871,783)	(1,026,466)	(1,338,367)
47-REIMBURSEMENTS	(104,627)	(89,653)	(89,653)	(74,196)	(83,693)
ADVERTISING LOST DOGS	(495)	(453)	(453)	(228)	(300)
DOG ACCT-SALARY OF WARDEN	(3,345)	(2,105)	(2,105)	-	-
OTHER REIMBURSEMENTS	(158)	-	-	(83)	(69)
REIMB FOR MEDICAID SERVICES	(5,724)	-	-	(5,724)	-
SECTION 8 MONITORING	(92,935)	(83,890)	(83,890)	(66,161)	(83,174)
OTHER	(1,970)	(3,205)	(3,205)	(2,000)	(150)
48-OTHER REVENUES	(533,372)	(276,081)	(276,081)	(408,141)	(915,816)
MISCELLANEOUS REVENUE	(137,479)	(65,749)	(65,749)	(100,952)	(265,041)
OVER & SHORT ACCOUNT	(11)	-	-	(10)	(194)
SALE OF DOGS	(6,849)	(6,849)	(6,849)	(5,144)	(5,531)
SETTLEMENTS - OTHER	-	(3,000)	(3,000)	-	(21)
OTHER	(389,033)	(200,483)	(200,483)	(302,035)	(645,028)
53-OTHER FINANCING SOURCES	(4,353,200)	(6,130,800)	(6,130,800)	(1,952,240)	(3,761,464)
DOWNTOWN NORTH (DONO)	(915,757)	(1,055,800)	(1,055,800)	(327,519)	(626,679)
REVENUE FROM HTFD PKG AUTHY	(2,011,000)	(2,325,000)	(2,325,000)	(1,000,000)	(1,923,000)
SPECIAL POLICE SERVICES	(1,426,444)	(2,750,000)	(2,750,000)	(624,721)	(1,211,785)
Grand Total	(680,912,588)	(619,171,109)	(619,171,109)	(605,231,824)	(632,111,424)

MARB Report - April 2024

CITY OF HARTFORD

PROPERTY TAX COLLECTIONS REPORT FOR FY2023 AND FY2024

PROPERTY TAX COLLECTIONS REPORT THROUGH APRIL 30, 2024

Month FY2024	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	Actual FY2023	Actual FY2024	Actual FY2023	Actual FY2024	Actual FY2023	Actual FY2024	Actual FY2023	Actual FY2024	FY2023	FY2024
July	107,971,467	108,382,349 ²	(298,163)	1,209,101 ^{1,3}	343,138	334,426	187,912	-	108,204,354	109,925,876
August	41,837,343	39,513,704	835,535	464,642 ³	588,188	340,531	5,637	-	43,266,703	40,318,876
September	2,173,272	4,313,472 ²	743,324	650,109 ³	343,968	402,506	-	193,550	3,260,564	5,559,636
October	1,843,488	2,422,432 ²	422,659	1,591,353 ³	279,932	1,362,737	-	-	2,546,079	5,376,521
November	1,617,965	2,393,539 ²	389,123	808,910 ³	212,941	336,654	-	-	2,220,029	3,539,103
December	12,932,762	8,149,513 ⁴	792,694	779,562 ³	388,100	445,942	-	2,946	14,113,556	9,377,962
January	91,000,592	95,066,146 ²	630,563	544,896 ³	353,103	562,227	-	-	91,984,258	96,173,269
February	24,671,648	25,933,875 ²	674,296	913,756 ³	525,881	572,469	-	-	25,871,825	27,420,099
March	2,998,533	2,935,663	490,841	596,920 ³	440,357	468,950	-	-	3,929,731	4,001,533
April	2,087,493	2,127,048	453,871	555,978 ³	403,762	446,678	-	-	2,945,125	3,129,704
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	291,237,738	6,804,786	8,115,228	5,017,047	5,273,119	193,550	196,495	303,771,026	304,822,581
60 Days 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	291,237,738	8,218,964	8,115,228	5,014,250	5,273,119	193,550	196,495	305,075,251	304,822,581

Summary	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	FY2023	FY2024	FY2023	FY2024	FY2023	FY2024	FY2023	FY2024	FY2023	FY2024
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	318,948,262	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections Through APRIL	289,134,562	291,237,738	5,134,744	8,115,228	3,879,368	5,273,119	193,550	196,495	298,342,224	304,822,581
Outstanding Receivable at 4/30	17,926,642	15,207,731	41,196,717	43,310,234	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjust bridging QDS to Munis		12,502,793								

Statistics	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	FY2023	FY2024	FY2023	FY2024	FY2023	FY2024	FY2023	FY2024	FY2023	FY2024
% of Budget Collected	101.17%	99.73%	100.09%	188.73%	102.09%	128.61%	-	-	101.23%	101.47%
% of Adjusted Levy Collected	92.33%	91.31%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	68.95	68.95								
Mill Rate Personal Property	68.95	68.95								
Mill Rate Motor Vehicle	32.46	32.46								

NOTES

¹ 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 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (APR)	FY2024 ACTUAL (APR)	FY2024 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	701,019	823,510	823,510	571,484	627,594	815,025	8,485
00112 COURT OF COMMON COUNCIL	669,182	978,077	978,077	511,058	538,079	934,256	43,821
00113 TREASURER	369,367	532,905	532,905	313,442	295,468	492,126	40,779
00114 REGISTRARS OF VOTERS ¹	684,474	549,635	1,012,171	604,959	759,011	1,025,561	(13,390)
00116 CORPORATION COUNSEL ²	1,255,453	1,529,493	1,529,493	993,655	1,204,056	1,560,784	(31,291)
00117 TOWN & CITY CLERK	805,181	985,440	985,440	619,966	718,056	915,948	69,492
00118 INTERNAL AUDIT ²	521,697	534,412	534,412	421,358	428,102	544,998	(10,586)
00119 CHIEF OPERATING OFFICER	1,551,080	1,526,876	1,526,876	1,232,361	962,872	1,345,619	181,257
00122 METRO HARTFORD INNOVATION SERV	5,292,973	5,075,732	5,075,732	3,660,811	4,229,780	5,075,732	0
00123 FINANCE	3,207,768	4,154,432	4,154,432	2,454,316	3,000,011	3,792,687	361,745
00125 HUMAN RESOURCES	1,629,033	1,971,324	1,971,324	1,219,669	1,162,116	1,862,283	109,041
00128 OFFICE OF MANAGEMENT & BUDGET	917,759	1,515,173	1,515,173	739,697	1,067,549	1,436,985	78,188
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,553,301	5,099,654	5,099,654	2,792,392	3,205,929	4,997,575	102,079
00211 FIRE ³	38,502,627	41,693,957	41,693,957	31,180,618	33,451,132	41,831,144	(137,187)
00212 POLICE	49,030,977	53,136,477	53,136,477	39,675,193	40,228,426	52,030,544	1,105,933
00213 EMERGENCY SERVICES & TELECOMM. ⁴	4,464,278	5,231,157	5,231,157	3,873,243	4,516,111	5,682,882	(451,725)
00311 PUBLIC WORKS	18,034,961	21,503,825	21,503,825	14,065,695	16,738,864	21,340,509	163,316
00420 DEVELOPMENT SERVICES	6,138,695	6,825,654	6,825,654	3,758,544	4,105,236	6,512,246	313,408
00520 HEALTH AND HUMAN SERVICES	5,048,892	5,758,563	5,758,563	2,605,428	3,039,688	5,274,354	484,209
00711 EDUCATION	284,013,274	284,013,274	284,013,274	266,461,838	267,304,553	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY	8,663,336	9,201,354	9,201,354	2,663,336	7,667,795	9,201,354	0
00820 BENEFITS & INSURANCES ⁵	67,642,557	101,207,991	100,707,991	59,636,253	69,944,391	98,324,591	2,383,400
00821 DEBT SERVICE	112,577,568	17,397,994	17,897,994	21,698,885	12,395,332	17,897,994	0
00822 NON OP DEPT EXPENDITURES ⁶	45,283,541	47,924,200	57,361,664	37,126,388	48,594,476	59,102,806	(1,741,142)
Grand Total	660,558,992	619,171,109	629,071,109	498,880,590	526,184,627	626,011,276	3,059,833

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

⁵ Benefits and Insurances is projected to be net favorable due to health claims and centrally budgeted salary increases being realized in departments city-wide.

⁶ Non Operating is projected to be net unfavorable due to electricity costs, maintenance, tax refunds and legal costs.

Expenditure Summary - Major Expenditure Category

	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (APR)	FY2024 ACTUAL (APR)	FY2024 PROJECTION	VARIANCE FAV/(UNFAV)
PAYROLL	117,848,342	133,899,419	133,877,903	95,650,049	102,430,887	131,460,328	2,417,575
FT ¹	93,362,842	110,437,922	110,237,922	75,586,903	79,109,174	101,088,998	9,148,924
HOL ¹	2,323,025	2,512,845	2,512,845	2,148,182	2,231,985	2,461,390	51,455
OT ¹	19,794,157	17,939,894	17,939,894	15,780,134	18,699,678	24,295,364	(6,355,470)
PT ¹	2,368,317	3,008,758	3,187,242	2,134,830	2,390,049	3,614,576	(427,334)
BENEFITS	67,642,557	101,207,991	100,707,991	59,636,253	69,944,391	98,324,591	2,383,400
HEALTH ²	4,688,057	36,040,964	35,540,964	8,463,525	17,113,556	33,290,964	2,250,000
MITIGATION ³	0	(1,190,000)	(1,190,000)	0	0	0	(1,190,000)
PENSION ⁴	52,183,583	51,065,923	51,065,923	41,086,807	41,014,471	50,550,220	515,703
INSURANCE	4,844,025	5,356,373	5,356,373	3,722,389	4,799,263	5,356,373	0
FRINGE REIMBURSEMENTS	(3,294,195)	(2,947,953)	(2,947,953)	(1,987,525)	(1,594,618)	(2,947,953)	0
LIFE INSURANCE	222,343	231,987	231,987	193,141	198,060	231,987	0
OTHER BENEFITS ⁵	4,727,707	4,579,297	4,579,297	4,138,124	4,384,492	5,095,000	(515,703)
WAGE ⁶	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	4,019,792	4,029,167	4,775,000	0
DEBT	112,577,568	17,397,994	17,897,994	21,698,885	12,395,332	17,897,994	0
DEBT	112,577,568	17,397,994	17,897,994	21,698,885	12,395,332	17,897,994	0
LIBRARY	8,663,336	9,201,354	9,201,354	2,663,336	7,667,795	9,201,354	0
LIBRARY	8,663,336	9,201,354	9,201,354	2,663,336	7,667,795	9,201,354	0
MHIS	5,292,973	5,075,732	5,075,732	3,660,811	4,229,780	5,075,732	0
MHIS	5,292,973	5,075,732	5,075,732	3,660,811	4,229,780	5,075,732	0
UTILITY	29,880,834	30,331,815	30,312,815	25,650,859	25,224,844	30,334,854	(22,039)
UTILITY ⁷	29,880,834	30,331,815	30,312,815	25,650,859	25,224,844	30,334,854	(22,039)
OTHER	34,640,109	38,043,530	47,984,046	23,458,560	36,987,045	49,703,149	(1,719,103)
COMMUNITY ACTIVITIES	2,652,494	2,908,059	3,016,019	1,912,037	2,112,929	3,016,019	0
CONTINGENCY	981,155	3,042,749	1,846,002	538,038	531,570	1,846,002	0
CONTRACTED SERVICES ⁸	6,279,092	7,144,875	7,211,570	4,532,595	5,595,449	7,305,568	(93,998)
ELECTIONS	0	465,395	2,859	0	0	2,859	0
GOVT AGENCY & OTHER ⁹	39,457	44,386	44,386	29,760	30,971	44,959	(573)
LEASES - OFFICES PARKING COPIER ¹⁰	1,705,874	1,985,083	1,985,083	1,511,870	1,509,558	1,949,072	36,011
LEGAL EXPENSES & SETTLEMENTS ¹¹	5,564,829	3,462,500	14,062,500	4,858,948	13,966,184	15,422,500	(1,360,000)
OTHER ¹²	6,243,994	5,618,743	6,084,277	2,396,713	3,303,152	6,405,568	(321,291)
OUT AGENCY	100,000	100,000	100,000	50,000	0	100,000	0
POSTAGE	232,076	200,000	200,000	179,735	192,010	200,000	0
SUPPLY	3,908,085	4,726,059	5,176,108	3,087,182	3,707,714	5,176,108	0
TECH, PROF & COMM BASED SERVICES ¹³	3,367,134	4,360,068	4,269,629	2,212,462	2,647,693	4,248,882	20,747
VEHICLE & EQUIP	3,565,919	3,985,613	3,985,613	2,149,218	3,389,815	3,985,613	0
EDUCATION	284,013,274	284,013,274	284,013,274	266,461,838	267,304,553	284,013,274	0
EDUCATION	284,013,274	284,013,274	284,013,274	266,461,838	267,304,553	284,013,274	0
Grand Total	660,558,992	619,171,109	629,071,109	498,880,590	526,184,627	626,011,276	3,059,833

¹ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$2.42M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 38 weeks of actual payroll expenses with 14.2 weeks remaining. Vacancies are assumed to be refilled with 10.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$9.15M and \$51K of favorability in Holiday Pay is offset by a projected shortfall of \$6.36M in OT and \$427K in PT. Payroll will continue to be monitored throughout the fiscal year.

² Health is projected to be favorable due to health claims.

³ 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.

⁴ Pension is favorable due to payments to a State plan and cashouts.

⁵ Other Benefits is unfavorable due to Social Security expenditures.

⁶ The FY2024 Adopted Budget includes centralized salary increases. Contractual increases will be realized in full-time payroll.

⁷ Utilities are projected to be unfavorable due to electricity, offset by water, tipping fees and gas.

⁸ Contracted Services is unfavorable due to repairs and maintenance.

⁹ Government Agencies is unfavorable due to payment for the National League of Cities.

¹⁰ Leases is projected to be net favorable due to lower facilities costs, offset by increased copier costs.

¹¹ Legal is projected to be net unfavorable due to settlements and legal services.

¹² Other is projected to be unfavorable due to prior year tax refunds.

¹³ Technical and Professional services is projected to be favorable due to data services.

Appendix

FY2024 Full-time Payroll Projection (April)

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 3/30 (38 WEEKS)	PROJECTION (14.2 WEEKS)	YTD THRU 3/30 PLUS PROJECTION (14.2 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	8	787,262	543,701	234,826	778,527	0	778,527	8,735
112-CCC	9	544,759	299,431	166,331	465,763	0	465,763	78,996
113- Treas	9	416,670	252,619	121,536	374,154	1,736	375,891	40,779
114- ROV	7	392,426	283,713	105,857	389,570	529	390,098	2,328
116-Corp Counsel	15	1,471,313	1,070,081	432,548	1,502,629	0	1,502,629	(31,316)
117- Clerk	12	817,806	489,264	224,793	714,057	1,832	715,889	101,917
118-Audit	5	509,739	380,384	139,691	520,075	0	520,075	(10,336)
119-COO	16	1,290,197	681,053	346,608	1,027,661	398	1,028,059	262,138
123- FIN	48	3,824,744	2,364,677	1,043,927	3,408,603	16,243	3,424,846	399,898
125- HR	16	1,206,099	759,659	337,474	1,097,133	0	1,097,133	108,966
128-OMBG	12	1,040,443	672,610	288,384	960,994	1,386	962,380	78,063
132-FCYR	14	1,058,104	623,510	278,707	902,216	3,817	906,034	152,070
211- Fire	375	31,556,334	21,558,331	8,413,898	29,972,229	123,464	30,095,694	1,460,640
212- Police	517	44,458,835	25,251,745	10,082,555	35,334,300	236,754	35,571,054	8,887,781
213- EST	57	4,048,679	2,545,044	1,024,098	3,569,142	20,401	3,589,543	459,136
311- DPW	232	13,364,144	8,838,852	3,661,123	12,499,975	54,348	12,554,323	809,821
420- Devel Serv	66	5,087,165	2,962,132	1,478,302	4,440,433	34,478	4,474,911	612,254
520- HHS	38	2,817,443	1,568,658	746,534	2,315,191	22,292	2,337,484	479,959
Grand Total	1,456	114,692,162	71,145,462	29,127,192	100,272,654	517,678	100,790,331	13,901,831

FT- Fire Attrition	(493,776)
FT- Police Attrition	(4,071,069)
FT- Net other payroll	110,605
FT- Total Revised Budget	<u>110,237,922</u>

FT- Fire Attrition	(493,776)
FT- Police Attrition	(4,071,069)
FT- Net other payroll	(188,062)
FT- Subtotal Variance	<u>9,148,924</u>


Non-Sworn Attrition (in Benef	(1,190,000)
Total Variance	<u>7,958,924</u>

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 3/30/24, which includes 38 pay periods, and projects filled positions for 14.2 future weeks.
- 2) Non-sworn vacancies are projected for 10.2 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: June 20, 2024
Re: April 2024 Financial Results

Attached are the monthly financial reports for Period 10, the month ended April 30, 2024. Spending across all funding sources stood at \$365.0 million at the end of the period. The total reflected an incremental increase of \$45.0 million from the end of March, in line with typical spending while school is in session. During the same period of fiscal 2022-23, HPS had spent a total of \$319.6 million. Nearly all of the change in year-over-year spending was driven by increased tuition payments. HPS has paid a total of \$74.9 million in tuition during the first ten months of the current fiscal year, compared with \$54.7 million for the same period a year ago. The remainder of the year-over-year increase primarily reflects the timing of payments to our transportation providers (\$23.1 million versus \$19.1 million).

We continue to track a handful of items in our General Fund budget that are driving the anticipated deficit for 2023-24. Specifically, we would note:

- Non-certified severance remains \$445,000 over budget; there was no further deterioration in April. Certified severance remains nearly \$1 million favorable to budget.
- Overall, fringe benefit costs deteriorated by about \$4 million compared to budget in April, with nearly \$7 million in healthcare claims paid during the month (a more normal run rate is between \$4.0 and \$4.3 million). Workers' compensation claims remain significantly above budget, reaching \$3.1 million in April (and, subsequently, \$3.5 million in May). In comparison, for all of fiscal 2022-23, WC claims were \$3.1 million.
- As noted above, tuition expenses continue to drive much of the adverse development in the budget for the current fiscal year. Paid and encumbered tuition now stands at \$113.7 million, nearly \$17 million over budget. Rising tuition was driven by an increase in magnet/choice students receiving special education services (a 6.5% increase); an increase in average per student cost for special education services (a 10.0% increase); and, an increase in average per student cost for general education magnet tuition (a 12.9% increase).

Encumbrances across all funding sources rose marginally in April, from \$62.6 million to \$66.3 million. Encumbrances will decline for the remainder of the fiscal year as the requisition deadline has passed.

We currently project that the deficit for 2023-24 is tracking to a range of \$14 to \$17 million before any of our planned offsets. As you know from prior reports, we anticipate using up to \$9 million in remaining COVID relief funds to cover eligible expenses and we anticipate some encumbrances will not be fully liquidated (between \$1 and \$2 million). We likely will access some of the \$5.6 million in the non-lapsing fund to balance 2023-24, creating a deficit in our FY2025 budget that assumed use of the fund.

Let me know if you have any questions on the information above or the attached Period 10 financial reports.



All Funds Budget
 Financial Position Report as of 6/4/2024
 For: 7/1/2023 to 5/31/2024 Period: 1 to 10



Description	Series	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	Year To Date Expenditures	Year To Date Encumbered/ Committed	Balance
Certified Salaries	100	141,613,960	153,399,081	110,273,944	-	43,125,137
Severance/Other	199	1,215,000	1,264,285	891,652	-	372,633
Certified Salaries Total		142,828,960	154,663,366	111,165,597	-	43,497,770
Non Cert Salaries	200	56,595,436	64,951,318	50,882,586	4	14,068,728
Severance/Other	299	383,498	503,820	930,511	-	(426,691)
Non Certified Salaries Total		56,978,934	65,455,138	51,813,097	4	13,642,036
Instructional Improvements	322	5,207,030	15,148,700	7,378,560	3,842,749	3,927,391
Professional Services	333	2,324,119	12,147,665	6,743,083	3,523,421	1,881,161
MHIS/IT Services	335	3,535,236	3,972,903	3,310,753	-	662,150
Professional Contracts & Svs		11,066,386	31,269,268	17,432,395	7,366,170	6,470,703
Maint Supplies & Services	442	420,429	392,607	327,173	33,997	31,437
Maintenance Contracts	443	3,113,519	5,547,901	3,948,417	603,248	998,857
Rental - Equip & Facilities	444	2,530,396	1,348,831	419,041	118,861	810,929
Building Improvements	445	665,996	2,152,997	1,428,291	532,522	641,986
Purchased Property Services		6,730,339	9,442,336	6,122,921	1,288,628	2,483,209
Transportation	551	27,142,915	29,161,269	23,108,709	5,093,593	958,967
Communications	553	2,655,334	6,117,354	3,984,826	754,502	1,378,026
Advertising	554	282,317	623,080	436,880	144,584	41,616
Printing & Binding	555	72,185	78,835	4,889	2,050	71,896
Tuition	556	108,212,370	99,121,818	74,903,891	40,453,018	(16,235,091)
Travel & Conferences	558	234,118	393,406	129,517	-	263,889
Misc Services	559	939,970	1,514,617	623,492	517,463	373,663
Systemwide Purchased Svs Total		139,539,209	137,010,380	103,192,204	46,965,210	(13,147,033)
Instructional & Other Supplies	610	5,669,854	11,363,724	4,278,970	3,855,088	3,230,016
Utilities	620	9,406,986	9,574,487	6,706,673	2,615,676	252,138
Text & Library Books	640	126,760	104,352	34,972	40,435	28,945
Misc Supplies	690	978,211	4,158,890	2,091,861	773,753	1,293,275
Supplies & Materials Total		16,181,811	25,201,452	13,112,477	7,284,952	4,804,374
Equipment	730	1,728,764	12,598,136	5,638,273	2,932,295	4,027,569
Outlay Total		1,728,764	12,598,136	5,638,273	2,932,295	4,027,569
Organization Dues	810	248,779	231,704	172,163	3,670	55,871
Legal Judgments	820	120,000	120,000	110,025	-	9,975
Other Operating Expenses	899	(1,094,216)	6,176,711	577,540	250,731	5,348,440
Other Misc Expend Total		(725,437)	6,528,415	859,727	254,401	5,414,287
Fringe Benefits/Insurances	990	55,869,660	62,851,826	55,634,874	201,069	7,015,883
Contingency	998	-	-	-	-	-
Indirect	999	-	362,069	(1,134)	-	363,203
Sundry Total		55,869,660	63,213,895	55,633,740	201,069	7,379,086
All Funds Budget Total		430,198,625	505,382,388	364,970,430	66,292,729	74,119,228



General Fund Budget
 Financial Position Report as of 6/4/2024
 For: 7/1/2023 to 4/30/2024 Period: 1 to 10



Description	Series	FY 2023-24	FY 2023-24	Year To Date		Balance	% Used
		Adopted Budget	Adjusted Budget	Year To Date Expenditures	Encumbered/ Committed		
Certified Salaries	100	80,057,293	73,782,879	55,995,911	-	17,786,969	75.89%
Severance/Other	199	1,215,000	1,215,000	245,777	-	969,223	20.23%
Certified Salaries Total		81,272,293	74,997,879	56,241,688	-	18,756,191	74.99%
Non Cert Salaries	200	35,334,171	34,034,335	29,574,339	4	4,459,992	86.90%
Severance/Other	299	383,498	383,498	829,386	-	(445,888)	216.27%
Non Certified Salaries Total		35,717,669	34,417,833	30,403,725	4	4,014,104	88.34%
Instructional Improvements	322	1,325,967	4,871,705	2,807,178	920,429	1,065,725	76.52%
Professional Services	333	1,133,864	1,007,193	553,792	238,860	214,541	78.70%
MHIS/IT Services	335	2,778,990	3,206,800	2,672,333	-	534,467	83.33%
Professional Contracts & Svs		5,238,821	9,085,698	6,033,303	1,159,290	1,814,732	79.16%
Maint Supplies & Services	442	417,000	384,950	325,900	32,232	26,818	93.03%
Maintenance Contracts	443	3,011,783	4,671,610	3,608,981	558,725	506,524	89.21%
Rental - Equip & Facilities	444	2,250,289	952,482	165,092	37,492	749,897	21.27%
Building Improvements	445	610,000	405,504	243,049	162,329	449,928	99.97%
Purchased Property Services		6,289,071	6,414,546	4,343,022	790,779	1,733,167	80.03%
Transportation	551	26,478,012	26,454,706	21,378,836	4,693,373	382,335	98.55%
Communications	553	1,797,460	1,653,001	1,222,016	160,057	270,928	83.61%
Advertising	554	21,157	24,704	11,706	7,269	5,729	76.81%
Printing & Binding	555	56,685	45,768	1,756	243	43,768	4.37%
Tuition	556	86,050,037	86,812,588	67,187,151	36,549,683	(16,924,246)	119.50%
Travel & Conferences	558	171,981	146,368	72,472	-	73,897	49.51%
Misc Services	559	467,626	397,957	323,227	16,124	58,606	85.27%
Systemwide Purchased Svs		115,042,958	115,535,093	90,197,163	41,426,750	(16,088,982)	113.93%
Instructional & Other Supplies	610	1,865,795	1,779,690	1,343,322	242,274	194,444	89.09%
Utilities	620	7,496,005	7,584,581	4,912,444	2,468,494	203,643	97.32%
Text & Library Books	640	23,342	7,315	506	4,773	2,036	72.16%
Misc Supplies	690	438,479	565,612	360,589	146,467	58,556	89.65%
Supplies & Materials Total		9,823,621	9,937,197	6,616,861	2,862,008	458,679	95.39%
Equipment	730	328,801	655,239	250,947	42,219	362,073	44.74%
Outlay Total		328,801	655,239	250,947	42,219	362,073	44.74%
Organization Dues	810	166,897	127,974	104,600	2,648	20,727	83.80%
Legal Judgments	820	120,000	120,000	110,025	-	9,975	91.69%
Other Operating Expenses	899	(1,480,744)	1,294,783	291,437	170,774	832,572	35.70%
Other Misc Expend Total		(1,193,847)	1,542,758	506,062	173,422	863,273	44.04%
Fringe Benefits/Insurances	990	32,949,293	32,882,437	37,128,216	201,069	(4,446,848)	113.52%
Contingency	998	-	-	-	-	-	0.00%
Indirect	999	(1,455,407)	(1,455,407)	(1,134)	-	(1,454,273)	0.08%
Sundry Total		31,493,887	31,427,031	37,127,082	201,069	(5,901,121)	118.78%
General Fund Budget Total		284,013,274	284,013,274	231,719,854	46,655,541	5,637,879	98.01%



Special Fund Budget
 Financial Position Report as of 6/4/2024
 For: 7/1/2023 to 4/30/2024 Period: 1 to 10



Grant Name	Grant Year	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	YTD Expenditures	YTD Encumbered/Committed	YTD Revenue	YTD Balance
Federal Grants							
AMERICAN RESCUE PLAN ARP-ESSER III	2021	9,200,000	49,986,311	29,090,940	8,860,507	21,497,225	12,034,865
ARP ESSER SPPT	2023	200,000	356,456	141,286	57,099	77,660	158,071
ARP HCY II HOMELESS CHILDREN & YOUTH	2021	-	323,630	-	-	0	323,630
ARPA - FAFSA Completion	2024	-	21,000	9,346	5,761	0	5,893
ARPA - Priority Sch Dist-Faith Acts	2021	-	1,240,811	654,958	36,914	0	548,939
ARPA EXPAND SUPP FOR L.E.A.P.	2023	-	800,000	407,396	4,883	282,944	387,721
ARPA RIGHT TO READ	2023	-	806,000	167,449	-	154,958	638,551
ARPA-INTERDISTRICT MAGNET TUITION	2023	3,000,000	479,609	451,797	27,812	6,680,479	-
ARP-ESSER III subgrant SEIG	2022	-	10,069,876	6,566,612	1,650,067	0	1,853,197
CARL D. PERKINS	2021	-	-	-	-	-99,964	-
CARL D. PERKINS	2022	-	-	-	-	-6,089	-
CARL D. PERKINS	2024	673,150	641,420	270,457	132,813	191,585	238,150
CT CHILDREN MEDICAL CENTER-DWORKIN	2022	-	-	-	-	102,997	-
CT CHILDREN MEDICAL CENTER-DWORKIN	2023	-	836,690	158,245	-	0	678,445
CT CHILDREN MEDICAL CENTER-DWORKIN	2024	-	1,000,000	132,328	-	0	867,672
EDUC-HOMELESS CHILDREN-YOUTH McVEN	2022	-	22,079	21,080	-	63,801	999
ESSER II (CRRSA ACT) Covid-19	2021	(343)	587,252	586,909	-	0	343
ESSER II SPED Recovery Activities	2022	-	39,621	39,620	-	0	1
FAFSA CHALLENGE	2022	-	-	-	-	-2,856	-
Full Service Community Schools Gran	2024	-	423,190	-	-	0	423,190
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	2,848,426	1,488,939	269,002	623,906	1,090,484
IDEA PART B SECTION 611	2024	6,579,149	6,777,958	3,368,578	832,340	0	2,577,039
IDEA PART B, SECTION 619 PRE-SCHOOL	2023	-	182,835	120,182	-	0	62,653
IDEA PART B, SECTION 619 PRE-SCHOOL	2024	212,368	233,265	17,990	4,406	0	210,869
MCK-VENTO HOMELESS COUNTINUATION 2	2024	-	32,400	21,489	2,994	5,985	7,917
OD ESSA SIG C02-BURNS	2023	-	144,018	69,312	43,769	66,449	30,937
OD ESSA SIG C02-BURNS	2024	-	450,000	237,452	44,267	74,268	168,282
OD ESSA SIG C02-MILNER	2023	-	163,455	101,038	41,449	68,560	20,967
OD ESSA SIG C02-MILNER	2024	-	300,000	217,562	-	57,785	82,438
OD ESSA SIG C02-MLKING	2023	-	166,503	105,719	46,603	63,392	14,181
OD ESSA SIG C02-MLKING	2024	-	200,000	57,858	71,549	808	70,593
OD ESSA SIG C02-SAND	2023	-	105,951	74,259	7,054	11,876	24,639
OD ESSA SIG C02-SAND	2024	-	500,000	210,631	63,676	31,678	225,693
OD ESSA SIG C02-SMSA	2023	-	76,943	78,335	3,982	81,215	(5,374)
OD ESSA SIG C02-SMSA	2024	-	212,283	178,850	-	88,443	33,433
OD ESSA SIG C02-WISH	2023	-	118,773	104,835	67	18,329	13,870
OD ESSA SIG C02-WISH	2024	-	500,000	296,988	69,190	57,868	133,822
OD ESSA SIG CO2-WHS	2022	-	-	5,513	-	0	(5,513)
OD ESSA SIG CO2-WHS	2023	-	50,364	27,475	2,429	87,421	20,460
OD ESSA SIG CO2-WHS	2024	142,491	212,283	95,460	17,684	35,114	99,139
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	55,590	-	-	0	55,590
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	290,014	-	0	22,160
TITLE 2 PART A, TEACHERS	2024	1,184,836	1,023,566	663,614	1,200	0	358,752
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	99,485	7,041	116,239	137,714
TITLE 3 PART A, ENGLISH LANGUAGE	2024	517,544	532,050	276,039	19,118	189,937	236,893



Special Fund Budget
 Financial Position Report as of 6/4/2024
 For: 7/1/2023 to 4/30/2024 Period: 1 to 10



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		Adopted Budget	Adjusted Budget			Revenue	Balance
TITLE I IMPROVING BASIC PROGRAMS	2019	-	-	-	-	-51,897	-
TITLE I IMPROVING BASIC PROGRAMS	2021	-	-	-	-	-20,328	-
TITLE I IMPROVING BASIC PROGRAMS	2023	3,500,000	4,465,428	2,176,046	822,095	1,241,197	1,467,288
TITLE I IMPROVING BASIC PROGRAMS	2024	12,669,101	12,637,702	7,080,840	75,643	0	5,481,220
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	336,679	880	194,944	185,532
TITLE IV-A SOC SUPPT & ACAD ENRICH	2024	934,571	921,147	347,989	1,474	0	571,684
Total Federal Grants:		40,175,804	101,667,324	56,890,844	13,223,769	31,774,380	31,552,712



Special Fund Budget
 Financial Position Report as of 6/4/2024
 For: 7/1/2023 to 4/30/2024 Period: 1 to 10



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State Grants:							
ADULT EDUCATION - PROVIDER (STATE)	2024	1,810,566	1,991,623	1,238,608	76,175	1,327,749	676,840
ADULT EDUCATION CEE1 - URBAN LEAGUE	2024	6,461	7,753	7,753	-	82,691	-
ADULT EDUCATION CEE2-LITERACY VOL	2024	112,211	116,283	77,522	38,761	0	-
ALLIANCE - GOVENORS TURNAROUND	2023	-	-	60,982	-	0	(60,982)
ALLIANCE - GOVENORS TURNAROUND	2024	26,904,562	27,672,434	16,821,347	989,113	7,293,546	9,861,975
Alliance Dist. Inc. Ed. Diversity	2024	-	319,658	175,436	-	0	144,222
ARPA of 2021 DPH PROVIDER GRANT	2022	-	30,550	13,284	16,280	0	986
CHILD HEALTH & DEVELOP INSTITUTE CT	2023	-	47,687	-	-	5,264	47,687
COMMISSIONER'S NETWORK S1 HPHS	2022	-	-	-	-	-118,952	-
COMMISSIONER'S NETWORK S1 HPHS	2023	-	-	121	-	0	(121)
COMMISSIONER'S NETWORK S1 HPHS	2024	830,358	791,840	481,538	208,074	315,385	102,227
COMMISSIONER'S NETWORK S2-McDonough	2024	605,000	597,000	312,951	159,875	162,188	124,174
CT DEPT OF PUBLIC HEALTH	2023	-	-	-	-	-61,118	-
CT DEPT OF PUBLIC HEALTH	2024	925,000	916,708	654,887	-	0	261,821
DEPT OF AG - CT GROWN 4 CT KIDS	2022	-	-	81	-	0	(81)
DEPT OF PUBLIC HEALTH - ORAL HEALTH	2024	-	100,000	99,998	-	0	2
ESSA SIG Competitive	2024	147,058	200,000	92,646	14,258	0	93,096
EXTENDED SCHOOL HOUR	2024	339,084	333,913	59,849	272,000	0	2,064
FAMILY RESOURCE CENTER PROGRAM	2024	508,250	563,145	414,744	-	0	148,401
FIRST ROBOTICS MINI GRANT UHSSE	2022	-	-	-	-	-1,981	-
INTERDIST MAGNET ACADEMIC/EXTRAPROG	2024	-	1,626,906	258,751	708,006	0	660,148
LOW PERFORMING SCHOOLS	2023	-	412,483	258,122	151,048	120,915	3,312
MAGNET ACAD/SOC INCREASE ACCEPTANCE	2022	-	-	-	-	-35,104	-
MAGNET ACAD/SOC INCREASE ACCEPTANCE	2024	41,127	420,000	193,460	130,532	10,765	96,008
MAGNET ACADEMIC/SOC SUPPORT 830	2021	-	-	-	-	-5,730	-
Magnet ASSG - Athletics Programming	2024	469,330	1,199,700	7,415	291,152	0	901,132
MAGNET DEVELOPMENT & PLANNING	2024	-	14,000	7,167	4,227	1,500	2,606
Magnet Enrollment Support Grant	2024	-	1,000,000	709,816	-	461,592	290,184
MAGNET SCHOOL JOINT MAGNET OFFICE	2023	-	-	(3,271)	-	0	3,271
MAGNET SCHOOL JOINT MAGNET OFFICE	2024	650,000	600,000	455,630	74,105	65,681	70,265
MAGNET SCHOOL OPERATING GRANT	2022	-	-	-	-	-51,214	-
MAGNET SCHOOL OPERATING GRANT	2023	-	-	61,047	-	0	(61,047)
MAGNET SCHOOL OPERATING GRANT	2024	49,500,390	48,719,585	35,257,610	379,548	36,586,691	13,082,427
OPEN CHOICE SLOTS (RECEIVING DIST)	2024	150,000	147,000	62,690	21,118	447,057	63,191
PARAEDUCATOR STIPEND	2024	-	-	-	-	270,112	-
PARENT TRUST FUND GRANT	2022	-	-	-	-	-3,218	-
PRIORITY SCHOOL DISTRICTS	2023	-	-	45,006	-	0	(45,006)
PRIORITY SCHOOL DISTRICTS	2024	4,415,943	4,412,125	3,245,273	6,062	2,537,116	1,160,790
PSD-SUMMER SCHOOL	2024	389,859	387,422	347,379	40,043	0	-
SBHC-MATERNAL HEALTH & CHILD BLOCK	2023	-	-	-	-	-2,270	-
SBHC-MATERNAL HEALTH & CHILD BLOCK	2024	125,000	125,000	101,379	-	0	23,621
SCHOOL READINESS GRANT	2024	2,190,000	1,830,057	1,356,199	-	1,158,064	473,858
SCHOOL READINESS PROGRAM-	2024	-	-	48,841	-	0	(48,841)
SCHOOL SECURITY GRANT	2024	-	1,350,305	1,290,362	780	0	59,163
SHEFF Magnet School SES Progress Bo	2024	-	150,000	10,658	128,873	0	10,469
SHEFF OC ACCEPTANCE RATE	2024	-	3,600	-	-	0	3,600
SHEFF OC EDUCATIONAL ENHANCEMENT	2022	-	-	-	-	-21	-
SHEFF OC EDUCATIONAL ENHANCEMENT	2024	-	3,600	2,559	850	0	191
SHEFF SETTLEMENT-OC ACADEMIC/SOCIAL	2023	-	-	(81)	-	0	81
SHEFF SETTLEMENT-OC ACADEMIC/SOCIAL	2024	-	136,242	44,841	38,500	15,828	52,901
STATE BILINGUAL EDUCATION	2022	-	-	-	-	-16,831	-
STATE BILINGUAL EDUCATION	2024	393,539	368,044	295,597	-	245,963	72,447
STATE EDUCATION RESOURCE CENTER	2022	15,000	15,000	4,920	-	0	10,080
Total State Grants:		90,528,738	96,609,662	64,573,119	3,749,381	50,811,668	28,287,162




Special Fund Budget
 Financial Position Report as of 6/4/2024
 For: 7/1/2023 to 4/30/2024 Period: 1 to 10



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Private/Foundation Grants/Fees:							
AMERICAN ONLINE GIVING FOUNDATION	2024	-	-	-	-	5,018	-
ANNE MARIE PASCALE	2024	-	-	-	-	1,185	-
BARR FOUNDATION G-II	2022	-	-	812	-	0	(812)
BARR FOUNDATION G-II	2024	-	500,000	87,808	43,833	374,000	368,359
CAS UNIFIED SPORTS/SPECIAL OLYMPICS	2024	-	1,750	750	-	1,000	1,000
CT COALITION AGAINST DOMESTIC VIOLE	2022	-	2,712	1,998	-	0	714
CT COALITION AGAINST DOMESTIC VIOLE	2024	-	2,000	-	-	8,000	2,000
DALIO FOUNDATION	2023	-	-	7,749	-	0	(7,749)
DALIO FOUNDATION	2024	-	17,000	4,978	2,885	17,000	9,137
FEE COLLECTION - BEFORE/AFTER CARE	2024	-	26,108	26,867	-	29,400	(759)
FEE COLLECTION - LITTLE OWLS	2024	-	22,905	1,665	-	22,905	21,240
FEE COLLECTION REPLACE TIME CARDS	2024	-	-	-	-	14,161	-
GORDON COLLEGE	2024	-	10,000	5,682	4,124	10,000	194
GRANTS ACCOUNTING SUNDRY	2099	-	-	(2,264,466)	-	0	2,264,466
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	1,187	407	0	406
HARTFORD HEALTHCARE	2024	-	-	-	-	7,229	-
INSURANCE BILLING - MEDICAID(SBCH)	2024	2,500,000	2,500,000	2,027,632	-	1,059,345	472,368
INSURANCE BILLING - MEDICAL REIMB	2023	-	2,819,585	1,153,693	6,503	0	1,659,388
INSURANCE BILLING - MEDICAL REIMB	2024	2,100,000	2,100,000	345,536	13,603	757,330	1,740,862
ISIDORE & SELMA WISE TRAVEL FOUND	2023	-	11,972	4,751	-	0	7,221
ISIDORE & SELMA WISE TRAVEL FOUND	2024	-	61,000	792	-	11,000	60,208
JSC MANAGEMENT GROUP LLC (B King)	2024	-	-	-	-	1,000	-
L.E.A.P	2023	-	-	11,858	-	0	(11,858)
MCCORY	2024	-	460	-	460	460	-
MOCKINGBIRD FOUNDATION	2023	-	1,000	-	1,000	0	-
MULTISOURCE - FOR SCHOOL	2023	-	9,430	3,990	1,090	2,000	4,350
MULTISOURCE - FOR SCHOOL	2024	-	8,505	8,110	394	11,255	1
NASSAU (formerly PHOENIX LIFE)	2021	-	17,049	1,539	-	0	15,510
NASSAU (formerly PHOENIX LIFE)	2024	-	2,600	-	-	0	2,600
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2019	-	12,993	15,549	-	0	(2,556)
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2023	-	6,860	5,774	-	0	1,086
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2024	-	850	85	-	9,000	765
PRATT & WHITNEY	2022	-	1,450	-	1,437	0	13
PROJECT LEAD THE WAY, INC	2023	-	10,000	9,372	359	0	269
QUALVOICE LLC	2022	-	9,005	2,986	-	0	6,019
SCHOFF & REARDON PLLC	2023	-	7,954	-	-	0	7,954
SCHOOL BASED HEALTH ALLIANCE	2023	-	372,730	365,896	6,749	247,674	86
SCHOOL READINESS-PARENT FEE COLLECT	2023	-	117,916	77,711	-	0	40,204
SCHOOL READINESS-PARENT FEE COLLECT	2024	130,809	130,809	27,375	28	63,534	103,406
SHIPMAN & GOODWIN	2021	-	9,934	-	-	0	9,934
SPECIAL EDUCATION EXCESS COST	2024	6,750,000	8,506,991	5,861,216	2,547,046	6,450,039	98,728
TRAVELERS	2022	-	75,246	21,911	-	0	53,335
TRAVELERS	2024	-	30,000	6,891	-	30,000	23,109
TUITION BILLING - SPECIAL EDUCATION	2023	-	1,721,575	1,231,007	-	-5,328	490,569
TUITION BILLING - SPECIAL EDUCATION	2024	4,000,000	4,000,000	2,690,304	34,121	662,178	1,275,574
WHOLE SCHOOL MINDFULNESS	2024	-	12,500	10,409	-	12,500	2,091
Total Private/Foundation Grants/Fees:		15,480,809	23,171,005	11,786,614	2,664,039	9,801,885	8,720,353
Total All Grants:		146,185,351	221,447,991	133,250,576	19,637,188	92,387,933	68,560,227



MEMO

From: Paul Foster 
To: Dr. Leslie Torres-Rodriguez
Date: June 20, 2024
Re: COVID-19 Relief Grant Spending

Spending in our ESSER III/ARP COVID relief grant slowed in the month of April 2024, as Hartford Public Schools spent or encumbered just under \$1.9 million during the period. That marked the lowest level of spending activity in the grant since the beginning of the 2023-24 fiscal year, but aligns with our overall spending plan for the remaining five months of the grant. HPS has now spent 82.3% of the ESSER III grant since it was awarded, and overall HPS has spent 88.7% of the total COVID relief funds we were allotted.

We remain well positioned to fully utilize the remaining value of the grant through the first quarter of the 2024-25 fiscal year, including booking our indirect cost recovery against the grant at the end of the 2023-24 fiscal year. The \$17.4 million remaining in ESSER III includes payroll for ESSER III funded positions for the months of May, June, July, and August given that payroll is not encumbered. The table that follows summarizes our life-to-date spending by grant.

Grant	Spending Deadline	Total Grant Award	Total Spent or Encumbered	Change From 3/31/2024	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	\$0	\$0
ARP/ESSER III	9/30/2024	<u>\$98,589,663</u>	<u>\$81,173,642</u>	<u>\$1,884,007</u>	<u>\$17,416,021</u>
Total		\$154,635,048	\$137,193,674	\$1,884,007	\$17,416,021

Data available on the U.S. Department of Education’s Education Stabilization Fund (ESF) transparency portal indicates that Connecticut school districts have spent only 77.8% of their total ESSER grant awards through the end of April 2024, and 65.9% of the ESSER III/ARP grant. Thus, we continue to compare favorably to other Connecticut districts on both utilization measures.

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 4/30/2024

OBJECT	ACCOUNT DESCRIPTION	2021-22	2022-23	2023-24	ENCUMBRANCES	TOTAL
		EXPENDED	EXPENDED	EXPENDED		
511010	SUPT/DEP/ASST-REG	0.00	0.00	126,294.21	0.00	126,294.21
511020	ADMINISTRATOR-REG	187,500.08	375,999.80	211,847.47	0.00	775,347.35
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	390,137.17	0.00	1,199,089.85
511041	DIRECTOR - PT	0.00	2,325.34	5,154.57	0.00	7,479.91
511240	PRIN/VP-REG	127,578.09	525,212.70	827,556.71	0.00	1,480,347.50
511241	PRIN/VP-PT	0.00	48,223.20	84,126.45	0.00	132,349.65
511360	TEACHER-REG	0.00	2,335,411.11	4,554,922.45	0.00	6,890,333.56
511361	TEACHER-PT	49,087.50	205,962.37	1,206,723.14	0.00	1,461,773.01
511363	TEACHER-SUBS	11,750.00	35,250.00	286,083.56	0.00	333,083.56
511365	TEACHER STIPENDS/ATHLETIC	0.00	698,274.25	512,060.00	0.00	1,210,334.25
511380	GUIDANCE COUNSELOR-REG	0.00	67,143.53	67,005.00	0.00	134,148.53
511400	SOCIAL WKR-REG	0.00	270,638.71	1,024,981.94	0.00	1,295,620.65
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	645,875.00	0.00	3,570,007.00
512180	MANAGER-REG	0.00	400,191.05	423,724.12	0.00	823,915.17
512280	SUPPORTIVE STAFF-REG	54,979.58	1,995,022.94	2,327,993.36	0.00	4,377,995.88
512281	SUPPORTIVE STAFF-PT	2,383.51	3,553.34	154,355.32	0.00	160,292.17
512282	SUPPORTIVE STAFF-OT	0.00	0.00	46,686.86	0.00	46,686.86
512320	CLERICAL - REG	0.00	14,892.51	31,699.63	0.00	46,592.14
512322	CLERICAL - OT	0.00	0.00	27,941.95	0.00	27,941.95
512461	NURSE-PT	0.00	8,997.18	7,378.18	0.00	16,375.36
512463	NURSE-SUBS	0.00	759.90	0.00	0.00	759.90
512540	PARAPROFESSIONAL-REG	0.00	500,794.60	422,280.45	0.00	923,075.05
512541	PARAPROFESSIONAL-PT	0.00	0.00	6,282.66	0.00	6,282.66
512560	SPEC POLICE OFF-REG	0.00	44,053.47	41,198.24	0.00	85,251.71
512561	SPEC POLICE OFF-PT	0.00	20,412.96	5,381.87	0.00	25,794.83
512562	SPEC POLICE OFF-OT	0.00	82,184.14	104,191.18	0.00	186,375.32
512591	FOOD SERVICE WORKER-PT	0.00	952.22	0.00	0.00	952.22
512680	CUSTODIAN-REG	28,241.70	132,740.64	256,058.89	0.00	417,041.23
512681	CUSTODIAN-PT	0.00	1,162.91	932.37	0.00	2,095.28
512682	CUSTODIAN-OT	0.00	186.32	41,629.71	0.00	41,816.03
512997	BONUS NONCERTIFIED	0.00	790,121.10	101,125.00	0.00	891,246.10
529997	FRINGE BENEFITS-CERT	136,563.61	1,673,092.59	4,089.98	0.00	1,813,746.18
529998	FRINGE BENEFITS-NON-CER	35,010.46	1,430,203.06	0.00	0.00	1,465,213.52
533210	INSTR CONTRACT SVS	0.00	0.00	388,012.85	296,205.90	684,218.75
533220	INSTR PROG IMPROVE SVS	189,929.30	438,557.80	511,650.17	1,006,194.75	2,146,332.02
533230	PUPIL SVS; NON-PAYROLL SERVICES	0.00	1,671,000.00	1,386,928.00	346,732.00	3,404,660.00
533240	FIELD TRIPS	0.00	1,949.40	373,878.89	238,090.55	613,918.84
533250	PARENT ACTIVITIES	0.00	0.00	17,890.40	2,500.00	20,390.40
533303	STAFF DEVELOPMENT	0.00	2,280.00	16,656.50	6,342.00	25,278.50
533305	OTHER PROF TECH SVS	1,015,793.30	6,369,345.98	4,489,074.51	2,916,634.02	14,790,847.81
544038	RENTAL OF CHAIRS/TABLES	0.00	0.00	7,556.51	14,089.62	21,646.13
544300	MAINT & CUSTODIAL SERVICES	0.00	42,619.05	71,600.00	15,150.00	129,369.05
544303	EQUIPMENT/VEHICLE REPAIR	0.00	0.00	2,250.00	0.00	2,250.00
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	36,000.00	36,000.00	192,000.00
544411	RENTAL OF FACILITIES-NON INSTR	0.00	0.00	21,415.66	3,000.00	24,415.66
544420	EQUIPMENT/VEHICLE RENTAL	0.00	0.00	65,977.00	0.00	65,977.00
544500	BUILDING & GROUNDS IMPROVE	0.00	1,336,743.00	1,180,241.68	246,968.41	2,763,953.09
555001	STUDENT COMPETITIONS	0.00	0.00	10,000.00	1,598.83	11,598.83
555100	STUDENT TRANSPORTATION	0.00	53,200.00	1,593,783.74	267,510.26	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	1,855,670.35	548,447.61	4,570,452.88
555400	ADVERTISEMENT	0.00	0.00	260,600.00	22,920.00	283,520.00
555801	TRAVEL EXPENSES	0.00	10,732.54	5,066.49	0.00	15,799.03
555900	MISC PURCHASED SVS	0.00	40,833.00	181,653.63	148,532.74	371,019.37
566110	INSTRUCTIONAL SUPPLIES	761,865.64	3,022.32	1,039,566.36	2,254,479.20	4,058,933.52
566112	TESTING MATERIALS	0.00	0.00	22.90	229.00	251.90
566113	TRAINING SUPPLIES	485,266.87	5,525.00	5,958.39	762.45	497,512.71
566120	OFFICE SUPPLIES	0.00	0.00	1,882.15	0.00	1,882.15
566130	MAINT & CUSTODIAL SUPP	0.00	292,203.82	175,967.98	219,596.02	687,767.82
566132	SAFETY EQUIP & CLOTHES	0.00	0.00	27,376.00	0.00	27,376.00
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	56,470.71	8,121.11	424,596.44
566903	ATHLETIC SUPPLIES	0.00	0.00	314.65	0.00	314.65
566904	AWARDS & INCENTIVES	0.00	50,071.48	463,531.08	49,220.32	562,822.88
566905	STUDENT UNIFORMS	0.00	0.00	75,592.26	38,869.40	114,461.66
566909	SUPPLIES & MATERIALS	28,761.70	19,786.33	319,020.20	73,802.52	441,370.75
577340	EQUIPMENT	0.00	321,530.66	1,851,823.49	1,578,623.90	3,751,978.05
577341	FURNITURE & FIXTURES	0.00	1,328.54	246,425.19	73,286.59	321,040.32
577348	COMPUTER/TECH RELATED H	2,535,282.74	2,408,562.66	1,254,883.56	54,969.36	6,253,698.32
588100	ORGANIZATION DUES AND FEES	0.00	7,500.00	7,073.10	21.89	14,594.99
588902	MEETINGS & ASSEMBLIES	0.00	0.00	1,023.61	3,832.94	4,856.55
588906	INCENTIVES FOR STAFF	0.00	5,552.70	202,089.52	23,076.09	230,718.31
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	32,165,242.02	10,505,824.03	81,173,642.22

<u>Phase</u>	<u>WPC Staff Lead</u>	<u>Key Issues</u>	<u>Status</u>
Phase 1			
Wrap-up of 3 IT and 1 overall without IT reports		Areas of vulnerability moved to Phase 2 or later	100% See redacted items from Phase 1 tab
Phase 2			
Governance	Antonette Colon	Charter revisions, appointed positions, involvement of City and Council, skillsets/training of board members.	90% Fieldwork completed, reviewed and working with Antonette to get a draft over to West Haven staff for review.
Grants	Matt Burry	Consolidation of compliance to grants, staffing, reconciliation/drawdowns of grants and close out of grants. ARPA - due diligence in selection of projects and presentation of data to be able to best understand what remains and what has been committed and what obstacles are in place to potentially prevent a project from moving forward.	75% It has been difficult to obtain info from the BOE. This was put on hold by the BOE until they complete the 2023 audit and work has reconvened. Whittlesey has a meeting with BOE staff onsite on June 25th to walkthrough how grant reports reconcile back to general ledger reports out of MUNIS software.
Hiring/Onboarding - (Evaluation of qualified/expertise of existing staffing carried over from phase 1)	Kathie McCarthy	Hiring qualifications, centralized onboarding and offboarding. Listing of positions that have been filed in the past	95% Fieldwork completed, have written up summary of observations. All edits have been made and will be discussed as part of weekly scheduled meetings with Michael Gormany.
Understanding workers' compensation (carried over from phase 1)	Kathie McCarthy/Matt Burry		50% WPC received WC claim info and had several meetings to discuss. WPC to use Matt Burry an auditor to carry out testing. WC claims are done one way for all employees other than public safety. Since last update Chris Tiberio who was in charge of Risk Management for the City has resigned. WPC is working with payroll departments for City and BOE to perform walkthroughs of WC selections made.
Data Analysis Phase 2 Report	Ashley Yanik	Following of procurement policies and procedures.	100% Info has been sent over to MARB staff to setup a meeting to discuss together. On hold until the above are completed

	WPC Staff Lead	Key Issues	Status
Phase 3			
Internal Control Walkthroughs			
Cash receipts	Stacey Curran	Processes and controls appear to be mostly adequately designed and implemented. Considerations will be minimal.	66%
Risk management	Stacey Curran/ Edward Engberg		20%
Legal transactions related to purchases/sales	Stacey Curran		5%
Review tax filings to determine required filings are completed/timely	Dan Belair	1099s do not appear to have been completed for 2023, significant dollar amount transactions to escheated but account is not properly reconciled.	33%
Evaluate Organizational Structure/Staff Functional Roles/Approval Authority - Finance/HR (City and BOE) (Understand who does what and how department is structured) Phase 3 Report	Edward Engberg	Edward to commence working with Michael Gormany on this area once WPC can obtain all of the items requested from above areas.	0%
Phase 4			
Recommendations for internal audit function	TBD		0%
Documented workflow of internal control processes of essential components	TBD		0%
Follow-up testing	TBD		0%
Phase 4 Report	TBD		0%

Kickoff meeting was held with Kim Kennison to plan and then with David Taylor. Meetings with those responsible for significant transaction cycles have been scheduled and final walkthrough meeting is taking place this week.

WPC has discussed this sections internally, has had meetings with Chris Tiberio before he resigned and with the Director of Finance Michael Gormany who has a number of thoughts in this area from his time at City Hall in New Haven.







WPC needs to get a meeting setup with Corporation Counsel to discuss.



Kickoff meeting was held with Kim Kennison to plan and then with David Taylor. Meetings with those responsible for significant transaction cycles was put on hold due to West Haven working on 2023 audit. WPC to try to restart this process as it involves David Taylor, Rick Spreyer, and Payroll clerks. Process has been reconvened, BOE has provided items and it has been a challenge to obtain items from the City. Setting up a weekly meeting with Michael Gormany to receive these items.

<u>Phase</u>	<u>WPC Staff Lead</u>	Key Issues	<u>Status</u>
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CITY OF WEST HAVEN – FINANCE MANAGER STATUS

AS OF JUNE 21, 2024

	Status	Key Accomplishments	Next Steps	Discussion Items
 Audit	 Target Date: FY23: 6/30/24 FY24: 12/31/24	<ul style="list-style-type: none"> Updated PY audit findings tracker for FY23 recommendations including Federal Single, State Single and Management Letter 	<ul style="list-style-type: none"> Continue to support and track progress on PY audit findings Continue to validate closed findings are completed 	<ul style="list-style-type: none"> Audit status FY23 audit findings live file access
 Policies and Procedures	 Target Date: Ongoing	<ul style="list-style-type: none"> Drafted Purchasing Policy for review with Asst Finance Director and Finance Director Started Payment document 	<ul style="list-style-type: none"> Re-issue P-card acknowledgement forms Continue developing policies and procedures 	<ul style="list-style-type: none"> P-card administrator change Upcoming policies and procedures
 Payroll	 Target Date: TBD – Pending	<ul style="list-style-type: none"> Discussed change report review to address segregation of duties finding 	<ul style="list-style-type: none"> Continue to support Payroll Manager on recommendations 	<ul style="list-style-type: none"> Payroll system RFP open

Legend	
	On Track
	Risk of Delay

**West Haven FY 2023 Audit Report
And Management Letter**

To be Provided Separately



Office of the Finance Director

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

Thursday, June 20, 2024

Municipal Accountability Review Board
450 Capitol Avenue
Hartford, CT 06106

To Honorable Members:

Below is a summary of revenues and expenditures through May 31, 2024. With eleven months accrued in fiscal year 2023-2024, the City has expended 78.94% of the expenditure budget and collected ninety-nine percent (99.0%) of revenue. The City of West Haven is projecting a budgetary surplus through May 31, 2024, estimating between \$3.1m to \$4.0m surplus. The surplus is net of the additional/reconciling appropriations to MARB for repayment (\$849,473) of services and workers compensation (\$1.0m) internal service fund.

Revenues to date

- Overall property taxes (current + prior year + liens) are projected to hit the budget for the fiscal year 2023-2024. Currently, property taxes are 98.4% received. The total collected was \$107.8m versus a budget of \$109.5m
- State grants have met or exceeded the budget for the fiscal year 2023-2024.
 - Municipal revenue sharing grant exceeded budget by \$1.3m
- The City continues to manage funds on hand to maximize investment income with \$55.9M in the CT State pooled investment account as of the end of May. Investment income is up 198% versus budget.
- Planning and Development / Building Permits continue to generate revenue ahead of the plan rate, now at 134% of the budget. There are new projects along the beach front, the Boston Post Road, and in the Sawmill Parkway corridor including restaurants, multi-use facilities, and condominiums.
- Most of the other city's revenue is projected to be on target.

Expenditures to date

- The Board of Education is projected to be on budget for fiscal year 2023-2024.
- The city has exceeded budget in overtime costs for various city agencies such as ERS, Police, Highway and Parks, and Finance.
 - The city has expended \$2.1m in OT cost versus a \$1.0m budget.



Office of the Finance Director

City of West Haven

355 Main Street

West Haven, Connecticut 06516

- The City has expended eighty-three percent (82.9%) of the total wages budget to date to cover the additional overtime cost.
 - Expended \$20.6m versus a budget of \$24.8m to date.
- Employee benefits are seventy- percent (77.7%) expended. The city expects to make all contributions in full.
- The city is estimating savings in the debt service account due to the delay in bonding.

Sewer Operations and Allington Fire District

- Sewer results are on target to plan with 97% of sewer fees collected and total expenses incurred are currently 87% of budget. The Sewer fund is expected to finish on plan for the year.
- AFD is projected to surplus at \$0.8M.
 - There is an expected request of an additional appropriation to further fund the Pension at the end of the year.
 - One hundred one percent (101.4%) of property taxes have been collected.
 - MRSA – Motor Vehicles came in over plan. Expenses incurred are currently 67% of the budget.

Sincerely,

Michael Gormany.
City of West Haven
Finance Director
mgormany@westhaven-ct.gov
203-937-3626 (office)

Cc: Mayor Dorinda Borer

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
101 GENERAL FUND							
10112542 CITY CLERK LICENSES							
10112542 42150 ANIMAL LICENSES	-6,000	-6,000	-4,175.00	-78.00	.00	-1,825.00	69.6%
10112542 42160 MARRIAGE LICENSES	-10,000	-10,000	-18,722.00	-1,850.00	.00	8,722.00	187.2%
10112542 42170 SPORTING LICENSES	-250	-250	-198.00	-458.00	.00	-52.00	79.2%
TOTAL CITY CLERK LICENSES	-16,250	-16,250	-23,095.00	-2,386.00	.00	6,845.00	142.1%
10112546 CITY CLERK MISC CHARGES							
10112546 46940 RECORD LEGAL INSTRU	-1,555,000	-1,555,000	-1,183,708.07	-159,107.10	.00	-371,291.93	76.1%
TOTAL CITY CLERK MISC CHARGES	-1,555,000	-1,555,000	-1,183,708.07	-159,107.10	.00	-371,291.93	76.1%
10119042 PLANNING/DEVELOP LICENSES							
10119042 42210 BUILDING PERMITS	-1,100,000	-1,100,000	-1,477,147.93	-109,931.60	.00	377,147.93	134.3%
10119042 42220 ELECTRICAL PERMITS	-190,000	-190,000	-294,315.88	-39,043.00	.00	104,315.88	154.9%
10119042 42230 EXCAVATION PERMITS	-6,000	-6,000	-14,530.00	-975.00	.00	8,530.00	242.2%
10119042 42240 PLUMBING & HEATING	-91,000	-91,000	-121,251.04	-11,282.54	.00	30,251.04	133.2%
10119042 42250 ZONING PERMITS	-103,000	-103,000	-95,933.50	-7,831.00	.00	-7,066.50	93.1%
TOTAL PLANNING/DEVELOP LICENSES	-1,490,000	-1,490,000	-2,003,178.35	-169,063.14	.00	513,178.35	134.4%
10120044 TREASURERS INVESTMENT INCOME							
10120044 44100 INVESTMENT INCOME	-1,258,000	-1,258,000	-2,529,116.12	-287,331.80	.00	1,271,116.12	201.0%
10120044 44210 RENT FROM CITY FACI	-28,000	-28,000	-17,500.00	-1,750.00	.00	-10,500.00	62.5%
TOTAL TREASURERS INVESTMENT INCOM	-1,286,000	-1,286,000	-2,546,616.12	-289,081.80	.00	1,260,616.12	198.0%
10120045 STATE GRANTS							
10120045 45211 EDUCATIONAL COST SH	-45,140,487	-45,140,487	-43,352,995.07	-2,390,577.07	.00	-1,787,491.93	96.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10120045 45219 HEALTH SERVICES	-73,000	-73,000	-46,291.00		.00	-26,709.00	63.4%
10120045 45231 PILOT-COLLEGES & HO	-8,756,669	-8,756,669	-8,974,220.49		.00	217,551.49	102.5%
10120045 45233 MUNI REV SHR (MFG P	-147,516	-147,516	-1,405,218.84		.00	1,257,702.84	952.6%
10120045 45234 PROP TAX RELIEF-ELD	-672,795	-672,795	-672,794.73		.00	- .27	100.0%
10120045 45235 MASHENTUCKET PEQUOT	-807,097	-807,097	-538,064.66		.00	-269,032.34	66.7%
10120045 45236 PROP TAX RELIEF-TOT	-4,600	-4,600	-3,778.60		.00	-821.40	82.1%
10120045 45238 PROPERTY TAX RELIEF	-110,000	-110,000	-100,508.55		.00	-9,491.45	91.4%
10120045 45248 TOWN AID ROAD	-621,029	-621,029	-618,802.00		.00	-2,227.00	99.6%
10120045 45290 STATE MISCELLANEOUS	-165,000	-165,000	-149,673.78		.00	-15,326.22	90.7%
10120045 45310 TELEPHONE ACCESS GR	-79,000	-79,000	-113,437.56		.00	34,437.56	143.6%
10120045 45340 SCCRWA- PILOT GRANT	-285,000	-285,000	-288,754.52		.00	3,754.52	101.3%
TOTAL STATE GRANTS	-56,862,193	-56,862,193	-56,264,539.80	-2,390,577.07	.00	-597,653.20	98.9%
10120046 MISCELLANEOUS CHARGES							
10120046 46950 MISCELLANEOUS PUBLI	-2,100	-2,100	.00		.00	-2,100.00	.0%
10120046 46952 MISCELLANEOUS - GEN	-50,000	-50,000	-122,064.47	-7,026.00	.00	72,064.47	244.1%
10120046 46956 MISC. - PARKS & REC	-71,000	-71,000	-280,435.85	-135,592.00	.00	209,435.85	395.0%
TOTAL MISCELLANEOUS CHARGES	-123,100	-123,100	-402,500.32	-142,618.00	.00	279,400.32	327.0%
10120047 MISCELLANEOUS REVENUE							
10120047 43300 PARKING METER REVEN	-300,000	-300,000	-177,864.83	-7,679.38	.00	-122,135.17	59.3%
10120047 47200 PROP SALE(Bayview,e	-250,000	-250,000	-15,000.00	.00	.00	-235,000.00	6.0%
10120047 47350 PILOT - HOUSING AUT	-148,000	-148,000	-170,643.35	.00	.00	22,643.35	115.3%
10120047 47360 SEWER FEE COLLECTIO	-55,166	-55,166	.00	.00	.00	-55,166.00	.0%
10120047 47380 INSURANCE REIMBURSE	-4,000	-4,000	.00	.00	.00	-4,000.00	.0%
10120047 47800 yale contribution	-506,000	-506,000	-526,523.25	.00	.00	20,523.25	104.1%
10120047 47900 MISCELLANEOUS	-65,000	-65,000	-41,970.26	-8,992.96	.00	-23,029.74	64.6%
10120047 47904 QUIGLEY/YALE PARKIN	-43,603	-43,603	-39,969.38	-3,633.58	.00	-3,633.62	91.7%
TOTAL MISCELLANEOUS REVENUE	-1,371,769	-1,371,769	-971,971.07	-20,305.92	.00	-399,797.93	70.9%
10120048 OPERATING TRANSFERS IN							
10120048 48300 RESIDUAL EQUITY TRA	-200,000	-200,000	.00	.00	.00	-200,000.00	.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10120048 48500 TRANSFER FROM SEWER	-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 CURRENT PROPERTY TA	-106,622,316	-106,622,316	-104,556,652.24	-855,745.82	.00	-2,065,663.76	98.1%
10124041 41101 PA 76-338 MOTOR VEH	-1,300,000	-1,300,000	-967,086.93	-26,799.84	.00	-332,913.07	74.4%
10124041 41200 PRIOR YEARS TAX LEV	-500,000	-500,000	-1,098,663.95	-44,840.24	.00	598,663.95	219.7%
10124041 41300 SUSPENSE TAXES	-150,000	-150,000	-208,154.77	-22,412.62	.00	58,154.77	138.8%
10124041 41610 CURRENT PROPERTY TA	-500,000	-500,000	-459,460.79	-107,531.29	.00	-40,539.21	91.9%
10124041 41620 PRIOR YEARS TAX INT	-308,000	-308,000	-272,694.40	-16,518.10	.00	-35,305.60	88.5%
10124041 41630 SUSPENSE INTEREST	-158,000	-158,000	-204,164.61	-22,347.65	.00	46,164.61	129.2%
TOTAL PROPERTY TAXES	-109,538,316	-109,538,316	-107,766,877.69	-1,096,195.56	.00	-1,771,438.31	98.4%

10124043 FINES AND PENALTIES

10124043 43200 FINES & PENALTIES -	-60,000	-60,000	-79,692.04	-3,724.38	.00	19,692.04	132.8%
10124043 43250 BLDG CODE VIOLATION	-9,000	-9,000	-1,352.00	.00	.00	-7,648.00	15.0%
10124043 43253 BLIGHT LIENS	0	0	-5,270.00	-3,700.00	.00	5,270.00	100.0%
TOTAL FINES AND PENALTIES	-69,000	-69,000	-86,314.04	-7,424.38	.00	17,314.04	125.1%

10130047 MISC-OTHER AGENCIES

10130047 47310 FIRE DEPT SHARE OF	-806,000	-806,000	-652,910.13	-61,975.23	.00	-153,089.87	81.0%
TOTAL MISC-OTHER AGENCIES	-806,000	-806,000	-652,910.13	-61,975.23	.00	-153,089.87	81.0%

10131042 LICENSES

10131042 42110 ALCOHOLIC BEVERAGE	-1,000	-1,000	-1,153.00	-120.00	.00	153.00	115.3%
10131042 42130 POLICE&PROTECT LIC/	-27,000	-27,000	-19,965.00	-1,005.00	.00	-7,035.00	73.9%
TOTAL LICENSES	-28,000	-28,000	-21,118.00	-1,125.00	.00	-6,882.00	75.4%

10131043 PARKING TAGS

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10131043 43100 PARKING TAGS	-100,000	-100,000	-88,538.99	-168.80	2,112.20	-13,573.21	86.4%
TOTAL PARKING TAGS	-100,000	-100,000	-88,538.99	-168.80	2,112.20	-13,573.21	86.4%
10131046 POLICE SERVICE CHARGES							
10131046 46710 POLICE CHARGES	-12,900	-12,900	-10,703.62	-1,424.50	.00	-2,196.38	83.0%
TOTAL POLICE SERVICE CHARGES	-12,900	-12,900	-10,703.62	-1,424.50	.00	-2,196.38	83.0%
10132042 MISCELLANEOUS FEES							
10132042 42910 CITY CLERK FEES COL	-6,500	-6,500	-4,510.00	-423.00	.00	-1,990.00	69.4%
10132042 42920 DOG POUND RELEASES	-1,000	-1,000	-3,359.00	240.00	.00	2,359.00	335.9%
TOTAL MISCELLANEOUS FEES	-7,500	-7,500	-7,869.00	-183.00	.00	369.00	104.9%
10140046 MISCELLANEOUS CHARGES							
10140046 46953 ALL OTHER-PUBLIC WO	-13,000	-13,000	-15,395.00	-3,228.00	.00	2,395.00	118.4%
TOTAL MISCELLANEOUS CHARGES	-13,000	-13,000	-15,395.00	-3,228.00	.00	2,395.00	118.4%
10145047 MISC-OTHER AGENCIES							
10145047 47340 ORGANIC RECYCLING C	-10,600	-10,600	-10,840.00	-765.00	.00	240.00	102.3%
TOTAL MISC-OTHER AGENCIES	-10,600	-10,600	-10,840.00	-765.00	.00	240.00	102.3%
10153042 LICENSES							
10153042 42120 HEALTH LICENSES	-105,000	-105,000	-113,824.69	-2,255.00	.00	8,824.69	108.4%
TOTAL LICENSES	-105,000	-105,000	-113,824.69	-2,255.00	.00	8,824.69	108.4%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL GENERAL FUND	-173,904,053	-173,904,053	-172,169,999.89	-4,347,883.50	2,112.20	-1,736,165.31	99.0%
TOTAL REVENUES	-173,904,053	-173,904,053	-172,169,999.89	-4,347,883.50	2,112.20	-1,736,165.31	
GRAND TOTAL	-173,904,053	-173,904,053	-172,169,999.89	-4,347,883.50	2,112.20	-1,736,165.31	99.0%

** END OF REPORT - Generated by David Taylor **

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
101 GENERAL FUND							
11000010 CITY COUNCIL							
11000010 51000 REGULAR WAGES	40,989	40,989	34,567.83	5,628.00	.00	6,421.17	84.3%
11000010 51010 CLERK OF THE COUNCIL	10,300	10,300	9,416.63	858.33	.00	883.37	91.4%
11000010 51350 PART TIME - ELECTED	32,700	32,700	26,393.50	2,518.99	.00	6,306.50	80.7%
11000010 51500 OVERTIME	0	0	1,623.22	434.16	.00	-1,623.22	100.0%
11000010 52250 ADVERTISING	4,000	4,000	3,754.94	.00	.00	245.06	93.9%
11000010 52510 MAINTENANCE SERVICE	4,000	4,000	5,520.64	.00	.00	-1,520.64	138.0%
11000010 52770 OTHER CONTRACTUAL S	6,000	6,000	13,975.98	.00	.00	-7,975.98	232.9%
11000010 54331 MISC. EXP.	600	600	840.00	.00	.00	-240.00	140.0%
TOTAL CITY COUNCIL	98,589	98,589	96,092.74	9,439.48	.00	2,496.26	97.5%
11050010 MAYOR							
11050010 51000 REGULAR WAGES	258,806	258,806	184,835.71	22,311.25	.00	73,970.29	71.4%
11050010 51300 PART TIME WAGES	20,000	20,000	28,381.43	3,457.50	.00	-8,381.43	141.9%
11050010 52220 OUTSIDE PRINTING SE	1,000	1,000	.00	.00	.00	1,000.00	.0%
11050010 52320 SUBSCRIPTIONS & PER	175	175	119.76	.00	.00	55.24	68.4%
11050010 52330 TRAINING AND EDUCAT	300	300	.00	.00	.00	300.00	.0%
11050010 52350 TRAVEL EXPENSES	1,000	1,000	.00	.00	.00	1,000.00	.0%
11050010 52360 BUSINESS EXPENSE	4,750	4,750	1,187.42	.00	130.67	3,431.91	27.7%
11050010 52370 COUNCIL OF GOVERNME	18,900	18,900	23,200.00	.00	.00	-4,300.00	122.8%
11050010 52390 CT CONFERENCE OF MU	36,160	36,160	36,160.00	.00	.00	.00	100.0%
11050010 52397 U.S. CONFERENCE OF	7,000	7,000	5,269.00	.00	.00	1,731.00	75.3%
11050010 53110 OFFICE SUPPLIES	0	0	3.02	.00	.00	-3.02	100.0%
11050010 53490 OTHER OPERATING SUP	2,100	2,100	1,681.82	.00	2,504.74	-2,086.56	199.4%
TOTAL MAYOR	350,191	350,191	280,838.16	25,768.75	2,635.41	66,717.43	80.9%
11100010 CORPORATION COUNSEL							
11100010 51000 REGULAR WAGES	405,626	405,626	263,465.40	25,976.35	.00	142,160.60	65.0%
11100010 51300 PART TIME WAGES	10,000	10,000	7,150.00	.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 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11100010 52310 CONVENTIONS & DUES	1,000	1,000	823.00	38.00	.00	177.00	82.3%
11100010 52430 LEGAL SERVICES	250,000	250,000	312,619.75	6,973.05	22,778.50	-85,398.25	134.2%
11100010 52480 OTHER PROFESSIONAL	25,000	25,000	24,115.88	4,500.00	352.42	531.70	97.9%
11100010 52490 TAX FORECLOSURE EXP	37,000	37,000	35,890.13	.00	65.00	1,044.87	97.2%
11100010 53110 OFFICE SUPPLIES	3,500	3,500	3,456.97	.00	.00	43.03	98.8%
11100010 53140 LIBRARY SUPPLIES	12,000	12,000	16,812.72	71.80	2,388.33	-7,201.05	160.0%
11100010 55180 COMPUTER SOFTWARE	2,500	2,500	1,038.57	.00	619.49	841.94	66.3%
TOTAL CORPORATION COUNSEL	746,626	746,626	665,533.22	37,559.20	26,203.74	54,889.04	92.6%
11150010 PERSONNEL DEPARTMENT							
11150010 51000 REGULAR WAGES	435,862	435,862	270,395.69	34,059.86	.00	165,466.31	62.0%
11150010 51500 OVERTIME	6,000	6,000	1,860.91	48.98	.00	4,139.09	31.0%
11150010 52250 ADVERTISING	3,000	3,000	.00	.00	.00	3,000.00	.0%
11150010 52260 OTHER PRINTING SERV	500	500	.00	.00	.00	500.00	.0%
11150010 52310 CONVENTIONS & DUES	1,500	1,500	1,500.00	1,500.00	.00	.00	100.0%
11150010 52330 TRAINING AND EDUCAT	3,000	3,000	1,087.50	.00	.00	1,912.50	36.3%
11150010 52480 OTHER PROFESSIONAL	0	0	26,395.60	13,113.10	.00	-26,395.60	100.0%
11150010 52830 OTHER EXAMINATIONS	8,300	8,300	9,906.00	2,125.00	.00	-1,606.00	119.3%
TOTAL PERSONNEL DEPARTMENT	458,162	458,162	311,145.70	50,846.94	.00	147,016.30	67.9%
11209910 TELEPHONE ADMINISTRATION							
11209910 52150 TELEPHONE EXPENSE	285,644	285,644	304,240.54	9,272.56	63,008.20	-81,604.74	128.6%
TOTAL TELEPHONE ADMINISTRATION	285,644	285,644	304,240.54	9,272.56	63,008.20	-81,604.74	128.6%
11250010 CITY CLERK							
11250010 51000 REGULAR WAGES	255,075	255,075	232,839.62	24,190.25	.00	22,235.38	91.3%
11250010 51500 OVERTIME	2,000	2,000	1,316.76	.00	.00	683.24	65.8%
11250010 52250 ADVERTISING	1,500	1,500	661.40	.00	.00	838.60	44.1%
11250010 52290 ELECTION DAY EXPENS	20,000	20,000	19,947.18	756.72	.00	52.82	99.7%
11250010 52310 CONVENTIONS & DUES	900	900	275.00	.00	.00	625.00	30.6%
11250010 52330 TRAINING AND EDUCAT	500	500	180.00	60.00	.00	320.00	36.0%
11250010 52425 ARCHIVING SERVICES	50,000	50,000	51,470.30	.00	.00	-1,470.30	102.9%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11250010 52480 OTHER PROFESSIONAL	20,000	20,000	19,894.35	.00	1.00	104.65	99.5%
11250010 52520 OFFICE EQUIPMENT RE	3,900	3,900	753.38	.00	312.95	2,833.67	27.3%
11250010 52750 FEES AND CHARGES	1,200	1,200	.00	.00	.00	1,200.00	.0%
11250010 52770 OTHER CONTRACTUAL S	76,000	76,000	45,753.76	17,161.21	3,175.19	27,071.05	64.4%
11250010 53590 DOG LICENSES	100	100	.00	.00	.00	100.00	.0%
TOTAL CITY CLERK	431,175	431,175	373,091.75	42,168.18	3,489.14	54,594.11	87.3%
11300010 REGISTRAR OF VOTERS							
11300010 51000 REGULAR WAGES	52,424	52,424	51,433.57	4,728.98	.00	990.43	98.1%
11300010 51020 DEPUTY REGISTRARS	11,200	11,200	9,350.00	850.00	.00	1,850.00	83.5%
11300010 51350 PART TIME - ELECTED	33,000	33,000	30,675.00	2,750.00	.00	2,325.00	93.0%
11300010 51400 TEMPORARY PAYROLL	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	12,013.35	.00	.00	-13.35	100.1%
11300010 52310 CONVENTIONS & DUES	3,030	3,030	1,386.11	.00	.00	1,643.89	45.7%
11300010 52330 TRAINING AND EDUCAT	600	600	120.00	60.00	.00	480.00	20.0%
11300010 52580 EQUIPMENT MAINTENAN	6,500	6,500	6,500.00	.00	.00	.00	100.0%
11300010 53130 OTHER SUPPLIES	702	702	697.41	.00	577.74	-573.15	181.6%
11300010 55600 VOTING MACHINES	6,765	6,765	6,421.40	2,103.40	.00	343.60	94.9%
TOTAL REGISTRAR OF VOTERS	179,104	179,104	162,772.93	10,492.38	577.74	15,753.33	91.2%
11650010 PROBATE COURT							
11650010 52640 RENTAL OF OFFICE EQ	3,700	3,700	2,830.86	.00	.00	869.14	76.5%
11650010 53110 OFFICE SUPPLIES	3,700	3,700	.00	.00	.00	3,700.00	.0%
11650010 55190 OTHER OFFICE EQUIPM	2,258	2,258	2,149.03	.00	.00	108.97	95.2%
TOTAL PROBATE COURT	9,658	9,658	4,979.89	.00	.00	4,678.11	51.6%
11900010 PLANNING & DEVELOPMENT							
11900010 51000 REGULAR WAGES	270,625	270,625	199,625.14	22,751.20	.00	70,999.86	73.8%
11900010 51500 OVERTIME	2,500	2,500	3,814.15	202.78	.00	-1,314.15	152.6%
11900010 52210 PRINTING	200	200	100.00	.00	.00	100.00	50.0%
11900010 52250 ADVERTISING	55,000	55,000	30,322.88	2,064.48	6,361.16	18,315.96	66.7%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11900010 52280 MAP PRINTING	300	300	300.00	.00	.00	.00	100.0%
11900010 52310 CONVENTIONS & DUES	4,000	4,000	866.82	700.00	499.00	2,634.18	34.1%
11900010 52382 ENG COST PLAN & DEV	20,000	20,000	.00	.00	1,500.00	18,500.00	7.5%
11900010 52385 ECONOMIC DEV'T CONS	100,000	100,000	285.00	285.00	.00	99,715.00	.3%
11900010 52395 REGIONAL GROWTH PAR	18,200	18,200	.00	.00	16,669.20	1,530.80	91.6%
11900010 52425 ARCHIVING SERVICES	10,000	10,000	7,690.50	2,222.94	2,043.36	266.14	97.3%
11900010 52475 PUBLIC HEARING SECR	10,000	10,000	3,700.00	1,025.00	1,800.00	4,500.00	55.0%
11900010 52520 OFFICE EQUIPMENT RE	250	250	.00	.00	117.00	133.00	46.8%
11900010 56400 PROPERTY MANG.	25,000	25,000	4,500.00	.00	18,241.00	2,259.00	91.0%
TOTAL PLANNING & DEVELOPMENT	516,075	516,075	251,204.49	29,251.40	47,230.72	217,639.79	57.8%
11900012 GRANTS ADMINISTRATION							
11900012 51000 REGULAR WAGES	271,234	271,234	139,828.63	18,843.93	.00	131,405.37	51.6%
11900012 51500 OVERTIME	10,000	10,000	401.23	.00	.00	9,598.77	4.0%
11900012 56210 CONSULTING SERVICES	0	0	6,549.56	.00	4,157.52	-10,707.08	100.0%
TOTAL GRANTS ADMINISTRATION	281,234	281,234	146,779.42	18,843.93	4,157.52	130,297.06	53.7%
11900013 BUILDING DEPARTMENT							
11900013 51000 REGULAR WAGES	537,216	537,216	438,263.79	35,375.61	.00	98,952.21	81.6%
11900013 51300 PART TIME WAGES	0	0	2,090.00	2,090.00	.00	-2,090.00	100.0%
11900013 51500 OVERTIME	7,500	7,500	26,424.08	1,781.63	.00	-18,924.08	352.3%
11900013 52210 PRINTING	0	0	185.00	185.00	815.00	-1,000.00	100.0%
11900013 52310 CONVENTIONS & DUES	6,000	6,000	1,727.50	.00	.00	4,272.50	28.8%
11900013 52360 BUSINESS EXPENSE	2,000	2,000	2,191.16	506.16	.00	-191.16	109.6%
11900013 52425 ARCHIVING SERVICES	5,000	5,000	1,201.26	.00	600.63	3,198.11	36.0%
11900013 52440 ENGINEERING SERVICE	900	900	.00	.00	.00	900.00	.0%
11900013 52520 OFFICE EQUIPMENT RE	500	500	.00	.00	.00	500.00	.0%
11900013 52590 DEMOLITION OF BUILD	9,000	9,000	.00	.00	1,022.63	7,977.37	11.4%
11900013 55190 OTHER OFFICE EQUIPM	500	500	105.24	.00	.00	394.76	21.0%
TOTAL BUILDING DEPARTMENT	568,616	568,616	472,188.03	39,938.40	2,438.26	93,989.71	83.5%
12000010 TREASURER							
12000010 51350 PART TIME - ELECTED	7,600	7,600	6,966.63	633.33	.00	633.37	91.7%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL TREASURER	7,600	7,600	6,966.63	633.33	.00	633.37	91.7%
12100010 COMPTROLLER							
12100010 51000 REGULAR WAGES	868,622	868,622	634,423.61	83,086.95	.00	234,198.39	73.0%
12100010 51500 OVERTIME	4,500	4,500	71,067.40	2,541.24	.00	-66,567.40	1579.3%
12100010 52310 CONVENTIONS & DUES	200	200	.00	.00	.00	200.00	.0%
12100010 52420 FINANCIAL SERVICES	250,000	250,000	724,719.18	68,301.58	199,383.77	-674,102.95	369.6%
12100010 52570 OTHER REPAIRS & MAI	10,000	10,000	.00	.00	.00	10,000.00	.0%
TOTAL COMPTROLLER	1,133,322	1,133,322	1,430,210.19	153,929.77	199,383.77	-496,271.96	143.8%
12100020 PURCHASING DEPARTMENT							
12100020 51000 REGULAR WAGES	201,454	201,454	88,717.73	26,357.65	.00	112,736.27	44.0%
12100020 51500 OVERTIME	0	0	1,202.70	93.68	.00	-1,202.70	100.0%
12100020 52130 WATER	0	0	.00	.00	808.26	-808.26	100.0%
12100020 52210 PRINTING	0	0	365.00	140.00	170.00	-535.00	100.0%
12100020 52250 ADVERTISING	13,000	13,000	9,281.61	1,520.03	4,124.45	-406.06	103.1%
12100020 53110 OFFICE SUPPLIES	50,000	50,000	37,786.01	8,347.15	28,325.37	-16,111.38	132.2%
12100020 53115 OFFICE SUPPLIES - P	25,000	25,000	21,873.22	4,149.22	9,545.89	-6,419.11	125.7%
12100020 55190 OTHER OFFICE EQUIPM	0	0	106.31	.00	6,776.36	-6,882.67	100.0%
TOTAL PURCHASING DEPARTMENT	289,454	289,454	159,332.58	40,607.73	49,750.33	80,371.09	72.2%
12200022 DATA PROCESSING DEPARTMENT							
12200022 51000 REGULAR WAGES	308,392	308,392	221,743.16	25,205.26	.00	86,648.84	71.9%
12200022 51500 OVERTIME	10,000	10,000	19,671.05	214.41	.00	-9,671.05	196.7%
12200022 52330 TRAINING AND EDUCAT	10,000	10,000	10,852.59	980.00	4,020.00	-4,872.59	148.7%
12200022 52460 OUTSIDE DATA PROCES	6,000	6,000	.00	.00	.00	6,000.00	.0%
12200022 52510 MAINTENANCE SERVICE	354,881	354,881	281,083.80	6,815.77	17,678.44	56,118.76	84.2%
12200022 52570 OTHER REPAIRS & MAI	70,000	70,000	58,529.80	12,062.40	1.00	11,469.20	83.6%
12200022 52660 SOFTWARE LICENSES	8,000	8,000	1,814.86	183.33	.00	6,185.14	22.7%
12200022 53120 DATA PROCESSING SUP	5,000	5,000	24.99	.00	.00	4,975.01	.5%
12200022 55170 OTHER DATA PROCESSI	10,000	10,000	7,479.87	.00	.00	2,520.13	74.8%
TOTAL DATA PROCESSING DEPARTMENT	782,273	782,273	601,200.12	45,461.17	21,699.44	159,373.44	79.6%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12200023 CENTRAL SERVICES							
12200023 52010 POSTAGE	52,000	52,000	53,353.65	8,484.33	3,956.35	-5,310.00	110.2%
12200023 52570 OTHER REPAIRS & MAI	2,100	2,100	.00	.00	.00	2,100.00	.0%
12200023 52670 COPIER RENTAL	50,000	50,000	69,153.71	8,439.42	9,023.96	-28,177.67	156.4%
12200023 52850 HOLIDAY FESTIVITIES	0	0	.00	.00	700.00	-700.00	100.0%
12200023 53490 OTHER OPERATING SUP	10,000	10,000	3,957.56	2,531.62	566.38	5,476.06	45.2%
12200023 53495 COFFEE & WATER	5,000	5,000	3,935.91	1,647.42	2,362.93	-1,298.84	126.0%
12200023 55190 OTHER OFFICE EQUIPM	30,000	30,000	11,409.73	264.00	1,267.98	17,322.29	42.3%
12200023 55640 SAFETY EQUIPMENT	1,800	1,800	.00	.00	.00	1,800.00	.0%
TOTAL CENTRAL SERVICES	150,900	150,900	141,810.56	21,366.79	17,877.60	-8,788.16	105.8%
12300010 ASSESSMENT							
12300010 51000 REGULAR WAGES	470,185	470,185	434,523.17	46,955.65	.00	35,661.83	92.4%
12300010 51500 OVERTIME	4,000	4,000	3,426.06	16.49	.00	573.94	85.7%
12300010 52210 PRINTING	8,194	8,194	4,492.25	.00	.00	3,701.75	54.8%
12300010 52280 MAP PRINTING	6,000	6,000	385.00	.00	.00	5,615.00	6.4%
12300010 52310 CONVENTIONS & DUES	600	600	600.00	.00	65.00	-65.00	110.8%
12300010 52330 TRAINING AND EDUCAT	4,275	4,275	1,481.00	1,131.00	938.00	1,856.00	56.6%
12300010 52480 OTHER PROFESSIONAL	1,000	1,000	960.40	.00	.00	39.60	96.0%
TOTAL ASSESSMENT	494,254	494,254	445,867.88	48,103.14	1,003.00	47,383.12	90.4%
12300025 BOARD OF TAX APPEALS							
12300025 51500 OVERTIME	600	600	540.35	.00	.00	59.65	90.1%
12300025 52760 STIPENDS	3,000	3,000	3,000.00	.00	.00	.00	100.0%
TOTAL BOARD OF TAX APPEALS	3,600	3,600	3,540.35	.00	.00	59.65	98.3%
12400010 TAX COLLECTOR							
12400010 51000 REGULAR WAGES	414,131	414,131	353,493.83	35,394.48	.00	60,637.17	85.4%
12400010 51500 OVERTIME	1,600	1,600	1,416.42	.00	.00	183.58	88.5%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

			ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12400010	52020	PROC & MAIL TAX BIL	45,000	45,000	40,142.35	28,123.14	3,957.65	900.00	98.0%
12400010	52210	PRINTING	14,500	14,500	5,507.45	2,284.18	8,171.30	821.25	94.3%
12400010	52250	ADVERTISING	2,200	2,200	1,644.66	.00	350.00	205.34	90.7%
12400010	52310	CONVENTIONS & DUES	1,050	1,050	688.00	.00	10.00	352.00	66.5%
12400010	52330	TRAINING AND EDUCAT	600	600	600.00	.00	.00	.00	100.0%
12400010	52420	FINANCIAL SERVICES	9,000	9,000	6,592.94	655.78	1,407.06	1,000.00	88.9%
12400010	52520	OFFICE EQUIPMENT RE	220	220	97.00	.00	.00	123.00	44.1%
12400010	54260	OVER/UNDER BAD CHEC	50	50	.00	.00	.00	50.00	.0%
12400010	56995	DMV EXPENDITURES	500	500	.00	.00	.00	500.00	.0%
TOTAL TAX COLLECTOR			488,851	488,851	410,182.65	66,457.58	13,896.01	64,772.34	86.8%

13000010 EMERGENCY REPORT SYSTEM DEPT.

13000010	51000	REGULAR WAGES	1,002,023	1,002,023	859,484.49	114,745.64	.00	142,538.51	85.8%
13000010	51400	TEMPORARY PAYROLL	23,712	23,712	.00	.00	.00	23,712.00	.0%
13000010	51500	OVERTIME	266,162	266,162	441,391.24	43,195.37	.00	-175,229.24	165.8%
13000010	51700	LONGEVITY PAY	6,740	6,740	6,030.00	.00	.00	710.00	89.5%
13000010	51800	SEPARATION PAY	30,148	30,148	.00	.00	.00	30,148.00	.0%
13000010	52150	TELEPHONE EXPENSE	26,000	26,000	14,144.25	.00	11,457.96	397.79	98.5%
13000010	52510	MAINTENANCE SERVICE	254,851	254,851	204,436.82	162.80	5,610.27	44,803.91	82.4%
13000010	53110	OFFICE SUPPLIES	5,570	5,570	2,656.46	.00	87.07	2,826.47	49.3%
13000010	54110	HEALTH INSURANCE PR	298,118	298,118	.00	.00	.00	298,118.00	.0%
13000010	54130	FICA-CITY'S SHARE	86,851	86,851	97,343.46	11,715.39	.00	-10,492.46	112.1%
13000010	54140	PENSION - CITY'S SH	85,375	85,375	80,215.35	8,011.58	.00	5,159.65	94.0%
13000010	55180	COMPUTER SOFTWARE	12,958	12,958	539.50	.00	6,956.13	5,462.37	57.8%
13000010	55190	OTHER OFFICE EQUIPM	13,800	13,800	4,752.38	.00	26.82	9,020.80	34.6%
TOTAL EMERGENCY REPORT SYSTEM DEP			2,112,308	2,112,308	1,710,993.95	177,830.78	24,138.25	377,175.80	82.1%

13100010 POLICE DEPARTMENT ADMIN.

13100010	51000	REGULAR WAGES	268,976	268,976	245,691.77	27,786.20	.00	23,284.23	91.3%
13100010	51530	VACATION BUY BACK	35,000	35,000	31,148.64	.00	.00	3,851.36	89.0%
13100010	51700	LONGEVITY PAY	28,000	28,000	30,932.24	11,761.92	.00	-2,932.24	110.5%
13100010	52110	ELECTRICITY	76,000	76,000	34,336.26	3,303.56	.00	41,663.74	45.2%
13100010	52150	TELEPHONE EXPENSE	230,000	230,000	135,750.62	13,506.05	26,276.93	67,972.45	70.4%
13100010	52220	OUTSIDE PRINTING SE	2,600	2,600	1,707.87	.00	.00	892.13	65.7%
13100010	52255	MINORITY RECRUITMEN	8,000	8,000	7,658.89	1,561.00	43.00	298.11	96.3%
13100010	52260	OTHER PRINTING SERV	500	500	3,163.36	145.59	.00	-2,663.36	632.7%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13100010 52310 CONVENTIONS & DUES	2,200	2,200	1,675.00	.00	.00	525.00	76.1%
13100010 52450 MEDICAL SERVICES	27,500	27,500	21,991.42	3,501.49	8,194.99	-2,686.41	109.8%
13100010 52630 RENTAL OF VEHICLES	24,000	24,000	25,968.83	.00	4,525.00	-6,493.83	127.1%
13100010 52640 RENTAL OF OFFICE EQ	50,000	50,000	40,549.34	953.95	6,125.26	3,325.40	93.3%
13100010 52650 OTHER RENTAL	24,000	24,000	20,792.30	2,079.23	8,316.92	-5,109.22	121.3%
13100010 52660 SOFTWARE LICENSES	10,140	10,140	.00	.00	.00	10,140.00	.0%
13100010 52730 BOARDING PRISONERS	3,000	3,000	4,176.01	595.55	341.33	-1,517.34	150.6%
13100010 52770 OTHER CONTRACTUAL S	145,000	145,000	185,622.08	9,999.92	5,418.02	-46,040.10	131.8%
13100010 52780 UNIFORM ALLOWANCE -	3,500	3,500	3,251.00	.00	263.00	-14.00	100.4%
13100010 52820 PSYCHOLOGICAL TESTI	12,000	12,000	11,832.00	.00	4,413.00	-4,245.00	135.4%
13100010 52830 OTHER EXAMINATIONS	7,000	7,000	6,632.00	.00	.00	368.00	94.7%
13100010 53110 OFFICE SUPPLIES	0	0	.00	.00	1,106.86	-1,106.86	100.0%
13100010 53130 OTHER SUPPLIES	14,000	14,000	10,893.31	2,126.19	1,320.10	1,786.59	87.2%
13100010 53210 AUTOMOTIVE FUEL & F	200,000	200,000	184,176.87	.00	.00	15,823.13	92.1%
13100010 54320 PAYMENTS TO OUTSIDE	12,000	12,000	.00	.00	.00	12,000.00	.0%
13100010 55650 SWAT EQUIPMENT	10,000	10,000	5,004.05	.00	.00	4,995.95	50.0%
13100010 56180 EDUCATIONAL REIMBUR	23,000	23,000	8,498.80	.00	.00	14,501.20	37.0%
TOTAL POLICE DEPARTMENT ADMIN.	1,216,416	1,216,416	1,021,452.66	77,320.65	66,344.41	128,618.93	89.4%
13100030 OPERATIONS							
13100030 51000 REGULAR WAGES	9,418,526	9,418,526	8,103,532.27	976,012.83	.00	1,314,993.73	86.0%
13100030 51500 OVERTIME	300,000	300,000	886,201.45	88,228.84	.00	-586,201.45	295.4%
13100030 51520 POLICE MANPOWER OVE	1,500,000	1,500,000	1,954,254.47	255,954.45	.00	-454,254.47	130.3%
13100030 51530 VACATION BUY BACK	406,100	406,100	405,295.12	30,150.08	.00	804.88	99.8%
13100030 51540 INTERCITY POLICE EX	200,000	200,000	311,413.14	34,064.60	.00	-111,413.14	155.7%
13100030 51610 SHIFT DIFFERENTIAL	115,000	115,000	63,101.09	8,967.66	.00	51,898.91	54.9%
13100030 51700 LONGEVITY PAY	520,000	520,000	363,129.94	59,037.68	.00	156,870.06	69.8%
13100030 51800 SEPARATION PAY	250,000	250,000	121,735.40	.00	.00	128,264.60	48.7%
13100030 51801 WORKERS' COMP. PAY	250,000	250,000	58,068.92	8,053.30	.00	191,931.08	23.2%
13100030 52360 BUSINESS EXPENSE	7,100	7,100	20,160.00	1,490.00	.00	-13,060.00	283.9%
13100030 52780 UNIFORM ALLOWANCE -	180,000	180,000	188,296.45	3,813.00	6,192.00	-14,488.45	108.0%
13100030 53520 POLICE CONSUMABLES	25,000	25,000	40,175.00	31,743.00	.00	-15,175.00	160.7%
TOTAL OPERATIONS	13,171,726	13,171,726	12,515,363.25	1,497,515.44	6,192.00	650,170.75	95.1%
13100031 POLICE DEPARTMENT SUPPORT							
13100031 51000 REGULAR WAGES	513,907	513,907	471,841.39	46,911.75	.00	42,065.61	91.8%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13100031 51300 PART TIME WAGES	250,820	250,820	268,253.17	40,151.85	.00	-17,433.17	107.0%
13100031 51510 POLICE TRAINING OVE	130,000	130,000	168,702.28	21,935.41	.00	-38,702.28	129.8%
13100031 51801 WORKERS' COMP. PAY	0	0	794.34	.00	.00	-794.34	100.0%
13100031 52330 TRAINING AND EDUCAT	62,000	62,000	70,637.95	11,981.85	34,366.90	-43,004.85	169.4%
13100031 52350 TRAVEL EXPENSES	6,000	6,000	1,936.90	109.30	120.00	3,943.10	34.3%
13100031 52480 OTHER PROFESSIONAL	20,000	20,000	34,267.88	2,673.83	4,374.53	-18,642.41	193.2%
13100031 52570 OTHER REPAIRS & MAI	50,000	50,000	101,611.81	10,444.65	7,228.31	-58,840.12	217.7%
13100031 52790 UNIFORM ALLOWANCE -	3,000	3,000	4,011.97	196.56	438.37	-1,450.34	148.3%
13100031 53260 TRAFFIC RELATED SUP	17,500	17,500	4,405.35	3,578.00	11,502.87	1,591.78	90.9%
13100031 53450 LABORATORY SUPPLIES	7,500	7,500	3,934.25	352.40	5,252.34	-1,686.59	122.5%
13100031 53510 FIREARM SUPPLIES	35,000	35,000	24,310.25	954.93	17,063.85	-6,374.10	118.2%

TOTAL POLICE DEPARTMENT SUPPORT 1,095,727 1,095,727 1,154,707.54 139,290.53 80,347.17 -139,327.71 112.7%

13202010 ANIMAL CONTROL

13202010 51000 REGULAR WAGES	193,800	193,800	183,512.13	25,423.44	.00	10,287.87	94.7%
13202010 51300 PART TIME WAGES	20,300	20,300	4,981.97	1,485.41	.00	15,318.03	24.5%
13202010 51500 OVERTIME	17,000	17,000	19,901.58	1,433.59	.00	-2,901.58	117.1%
13202010 51530 VACATION BUY BACK	3,500	3,500	2,473.68	.00	.00	1,026.32	70.7%
13202010 51700 LONGEVITY PAY	5,100	5,100	750.00	.00	.00	4,350.00	14.7%
13202010 51801 WORKERS' COMP. PAY	2,500	2,500	10,409.30	.00	.00	-7,909.30	416.4%
13202010 52100 GAS HEAT NYMEX	2,800	2,800	.00	.00	.00	2,800.00	.0%
13202010 52110 ELECTRICITY	26,500	26,500	14,785.30	1,394.20	.00	11,714.70	55.8%
13202010 52250 ADVERTISING	500	500	113.24	.00	.00	386.76	22.6%
13202010 52455 VETERINARY SERVICES	20,000	20,000	22,520.20	.00	3,427.83	-5,948.03	129.7%
13202010 52780 UNIFORM ALLOWANCE -	6,200	6,200	4,256.00	.00	.00	1,944.00	68.6%
13202010 53485 DOG FOOD	2,000	2,000	362.61	.00	.00	1,637.39	18.1%
13202010 55370 OTHER EQUIPMENT	6,700	6,700	4,839.46	1,043.26	670.69	1,189.85	82.2%

TOTAL ANIMAL CONTROL 306,900 306,900 268,905.47 30,779.90 4,098.52 33,896.01 89.0%

13300010 CIVIL PREPAREDNESS

13300010 51300 PART TIME WAGES	51,250	51,250	45,851.06	4,807.50	.00	5,398.94	89.5%
13300010 52150 TELEPHONE EXPENSE	750	750	.00	.00	.00	750.00	.0%
13300010 53130 OTHER SUPPLIES	1,000	1,000	.00	.00	.00	1,000.00	.0%
13300010 54090 OTHER CHARGES	500	500	.00	.00	.00	500.00	.0%

TOTAL CIVIL PREPAREDNESS 53,500 53,500 45,851.06 4,807.50 .00 7,648.94 85.7%

14000010 PUBLIC WORKS ADMINISTRATION

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14000010 51000 REGULAR WAGES	506,697	506,697	353,588.94	100,283.94	.00	153,108.06	69.8%
14000010 51300 PART TIME WAGES	12,000	12,000	17,290.46	5,384.33	.00	-5,290.46	144.1%
14000010 51500 OVERTIME	5,000	5,000	22,490.60	3,394.84	.00	-17,490.60	449.8%
14000010 52310 CONVENTIONS & DUES	0	0	.00	.00	785.80	-785.80	100.0%
14000010 52680 TOWN AID ROAD	275,000	275,000	135,182.92	45,339.93	55,751.12	84,065.96	69.4%
14000010 53460 CLOTHING & UNIFORMS	12,000	12,000	11,650.00	.00	.00	350.00	97.1%
TOTAL PUBLIC WORKS ADMINISTRATION	810,697	810,697	540,202.92	154,403.04	56,536.92	213,957.16	73.6%
14100010 ENGINEERING							
14100010 51000 REGULAR WAGES	231,849	231,849	114,691.52	12,127.50	.00	117,157.48	49.5%
14100010 52310 CONVENTIONS & DUES	600	600	285.00	.00	.00	315.00	47.5%
14100010 52335 PROFESSIONAL LICENS	1,000	1,000	209.30	.00	450.00	340.70	65.9%
14100010 52480 OTHER PROFESSIONAL	30,000	30,000	9,880.00	-25,000.00	21,292.50	-1,172.50	103.9%
14100010 56110 DEP STIPULATED/SEWE	250,000	250,000	218,150.91	11,116.27	11,606.60	20,242.49	91.9%
TOTAL ENGINEERING	513,449	513,449	343,216.73	-1,756.23	33,349.10	136,883.17	73.3%
14404072 VEHICLE MAINTENANCE							
14404072 51000 REGULAR WAGES	448,191	448,191	356,803.46	36,826.00	.00	91,387.54	79.6%
14404072 51500 OVERTIME	49,000	49,000	114,766.68	12,272.19	.00	-65,766.68	234.2%
14404072 52100 GAS HEAT NYMEX	35,000	35,000	20,439.86	2,273.91	.00	14,560.14	58.4%
14404072 52110 ELECTRICITY	47,800	47,800	15,404.83	1,739.23	.00	32,395.17	32.2%
14404072 52130 WATER	2,500	2,500	2,892.41	370.03	.00	-392.41	115.7%
14404072 52310 CONVENTIONS & DUES	3,500	3,500	549.00	.00	.00	2,951.00	15.7%
14404072 52320 SUBSCRIPTIONS & PER	7,500	7,500	8,003.47	3,748.06	.00	-503.47	106.7%
14404072 52540 MOTOR VEHICLE MAINT	90,000	90,000	47,421.39	7,513.48	56,756.97	-14,178.36	115.8%
14404072 52545 SPECIAL EQUIPMENT R	40,000	40,000	43,497.97	2,808.52	.00	-3,497.97	108.7%
14404072 52550 GROUNDS MAINTENANCE	7,200	7,200	4,973.70	842.40	.00	2,226.30	69.1%
14404072 52575 EMISSIONS TESTING	500	500	.00	.00	.00	500.00	.0%
14404072 52585 TIRE REPAIR & SERVI	9,000	9,000	2,877.70	.00	2,622.30	3,500.00	61.1%
14404072 52630 RENTAL OF VEHICLES	1,000	1,000	.00	.00	.00	1,000.00	.0%
14404072 52740 SECURITY SYSTEM	3,200	3,200	.00	.00	.00	3,200.00	.0%
14404072 52940 HAZARDOUS WASTE DIS	6,000	6,000	762.50	.00	2,322.50	2,915.00	51.4%
14404072 53210 AUTOMOTIVE FUEL & F	530,000	530,000	139,712.28	11,504.18	187,347.57	202,940.15	61.7%
14404072 53220 MOTOR VEHICLE PARTS	200,000	200,000	186,098.05	33,973.99	54,229.15	-40,327.20	120.2%
14404072 53240 TIRES, TUBES & BATT	60,000	60,000	34,677.54	3,946.40	15,967.57	9,354.89	84.4%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14404072 53250 TOOLS & MISCELLANEO	12,000	12,000	8,804.73	570.05	2,078.47	1,116.80	90.7%
14404072 53430 JANITORIAL SUPPLIES	1,000	1,000	631.44	.00	168.56	200.00	80.0%
14404072 53445 SAFETY SUPPLIES	3,000	3,000	2,475.69	1,899.00	447.18	77.13	97.4%
14404072 53530 SNOW REMOVAL EQUIPM	40,000	40,000	30,273.27	.00	19,391.53	-9,664.80	124.2%
14404072 53560 BROOMS & SWEEPERS	30,000	30,000	15,734.17	.00	6,584.36	7,681.47	74.4%
TOTAL VEHICLE MAINTENANCE	1,626,391	1,626,391	1,036,800.14	120,287.44	347,916.16	241,674.70	85.1%

14505071 COMPOST SITE

14505071 52740 SECURITY SYSTEM	2,200	2,200	.00	.00	.00	2,200.00	.0%
14505071 52930 COMPOST SITE	90,000	90,000	5,900.00	5,900.00	54,984.63	29,115.37	67.6%
14505071 52940 HAZARDOUS WASTE PIC	35,000	35,000	15,005.20	.00	.00	19,994.80	42.9%
TOTAL COMPOST SITE	127,200	127,200	20,905.20	5,900.00	54,984.63	51,310.17	59.7%

14509971 SOLID WASTE

14509971 52900 SPECIAL TRASH PICKUP	327,600	327,600	235,606.00	52,206.51	50,586.97	41,407.03	87.4%
14509971 52910 TRASH PICKUP	1,497,600	1,497,600	1,254,477.44	140,744.10	379,683.33	-136,560.77	109.1%
14509971 52915 TRASH PICKUP-CITY B	136,000	136,000	126,039.46	6,220.70	7,349.23	2,611.31	98.1%
14509971 52920 TIPPING FEES	1,475,000	1,475,000	1,093,461.63	92,157.35	293,314.88	88,223.49	94.0%
14509971 52931 YARD WASTE BAG PICK	180,000	180,000	88,000.00	8,000.00	87,000.00	5,000.00	97.2%
14509971 52941 HAZARDOUS WASTE - C	5,000	5,000	.00	.00	.00	5,000.00	.0%
14509971 52950 RECYCLING PICKUP	589,500	589,500	487,833.36	49,116.67	101,166.64	500.00	99.9%
14509971 52955 PORTABLE RESTROOMS	31,000	31,000	20,200.36	736.65	11,974.64	-1,175.00	103.8%
TOTAL SOLID WASTE	4,241,700	4,241,700	3,305,618.25	349,181.98	931,075.69	5,006.06	99.9%

14606074 GROUNDS MAINTENANCE

14606074 52510 MAINTENANCE SERVICE	3,500	3,500	1,819.00	227.00	.00	1,681.00	52.0%
14606074 52580 EQUIPMENT MAINTENAN	2,000	2,000	901.50	.00	945.19	153.31	92.3%
14606074 53265 STREET MARKING PAINT	5,000	5,000	1,749.63	.00	231.84	3,018.53	39.6%
14606074 53490 OTHER OPERATING SUP	5,000	5,000	2,921.87	.00	.00	2,078.13	58.4%
14606074 53555 LIGHT POLES	15,000	15,000	8,073.35	2,528.35	.00	6,926.65	53.8%
TOTAL GROUNDS MAINTENANCE	30,500	30,500	15,465.35	2,755.35	1,177.03	13,857.62	54.6%

14606075 BUILDING MAINTENANCE

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14606075 51000 REGULAR WAGES	481,075	481,075	429,462.14	44,294.11	.00	51,612.86	89.3%
14606075 51500 OVERTIME	74,200	74,200	85,841.09	4,878.04	.00	-11,641.09	115.7%
14606075 52100 GAS HEAT NYMEX	80,000	80,000	62,904.14	7,030.90	.00	17,095.86	78.6%
14606075 52110 ELECTRICITY	794,200	794,200	403,710.23	35,209.70	.00	390,489.77	50.8%
14606075 52130 WATER	20,000	20,000	16,876.56	1,198.27	.00	3,123.44	84.4%
14606075 52500 HVAC MAINTENANCE	110,000	110,000	69,265.44	9,330.64	9,796.45	30,938.11	71.9%
14606075 52510 MAINTENANCE SERVICE	74,100	74,100	36,738.93	3,106.84	6,611.96	30,749.11	58.5%
14606075 52530 BUILDING MAINTENANC	82,800	82,800	48,153.23	8,492.55	19,241.97	15,404.80	81.4%
14606075 52740 SECURITY SYSTEM	15,500	15,500	9,507.56	1,980.09	2,472.53	3,519.91	77.3%
14606075 53430 JANITORIAL SUPPLIES	24,000	24,000	15,398.00	.00	.00	8,602.00	64.2%
14606075 53445 SAFETY SUPPLIES	5,000	5,000	2,280.63	.00	1,921.30	798.07	84.0%
14606075 53495 COFFEE & WATER	1,000	1,000	395.10	.00	395.10	209.80	79.0%
TOTAL BUILDING MAINTENANCE	1,761,875	1,761,875	1,180,533.05	115,521.14	40,439.31	540,902.64	69.3%
14704010 HIGHWAYS & PARKS ADMIN.							
14704010 51000 REGULAR WAGES	2,563,580	2,563,580	2,039,109.50	203,578.24	.00	524,470.50	79.5%
14704010 51400 TEMPORARY PAYROLL	110,000	110,000	67,417.22	8,501.57	.00	42,582.78	61.3%
14704010 51500 OVERTIME	260,000	260,000	377,852.68	41,337.33	.00	-117,852.68	145.3%
14704010 51550 SNOW REMOVAL	80,000	80,000	.00	.00	.00	80,000.00	.0%
14704010 52160 STREET LIGHTING	1,400,000	1,400,000	662,399.07	60,606.03	.00	737,600.93	47.3%
14704010 52550 GROUNDS MAINTENANCE	41,800	41,800	14,054.97	8,904.14	9,918.24	17,826.79	57.4%
14704010 53380 MISC. CONSTRUCTION	74,380	74,380	24,415.08	11,651.61	19,849.57	30,115.35	59.5%
14704010 56990 SPECIAL PROJECTS	55,000	55,000	41,636.90	200.00	3,700.00	9,663.10	82.4%
TOTAL HIGHWAYS & PARKS ADMIN.	4,584,760	4,584,760	3,226,885.42	334,778.92	33,467.81	1,324,406.77	71.1%
14706010 HIGHWAYS & PARKS							
14706010 53445 SAFETY SUPPLIES	9,000	9,000	3,802.72	.00	2,715.00	2,482.28	72.4%
TOTAL HIGHWAYS & PARKS	9,000	9,000	3,802.72	.00	2,715.00	2,482.28	72.4%
14706076 PARKS MAINTENANCE							
14706076 52110 ELECTRICITY	196,700	196,700	82,268.86	8,185.30	.00	114,431.14	41.8%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14706076 52130 WATER	30,000	30,000	17,607.38	2,397.85	.00	12,392.62	58.7%
14706076 52530 BUILDING MAINTENANC	16,000	16,000	2,595.25	.00	4,570.00	8,834.75	44.8%
14706076 52550 GROUNDS MAINTENANCE	77,312	77,312	49,276.88	10,354.56	20,027.11	8,008.01	89.6%
14706076 52740 SECURITY SYSTEM	2,700	2,700	2,357.80	.00	242.20	100.00	96.3%
TOTAL PARKS MAINTENANCE	322,712	322,712	154,106.17	20,937.71	24,839.31	143,766.52	55.5%
14706077 OUTSIDE CONTRACTORS							
14706077 52570 OTHER REPAIRS & MAI	33,000	33,000	10,280.15	988.15	5,723.00	16,996.85	48.5%
14706077 52970 EVICTION SERVICES	30,000	30,000	.00	.00	.00	30,000.00	.0%
14706077 53380 MISC. CONSTRUCTION	35,000	35,000	7,215.53	2,328.38	6,619.28	21,165.19	39.5%
14706077 54095 STORM/EMERGENCY LOS	25,100	25,100	13,500.00	.00	.00	11,600.00	53.8%
14706077 54360 EVICTION EXPENSE	67,000	67,000	43,224.27	9,250.00	497.47	23,278.26	65.3%
TOTAL OUTSIDE CONTRACTORS	190,100	190,100	74,219.95	12,566.53	12,839.75	103,040.30	45.8%
14706078 TREES							
14706078 52555 TREE MAINTENANCE	217,000	217,000	191,755.63	21,978.13	25,244.37	.00	100.0%
14706078 53490 OTHER OPERATING SUP	1,000	1,000	.00	.00	.00	1,000.00	.0%
14706078 53570 TREES & SHRUBS	2,500	2,500	475.00	.00	.00	2,025.00	19.0%
TOTAL TREES	220,500	220,500	192,230.63	21,978.13	25,244.37	3,025.00	98.6%
15000010 HUMAN RESOURCES							
15000010 51000 REGULAR WAGES	377,052	377,052	267,535.72	25,358.99	.00	109,516.28	71.0%
15000010 51300 PART TIME WAGES	0	0	4,127.13	4,127.13	.00	-4,127.13	100.0%
15000010 51400 TEMPORARY PAYROLL	13,000	13,000	.00	.00	.00	13,000.00	.0%
15000010 51500 OVERTIME	10,000	10,000	15,975.89	2,474.14	.00	-5,975.89	159.8%
15000010 52220 OUTSIDE PRINTING SE	500	500	.00	.00	.00	500.00	.0%
15000010 52425 ARCHIVING SERVICES	26,000	26,000	25,555.38	.00	.00	444.62	98.3%
15000010 52810 VETERANS MEMORIAL D	4,000	4,000	450.00	450.00	.00	3,550.00	11.3%
15000010 52840 BAND CONCERTS	6,000	6,000	3,900.00	.00	.00	2,100.00	65.0%
15000010 52850 HOLIDAY FESTIVITIES	8,000	8,000	15,718.40	7,593.49	20,000.00	-27,718.40	446.5%
15000010 53570 TREES & SHRUBS	2,500	2,500	.00	.00	.00	2,500.00	.0%
15000010 54470 CLIENT ASSISTANCE	8,000	8,000	2,715.00	.00	.00	5,285.00	33.9%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
15000010 56990 AT RISK YOUTH	10,000	10,000	5,052.30	.00	.00	4,947.70	50.5%
TOTAL HUMAN RESOURCES	465,052	465,052	341,029.82	40,003.75	20,000.00	104,022.18	77.6%
15100010 ELDERLY SERVICES							
15100010 51000 REGULAR WAGES	181,436	181,436	161,236.32	17,031.02	.00	20,199.68	88.9%
15100010 51100 SR CNT P/T	35,080	0	.00	.00	.00	.00	.0%
15100010 52310 CONVENTIONS & DUES	500	500	.00	.00	.00	500.00	.0%
15100010 52410 INSTRUCTORS	6,500	41,580	8,055.00	1,305.00	1,585.00	31,940.00	23.2%
15100010 52700 TRANSPORTATION CONT	205,685	205,685	173,625.75	94,327.66	16,907.96	15,151.29	92.6%
15100010 52710 ELDERLY NUTRITION	5,000	5,000	4,970.46	.00	.00	29.54	99.4%
15100010 53000 SUPPLIES & MATERIAL	0	0	98.83	.00	.00	-98.83	100.0%
15100010 53490 OTHER OPERATING SUP	5,000	5,000	900.63	543.13	232.81	3,866.56	22.7%
TOTAL ELDERLY SERVICES	439,201	439,201	348,886.99	113,206.81	18,725.77	71,588.24	83.7%
15202050 RECREATIONAL SERVICES							
15202050 51000 REGULAR WAGES	388,175	388,175	346,744.51	37,941.24	.00	41,430.49	89.3%
15202050 51080 RECREATION AIDES	49,500	49,500	41,439.65	595.00	.00	8,060.35	83.7%
15202050 51130 BEACH CONSTABLES	67,410	67,410	51,308.49	1,588.55	.00	16,101.51	76.1%
15202050 51160 SPECIAL ACTIVITY IN	26,480	26,480	11,459.13	3,114.38	4,247.00	10,773.87	59.3%
15202050 51170 SUPERVISORS & INSTR	89,804	89,804	52,859.99	1,409.10	.00	36,944.01	58.9%
15202050 51180 LIFE GUARDS	76,940	76,940	60,943.80	2,603.50	.00	15,996.20	79.2%
15202050 51500 OVERTIME	9,315	9,315	9,400.02	289.85	.00	-85.02	100.9%
15202050 52310 CONVENTIONS & DUES	2,450	2,450	1,100.00	.00	1,350.00	.00	100.0%
15202050 52530 BUILDING MAINTENANC	12,960	12,960	9,766.57	.00	.00	3,193.43	75.4%
15202050 52750 FEES AND CHARGES	4,000	4,000	314.50	.00	92.83	3,592.67	10.2%
15202050 53250 TOOLS & MISCELLANEO	3,000	3,000	60.77	.00	.00	2,939.23	2.0%
15202050 53440 MEDICAL SUPPLIES	5,510	5,510	.00	.00	5,505.91	4.09	99.9%
15202050 53540 RECREATION SUPPLIES	16,298	16,298	3,392.94	403.00	8,464.67	4,440.39	72.8%
15202050 54320 PAYMENTS TO OUTSIDE	11,200	11,200	.00	.00	11,200.00	.00	100.0%
15202050 55520 OTHER RECREATION EQ	5,100	5,100	1,001.80	.00	2,290.00	1,808.20	64.5%
TOTAL RECREATIONAL SERVICES	768,142	768,142	589,792.17	47,944.62	33,150.41	145,199.42	81.1%
15202051 DAY CAMP PROGRAM							
15202051 51080 RECREATION AIDES	0	0	6,826.50	.00	.00	-6,826.50	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
15202051 51400 TEMPORARY PAYROLL	161,460	161,460	144,489.17	372.25	.00	16,970.83	89.5%
15202051 52700 TRANSPORTATION CONT	18,000	18,000	15,522.50	.00	1,600.00	877.50	95.1%
15202051 52750 FEES AND CHARGES	6,000	6,000	5,576.00	.00	.00	424.00	92.9%
TOTAL DAY CAMP PROGRAM	185,460	185,460	172,414.17	372.25	1,600.00	11,445.83	93.8%
15202552 BENNETT RINK PROGRAMS							
15202552 52620 RENTAL OF BUILDINGS	25,000	25,000	25,000.00	.00	.00	.00	100.0%
TOTAL BENNETT RINK PROGRAMS	25,000	25,000	25,000.00	.00	.00	.00	100.0%
15202553 AQUATIC PROGRAMS							
15202553 51040 AQUATIC PROGRAM INS	21,792	21,792	11,766.98	1,884.00	.00	10,025.02	54.0%
15202553 51070 SWIMMING POOL STAFF	86,632	86,632	51,798.32	5,557.88	.00	34,833.68	59.8%
15202553 51300 POOL CUSTODIANS	20,000	20,000	6,742.00	1,058.00	.00	13,258.00	33.7%
15202553 52770 OTHER CONTRACTUAL S	16,000	16,000	11,143.87	.00	.00	4,856.13	69.6%
15202553 53540 RECREATION SUPPLIES	3,100	3,100	326.00	.00	200.00	2,574.00	17.0%
15202553 53545 SPECIAL ACTIVITY SU	6,332	6,332	3,469.56	.00	.00	2,862.44	54.8%
TOTAL AQUATIC PROGRAMS	153,856	153,856	85,246.73	8,499.88	200.00	68,409.27	55.5%
15300010 HEALTH DEPARTMENT							
15300010 51000 REGULAR WAGES	572,666	572,666	443,368.70	49,110.23	.00	129,297.30	77.4%
15300010 51500 OVERTIME	3,000	3,000	4,997.61	993.78	.00	-1,997.61	166.6%
15300010 52310 CONVENTIONS & DUES	1,200	1,200	673.23	.00	.00	526.77	56.1%
15300010 52450 MEDICAL SERVICES	500	500	228.98	.00	.02	271.00	45.8%
15300010 52535 PEST CONTROL	1,000	1,000	.00	.00	.00	1,000.00	.0%
15300010 52780 UNIFORM ALLOWANCE -	1,750	1,750	492.56	300.83	310.58	946.86	45.9%
15300010 53440 MEDICAL SUPPLIES	4,500	4,500	2,431.05	629.32	2,050.58	18.37	99.6%
15300010 53490 OTHER OPERATING SUP	3,500	3,500	2,281.30	666.32	1,098.45	120.25	96.6%
TOTAL HEALTH DEPARTMENT	588,116	588,116	454,473.43	51,700.48	3,459.63	130,182.94	77.9%
16001060 MAIN LIBRARY							
16001060 51000 REGULAR WAGES	1,625,000	1,625,000	1,625,000.00	270,833.40	.00	.00	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL MAIN LIBRARY	1,625,000	1,625,000	1,625,000.00	270,833.40	.00	.00	100.0%
18009980 CITY INSURANCE - PREMIUMS							
18009980 54030 GEN'L LIABILITY INS	600,000	600,000	684,631.74	.00	.00	-84,631.74	114.1%
TOTAL CITY INSURANCE - PREMIUMS	600,000	600,000	684,631.74	.00	.00	-84,631.74	114.1%
18009981 CITY INSURANCE - RETENTION							
18009981 54210 PHYSICAL AUTO DAMAG	220,000	220,000	156,857.98	.00	.00	63,142.02	71.3%
18009981 54230 GENERAL LIABILITY L	600,000	600,000	147,004.73	.00	.00	452,995.27	24.5%
18009981 54250 OTHER LOSSES	40,000	40,000	18,086.00	.00	.00	21,914.00	45.2%
TOTAL CITY INSURANCE - RETENTION	860,000	860,000	321,948.71	.00	.00	538,051.29	37.4%
18109982 CITY GRANTED BENEFITS							
18109982 51530 VACATION BUY BACK	112,200	112,200	151,354.78	25,592.32	.00	-39,154.78	134.9%
18109982 51700 LONGEVITY PAY	81,600	81,600	50,570.00	.00	.00	31,030.00	62.0%
18109982 51800 SEPARATION PAY	91,800	91,800	.00	.00	.00	91,800.00	.0%
18109982 54110 HEALTH INSURANCE PR	11,669,144	11,669,144	8,733,508.79	958.70	68,180.46	2,867,454.75	75.4%
18109982 54120 LIFE INSURANCE PREM	169,329	169,329	159,274.94	14,697.13	.00	10,054.06	94.1%
18109982 54130 FICA-CITY'S SHARE	1,544,185	1,544,185	1,440,914.84	165,252.44	.00	103,270.16	93.3%
18109982 54140 PENSION - CITY'S SH	1,282,864	1,282,864	1,113,394.01	128,302.28	.00	169,469.99	86.8%
18109982 54141 PENSION POLICE	4,023,000	4,023,000	3,017,250.00	.00	.00	1,005,750.00	75.0%
18109982 54170 LONG TERM DISABILIT	97,920	97,920	95,045.43	9,094.47	.00	2,874.57	97.1%
18109982 56180 EDUCATIONAL REIMBUR	15,000	15,000	5,196.00	.00	.00	9,804.00	34.6%
TOTAL CITY GRANTED BENEFITS	19,087,042	19,087,042	14,766,508.79	343,897.34	68,180.46	4,252,352.75	77.7%
18109983 STATE MANDATED BENEFITS							
18109983 54160 CT UNEMPLOYMENT COM	76,500	76,500	.00	.00	.00	76,500.00	.0%
18109983 54180 HEART & HYPERTENSIO	42,957	42,957	64,597.65	5,611.35	.00	-21,640.65	150.4%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
18109983 54190 WORKERS COMPENSATIO	2,350,000	2,350,000	1,123,491.40		.00	1,226,508.60	47.8%
TOTAL STATE MANDATED BENEFITS	2,469,457	2,469,457	1,188,089.05	5,611.35	.00	1,281,367.95	48.1%
18209984 DEBT SERVICE - PAYMENTS							
18209984 54510 GEN'L PURPOSE BONDS	11,084,000	11,084,000	9,670,000.00		.00	1,414,000.00	87.2%
18209984 54520 GEN'L PURPOSE BONDS	3,274,925	3,274,925	2,679,639.09		.00	595,285.91	81.8%
TOTAL DEBT SERVICE - PAYMENTS	14,358,925	14,358,925	12,349,639.09		.00	2,009,285.91	86.0%
18309910 C-MED							
18309910 54320 PAYMENTS TO OUTSIDE	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 ALLOWANCE R	512	512	936.12		.00	-424.12	182.8%
19009990 56000 UNIDENTIFIED SAVING	200,000	200,000	89,667.74		.00	110,332.26	44.8%
19009990 56010 UNALLOCATED CONTING	1,157,000	1,157,000	.00		.00	1,157,000.00	.0%
19009990 56140 PRIMARY EXPENSE	50,000	50,000	76,248.16		.00	-26,248.16	152.5%
19009990 56175 ADVANCE FUNDING OPE	500,000	500,000	10.00		.00	499,990.00	.0%
19009990 56210 CONSULTING SERVICES	600,000	600,000	.00		.00	600,000.00	100.0%
19009990 56305 ELECTION EXPENSE	35,805	35,805	13,004.42		.00	22,800.58	36.3%
19009990 56320 COVID 19 EXP-STATE	0	0	44,052.05	2,416.38	12,056.89	-56,108.94	100.0%
19009990 56360 BANK SERVICE FEES	50,000	50,000	8,946.27		.00	41,053.73	17.9%
19009990 56370 DOG FUND REPORT	9,207	9,207	.00		.00	9,207.00	.0%
19009990 56990 MISCELLANEOUS	2,046	2,046	8,718.23		.00	-6,672.23	426.1%
TOTAL UNALLOCATED EXPENSES	2,604,570	2,604,570	241,582.99	2,416.38	612,056.89	1,750,930.12	32.8%
TOTAL GENERAL FUND	83,943,633	83,943,633	66,273,481.97	4,598,725.80	2,956,429.47	14,713,721.56	82.5%
TOTAL EXPENSES	83,943,633	83,943,633	66,273,481.97	4,598,725.80	2,956,429.47	14,713,721.56	
GRAND TOTAL	83,943,633	83,943,633	66,273,481.97	4,598,725.80	2,956,429.47	14,713,721.56	82.5%

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YEAR TO DATE BUDGET REPORT

FOR 2024 11

	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	REGULAR WAGES	289,609	289,609	258,724.16	26,972.45	.00	30,884.84 89.3%
19500010 52100	GAS HEATING	15,000	15,000	9,059.79	1,046.11	628.35	5,311.86 64.6%
19500010 52110	ELECTRICITY	17,000	17,000	12,266.56	1,985.48	3,330.29	1,403.15 91.7%
19500010 52130	WATER	198,000	198,000	7,447.31	116.52	125.28	190,427.41 3.8%
19500010 52150	TELEPHONE EXPENSE	14,000	21,000	16,090.22	2,200.99	5,070.27	-160.49 100.8%
19500010 52330	TRAINING AND EDUCAT	31,000	31,000	45,834.65	9,521.00	.00	-14,834.65 147.9%
19500010 52360	BUSINESS EXPENSE	16,000	16,000	14,025.65	1,045.10	990.54	983.81 93.9%
19500010 52420	FINANCIAL SERVICES	20,000	20,000	.00	.00	.00	20,000.00 .0%
19500010 52530	BUILDING MAINTENANC	20,000	20,000	10,201.00	.00	2,137.00	7,662.00 61.7%
19500010 52580	EQUIPMENT MAINTENAN	60,000	85,000	60,402.58	4,956.73	8,495.47	16,101.95 81.1%
19500010 52820	PSYCHOLOGICAL TESTI	16,000	16,000	1,337.00	.00	.00	14,663.00 8.4%
19500010 53110	OFFICE SUPPLIES	6,000	6,000	4,392.34	602.90	153.65	1,454.01 75.8%
19500010 53210	AUTOMOTIVE FUEL & F	18,000	18,000	15,470.20	1,699.80	1,608.25	921.55 94.9%
19500010 54032	GEN'L LIAB INSUR PR	60,000	60,000	45,701.00	.00	.00	14,299.00 76.2%
19500010 54110	HEALTH INSURANCE PR	1,666,842	1,666,842	1,472,379.27	.00	.00	194,462.73 88.3%
19500010 54120	LIFE INSURANCE PREM	31,000	31,000	21,156.70	2,698.97	6,415.38	3,427.92 88.9%
19500010 54130	FICA-CITY'S SHARE	21,721	21,721	12,632.83	1,280.25	.00	9,087.85 58.2%
19500010 54140	PENSION - CITY'S SH	2,540,196	2,540,196	1,914,885.05	1,008.50	.00	625,310.95 75.4%
19500010 54180	HEART & HYPERTENSIO	35,000	35,000	.00	.00	.00	35,000.00 .0%
19500010 54192	WORKERS COMP PREM-A	125,000	125,000	61,923.57	.00	.00	63,076.43 49.5%
19500010 55160	PC'S/HARDWARE	42,500	42,500	36,413.14	2,894.41	1,453.72	4,633.14 89.1%
19500010 55630	RADIO EQUIPMENT	40,000	40,000	3,500.81	.00	140.00	36,359.19 9.1%
19500010 55900	CAPITAL OUTLAY - OT	500,000	500,000	.00	.00	.00	500,000.00 .0%
19500010 56010	UNALLOCATED CONTING	175,000	143,000	5,820.81	405.00	7,485.40	129,693.79 9.3%
19500010 56175	ADVANCE FUNDING OPE	117,500	117,500	.00	.00	.00	117,500.00 .0%
19500010 56990	MISCELLANEOUS	16,000	16,000	9,496.85	1,316.35	39.29	6,463.86 59.6%
TOTAL ALLINGTOWN FD - ADMIN.		6,091,368	6,091,368	4,039,161.49	59,750.56	38,072.89	2,014,133.30 66.9%
19500030 ALLINGTOWN FIRE DEPT OPS							
19500030 51000	REGULAR WAGES	1,519,965	1,519,965	1,380,427.14	138,265.52	.00	139,537.86 90.8%
19500030 51500	OVERTIME	480,000	480,000	542,684.49	61,604.24	.00	-62,684.49 113.1%
19500030 51800	SEPARATION PAY	45,000	45,000	.00	.00	.00	45,000.00 .0%
19500030 51801	WORKERS' COMP. PAY	0	0	3,355.57	.00	.00	-3,355.57 100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
19500030 52150 TELEPHONE EXPENSE	305,000	305,000	134,089.47	20,658.41	24,401.94	146,508.59	52.0%
19500030 52780 UNIFORM ALLOWANCE -	26,000	26,000	14,168.40	824.00	416.00	11,415.60	56.1%
19500030 53250 TOOLS & MISCELLANEO	70,000	70,000	41,809.56	3,591.09	1,780.27	26,410.17	62.3%
19500030 53440 MEDICAL SUPPLIES	38,000	38,000	21,958.82	2,462.63	3,824.38	12,216.80	67.9%
19500030 54130 FICA-CITY'S SHARE	60,000	60,000	67,970.75	6,661.07	.00	-7,970.75	113.3%
19500030 54140 PENSION - CITY'S SH	166,000	166,000	58,672.12	6,114.05	.00	107,327.88	35.3%
19500030 55220 TRUCKS	265,000	265,000	33,712.97	.00	6,183.69	225,103.34	15.1%
19500030 56180 EDUCATIONAL REIMBUR	115,250	115,250	54,725.00	.00	.00	60,525.00	47.5%
TOTAL ALLINGTOWN FIRE DEPT OPS	3,090,215	3,090,215	2,353,574.29	240,181.01	36,606.28	700,034.43	77.3%
19520045 GRANTS-ALLINGTOWN FD3							
19520045 45231 PILOT-COLLEGES & HO	-770,501	-770,501	-733,961.12	.00	.00	-36,539.88	95.3%
19520045 45249 MRSA - MOTOR VEHICL	-960,525	-960,525	-1,302,848.66	.00	.00	342,323.66	135.6%
19520045 45290 STATE MISCELLANEOUS	-21,515	-21,515	-200.00	.00	.00	-21,315.00	.9%
19520045 45340 SCCRWA- PILOT GRANT	-49,166	-49,166	-49,117.42	.00	.00	-48.58	99.9%
TOTAL GRANTS-ALLINGTOWN FD3	-1,801,707	-1,801,707	-2,086,127.20	.00	.00	284,420.20	115.8%
19520047 MISCELLANEOUS REVENUE-ALL/FD3							
19520047 42900 MISCELLANEOUS FEES	-60,000	-60,000	-123,527.13	-3,925.61	.00	63,527.13	205.9%
19520047 45130 FEDERAL EMERGENCY M	-271,429	-271,429	.00	.00	.00	-271,429.00	.0%
19520047 46720 POLICE/FD EXTRA DUT	-4,000	-4,000	-10,556.73	-907.65	.00	6,556.73	263.9%
19520047 47050 FD BUNDLE BILLING E	-40,000	-40,000	-7,984.11	-604.93	.00	-32,015.89	20.0%
19520047 47060 FD TRANSPORT INCOME	0	0	-54,400.24	-7,202.85	.00	54,400.24	100.0%
19520047 47380 INSURANCE REIMBURSE	0	0	-15,360.46	.00	.00	15,360.46	100.0%
19520047 47600 DONATIONS	-100,000	-100,000	.00	.00	.00	-100,000.00	.0%
19520047 47900 MISCELLANEOUS	0	0	-175.00	.00	.00	175.00	100.0%
TOTAL MISCELLANEOUS REVENUE-ALL/F	-475,429	-475,429	-212,003.67	-12,641.04	.00	-263,425.33	44.6%
19524041 PROPERTY TAXES - ALLINGTOWN FD							
19524041 41100 CURRENT PROPERTY TA	-6,788,447	-6,788,447	-6,830,818.58	-75,940.70	.00	42,371.90	100.6%
19524041 41200 PRIOR YEARS TAX LEV	-66,000	-66,000	-71,393.62	-3,097.66	.00	5,393.62	108.2%
19524041 41300 SUSPENSE TAXES	-6,000	-6,000	-24,906.65	-3,702.93	.00	18,906.65	415.1%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
19524041 41610 CURRENT PROPERTY TA	-22,000	-22,000	-29,051.10	-9,422.76	.00	7,051.10	132.1%
19524041 41620 PRIOR YEARS TAX INT	-15,000	-15,000	-15,548.85	-1,212.97	.00	548.85	103.7%
19524041 41630 SUSPENSE INTEREST	-7,000	-7,000	-26,513.87	-3,502.18	.00	19,513.87	378.8%
TOTAL PROPERTY TAXES - ALLINGTOWN	-6,904,447	-6,904,447	-6,998,232.67	-96,879.20	.00	93,785.99	101.4%
TOTAL WH FIRE DEPT-ALLINGTOWN (FD	0	0	-2,903,627.76	190,411.33	74,679.17	2,828,948.59	100.0%
TOTAL REVENUES	-9,181,583	-9,181,583	-9,296,363.54	-109,520.24	.00	114,780.86	
TOTAL EXPENSES	9,181,583	9,181,583	6,392,735.78	299,931.57	74,679.17	2,714,167.73	
GRAND TOTAL	0	0	-2,903,627.76	190,411.33	74,679.17	2,828,948.59	100.0%

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YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
240 SEWER OPERATING FUND							
24048037 SEWER OPERATIONS ADMIN							
24048037 51000 REGULAR WAGES	121,950	121,950	525.24	.00	.00	121,424.76	.4%
24048037 51050 SEWER BOARD CLERK	4,200	4,200	225.00	.00	.00	3,975.00	5.4%
24048037 51500 OVERTIME	3,000	3,000	4,589.30	.00	.00	-1,589.30	153.0%
24048037 51530 VACATION BUY BACK	2,000	2,000	.00	.00	.00	2,000.00	.0%
24048037 52150 TELEPHONE EXPENSE	0	0	.00	.00	1,112.06	-1,112.06	100.0%
24048037 52360 BUSINESS EXPENSE	30,000	30,000	3,474.60	.00	.00	26,525.40	11.6%
24048037 52420 FINANCIAL SERVICES	55,156	55,156	.00	.00	.00	55,156.00	.0%
24048037 52440 ENGINEERING SERVICE	400,000	400,000	275,386.65	99,883.07	28,357.42	96,255.93	75.9%
24048037 52580 EQUIPMENT MAINTENAN	300,000	300,000	495,411.67	11,205.00	26,226.80	-221,638.47	173.9%
24048037 52750 STATE PERMIT	7,000	7,000	.00	.00	3,005.00	3,995.00	42.9%
24048037 54100 FRINGE BENEFITS	15,000	15,000	.00	.00	.00	15,000.00	.0%
24048037 54130 FICA-CITY'S SHARE	9,330	9,330	391.71	.00	.00	8,938.29	4.2%
24048037 54140 PENSION - CITY'S SH	9,000	9,000	657.02	.00	.00	8,342.98	7.3%
24048037 54640 CLEAN WATER FUND PA	320,800	320,800	.00	.00	.00	320,800.00	.0%
24048037 55710 CAPITAL IMPROV.-SEW	600,000	600,000	180,858.31	.00	491,284.90	-72,143.21	112.0%
24048037 55720 CAPITAL IMP - COLLE	600,000	600,000	433,402.89	153.75	107,657.80	58,939.31	90.2%
24048037 55749 CLEAN WATER (NEW)	1,797,987	1,797,987	2,103,842.84	180,495.44	.00	-305,855.84	117.0%
24048037 56010 UNALLOCATED CONTING	300,000	300,000	.00	.00	.00	300,000.00	.0%
24048037 56990 MISCELLANEOUS	335,000	335,000	535,471.13	79,648.32	229,754.22	-430,225.35	228.4%
TOTAL SEWER OPERATIONS ADMIN	4,910,423	4,910,423	4,034,236.36	371,385.58	887,398.20	-11,211.56	100.2%
24048040 IN-HOUSE SEWER OPERATIONS							
24048040 51000 REGULAR WAGES	1,964,120	1,964,120	1,699,870.94	170,937.78	.00	264,249.06	86.5%
24048040 51500 OVERTIME	660,000	660,000	903,577.88	92,296.53	.00	-243,577.88	136.9%
24048040 51530 VACATION BUY BACK	17,000	17,000	.00	.00	.00	17,000.00	.0%
24048040 51800 SEPARATION PAY	50,000	50,000	.00	.00	.00	50,000.00	.0%
24048040 52100 GAS HEATING	84,000	84,000	130,758.06	.00	120,406.94	-167,165.00	299.0%
24048040 52105 GASES (PROPANE, ETC	5,000	5,000	1,209.35	.00	.00	3,790.65	24.2%
24048040 52110 ELECTRICITY	1,500,000	1,500,000	995,406.58	114,359.05	206,690.88	297,902.54	80.1%
24048040 52130 WATER	200,000	200,000	143,520.47	.00	6,479.53	50,000.00	75.0%
24048040 52150 TELEPHONE EXPENSE	9,000	9,000	6,964.56	.00	4,917.24	-2,881.80	132.0%
24048040 52510 MAINTENANCE SERVICE	80,000	80,000	113,547.54	36,082.00	10,812.02	-44,359.56	155.4%
24048040 52540 MOTOR VEHICLE MAINT	40,000	40,000	32,077.20	1,372.32	8,964.03	-1,041.23	102.6%

YEAR TO DATE BUDGET REPORT

FOR 2024 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
24048040 52650 OTHER RENTAL	5,000	5,000	6,676.71	.00	739.99	-2,416.70	148.3%
24048040 52770 OTHER CONTRACTUAL S	200,000	200,000	195,012.02	11,702.42	15,329.03	-10,341.05	105.2%
24048040 52910 TRASH PICKUP	16,000	16,000	20,686.22	2,476.53	8,631.15	-13,317.37	183.2%
24048040 53000 SUPPLIES & MATERIAL	200,000	200,000	173,106.49	3,910.38	36,767.73	-9,874.22	104.9%
24048040 53200 HEATING OIL	1,100,000	1,100,000	854,289.64	.00	419,718.22	-174,007.86	115.8%
24048040 53210 AUTOMOTIVE FUEL & F	25,000	25,000	27,862.39	.00	1,001.59	-3,863.98	115.5%
24048040 53250 TOOLS & MISCELLANEO	50,000	50,000	61,982.18	3,878.77	537.59	-12,519.77	125.0%
24048040 53430 JANITORIAL SUPPLIES	16,000	16,000	6,829.30	.00	8,897.62	273.08	98.3%
24048040 53435 CHEMICALS	210,000	210,000	166,685.09	10,854.60	6,380.31	36,934.60	82.4%
24048040 53445 SAFETY SUPPLIES	8,000	8,000	6,671.71	.00	.00	1,328.29	83.4%
24048040 53450 LABORATORY SUPPLIES	70,000	70,000	72,367.23	4,236.00	13,398.06	-15,765.29	122.5%
24048040 53460 CLOTHING & UNIFORMS	44,000	44,000	14,345.93	2,160.21	36,438.51	-6,784.44	115.4%
24048040 54100 FRINGE BENEFITS	474,000	474,000	332,360.84	.00	.00	141,639.16	70.1%
24048040 54130 FICA-CITY'S SHARE	189,450	189,450	192,077.28	20,146.96	.00	-2,627.28	101.4%
24048040 54140 PENSION - CITY'S SH	200,000	200,000	150,689.19	15,938.81	.00	49,310.81	75.3%
24048040 54232 GENERAL LIABILITY C	250,000	250,000	227,861.21	.00	.00	22,138.79	91.1%
24048040 54735 SEWER CLAIMS-WORKER	200,000	200,000	504,655.58	.00	.00	-304,655.58	252.3%
24048040 56215 OUTSIDE SERVICES	150,000	150,000	151,751.32	.00	32,058.76	-33,810.08	122.5%
24048040 56990 MISCELLANEOUS	0	0	456.67	.00	6,897.35	-7,354.02	100.0%
TOTAL IN-HOUSE SEWER OPERATIONS	8,016,570	8,016,570	7,193,299.58	490,352.36	945,066.55	-121,796.13	101.5%
24048046 SEWER CHARGES							
24048046 46610 SEWER USE FEES-CURR	-12,267,993	-12,267,993	-12,031,414.02	-122,396.97	.00	-236,578.98	98.1%
24048046 46620 SEWER USE FEES - PR	-18,000	-18,000	-41,982.65	-3,817.05	.00	23,982.65	233.2%
24048046 46630 SEWER INTEREST & LI	-20,000	-20,000	-60,979.21	-18,689.64	.00	40,979.21	304.9%
24048046 46640 SEWER INTEREST & LI	-15,000	-15,000	-27,296.67	-3,367.76	.00	12,296.67	182.0%
24048046 46670 ORANGE SHARE SERVIC	-390,000	-390,000	108,662.00	.00	.00	-498,662.00	-27.9%
24048046 47675 ORANGE SHARE CWF DE	-216,000	-216,000	-423,193.51	.00	.00	207,193.51	195.9%
24048046 47680 NITROGEN CREDIT	0	0	-6,921.00	.00	.00	6,921.00	100.0%
TOTAL SEWER CHARGES	-12,926,993	-12,926,993	-12,483,125.06	-148,271.42	.00	-443,867.94	96.6%
TOTAL SEWER OPERATING FUND	0	0	-1,255,589.12	713,466.52	1,832,464.75	-576,875.63	100.0%
TOTAL REVENUES	-12,926,993	-12,926,993	-12,483,125.06	-148,271.42	.00	-443,867.94	
TOTAL EXPENSES	12,926,993	12,926,993	11,227,535.94	861,737.94	1,832,464.75	-133,007.69	
GRAND TOTAL	0	0	-1,255,589.12	713,466.52	1,832,464.75	-576,875.63	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

Director of Finance

matthew.cavallaro@whschools.org

A handwritten signature in dark ink, appearing to be "MC", is written over the printed name and title.

June 20, 2024

To: MARB Board Members

Re: April Financial

Enclosed within this document, please find the West Haven Board of Education financials through April 30, 2024. Included in this report is a projection spreadsheet, MUNIS data for period 10, and Year to Date reports for our Alliance Grant and ARP/ESSER III grant.

Through period 10, our spending continues to be less year to date when compared to the previous fiscal year. Our projection is still to finish the year on budget. Our COVID grants will be spent in full within the allotted timeframe of the allowable period. The ARP/ESSER III will be fully obligated by June 30, 2024.

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

- Special Education Tuition (A01) and Special Education Transportation (B12) – These line items are the most volatile line items within the budget as the numbers of students continue to fluctuate throughout the year. The Excess Cost grant funding is being tracked in a separate fund to remove an audit recommendation.
- Property and Liability Insurance (E12) – Large increases in Property and Liability Insurance are due to rising costs and inflation. Moving forward, budgets will reflect these rising costs.
- Meetings are continuing with Grant Managers to ensure grant funds are fully expended in the allotted time frame.
- Budget transfers were submitted to the Board of Education during the June 3, 2024 meeting and can be found within this packet for your approval.

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

Variances favorable/(unfavorable)

	ACTUAL						FORECAST		
	FY24 Budget	April YTD	April YTD	April YTD	FY23 YTD	FY24	April YTD	Δ to Budget	
		Actual	FY23	% Budget	% Actual	Projected	% Fcst		
Superintendent / Principals / Asst.	2,549,163	1,622,166	1,629,782	63.6%	72.7%	2,207,369	73.5%	341,794	
Teachers - Classroom	24,729,029	18,700,360	19,220,171	75.6%	70.3%	26,106,334	71.6%	(1,377,305)	
Teachers - Special Education	5,738,604	3,544,792	3,821,144	61.8%	64.5%	5,188,604	68.3%	550,000	
Teachers - Special Area	3,269,796	1,976,317	2,028,848	60.4%	59.6%	2,894,796	68.3%	375,000	
Teachers - Substitutes/Interns	689,815	393,283	371,271	57.0%	53.2%	689,815	57.0%	-	
Teacher Aides	3,199,671	2,756,408	3,048,697	86.1%	101.9%	3,859,671	71.4%	(660,000)	
Pupil Services	1,483,856	871,416	967,803	58.7%	61.8%	1,283,856	67.9%	200,000	
Clerical	1,803,104	1,410,813	1,314,070	78.2%	86.3%	1,773,104	79.6%	30,000	
School Nurses	988,148	558,378	637,338	56.5%	62.2%	828,148	67.4%	160,000	
Coordinators/Directors	1,381,409	953,293	974,074	69.0%	91.7%	1,381,409	69.0%	-	
Custodial / Maintenance	3,046,402	2,396,882	2,110,044	78.7%	70.0%	2,713,365	88.3%	333,037	
Lunch Aides	300,000	285,070	286,058	95.0%	95.4%	-	0.0%	300,000	
Para Substitutes	105,000	136,985	103,762	130.5%	98.8%	-	0.0%	105,000	
Homebound	125,000	57,253	37,170	45.8%	29.7%	125,000	45.8%	-	
Detached Worker	98,261	53,692	106,194	54.6%	108.1%	98,261	54.6%	-	
Athletic Coaches	175,000	135,473	143,935	77.4%	109.1%	240,179	56.4%	(65,179)	
Adult Education	150,000	132,074	100,532	88.0%	67.0%	150,000	88.0%	-	
Severance Pay	300,000	205,636	575,620	68.5%	142.0%	258,239	79.6%	41,761	
Student Activity Advisors	100,000	25,192	116,954	25.2%	135.7%	100,000	25.2%	-	
Salaries	50,232,258	36,215,482	37,593,467	72.1%	72.6%	49,898,150	72.6%	334,108	
Health Insurance	14,825,092	12,823,310	13,313,782	86.5%	100.4%	14,825,092	86.5%	-	
Medicare Only - Taxes	881,908	604,418	608,640	68.5%	75.8%	881,908	68.5%	-	
Social Security	764,786	622,972	609,631	81.5%	88.4%	764,786	81.5%	-	
Property & Liability Insurance	525,000	740,865	631,866	141.1%	125.8%	740,865	100.0%	(215,865)	
Worker's Compensation	750,000	655,371	441,008	87.4%	79.8%	750,000	87.4%	-	
Retirement Contributions	477,406	320,762	312,717	67.2%	96.5%	477,406	67.2%	-	
Life Insurance	187,913	204,394	234,631	108.8%	110.3%	266,576	76.7%	(78,663)	
Travel / Convention / Dues	77,200	23,750	21,818	30.8%	18.8%	27,200	87.3%	50,000	
Other Benefits & Fixed Charges	146,500	7,800	13,200	5.3%	19.1%	10,000	78.0%	136,500	
Benefits & Fixed Charges	18,635,805	16,003,642	16,187,293	85.9%	97.9%	18,743,833	85.4%	(108,028)	
Tuition	8,737,214	8,413,010	7,512,667	96.3%	80.8%	8,737,214	96.3%	-	
Bus Service	3,456,687	2,852,360	2,497,185	82.5%	81.7%	3,456,687	82.5%	-	
Transportation - Phys. Handicapped	2,037,560	1,384,458	1,492,458	67.9%	99.0%	2,329,490	59.4%	(291,930)	
Transportation - Regional VOC	320,498	247,710	216,405	77.3%	85.1%	320,498	77.3%	-	
Transportation - Student Activities	111,911	149,435	126,331	133.5%	115.7%	111,911	133.5%	-	
Student Transportation	5,926,656	4,633,963	4,332,379	78.2%	87.9%	6,218,586	74.5%	(291,930)	
Site Repairs & Improvements	1,096,939	974,924	1,332,171	88.9%	185.4%	1,096,939	88.9%	-	
Electricity	1,208,733	1,083,716	1,123,978	89.7%	106.2%	1,358,733	79.8%	(150,000)	
Heating	464,487	363,693	486,106	78.3%	92.8%	464,487	78.3%	-	
Water	103,919	91,769	98,482	88.3%	73.4%	103,919	88.3%	-	
Telephone & Communications	364,178	103,548	146,844	28.4%	45.5%	164,178	63.1%	200,000	
Building Security	388,740	409,478	398,344	105.3%	103.0%	388,740	105.3%	-	
Solid Waste / Recycling	220,833	251,424	251,716	113.9%	128.4%	305,833	82.2%	(85,000)	
Operation of Plant	3,847,829	3,278,552	3,837,641	85.2%	114.9%	3,882,829	84.4%	(35,000)	
Photocopy Services	383,309	322,522	400,450	84.1%	148.4%	383,309	84.1%	-	
Consultant Services	525,000	437,836	374,050	83.4%	143.9%	525,000	83.4%	-	
Police And Fire	75,000	716	1,241	1.0%	1.7%	10,000	7.2%	65,000	
Printing / Postage / Supplies	117,850	83,043	89,779	70.5%	123.5%	92,850	89.4%	25,000	
Other Services	60,000	-	-	0.0%	0.0%	60,000	0.0%	-	
Purchased Services	1,161,159	844,117	865,520	72.7%	79.2%	1,071,159	78.8%	90,000	
Instruction	1,419,500	1,404,049	1,467,833	98.9%	110.4%	1,408,650	99.7%	10,850	
Board of Education	89,960,421	70,792,815	71,796,800	78.7%	81.3%	89,960,421	78.7%	-	

Note : YTD actuals exclude encumbrances



YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
101 GENERAL FUND	APPROP	ADJUSTM TS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
A01 TUITION	8,737,214	0	8,737,214	8,666,076.52	.00	71,137.48	99.2%
B04 CONTRACTED BUS SERVICE/PUBLIC	3,172,579	0	3,172,579	2,731,300.22	.00	441,278.78	86.1%
B06 BUS SERVICE: NON PUBLIC SCHOOL	284,108	0	284,108	244,413.96	.00	39,694.04	86.0%
B08 TRANSPORTATION: REG VOC-TECH-	243,627	0	243,627	208,106.08	.00	35,520.92	85.4%
B10 TRANSPORTATION: REG VOC-AG	76,871	0	76,871	76,550.10	.00	320.90	99.6%
B12 TRANSPORT: PHYS. HANDICAPPED	2,037,560	291,930	2,329,490	2,032,542.80	.00	296,947.20	87.3%
B16 TRANSPORTATION: STDNT ACTIVITY	111,911	0	111,911	73,426.72	6,095.00	32,389.28	71.1%
C04 SALARY - SUPERINTENDENT	190,759	0	190,759	174,245.00	.00	16,514.00	91.3%
C06 SALARY - ASST. SUPERINTENDENT	160,000	0	160,000	146,608.26	.00	13,391.74	91.6%
C07 SALARY - CLERICAL: BLAKE ADMIN	956,176	0	956,176	849,609.76	.00	106,566.24	88.9%
C10 SALARY - PRINCIPALS	1,246,610	10,000	1,256,610	963,901.80	.00	292,708.20	76.7%
C12 SALARY - ASST. PRINCIPALS	951,794	-351,794	600,000	456,757.54	.00	143,242.46	76.1%
C14 SALARY - COORD & DIRECTORS	1,381,409	0	1,381,409	1,056,598.18	.00	324,810.82	76.5%
C16 SALARY - CLASSROOM TEACHERS	24,729,029	1,377,305	26,106,334	20,734,629.51	.00	5,371,704.49	79.4%
C18 SALARY - SPECIAL ED TEACHERS	5,738,604	-550,000	5,188,604	3,934,731.94	.00	1,253,872.06	75.8%
C20 SALARY - ADULT EDUCATION	150,000	0	150,000	150,000.00	.00	.00	100.0%
C22 SALARY - HOMEBOUND	125,000	0	125,000	111,310.10	.00	13,689.90	89.0%
C24 SALARY - SPECIAL AREA TEACHERS	3,269,796	-375,000	2,894,796	2,202,936.66	.00	691,859.34	76.1%
C26 SALARY - PUPIL SERVICES	1,483,856	-200,000	1,283,856	965,378.28	.00	318,477.72	75.2%
C28 SALARY - CLERICAL: SECOND. SCH	546,054	0	546,054	489,568.95	.00	56,485.05	89.7%
C30 SALARY - CLERICAL: ELEM. SCH.	270,874	0	270,874	198,559.50	.00	72,314.50	73.3%
C32 SALARY - SUBSTITUTE CLERKS	30,000	-30,000	0	.00	.00	.00	.0%
C34 SALARY - LUNCH AIDES	300,000	-300,000	0	.00	.00	.00	.0%
C36 SALARY - TEACHER AIDES	3,199,671	660,000	3,859,671	3,469,318.87	.00	390,352.13	89.9%
C38 SALARY - PARA SUBSTITUTES	105,000	-105,000	0	.00	.00	.00	.0%
C40 SALARY - DETACHED WORKER	98,261	0	98,261	59,851.55	.00	38,409.45	60.9%
C42 SALARY - SUBSTITUTE TEACHERS	689,815	0	689,815	594,016.59	.00	95,798.41	86.1%
C44 SALARY - SEVERANCE PAY	300,000	-41,761	258,239	258,238.42	.00	.58	100.0%
C46 SALARY - NURSES: PUBLIC	837,668	-115,000	722,668	545,674.46	.00	176,993.54	75.5%
C48 SALARY - NURSES: NON-PUBLIC	150,480	-45,000	105,480	75,229.22	.00	30,250.78	71.3%
C58 SALARY - CUSTODIANS	1,923,892	-153,750	1,770,142	1,603,190.47	.00	166,951.53	90.6%
C60 SALARY - SUBSTITUTE CUSTODIANS	105,000	-105,000	0	.00	.00	.00	.0%
C62 SALARY - O/T CUSTODIANS	79,638	-79,638	0	.00	.00	.00	.0%
C64 SALARY - MAINTENANCE	861,073	82,150	943,223	868,217.61	.00	75,005.39	92.0%
C66 SALARY - O/T MAINTENANCE	60,799	-60,799	0	.00	.00	.00	.0%
C68 SALARY - STUDENT ACTIVITY ADV.	100,000	0	100,000	77,811.02	.00	22,188.98	77.8%
C70 SALARY - ATHL COACHES: HS	175,000	65,179	240,179	240,178.87	.00	.13	100.0%
C72 SALARY - CUST COMMUNITY SVCS	16,000	-16,000	0	.00	.00	.00	.0%
D04 ELECTRICITY	1,208,733	150,000	1,358,733	1,252,015.10	.00	106,717.90	92.1%
D08 WATER	103,919	0	103,919	102,737.44	.00	1,181.56	98.9%
D10 TELEPHONE & COMMUNICATIONS	364,178	-200,000	164,178	112,929.79	.00	51,248.21	68.8%
D12 RUBBISH REMOVAL	220,833	85,000	305,833	279,275.94	.00	26,557.06	91.3%
D16 HEAT FOR BUILDINGS	464,487	0	464,487	413,080.17	.00	51,406.83	88.9%
D20 REPAIR TO BUILDINGS	846,939	0	846,939	761,064.74	4,215.42	81,658.84	90.4%



YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR: 101 GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD. EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
D24 BUILDING SECURITY	388,740	0	388,740	388,740.00	.00	.00	100.0%
D34 IMPROVEMENT TO SITES	250,000	0	250,000	174,923.38	.00	75,076.62	70.0%
E02 CENTRAL OFFICE - TRAVEL	77,200	-50,000	27,200	25,258.06	.00	1,941.94	92.9%
E08 PROFESSIONAL CERT. REIMBURSMNT	46,500	-36,500	10,000	8,100.00	.00	1,900.00	81.0%
E12 PROPERTY & LIABILITY INSURANCE	525,000	215,865	740,865	740,865.00	.00	.00	100.0%
E14 HEALTH INSURANCE: CERTIFIED	9,847,344	0	9,847,344	8,012,344.81	.00	1,834,999.19	81.4%
E16 LIFE INSURANCE: CERTIFIED	187,913	78,663	266,576	204,394.06	.00	62,181.94	76.7%
E18 SOCIAL SECURITY	764,786	0	764,786	682,843.49	.00	81,942.51	89.3%
E20 RETIREMENT CONTRIBUTIONS	477,406	0	477,406	352,072.53	.00	125,333.47	73.7%
E22 MEDICARE ONLY - TAXES	881,908	0	881,908	669,038.52	.00	212,869.48	75.9%
E24 UNEMPLOYMENT COMPENSATION	100,000	-100,000	0	.00	.00	.00	.0%
E26 HEALTH INSURANCE: NON-CERT	4,977,748	0	4,977,748	4,472,433.03	524.10	504,790.87	89.9%
E30 WORKER'S COMPENSATION	750,000	0	750,000	655,370.73	.00	94,629.27	87.4%
F02 POSTAGE	60,000	-25,000	35,000	27,580.00	.00	7,420.00	78.8%
F06 PHOTOCOPY SERVICES	383,309	0	383,309	382,605.09	150.84	553.07	99.9%
F12 CONSULTANT SERVICES	260,000	0	260,000	256,131.50	.00	3,868.50	98.5%
F14 SERVICE CONTRACTS	265,000	0	265,000	196,424.15	.00	68,575.85	74.1%
F18 BOE - OFFICE SUPPLIES	3,150	0	3,150	2,021.53	535.00	593.47	81.2%
F20 CENTRAL OFFICE - SUPPLIES	26,000	15,000	41,000	40,871.97	.00	128.03	99.7%
F26 POLICE & FIRE	75,000	-65,000	10,000	1,133.00	.00	8,867.00	11.3%
F28 BOE - DUES & CONFERENCES	25,200	-15,000	10,200	9,948.00	.00	252.00	97.5%
F30 SUBSCRIPTIONS	3,500	0	3,500	3,459.95	.00	40.05	98.9%
F34 FITZGERALD COMPLEX	60,000	0	60,000	.00	.00	60,000.00	.0%
G02 ANSWERING SERVICE	10,850	-10,850	0	.00	.00	.00	.0%
G04 REPAIR TO EQUIPMENT: INSTRUCT.	25,000	-20,000	5,000	3,187.50	913.50	899.00	82.0%
G06 MISC. EXPENSES	0	40,000	40,000	34,689.90	5,130.00	180.10	99.5%
G08 ELEM. READING DEVELOPMENT	12,000	0	12,000	10,579.37	.00	1,420.63	88.2%
G10 TEACHING SUPPLIES	504,400	101,100	605,500	600,196.08	3,707.76	1,596.16	99.7%
G12 TEXTBOOKS	225,000	-50,000	175,000	174,571.80	.00	428.20	99.8%
G14 PERIODICALS	13,500	2,500	16,000	15,758.48	.00	241.52	98.5%
G16 EDUCATIONAL MEDIA SUPPLIES	0	2,000	2,000	.00	1,390.00	610.00	69.5%
G18 STANDARDIZED TESTING PROGRAM	54,750	-53,750	1,000	930.00	.00	70.00	93.0%
G20 CURRICULUM IMPROVEMENT	45,000	12,000	57,000	55,838.21	.00	1,161.79	98.0%
G22 LIBRARY BOOKS	42,500	-12,500	30,000	28,812.78	.00	1,187.22	96.0%
G26 EQUIPMENT - NON INSTRUCTIONAL	20,000	20,000	40,000	38,433.37	.00	1,566.63	96.1%
G28 EQUIPMENT - INSTRUCTIONAL	0	30,000	30,000	25,648.29	.00	4,351.71	85.5%
G29 EQUIPMENT - TECHNOLOGY	320,000	-169,850	150,150	125,544.74	3,534.67	21,070.59	86.0%
G32 MEDICAL SERVICES - SUPPLIES	36,500	-21,500	15,000	14,408.77	.00	591.23	96.1%
G34 MEDICAL SERVICES - MISC. EXP.	0	60,000	60,000	55,636.13	.00	4,363.87	92.7%
G36 EQUIPMENT: MEDICAL SERVICES	10,000	0	10,000	10,000.00	.00	.00	100.0%
G38 EQUIPMENT & SUPPLIES: ACTIV.	100,000	60,000	160,000	155,323.01	333.00	4,343.99	97.3%
TOTAL GENERAL FUND	89,960,421	0	89,960,421	75,836,199.37	26,529.29	14,097,692.34	84.3%



YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFERS/ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
459 TEACHERS REFORM ALLIANCE(ECS)							
000 NULL							
45970145 45290 STATE MISCELLANE	0	0	0	-3,276,080.87	.00	3,276,080.87	100.0%
TOTAL NULL	0	0	0	-3,276,080.87	.00	3,276,080.87	100.0%
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	2,117,584.01	.00	-2,117,584.01	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	1,683,337.19	.00	-1,683,337.19	100.0%
S60V25RC 65100 STUDENT TRANSPOR	0	0	0	497,526.21	.00	-497,526.21	100.0%
S60V25RC 65600 TUITION	0	0	0	1,249,012.09	.00	-1,249,012.09	100.0%
TOTAL TEACHERS REFORM ALLIANCE	0	0	0	6,228,265.00	.00	-6,228,265.00	100.0%
TOTAL TEACHERS REFORM ALLIANCE(ECS)	0	0	0	2,952,184.13	.00	-2,952,184.13	100.0%
TOTAL REVENUES	0	0	0	-3,276,080.87	.00	3,276,080.87	
TOTAL EXPENSES	0	0	0	6,228,265.00	.00	-6,228,265.00	



YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRNFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
462 ARP/ESSER III							
CONTINUED							
46270045 45290 STATE MISCELLANE	0	0	0	-14,738,609.80	.00	14,738,609.80	100.0%
TOTAL NULL	0	0	0	-14,738,609.80	.00	14,738,609.80	100.0%
SEE UNUSED							
S62V29SG 61112 SALARY TEACHERS	4,500,000	0	4,500,000	2,735,123.61	.00	1,764,876.39	60.8%
S62V29SG 62000 EMPLOYEE BENEFIT	0	0	0	1,071,474.75	.00	-1,071,474.75	100.0%
S62V29SG 63300 OTHER PROFESSION	1,500,000	9,781,456	11,281,456	9,924,175.96	.00	1,357,280.04	88.0%
S62V29SG 65100 STUDENT TRANSPOR	0	0	0	.00	.00	.00	.0%
S62V29SG 66110 INSTRUCTIONAL SU	1,100,000	2,595,000	3,695,000	2,899,525.25	.00	795,474.75	78.5%
TOTAL UNUSED	7,100,000	12,376,456	19,476,456	16,630,299.57	.00	2,846,156.43	85.4%
TOTAL ARP/ESSER III	7,100,000	12,376,456	19,476,456	1,891,689.77	.00	17,584,766.23	9.7%
TOTAL REVENUES	0	0	0	-14,738,609.80	.00	14,738,609.80	
TOTAL EXPENSES	7,100,000	12,376,456	19,476,456	16,630,299.57	.00	2,846,156.43	

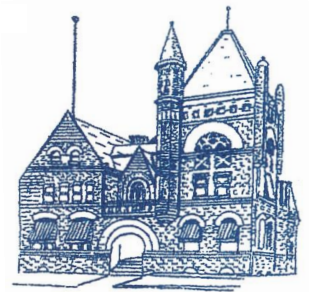
**WEST HAVEN BOARD OF EDUCATION
2023-2024 RECOMMENDED OPERATING BUDGET TRANSFERS**

ORG	OBJECT	DESCRIPTION	2023-2024	06/03/2024 TRANSFERS		2023-2024		
			BUDGET	DECREASE	INCREASE	REVISED BUDGET		
	C12L52OP	61100	C12 SALARY - ASST. PRINCIPALS	\$ 951,794.00	351,794	\$	600,000.00	
	C18A20SE	61112	C18 SALARY - SPECIAL ED TEACHE	5,738,604	550,000	\$	5,188,604.00	
	C24B33GS	61070	C24 SALARY - SPECIAL AREA TEAC	3,269,796	375,000	\$	2,894,796.00	
	C26A35SW	61060	C26 SALARY - PUPIL SERVICES	1,483,856	200,000	\$	1,283,856.00	
	C32I52OP	61230	C32 SALARY - SUBSTITUTE CLERKS	30,000	30,000	\$	-	
	C34F85FO	61240	C34 SALARY - LUNCH AIDES	300,000	300,000	\$	-	
	C38F05RI	61260	C38 SALARY - PARA SUBSTITUTES	105,000	105,000	\$	-	
	C44A05OS	61510	C44 SALARY - SEVERANCE PAY	300,000	41,761	\$	258,239.00	
	C46A39HS	61160	C46 SALARY - NURSES: PUBLIC	837,668	115,000	\$	722,668.00	
	C48N34NS	61170	C48 SALARY - NURSES: NON-PUBLI	150,480	45,000	\$	105,480.00	
	C58A51BS	61200	C58 SALARY - CUSTODIANS	1,923,892	153,750	\$	1,770,142.00	
	C60L62BS	61370	C60 SALARY - SUBSTITUTE CUSTOD	105,000	105,000	\$	-	
	C62B62BS	61320	C62 SALARY - O/T CUSTODIANS	79,638	79,638	\$	-	
	C66Y61MS	61330	C66 SALARY - O/T MAINTENANCE	60,799	60,799	\$	-	
	C72I62BS	61360	C72 SALARY - CUST COMMUNITY SV	16,000	16,000	\$	-	
	D10A62BS	65300	D10 TELEPHONE & COMMUNICATIONS	364,178	200,000	\$	164,178.00	
	E02A51EA	65820	E02 CENTRAL OFFICE - TRAVEL	77,200	50,000	\$	27,200.00	
	E08B02RI	62400	E08 PROFESSIONAL CERT. REIMBUR	46,500	36,500	\$	10,000.00	
	E24L11RI	62500	E24 UNEMPLOYMENT COMPENSATION	100,000	100,000	\$	-	
	F02A51EA	65310	F02 POSTAGE	60,000	25,000	\$	35,000.00	
	F26L66ZA	65910	F26 POLICE & FIRE	75,000	65,000	\$	10,000.00	
	F28A50BE	68120	F28 BOE - DUES & CONFERENCES	25,200	15,000	\$	10,200.00	
	G02A51EA	65320	G02 ANSWERING SERVICE	10,850	10,850	\$	-	
	G04L10RI	64310	G04 REPAIR TO EQUIPMENT: INSTR	25,000	20,000	\$	5,000.00	
	G12L11RI	66410	G12 TEXTBOOKS	225,000	50,000	\$	175,000.00	
	G18A05OS	66140	G18 STANDARDIZED TESTING PROGR	54,750	53,750	\$	1,000.00	
	G22A54OS	66420	G22 LIBRARY BOOKS	42,500	12,500	\$	30,000.00	
	G29A45EM	67300	G29 EQUIPMENT - TECHNOLOGY	320,000	169,850	\$	150,150.00	
	G32A39HS	66820	G32 MEDICAL SERVICES - SUPPLIE	36,500	21,500	\$	15,000.00	
	B12A72RN	65170	B12 TRANSPORT: PHYS. HANDICAP	2,037,560		291,930 \$	2,329,490.00	
	C10B52OP	61000	C10 SALARY - PRINCIPALS	1,246,610		10,000 \$	1,256,610.00	
	C16B05RI	61110	C16 SALARY - CLASSROOM TEACHER	24,729,029		1,377,305 \$	26,106,334.00	
	C36A28SE	61250	C36 SALARY - TEACHER AIDES	3,199,671		660,000 \$	3,859,671.00	
	C64A61MS	61300	C64 SALARY - MAINTENANCE	861,073		82,150 \$	943,223.00	
	C70L91OY	61350	C70 SALARY - ATHL COACHES: HS	175,000		65,179 \$	240,179.00	
	D04A62BS	66220	D04 ELECTRICITY	1,208,733		150,000 \$	1,358,733.00	
	D12A62BS	64210	D12 RUBBISH REMOVAL	220,833		85,000 \$	305,833.00	
	E12Y62BS	65210	E12 PROPERTY & LIABILITY INSUR	525,000		215,865 \$	740,865.00	
	E16A500B	62130	E16 LIFE INSURANCE: CERTIFIED	187,913		78,663 \$	266,576.00	
	F20A51EA	66800	F20 CENTRAL OFFICE - SUPPLIES	26,000		15,000 \$	41,000.00	
	G06L52OA	63230	G06 MISC. EXPENSES	0		40,000 \$	40,000.00	
	G10R53RI	66110	G10 TEACHING SUPPLIES	504,400		101,100 \$	605,500.00	
	G14A54OS	66430	G14 PERIODICALS	13,500		2,500 \$	16,000.00	
	G16A39HS	66120	G16 EDUCATIONAL MEDIA SUPPLIES	0		2,000 \$	2,000.00	
	G20A54OS	63220	G20 CURRICULUM IMPROVEMENT	45,000		12,000 \$	57,000.00	
	G26L52OP	67330	G26 EQUIPMENT - NON INSTRUCTIO	20,000		20,000 \$	40,000.00	
	G28A28SE	67310	G28 EQUIPMENT - INSTRUCTIONAL	0		30,000 \$	30,000.00	
	G34A39HS	66930	G34 MEDICAL SERVICES - MISC. E	0		60,000 \$	60,000.00	
	G38L88ZA	66070	G38 EQUIPMENT & SUPPLIES: ACTI	100,000		60,000 \$	160,000.00	
				\$ 51,915,527.00	\$	3,358,692.00 \$	3,358,692.00 \$	51,915,527.00



Office of the Mayor

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



City Hall
1896-1968

Dorinda Borer
Mayor

To: Municipal Accountable Review Board Members
From: Mayor Dorinda Borer
Date : June 19, 2024
Subject: ARPA Funding-Firefighter Hazard Pay

Below is a modified request with respect to the original \$1,000,000 for Hazard Pay for the West Haven Firefighters. These new allocations have been approved by the union and Administration.

Original Proposal

Hazard Pay: \$10,000 per approximately 100 firefighters COVID
Total: \$1,000,000

Revised Proposal

Hazard Pay: \$2,500 per firefighter @ approximate \$250,000
Additional FF Training: \$300,000
Turn Out/Cancer Gear: \$300,000
Reallocation back to ARPA for reconsideration of community projects: \$150,000
Total: \$1,000,000

Thank you in advance for your consideration.

MARB Hazard Duty Pay Presentation

1. A summary tabs

A. Documents presented include;

- a) Agenda request letter
- b) UHY Justification Memo to City of West Haven explaining validity of request
- c) ARPA Final Rule explanation from Federal Government on eligibility for Premium hazard Duty pay
- d) Firefighter/EMS Premium pay spreadsheet calculation @\$13 per hour
- e) Firefighter/EMS Premium pay spreadsheet calculation @ \$4.81 per hour
- f) Firefighter/EMS Premium Pay eligibility explanation from previous City of West Haven Grants Administrator, Doug Colter

B. Reasons for the Request,

On July 14, 2022, the City of West Haven, City Council through a Resolution decided to recognize the valiant and selfless efforts of the firefighter/EMS first responders in rendering care to its constituents during the Novel CoVid 19 pandemic. In their resolution they distinguished *“Emergency Medical Response personnel employed by the city and its independent fire districts, who were regularly involved with in-person interactions or regularly physical handling of items that were also handled by others during the peak of the pandemic emergency response.”*

In order to comply and abide by the legislative body of the City of West Haven’s resolution, the fire departments intend to acquire the funding through the established and proper channels and distribute them according to their direction.

C. Total cost to the city

- a) As 100% of the requested and allocated funding will be provided through the federal American Rescue Plan Act, there is no burden on the city’s tax paying constituency.

2. Comparatives

A. Other CT municipalities

B. Nationwide Survey through the IAFC

C. Union Survey

3. Speakers who will be presenting to the board or providing answers to their questions;

A. Chief Michael Terenzio – City of West Haven FD-Allingtown

B. Chief James O’Brien – West Haven Center Fire District

C. Chief Steven Scafariello – West Shore Fire District

MARB Hazard Duty Pay Presentation

D. Sarah Goss – UHY Associates

WEST HAVEN FIRE SERVICES



Kimberly Kennison
Executive Financial Officer
State of Connecticut-Office of Policy and Management
Municipal Advisory Review Board
West Haven Sub-Committee

Dear Kimberly,

The collective Fire Chiefs of the three fire districts that provide fire protection services to the city of West Haven are requesting to be placed on the next MARB West Haven sub-committee meeting agenda slated for December 7, 2023. The purpose of the request is to present to them additional support documentation and seek approval for the expenditure of ARPA funds through an allotment of the American Rescue Plan Act funding awarded to the city from the Federal Government, in recognizing our dedicated professionals in the form of Premium/Hazard compensation.

We strongly feel that our first responders, whom ultimately provided our mission objectives, faced the extra hazard exposure that the CoVID 19 virus pandemic presented, are deserving of this recompense for the additional hazard confronted that would be normally expected in the deliverance of their duties. We intend on presenting to the board, and subsequent panels, through collaboration with UHY Advisors, in the included documentation of our justification for the request.

As provided in the documentation from UHY, *the term 'premium pay' defined by U.S. Treasury means an amount of up to \$13 per hour that is paid to an eligible worker, in addition to wages or remuneration the eligible worker otherwise receives, for all work performed by the eligible worker during the COVID-19 public health emergency. Such amount may not exceed a total of \$25,000 with respect to any single eligible worker. (See page 4447 of SLFRF Final Rule.)*

The included documentation provided will further explain to the MARB members why this appropriation is appropriate and deserving to our firefighters. There are those who might argue that firefighters and other first responders are already compensated to face the Hazard threats they are dispatched to and mitigate. However, for them to be safe and remain effective in the delivery of emergency tactics and interventions; they are properly, and continually trained and equipped to face the associated Hazards safely and effectively. During the initial onset and at the height of the pandemic, the ability to provide our staff with the operative training and Personal Protective Equipment and other measures to keep them safe was not available, yet they continued to meet their sworn duty and responded and rendered care exposing themselves to the increased Novel biological hazard.

The Extra Hazard threats faced by our staff included;

- The inability of the supply chain to provide adequate provisions for effective protection and isolation from bio-Hazards normally used by first responders. The “burn” rate of PPE was outpacing the supply chain which could not meet the demand in the U.S. market. This resulted further in firefighters;
 - having to improvise and reuse equipment that normally would have been required to be disposed of after use,
 - having had to resort to labeling and sterilizing exposed N-95 masks for reuse as manufacturers could not supply first responders in the US due to other commitments abroad.
- Hospitals began to run out of beds or room to receive CoVid patients, as they would not authorize ambulance transfer of patients in many cases.
- Regional EMS Medical Control organizations that supervise EMS response issued a protocol for EMS workers to visit patients in their homes for medical evaluation provided by firefighting and other EMS crews.
- This fact exponentially increased the Hazard exposure to first responder firefighters.
- Additionally, backup crews were dispatched to assist the attending medics with donning and doffing PPE, and decontamination procedures which often meant dispatching two crews to EMS calls to attempt in effectively containing the spread of infection.
- Protocols developed required recycling used PPE in the form of Tyvek suits that had to be worn in all weather and all conditions that created additional stresses such as,
 - In the summer months, the EMS worker would be saturated in sweat under the suit, and in winter had to remove warm clothing to don the suit.
 - The suit had to be worn when transporting very sick or otherwise injured patients to the hospital as well, resulting in hours of time in the suit that exceeded recommended durations.
 - Firefighters were exposed to patients and environments with very high viral loads putting themselves, their families, and their fellow firefighters whom they bunk with when on duty at risk of infection.

It is our belief that the \$10,000 allotted by the City Council for the onetime payment, equates to a mere \$4.81 per hour per firefighter when calculated over the 2184 hours of straight time worked during the time frame specified. The allotted amount falls 60% below the maximum \$25,000 for Premium/Hazard Pay as set by the U.S. Treasury. These facts further justify the request made for Premium/Hazard Duty pay and the City Councils' resolution recognizing and validating our firefighters facing increased hazards and provide them with the ARPA funding Premium/Hazard Duty pay as was intended by the Federal Government.

We hope the above assists in documenting the case for Premium/Hazard Pay to our firefighters who most definitely deserve our gratitude and approval of this allocation from your board. The extraordinary effort the men and women of the three West Haven Fire Departments provided as front-line emergency response workers is praiseworthy for their valiant efforts in the past and as they continue in the future. This small token of appreciation in consideration of our firefighting personnel's service, and increased risk of personal injury over the duration of the pandemic is well deserved.

Thank you for your anticipated attention and consideration to this entreaty.

Respectfully submitted,

Michael Terenzio

Chief Michael Terenzio
City of West Haven Allingtown

date November 1, 2023

James O'Brien

Chief James O'Brien
West Haven Fire Department

date November 1, 2023

Stephen Scafariello

Chief Stephen Scafariello
West Shore Fire Department

date November 1, 2023

October 16, 2023

**Justification Memorandum for City of West Haven Use of ARPA Funding
for EMS Worker Premium Pay**

Overview

UHY is providing this memorandum to justify the City of West Haven, Connecticut's action to use ARPA funding for EMS workers determined by the City as eligible and essential workers to receive premium pay. The amount of premium pay approved by the City per eligible EMS worker is \$10,000 in additional wages for work performed during the pandemic. The premium pay approved is an eligible use of ARPA funding in compliance with the U.S. Treasury SLFRF Final Rule.

Eligible Use of ARPA Funding for Premium Pay

The term 'premium pay' defined by U.S. Treasury means an amount of up to \$13 per hour that is paid to an eligible worker, in addition to wages or remuneration the eligible worker otherwise receives, for all work performed by the eligible worker during the COVID-19 public health emergency. Such amount may not exceed a total of \$25,000 with respect to any single eligible worker. *(See page 4447 of SLFRF Final Rule.)*

Treasury clarifies on page 4398 of the Final Rule that the chief executive has discretion to designate additional sectors as critical and that all public employees of governments having received ARPA funding are already included in the definition of "eligible worker." Also, the Final Rule requires that "eligible workers have regular in-person interactions or regular physical handling of items that were also handled by others. This requirement will also help encourage use of financial resources for those who have endured essential work." *(See p. 4443 of the Final Rule.)*

In addition, the Final Rule allows for latitude to define essential workers and clarifies "essential workers" as those considered critical to protect the health and well-being of residents throughout the pandemic. The final rule also notes that essential workers would be those who performed in-person work and not for telework performed from a residence. *(See page 4450 of the Final Rule.)*

Text of the American Rescue Plan Act on page 225, 243 Section (g)(3) states premium pay would be "in addition to wages or remuneration the eligible worker otherwise receives, for all work performed by the eligible worker during the COVID–19 public health emergency."

Treasury has encouraged recipients of ARPA funding to consider providing premium pay retroactively to essential workers deemed eligible for work performed during the pandemic. Rationale for Treasury's encouragement is based on its recognition that essential workers did not receive additional compensation for their service during the public health emergency start date of January 27, 2020 as detailed referenced in Treasury's response to question 5.3 of SLFRF Frequently Asked Questions (FAQs).

City Premium Pay for EMS Workers

Following the City's review of Treasury's SLFRF Final Rule eligible use section on premium pay as referenced and described in this memo, the City took official legislative action through adoption of a City resolution to approve EMS workers of the City and its Fire Districts as eligible and essential workers qualified to receive premium pay. The City determined that the EMS workers served on the front lines responding to COVID-19 and that each eligible EMS worker is entitled to total additional wages (premium pay) in the amount of \$10,000 for having responded during time of heightened need and exposure to pandemic-related calls in-person and when other COVID-19 response and medical services were limited. The eligible EMS workers determined by the City to receive premium pay went above and beyond the call of duty in response and care for residents with COVID-19.

The City reviewed EMS worker positions, hours and work performed to define eligible workers to account for \$10,000 premium pay per eligible EMS worker. This is reflected in the EMS premium pay calculation spreadsheet. In addition, the City prepared and documented an eligibility summary detailing qualification for an eligible EMS worker to receive premium pay.

UHY has completed review of City maintained records and documents which determine and identify the EMS workers to receive premium pay. The City records and documents reviewed justify the City following the Final Rule and meeting requirements to use ARPA funding for premium pay.

Prepared by Claire Collins, Consulting Senior Manager, UHY Advisors, Inc.

Payroll – Premium Pay – Retention Pay – Training - ARPA

Payroll

The ARPA Final Rule provides extensive guidance to recipients (and sub-recipients) in use of funds to provide programming and projects to support response, mitigation and recovery from the adverse health and economic impacts of the COVID-19 pandemic. This includes funds to support payroll/benefits of employees of the private sector (industries, non-profits, small businesses) and public sector (state, county, city, NEU and tribal governments). See pages 172-184 of the Final Rule for specific governance in use of ARPA for public sector workers.

Recipients (and sub-recipients) must comply with all federal, state and local statutes governing hiring and employment (such as Fair Labor Standards Act (FLSA), Equal Pay Act, Title VII of the Civil Rights Act, Family and Medical Leave Act (FMLA)). Recipients (and sub-recipients) must also comply to all government and organizational hiring and employment policies. Documentation of use of ARPA for payroll/benefit purposes must reflect all time worked by the individual, proof of payment of wages and benefits and current job descriptions for each essential worker. Per Terms of Agreement to ARPA recipients (and sub-recipients), all payroll/benefit records must be retained for at least five (5) years after the final date of the award period of December 31, 2026.

Premium Pay

An allowable use of ARPA SLFRF funding is to provide premium pay to eligible workers determined to have been performing essential work during the pandemic to protect the health and well-being of residents. See pages 219-233 of the ARPA Final Rule for detailed guidance.

Page 219 – Worker experienced additional burden

“Premium pay is designed to compensate workers that, by virtue of their employment, were forced to take on additional burdens and make great personal sacrifices as a result of the COVID-19 pandemic. Premium pay can be thought of as hazard pay by another name.”

Page 223 – Essential Worker

“In the final rule, Treasury will preserve the definition of “eligible worker” as it was defined in the interim final rule with minor modifications to clarify that all public employees of recipient governments are already included in the interim final rule definition of “eligible worker.” A more specific eligibility system (e.g., linking eligibility to specific occupational or industry codes) would have provided more certainty but would have been much more rigid. In contrast, the current definition is flexible enough to give recipients the ability to tailor their premium pay programs to meet their needs while ensuring that programs focus on sectors where workers were forced to shoulder substantial risk as a result of the COVID-19 pandemic. “

Page 225 - Essential Work

“The interim final rule defined “essential work” as work that (1) is not performed while teleworking from a residence and (2) involves either (i) regular, in-person interactions with patients, the public, or coworkers of the individual that is performing the work or (ii) regular physical handling of items that

were handled by, or are to be handled by, patients, the public, or coworkers of the individual that is performing the work. Treasury adopted this definition of essential work to ensure that premium pay is targeted to workers that faced or face heightened risks due to the character of their work during a pandemic. . . recipients are encouraged to consider an eligible worker’s risk of exposure in designing premium pay program.”

Page 227 – Prioritizes low-moderate income workers

“Premium pay responds to eligible workers performing essential work if it prioritizes low- and moderate-income persons, given the significant share of essential workers that are low- and moderate-income and may be least able to bear added costs associated with illness. The level of the award limit—up to \$13 per hour not to exceed \$25,000 in aggregate—in the ARPA supports this reasoning.”

Page 227 – Worker pay exceeding 150% of average state/local annual wage

“ . . . if a recipient (or grantee) uses SLFRF funds to provide premium pay to an employee and the pay or grant would increase a worker’s total pay above 150 percent of their residing state or county’s average annual wage for all occupations, as defined by the BLS Occupational Employment and Wage Statistics, whichever is higher, on an annual basis, then the recipient must provide, whether for themselves or on behalf of a grantee, written justification to Treasury detailing how the award responds to eligible workers performing essential work. “

Premium pay may be awarded to eligible workers in an amount **not to exceed \$13 per hour** and must be in addition to a worker’s wages or remuneration (i.e., compensation/base pay) otherwise received. **Premium pay may not exceed \$25,000 for any single worker over the ARPA period of performance** (March 3, 2021, through Dec. 31, 2026).

Determining eligible use of ARPA for Premium Pay

To confirm premium pay responds to workers performing “essential work” during the pandemic, the recipient can meet the requirement in one of the following three ways:

1. The eligible worker receiving premium pay is earning (with the premium pay included) at or below 150% of the residing state or county’s average annual wage for all occupations, as defined by the *Bureau of Labor Statistics’ Occupational Employment and Wage Statistics*, whichever is higher, on an annual basis; or
2. The eligible worker receiving premium pay is not exempt from the Fair Labor Standards Act (FLSA) overtime provisions; or
3. If a worker does not meet either of the requirements, the recipient must provide written justification detailing how the premium pay is otherwise responsive to workers performing essential work during the public health emergency. This may include a description of the essential worker’s duties, health, or financial risks faced due to COVID-19, and why the recipient determined premium pay is responsive.

Premium pay may be awarded in installments or lump sums and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use ARPA funds to reimburse itself for premium pay or hazard pay previously paid to the worker. *Premium pay may not be paid to volunteers.*

After the recipient determines it wants to award premium pay to eligible workers, the following steps assist in complying with Treasury’s Final Rule:

1. Consider each eligible worker or specific classification of eligible workers based on overtime eligibility, exempt or non-exempt under the Federal Labor Standards Act (FLSA).
2. Ensure the amount of premium pay to be awarded is in addition to the worker’s base pay and does not exceed \$13 per hour or \$25,000 in the aggregate over the period of performance.

3. Determine whether or not a worker's total pay needs to be justified in writing for base pay plus premium pay being greater than 150% times the annual state or county average rate of pay.
4. Verify award of premium pay to an eligible worker in addition to overtime pay already earned by the eligible worker will not exceed \$13 per hour, even with strict time-and-a-half calculation requirements that may not be paid from ARPA funds.
5. To the extent required under the FLSA to make payments to an eligible worker in excess of \$13 per hour or \$25,000 in the aggregate over the period of performance, a source of funding other than ARPA funds to satisfy those obligations must be identified and used; and
6. Determine amount of award and frequency of premium pay (monthly, quarterly, lump sum, etc.).

Premium Pay - Final Rule Frequently Asked Questions (FAQs) *(issued July 27, 2022)*

5.1. What criteria should recipients use in identifying workers to receive premium pay?

SLFRF may be used to provide premium pay to eligible workers performing essential work during the pandemic or to provide grants to eligible employers that have eligible workers who perform essential work. Premium pay may be awarded to eligible workers up to \$13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed \$25,000 for any single worker during the program.

Premium pay must be responsive to eligible workers performing essential work during the pandemic, and like the interim final rule, the final rule emphasizes the need for recipients to prioritize premium pay for lower-income workers. Premium pay that would go to a worker whose total pay is above 150% of the greater of the state or county average annual wage for all occupations (with or without the premium) requires specific justification for how it responds to the needs of these workers unless that worker is not exempt from the Fair Labor Standards Act overtime provisions.

For a detailed description of what constitutes an eligible worker and essential work as well other premium pay requirements, please see [pages 35-36 of the Overview of the Final Rule](#).

5.2. May recipients provide premium pay retroactively for work already performed?

Yes. Treasury encourages recipients to consider providing premium pay retroactively for work performed during the pandemic, recognizing that many essential workers have not yet received additional compensation for their service during the pandemic. SLFRF funds may not be used to reimburse a recipient or eligible employer grantee for premium pay or hazard pay already received by the employee. To make retroactive premium payments funded with SLFRF funds, a recipient or eligible employer grantee must make a new cash outlay for the premium payments and the payments must be in addition to any wages or remuneration the eligible worker already received.

5.3. Can SLFRF be used to pay for benefits and taxes associated with premium pay wages?

Premium pay is taxable as wage income, and therefore, employers are encouraged to treat the premium pay earned by the employee just as they would other wage income and withhold from the additional pay any required taxes. For further guidance, please see the FAQ published by the IRS on SLFRF.

5.4. Does non-base compensation, such as overtime, count toward the 150% pay threshold? Is the 150% threshold calculated based off of income only from the awarding employer or from an employee's total yearly compensation?

Yes, non-base compensation, including overtime and bonuses, counts toward the 150% pay threshold; however, the 150% pay threshold does *not* take into account other sources of income earned by an employee (e.g., income from a second job). For an hourly employee, or an employee that does not have a year's worth of earnings, an employer should extrapolate the hourly wage at an annual rate by multiplying the hourly rate by forty hours per week and then by fifty-two weeks per year.

2023-001 EMS Premium Pay

\$ 1,030,000

Premium Pay Hourly Rate \$4.81 per Hour

Summary of Premium Pay Distribution to the 3 Fire Departments

\$ 1,030,000	Total Premium Pay Grant Appropriated by Council Resolution 7/11/22
933,423	Funds to be distributed to eligible Emergency Medical Response personnel Amongst the 3 West Haven Fire Districts
\$ 96,577	Balance of Grant - Undistributed Funds

District	Total # of Eligible EE's	# Eligible for Full Premium Pay	# Eligible for Partial Premium Pay	Total Prem Pay per District
Allingtown	19	18	1	180,693
West Shore	32	30	2	309,654
West Haven	48	42	6	443,077
Total # of Employees Eligible	99	90	9	\$ 933,423

Total Funds to be distributed for Premium Pay

City of West Haven Policy for Premium Pay - As adopted per City Council Resolution 7/11/2022

Premium Pay will be paid to Emergency Medical Response Personnel employed by the City of West Haven or one of its two independent fire districts who were regularly involved with in-person interactions or regular physical handling of items that were also handled by others during the peak of the pandemic emergency response.

The definition of eligible worker is "those workers needed to maintain continuity of operations of essential critical infrastructure sectors and additional sectors" as defined by the Treasury Department Final Rule for SLFRF

West Haven City Council and the 3 Fire Departments (Allingtown, West Shore, and West Haven Fire Dept) agree the definition of eligible worker means the rank of Fire Captain and down to entry-level rank, and assumes that all the full-time firefighter/EMT or firefighter/Paramedics serving on front-line EMS response for a work period beginning March 3, 2020 through March 3, 2021 are eligible.

As Defined by the Fire Departments, "Front Line Workers" are inclusive of: Captain, Fire Marshal, Fire Inspector, Lieutenant, Firefighter, Superintendent

Grants shall be made to the Fire Departments upon receipt of a roster of eligible employees (and grant application) to pass funds through to their respective eligible employees via their normal payroll process.'

West Haven EMS Premium Pay grants will be (capped) at a fixed rate of \$10,000 per eligible worker. Per ARPA Final Rule, Premium Pay level of award limit is not to exceed \$13 per hour; not to exceed \$25,000 in aggregate. For calculations to support eligibility to receive the \$10,000 grant, **Eligible employees who worked the full year of eligibility will receive \$10,000 based on 2080 Annual Hours (40Hrs x 52 weeks) at an hourly rate of \$4.81 per hour. Employees who were hired within the year of Eligibility will receive \$4.81 per hour (for the number of hours worked during the eligibility period based on Date of Hire).**

Premium Pay Payment will be made in the form of a one-time payment in the form of a stipend to all eligible first responders. This stipend [was] intended to be added to the end of the year of 2022 W-2 tax forms.

Due to delays in obtaining and submitting appropriate data for approval of premium pay to be paid-out at end of 2022, eligible employees that were on the payroll at the end of 2022, but have since left the fire departments, will still be deemed as eligible to receive premium pay.

Per ARPA Final Rule, Premium Pay provided to an employee (in addition to the employee's compensation/base pay) must not exceed 150% above the average state/local annual wage for the occupational group. If premium pay provided (in addition to regular compensation) is in excess of 150% of the average state/local annual wage, then the recipient must provide (whether for themselves or on behalf of a grantee) written justification to Treasury detailing how the award responds to eligible workers performing essential work.

Amount of Premium Pay to be received by each eligible employee (in addition to regular compensation) is within the 150% of average state annual wage requirement. No additional written justifications are required.

2023-001 EMS Premium Pay

\$ 1,030,000

Premium Pay Hourly Rate of \$13 per Hour

Summary of Premium Pay Distribution to the 3 Fire Departments

\$ 1,030,000	Total Premium Pay Grant Appropriated by Council Resolution 7/11/22
956,328	Funds to be distributed to eligible Emergency Medical Response personnel Amongst the 3 West Haven Fire Districts
\$ 73,672	Balance of Grant - Undistributed Funds

District	Total # of Eligible EE's	# Eligible for Full Premium Pay	# Eligible for Partial Premium Pay	Total Prem Pay per District
Allingtown	19	18	1	181,872
West Shore	32	31	1	314,472
West Haven	48	45	3	459,984
Total # of Employees Eligible	99	94	5	\$ 956,328

Total Funds to be distributed for Premium Pay

City of West Haven Policy for Premium Pay - As adopted per City Council Resolution 7/11/2022

Premium Pay will be paid to Emergency Medical Response Personnel employed by the City of West Haven or one of its two independent fire districts who were regularly involved with in-person interactions or regular physical handling of items that were also handled by others during the peak of the pandemic emergency response.

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West Haven EMS Premium Pay grants will be (capped) at a fixed rate of \$10,000 per eligible worker. Per ARPA Final Rule, Premium Pay level of award limit is not to exceed \$13 per hour; not to exceed \$25,000 in aggregate. (For calculations to support eligibility to receive the \$10,000 grant, eligible employees will have had to work a minimum of 769.23 hours within the eligibility period; at the maximum hourly premium pay rate of \$13 per hour. [769.23 hrs. * \$13 = \$10,000])

Premium Pay Payment will be made in the form of a one-time payment in the form of a stipend to all eligible first responders. This stipend [was] intended to be added to the end of the year of 2022 W-2 tax forms.

Due to delays in obtaining and submitting appropriate data for approval of premium pay to be paid-out at end of 2022, eligible employees that were on the payroll at the end of 2022, but have since left the fire departments, will still be deemed as eligible to receive premium pay.

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Amount of Premium Pay to be received by each eligible employee (in addition to regular compensation) is within the 150% of average state annual wage requirement. No additional written justifications are required.



CITY OF WEST HAVEN, CONNECTICUT
Department of Planning and Economic Development
Office of Grants In Aid
355 Main Street
West Haven, CT 06516

Nancy R. Rossi
Mayor

Christopher Soto
Director of Planning and
Development

Doug Colter, CFM
Grants Coordinator
Flood Plain Manager
dcolter@westhaven-ct.gov
203.937.3620 ext 3010

Gisela Vidal
Grants Accountant
gvidal@westhaven-ct.gov

December 22, 2022

Keegan French
UHY Consulting
Via email

RE: EMS Worker Hazard Pay qualification

Dear Keegan:

In support of your efforts to qualify the EMS Worker Hazard Pay I offer the following information supported by the Fire Department administrative policies and orders, attached for your review.

All fire department personnel from the rank of Captain down are at least qualified at the Emergency Medical Technician level, and many are advanced Paramedics. All fire crews including pumper and ladder trucks respond to emergency medical dispatch, and we refer to this group as Emergency Medical System workers, or EMS.

During the height of the initial pandemic, the physician's offices in the community shifted to telemedicine, and the hospitals would not authorize ambulance transfer of patients in many cases. Therefore, the regional EMS Medical Control organization that supervises EMS response issued a protocol for EMS workers to visit patients in the homes for medical evaluation by EMS crews. This added significant call volume to the Fire Department. In addition, a back up crew would have to be dispatched to assist the attending medics with donning and doffing PPE, and decontamination procedures. This often meant dispatching two crews to EMS calls.

The EMS workers were asked to enter the home where they had to assume that all patients were positive for COVID19, come into close contact with the patient including respiration, blood, saliva, urine, feces, and other bodily fluids. The workers would have to perform diagnostic tests, medical evaluations, and relay this information by radio to the hospital. In many cases the hospital would refuse to authorize transfer, and direct the patient be left at home. This required additional work and time in speaking with the supporting family caregivers of the sick patient, helping them to understand the protocols necessary to care for a COVID positive patient, and having to coach them through the reality that the hospital would not accept them until they were very sick.

The EMS worker entering the home would have to don a full Tyvek suit, gloves, face shield, hood, and professional N-95 respirator. For the two years of this protocol EMS workers were having to recycle used PPE as the medical supply chain could not keep up with demand, furthering their personal risk. These suits had to be worn in all weather and all conditions. In the summer months, the EMS worker would be saturated in sweat under the suit, and in winter had to remove warm clothing to don the suit. The suit had to be worn when transporting very sick or otherwise injured patients to the hospital as well resulting in hours of suit of time.

Upon exiting the infected area, crew members would spray their fellow EMS worker with a decontamination solution, help them disrobe, and wipe down instruments, stretchers, equipment, vehicles, bag laundry, and manage potentially contaminated PPE for recycling.

EMS workers were exposed to patients and environments with very high viral loads putting themselves, their families, and their fellow EMS workers whom they bunk with when on duty at risk of infection. Indeed, 20% of the crew was diagnosed as COVID19 positive, and 50% was quarantined for exposure.



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Upon quarantine order, the EMS worker was isolated in a college dormitory and not allowed to return home. The sudden and unplanned absence of a spouse or parent put extreme hardship on families with children, elderly care givers, and like household duties. Due to homeschooling and cancellation of adult day care programs, this often required the spouse to give up their own employment to fill in for the missing spouse. This added financial hardship to these families and risked damaging the spouse's career.

This was all before vaccines were available, before testing was instant, and before antiviral drugs had been deployed. The risk of infection placed an extraordinary psychological burden on the family, especially when families were being coached to examine their wills, living wills, and devise backup child custody planning should a parent die or become incapacitated through disease or in quarantine for exposure.

Please see attached the various policies and directives the Fire Department operated under during this period.

While many community workers provided laudable service to the community, such as grocery store employees and police personnel, aside from hospital and nursing home employees none were assigned to purposely come into close contact with infected patients at such a personal risk in the same manner that EMS workers did.

I hope this helps to document the case for Hazard Pay. The extraordinary effort the men and women of the West Haven Fire Department provided as front-line EMS workers is laudable for the heroic effort. This very small token of appreciation is well deserved.

Sincerely

Douglas E. Colter

Doug Colter
Grants Coordinator
City of West Haven

CC: Chief O'Brien
Chief Scaffariello
Chief Terenzio

On Nov 10, 2023, at 8:44 AM, Lou DeMici <ldemici@upffa.org> wrote:

Good morning, Collin:

Below are the only locals that submitted to the ARPA Survey:

Danbury, Local 801

Local 801 of Danbury received \$3600 for each active member who served during the pandemic between March 2020 to March 2022. Any member that served partially during that time had their hazard stipend prorated.

Groton Dispatchers, Local 5378

Each member of our Local who was hired prior to 12/31/2021, and is still employed with the Town of Groton each received **a one time \$1,500 payment.**

Mansfield, Local 4120

Only funding we have seen from ARPA has been for a purchase of an already budgeted ambulance and possibly some miscellaneous equipment.

Manchester, Local 1579

Each member received a one-time \$3,500.00 in a separate check payment.

Poquonnock Bridge, Local 2704

Each member received \$1,500.00

Willimantic, Local 1033

The Town of Windham dedicated 1 million to the FD for various projects. 2 new ambulances, a rapid response SUV and a fire safety trailer.

Fraternally,

Louis P. DeMici, Secretary
Uniformed Professional Fire Fighters Association of Connecticut, IAFF
Ct. IAFF Service Representative
30 Sherman Street
West Hartford, Connecticut 06110
ldemici@upffa.org
www.upffa.org
(203.770.2478) (Cell)
(860.953.3200)/Ext. 110 (Office)

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Michael Terenzio

From: James O'Brien
Sent: Tuesday, November 28, 2023 7:36 PM
To: Michael Terenzio; Stephen Scafariello
Subject: Fwd: ARPA

This is the unions data
Sent from my iPhone

Begin forwarded message:

From: John Perry <jpaj13@yahoo.com>
Date: November 28, 2023 at 7:17:05 PM EST
To: James O'Brien <jobrien@westhavenfiredept.com>
Subject: Fwd: ARPA

John Perry
203-996-1496

Begin forwarded message:

From: Collin McBurney <collin_mcburney@yahoo.com>
Date: November 10, 2023 at 11:58:03 EST
To: Lou DeMici <ldemici@upffa.org>
Cc: Peter Brown <pbrown@upffa.org>, Treasurer <treasurer@upffa.org>, John Perry <jpaj13@yahoo.com>
Subject: Re: ARPA

Are we able to schedule a time to meet at the convention? We can make Sunday work as well if needed. I know we would need to see Colbert schedule as well.

Thank You

Collin

Sent from my iPhone

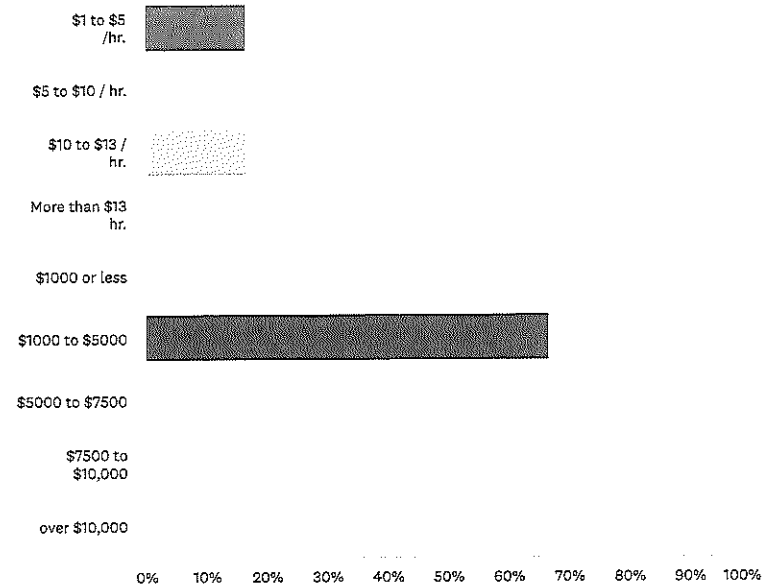
PAID FEATURE

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What was the amount of Hazard Duty pay be allotted to each essenti worker either on an hourly basis or one lump sum?

Answered: 6 Skipped: 2



ANSWER CHOICES

- ▼ \$1 to \$5 /hr.
- ▼ \$5 to \$10 / hr.
- ▼ \$10 to \$13 / hr.
- ▼ More than \$13 hr.
- ▼ \$1000 or less
- ▼ \$1000 to \$5000
- ▼ \$5000 to \$7500
- ▼ \$7500 to \$10,000
- ▼ over \$10,000

Total Respondents: 6

RESPONSES

- 16.67%
- 0.00%
- 16.67%
- 0.00%
- 0.00%
- 66.67%
- 0.00%
- 0.00%
- 0.00%

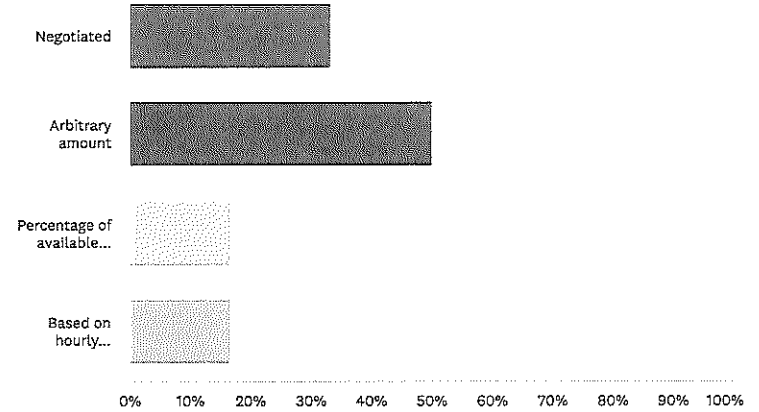
PAID FEATURE

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How was the amount or Hazard Duty pay determined or decided?

Answered: 6 Skipped: 2



ANSWER CHOICES

- ▼ Negotiated
- ▼ Arbitrary amount
- ▼ Percentage of available funding
- ▼ Based on hourly responses to CoVID, or during special detail to CoVid

Total Respondents: 6

RESPONSES

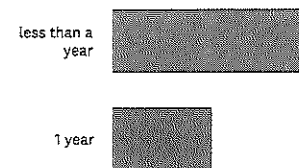
- 33.33%
- 50.00%
- 16.67%
- 16.67%

Q6

Customize

What duration of time did the first responder have to have responded to have been eligible for the pay?

Answered: 6 Skipped: 2



EXPORTS 

PAID FEATURE

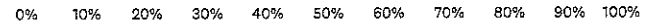
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over 1 year

Duration of the pandemic...



ANSWER CHOICES

- less than a year
- 1 year
- over 1 year
- Duration of the pandemic as declared by the federal government

TOTAL

RESPONSE

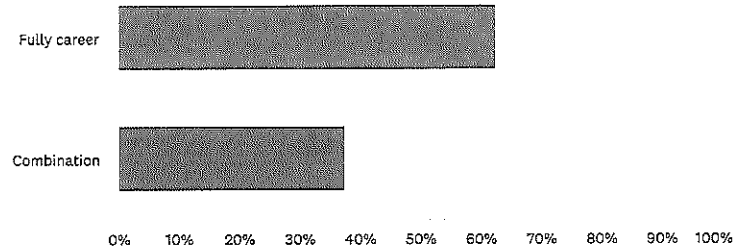
- 33.33%
- 16.67%
- 0.00%
- 50.00%

Q7

 [Customize](#)

Is your agency fully career, or a combination?

Answered: 8 Skipped: 0



ANSWER CHOICES

- Fully career
- Combination

Total Respondents: 8

RESPONSES

- 62.50%
- 37.50%



**ESCI Fire Service Feasibility Study Contract
To be Provided Separately**