

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

MEETING NOTICE AND AGENDA
West Haven Subcommittee of the MARB

Meeting Date and Time: Tuesday, August 13, 2019 10:00 AM – 11:30 AM

Meeting Location: Board of Regents Conference Room, 61 Woodland St., Hartford, CT

Meeting Call-In Instructions: Telephone (605) 313-4443
Code: 714751

Agenda

- I. Call to Order & Opening Remarks
- II. Approval of minutes: July 25, 2019
- III. Review, Discussion and Possible Action: Labor contract
 - a. AFSCME Local 2706
- IV. Review and discussion: FY 2019 Audit process
- V. Review and discussion: FY 2018 Audit findings and corrective action plan
- VI. Update: Efficiency Measures
- VII. Update: Fall 2019 Bond Issue
- VIII. Adjourn

DRAFT
STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

MEETING MINUTES
West Haven Subcommittee of the MARB

Meeting Date and Time: Thursday, July 25, 2019 10:00 AM – 12:00 PM

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

MARB West Haven Subcommittee Members Present: Secretary Melissa McCaw, Deputy State Treasurer Linda Savitsky, Commissioners Patrick Egan and Tom Hamilton (phone)

Other MARB Members Present: Robert White, Stephen Falcigno

Staff and Others Present: State Representative Dorinda Borer, Gareth Bye (OPM), Julian Freund (OPM), Kimberly Kennison (OPM), William Plummer (OPM)

City Staff Present: Mayor Nancy Rossi, Frank Cieplinski, Fred Messore, Lee Tiernan, Michael Milone (OPM liaison)

I. Call to Order & Opening Remarks

The meeting was called to order by Secretary McCaw at 10:03 AM.

II. Approval of minutes

May 14, 2019 minutes: Commissioner Egan identified a change that he believed should be reflected in the minutes. He indicated that his discussion at the May meeting revolved around the City moving back to a defined benefit pension plan, not to a 401K plan as was indicated in the minutes presented. The minutes as amended for the change were unanimously approved with one abstention (Commissioner Hamilton).

June 24, 2019 minutes: Mayor Rossi indicated that she is requesting that the minutes be amended to reflect her attendance to the meeting by phone. The minutes amended for the change were unanimously approved.

III. City of West Haven Presentation – Beach Street Reconstruction Project

State Representative Dorinda Borer introduced herself and indicated that she was at the meeting today to assist the City with its presentation of the project. She also introduced Fred Messore, the City of West Haven's commissioner of planning and development.

Representative Borer described the project and how she believes it will benefit the City's economic outlook, safety evacuation plan, and waste water treatment plant. She indicated that the project is to occur in 3 phases, with the first phase having been funded for \$3.5 million but that there were no funds currently in place for phase 2 (estimated at \$2.0 million) and phase 3 (estimated at \$3.2 million). She is aware that the MARB has agreed to provide \$4.1 million to the City to assist with financing its FY 2019-20 budget. It is her and the Mayor's belief that potentially, the MARB could have provided up to \$6.0 million to the City for FY 2019-20, and therefore the City is proposing that the MARB allow the unused \$1.9 million to be used for this project. Mayor Rossi and her staff provided additional details regarding the project including environmental matters.

Commissioners asked a number of questions regarding the project. Based upon the City's answers, Commissioners indicated that there did not seem to be sufficient specific details as to revenue generation from the project in terms of commitments from private developers, grand list growth, etc. Secretary McCaw indicated that based upon the presentation by the City, she is in agreement with Commissioners in that the project has not matured enough whereby the City is in a position to determine through analysis the specific economic and fiscal impact to the City. Until the project has proceeded further, the City should seek other avenues for possibly funding the project, including other State sources that might be available. She also stated that the MARB legislation, including its implementing language, did not specify that the City was entitled to receive the complete \$6.0 million in restructuring funds.

IV. Update: Status of City Council Action on FY 2020 Budget

Secretary McCaw stated that the City Council did adopt the City's FY 2019-20 budget with the changes recommended by the MARB.

V. Review, Discussion and Possible Action: 5-Year Plan, FY 2020-FY 2024

Mr. Freund provided a summary description of the latest 5-year plan and the options available to the subcommittee. Frank Cieplinski, the City's finance director inquired as to whether the City Council is required to approve the 5-year plan. Secretary McCaw indicated that based upon research by OPM it did not appear that the City Council is legally required to approve the plan but that based upon past practice, the Council has previously approved such earlier plans. Therefore, the MARB is requiring the City Council's approval of the 5-year plan.

Commissioner White expressed his concerns with the 5-year plan, including the revenue assumptions for 4 years of property tax increases. It is his observation that there is a lack of a true commitment on the part of the City to the tax increases assumed in the 5-year plan. Commissioners Egan and Falcigno indicated their agreement with Commissioner White regarding the apparent lack of commitment to the tax increases assumed in the 5-year plan.

Commissioner Hamilton stated that City Council and others have expressed in the past their disagreement with the tax increases that would appear to be needed as part of the 5-year plan. It is his observation that even in towns and cities in Connecticut with grand list expansion and growing economic activity, the organic growth in the grand list has been 2% to 3% on average at best. These additional revenues generated by grand list growth has not kept pace with the increasing costs to towns and cities for pension, retiree health care and salaries. Therefore, it is his belief that ultimately, the City's 5-year plan must include on a regular annual basis, modest increases to the mill rate/tax levy. He did however, notice that the mill rate increase for FY 2020-21 appeared to be high. He recommends that the City review the 5-year plan with the goal of smoothing out the rate of increase.

Secretary McCaw indicated based upon comments made by Commissioners in today's meeting, there is a concern that the 5-year plan is a plan on paper only and that the City is not taking ownership of the plan and is not committed to implementing the plan with the assumed tax increases. She asked the Mayor whether she was prepared today to commit to implement the 5-year plan based upon the assumptions included in the plan as put forth by the City. The Mayor indicated that she would commit to follow the 5-year plan but it was her intent to continue to seek additional revenue growth and additional cost savings that have not been included in the 5-year plan, whereby the level of tax increases called for in the plan could have the opportunity to be lowered.

Secretary McCaw made a motion to table any action to be made by the subcommittee related to the 5-year plan. Commissioners unanimously approved the motion.

Secretary McCaw made a motion to table agenda items VI, VII, and VIII indicated below. Commissioners

unanimously approved the motion.

VI. Review, Discussion and Possible Action: Conditions for FY 2020 Municipal Restructuring Funds

VII. Update: State Partnership Transition Planning

VIII. Update: FY 2019 Audit Work Plan

IX. Adjourn

The meeting adjourned at 12:06 PM

MEMORANDUM
Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board
From: Julian Freund, OPM
Subject: AFSCME Local 2706 Contract
Date: August 9, 2019

Background

The previous collective bargaining agreement between the West Haven Board of Education and the Non-Certified School Employees Local 2706 union expired June 30, 2019. A Tentative Agreement for a contract term through June 30, 2022 was recently approved by the union membership and the Board of Education. While this agreement is not subject to approval by the local legislative body under the Municipal Employees Relations Act, clarification to the MARB statute in the last legislative session does make the contract subject to approval by the MARB.

Summary of Major Economic Provisions

The changes to the contract are outlined in the Tentative Agreement and include the following:

Wages

- FY 2019/20: 0% general wage increase, with no step increase
- FY 2020/21: 0% general wage increase, with no step increase
- FY 2021/22: 1% general wage increase, with no step increase

The prior contract provided for general wage increases of 0% in FY 2017, 0% in FY 2018, and 2% in FY 2019.

Health Insurance:

- Shifts to HDHP with a deductible of \$2,000/\$4,000
- Health savings account with the BOE contributing 50% toward the deductible
- Employee cost share remains the same
- Includes language that specifies BOE reserves right to switch to Partnership Plan
- Coverage of retiree's spouse at 50% is eliminated for employees hired after 7/1/05 or retiring after 6/30/22

Tentative Agreement

In resolution of the negotiations for a successor agreement, the Parties agree to the following. This is considered an off the record tentative agreement for discussion purposes only and shall not be introduced in any interest arbitration hearing related to the negotiations resulting in this Agreement.

1. Duration

July 1, 2019 – June 30, 2022

2. Wages

July 1, 2019	0%, no step
July 1, 2020	0%, no step
July 1, 2021	1% GWI, no step

The Middle School Cook stipend shall be increased from \$2,000 to \$4,000 consistent with the other cooks.

3. Insurance

- a. Plan Design – Effective July 1, 2019, bargaining unit members will switch to the same High Deductible Health Plan proposed by the Board without the 10% in-network coinsurance. Each year the Board shall fund 50% of the deductibles into a health savings account. The Board's share of the deductible shall be fully funded in July of the first year, then half in July and half in January in subsequent years; in the event of a hardship, employees may request full funding of the Board's share prior to January 1.

In the event the Board decides to transition health plans to the Connecticut Partnership Plan (CPP), the HDHP will be replaced with CPP. If the decision is made prior to July 1, 2019, to change to CPP, the HDHP will not be implemented and CPP will be put into CPP as soon as feasible.

- b. Cost-Share Contributions shall remain unchanged
- c. Board Proposal No. 11, Retiree Medical – For employees hired before July 1, 2005, who retire prior to June 30, 2022, continue to be eligible for Board paying 50% of cost for spouse; otherwise the provision is eliminated.

4. Other

- A. Board's Proposal No. 1 (Union Security) – Board's proposal to modify language in response to Janus decision.

- B. Board Proposal No. 3:
 - (i) Section 4.0 – Cafeteria works same year as the student school year (not 170);
 - (ii) Section 4.3 only – Custodial employee return to evening shift the week prior to that in which school opening occurs.
- C. Board Proposal No. 8 – Direct Deposit is mandatory effective July 1, 2019.
- D. Union Proposal No. 8 – Deductions deducted evenly through each paycheck.
- E. Union Proposal No. 12 – Labor Management Committee to meet two times per year.

All other proposals shall be deemed withdrawn

West Haven Board of Education

AFSCME Council 4, Local 2706

By _____

By _____

Date:

Date:

AGREEMENT BETWEEN
THE WEST HAVEN BOARD OF EDUCATION
AND
THE NON-CERTIFIED SCHOOL EMPLOYEES LOCAL 2706 COUNCIL #4
AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES,
AFL/CIO

JULY 1, 2019 – JUNE 30, 2022

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AGREEMENT BETWEEN
THE WEST HAVEN BOARD OF EDUCATION
AND
THE NON-CERTIFIED SCHOOL EMPLOYEES LOCAL 2706 COUNCIL #4
AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES,
AFL-CIO

INTRODUCTORY CLAUSE

This Agreement made by and between the West Haven Board of Education, hereinafter referred to as the "Board", and the Non-Certified School Employees Local 2706 of Council #4, American Federation of State, County and Municipal Employees, hereinafter referred to as the "Union", in order to increase general efficiency in the school system and to maintain the existing harmonious relationship between the Board and its employees and to promote the morale, equal rights, well being and security of its employees, the Board and the Union hereby bind themselves into this mutual agreement as follows:

The Parties agree that all parts and sections, including any addenda of the Collective Bargaining Agreement which expires on June 30, 2019, that are not changed as a result of these negotiations, will be included, verbatim, in the successor agreement.

Purpose: To establish that all current language be accurately and completely included in the successor agreement. It is not intended to limit the right of either party to change any language in the agreement.

ARTICLE I
RECOGNITION

The Board of Education hereby recognizes the Union as the sole and exclusive bargaining agent for the purposes of establishing salaries, wages, hours and conditions of employment of all non-certified school employees.

ARTICLE II
UNION SECURITY

The Board agrees to deduct through the facilities of the Comptroller an initiation fee, and monthly dues, as specified by the Treasurer of the Union, from the wages of all bargaining unit employees upon receipt of a voluntary authorization card signed by the employee, and will continue to deduct such dues monthly for the term of this Agreement or extension thereof, and will transmit such dues to the Treasurer of the Union on a monthly basis. The monthly dues remittance to the Union will be accompanied by a list of employees from whose wages dues deduction have been made.

ARTICLE III **SENIORITY**

3.0 All new employees shall serve a probationary period of sixty (60) working days and shall have no seniority rights during this period. During this probationary period, a new employee may be dismissed without protest by the Union. However, the Board may not discharge or discriminate for the purpose of evading this Agreement, or discriminating against a Union Member. In case of proven discrimination against the Union member, such proven Union discrimination would permit Union protests and recourse to the approved National or State Labor panel. Employees who have worked sixty (60) working days shall be known as permanent employees, if in the opinion of the Superintendent of Schools ("Superintendent") they have shown the qualifications necessary to perform their duties properly. Having satisfactorily completed the probationary period, the employee's seniority date will revert to the first day of probationary period in which he achieves seniority.

3.1 Permanent part-time employees are employees who work twenty (20) hours or more per week but less than a full-time employee.

3.2 When a job vacancy exists or a new position or job is created within the scope of the bargaining unit, it shall be posted for a period of five (5) working days, said posting to include the location of the vacancy. The bidding employee with the highest seniority shall be given the first opportunity to fill the vacancy or new position providing he or she is qualified in the opinion of the Superintendent. If he or she refuses the opportunity or is not qualified the vacancy or new position should be filled by the next senior employees, who bids, if qualified, and that shall become his or her permanent job. There shall be a sixty (60) day trial period in the new classification. All vacancies and new positions must be posted within five (5) working days after such vacancies or new positions occur. All bids shall be posted in all schools in a conspicuous location, where employees normally congregate. Bids will not be opened until the posting time has expired; and will be opened in the presence of a Union officer who will be provided with a copy of each bid with dates of employment thereon. No employee shall be eligible to enter a bid until he or she has been in his present position at least six (6) months at the time that he or she has entered a bid, unless for promotion to a higher classification.

3.3 If any employee is appointed to a vacancy in a higher classification or new position or job created within the scope of the bargaining unit when it is in a higher classification, and qualified within the provisions as set forth in this Agreement, he or she shall receive a salary adjustment automatically to the same step in the high classification. Transfer of employees to similar classifications in other schools shall be carried out in the same manner as outlined for filling vacancies.

In the event no employee bids a posted job and it becomes necessary to make a unilateral transfer, this will be done by the inverse order of seniority, i.e., the person within the classification with the least seniority will be transferred provided he is qualified.

An employee who is out sick or on worker's compensation leave and bids a job must be able to return to work within twenty (20) working days from the date the job is awarded to him/her.

3.4 Work done in higher classification shall be paid retroactive to day one (1) starting with the third (3rd) day with each occurrence at a rate associated with a job in a higher classification. This is effective only through an oral or written directive of a supervisor of the employee.

3.5 Layoffs shall be within classification in the following order:

- a. Seasonal employees.
- b. Probationary employees (those with less than 60 working days of employment).
- c. Other employees in the inverse order of seniority within each classification.
- d. In the event of a layoff, any regular employee so displaced shall have the opportunity, on the basis of seniority, to fill any job vacancy available in his/her job classification or wage group. In the event no such job vacancy exists, the employee subject to layoff shall displace the least senior employee in his or her classification or wage group. The employee thus displaced, on the basis of seniority, shall have the opportunity to displace the least senior employee in the next lower wage group. However, all such bumping is subject to the Board's acknowledgment that the employee bumping is qualified for the job being sought.

3.6 Laid off employees within classification shall be rehired in the reverse order of Article 3.5 above, and no new employee shall be hired until all laid off employees in their respective classifications have been given an opportunity to return to work. Employees shall have recall rights for up to twenty four (24) months. Recalled employees must return within ten (10) working days of recall. However, replacements may be hired for laid off employees who do not plan to return and these new hires may be called as needed.

3.7 Officers and stewards of the Union shall have super-seniority (within classification) in the event of a layoff. The Union will provide the Board with a current list of Union officers and stewards.

3.8 The Board will prepare a list of employees by seniority and deliver same to the Union secretary at the beginning of each fiscal year, with a pay schedule. The Union will certify the list as correct and return a copy to the Board. If a mistake is thereafter found in said seniority list, it shall be promptly corrected. The Board shall not be responsible for any losses suffered by an employee because of the mistake until it has received notice of said mistake.

ARTICLE IV **HOURS OF WORK**

4.0 All full-time employees, except Cafeteria and Clerical employees, shall work a forty (40) hour week, Monday through Friday, inclusive. All work performed in excess of eight (8) hours per day and forty (40) hours per week shall be paid at one and one-half (1½) times the regular hourly rate. Double time shall be paid for all work performed on Sundays. All work performed on Saturdays shall be paid at the rate of one and one-half (1½) times the regular hourly rate. Double time shall be paid for all work performed on a contract Holiday plus regular Holiday pay. A minimum of three (3) hours at the prescribed rates shall be paid on all call-backs or call-ins but may be assigned to other duties during that period of call-up.

Twelve month clerical employees shall work five (5) seven and one-half (7½) hour days. Monday throughout Friday, inclusive except thirty-five (35) hours weeks during the summer months and school vacation periods. They shall observe the following work hours: 8:00 a.m. to 4 00 p.m. with thirty minutes for lunch during seven and one-half (7½) hour days, 8:00 a.m. to 3:30 p.m. with thirty minutes for lunch during the thirty-five (35) hour week in the summer months and during school vacation periods.

Ten month clerical employees shall work five (5) seven (7) hour days Monday through Friday, inclusive. These ten month clerical employees shall observe the following daily work hours: 8:00 a.m. to 3:30 p.m. with thirty minutes for lunch.

Ten Month Clerks shall have a 195 day school working year and shall be paid for 206 days to compensate for school holidays.

Ten Month Hall Patrol and Swimming Pool employees shall work 185 days and be paid for 196 days to compensate for school holidays.

Full-time cafeteria employees shall work five (5) seven (7) hours days, Monday through Friday, inclusive.

Any of the employees referred to in this section of the contract (4.0) working in excess of their normal work day or normal work week shall be paid at one and one half (1½) times their regular hourly rate unless otherwise provided. All overtime shall be distributed on an equal basis in each individual school.

Where possible, the cafeteria manager should call in regular employees who are available in preference to non-regular employees. In the event a substitute is filling in for a seven (7) hour employee, the balance of the day, three (3) hours, shall be covered by a regular four (4) hour employee at the regular employee's usual hourly rate.

Cafeteria employees shall work the days of the student school year. In addition, they shall be paid for 11 holidays. Regular pay shall be paid for Cafeteria employees required to work more than the number of days corresponding to the student school year.

4.1 A minimum of one (1) custodian is required for all outside private organizations or groups renting a school facility, or charging an admission fee to make a profit. There will be a minimum of three (3) hours work and the employee, including cafeteria workers if required, shall be paid at one and one half (1½) times their regular hourly rate, unless otherwise provided in Article IV.

In case of events where there is no building rental or admission fee, a custodian is required for all extra activities with 50 or more persons in attendance, or if food or beverages are served, such as potluck suppers and buffets. In the latter event, there will be a three (3) hour minimum of work hours and the employee shall be paid at one and one-half (1½) times their regular hourly rate of pay. All hours or fraction thereof in excess of three (3) hours shall be compensated at one and one half (1½) times their regular hourly rate.

Building rental fee or admission charge shall be defined as follows: Rental Fee - charges made to private organizations' parties for use of the facility; admission fee; shall be defined as a fee primarily used to make profit for events other than those affiliated with normal school activities or events associated with school social activities.

All West Haven youth athletic leagues, using paid officials and where there is no building rental or admission fee, the Board will pay the custodian \$25.00 per hour and shall increase that flat fee to \$30 effective July 1, 2016 and July 1, 2017; and shall increase the flat fee to \$35 effective July 1, 2018. Compensation for Sunday events will increase to \$40.00 per hour for the duration of the agreement

In the event the building custodian is unavailable, or refuses to take the assignment, the Administration has the right to assign any other bargaining unit member to the assignment.

No overtime shall be sanctioned without Administration approval.

4.2 In all cases of extra activities, the Board will be responsible for payment at the appropriate rate to the employees for hours worked within thirty (30) days after such hours were worked.

4.3 During all school recesses and summer vacation, all custodial employees are to be transferred from the night shift to the morning shift and shall continue to receive their night differential. Employees shall return to the night shift at the beginning of the week in the summer prior to the week in which school reopens. Any employee transferred from the night shift to the morning shift for school recesses and summer vacation will retain their position on the night shift and be returned to same after the school recesses or summer vacation ends. This provision shall not apply to employees in the Central Office.

4.4 When school is in session and there is an early dismissal because of inclement weather, those Secretaries and Clerks who reported to work will be allowed to go home without loss of pay, after the last student is gone. Blake Building clerical staff will be released at the discretion of the Superintendent. In cases of inclement weather, clerical employees based in the schools will be allowed to follow the delay schedule.

ARTICLE V
HOLIDAYS

5.1 All permanent employees shall be given the following holidays:

Independence Day	Christmas Day
Labor Day	New Years Day
Columbus Day	Martin Luther King's Day
Veterans Day	Good Friday
Thanksgiving Day & day following	Memorial Day

Two (2) floating holidays shall be determined between the Board and the Union.

When a holiday falls on a Sunday the following Monday shall be observed as the holiday. When a holiday falls on a Saturday, the day shall be determined between the Board and the Union.

5.2 Except as herein provided, to be entitled to holiday pay an employee shall work his/her scheduled regular work day prior to and the day following each such holiday, unless the next regular work day before or after the holiday is a vacation day.

ARTICLE VI
VACATIONS

6.0 Each employee shall receive a vacation in accordance with the following schedule:

<u>Service Completed</u>	<u>Vacation Earned</u>
6 months	1 week
1 year	2 weeks
6 years	2 weeks & 1 day
7 years	2 weeks & 2 days
8 years	2 weeks & 3 days
9 years	2 weeks & 4 days
10 years	3 weeks
11 years	3 weeks & 1 day
12 years	3 weeks & 2 days
13 years	3 weeks & 3 days
14 years	3 weeks & 4 days
15 years	4 weeks
16 years	4 weeks & 1 day
17 years	4 weeks & 2 days
18 years	4 weeks & 3 days
19 years	4 weeks & 4 days
20 years	5 weeks

The service year shall run from July 1st until June 30th. Vacations must be taken in July or August, and may be taken during school closings provided there is eight hour coverage in the building. Vacation schedules must be approved in advance by the Administration. If approval is denied, the employee shall be informed of the reason for the refusal.

Employees entitled to more than two weeks vacation may take the additional time as he or she desires, unless such absence would create undue hardship and subject to the approval of the Superintendent or his/her designee. With respect to the fifth week of vacation due any employee with over twenty years of service completed, such employee may request a week's salary at regular time in lieu of time off. The employee shall advise the Board of its intention to exercise such right at the time of its approval of such employee's vacation schedule.

6.1 If a pay day occurs during a vacation period for the ten month employees, the paychecks will be available the pay day prior to the commencement of the vacation period.

6.2 Bargaining unit members may carryover up to five (5) days vacation from one fiscal year to the next provided notice is given to the Superintendent by June 1st of the year from which the carryover shall occur, on a form provided for such purpose. Employees may carryover an additional five (5) days (for a total of ten (10) days) with the Superintendent's prior approval if the demands of the schools system or other unusual circumstances do not allow the employee to use all their vacation by June 30. There shall be no payout for unused vacation days.

ARTICLE VII
SICK & PERSONAL LEAVE

7.0 New employees shall receive leave with full pay for sickness at the rate of 1½ days per month for a maximum of fifteen (15) days for 10 month employees or fifteen (15) days for 12 month employees for the first year of service. Each year thereafter employees will receive on July 1 a total of fifteen (15) days for 10 month employees, or fifteen (15) days for twelve month employees, of sick leave with full pay per year. Employees who die, retire, resign or are otherwise terminated during the fiscal year, shall have their sick leave prorated for that fiscal year, and the employee will be required to reimburse the Board, and the Board shall receive a credit for any such leave already paid for that year which was unearned at the time of the employee's death, resignation or termination.

7.1 Part-time employees including 5 hour custodians, shall receive fifteen (15) days of sick leave per year.

7.2 Sick leave may be used for personal illness or physical incapacity other than cases covered by workers' compensation insurance. A Doctor's certificate verifying the employee's ability to return to work shall be submitted after each absence of five (5) or more consecutive days.

7.3 The Superintendent, or his/her designee, at all times, has the privilege of requesting medical proof of illness and recovery, either by the person's own physician or by a physician named by the Board or by both.

7.4 Any medical or physical examinations, required by the Board for purposes of continued employment other than those outlined in Section 7.3, shall be provided at the expense of the Board.

7.5 The Board will pay unused accumulated sick leave up to a maximum of 130 days to an employee who retires under the Board retirement plan. All requests for retirement must be received by the Administration by January 1st of the year in which the employee is intending to retire and payment will be made in a lump sum within the fiscal year for which the funds have been budgeted. In case of an employee's death, payment for accumulated sick days up to a maximum of 130 days will be made to the employee's surviving spouse or estate. If an employee fails to notify the Board no later than January 1st of the fiscal year in which retirement is effective the Board will only be required to pay a lump sum of 50% of unused accumulated sick leave up to a maximum of 65 days.

Notwithstanding the above, in the case of an unanticipated medical emergency and a doctors certificate verifying the employees need to retire payment for unused accumulated sick leave up to a maximum of 130 days will be made in a lump sum.

7.6 Sick leave may be accumulated up to a maximum of 135 days in addition to such sick leave days as have been earned for the current year.

The Board will pay 50% of unused accumulated sick leave up to a maximum of 65 days to an employee who terminates employment with at least fifteen (15) years of service with the Board. The provision will not apply in cases of termination for just cause.

7.7 Workers' compensation benefits shall be paid to any unit employee who qualifies for same under the Connecticut Workers' Compensation Act. The Board will pay for a period of up to four months from the date of the injury the supplement to the weekly disability benefit which is paid under law in lieu of weekly wages, so that the total of the weekly compensation benefit and the Board supplement is equivalent to the employees weekly wage at the time of the injury. In cases of hardship, the employee can petition the Board for additional time to receive supplementary payments.

When it is a matter of clearly realized workers' compensation case, the employee shall not have lost time charged to his sick leave record, even as a temporary measure.

7.8 Sick leave is not to be utilized to extend holidays or vacations and the use of sick leave for purposes other than for bona fide illness or injury may result in appropriate disciplinary action.

7.9 When an employee is injured on the job and requests to see their own physician it shall be their responsibility to see that the Board received the proper medical verification.

ARTICLE VIII **LEAVE PROVISIONS**

(BEREAVEMENT, PERSONAL LEAVE, LEAVE OF ABSENCE,
COURT APPEARANCES, JURY DUTY)

8.0 In event of a death occurring in the family (i.e. spouse, child, parent, sibling, parent of a spouse, or grandparents) of any employee, no deduction in salary will be made for absence up to, but not exceeding, five (5) working days.

In the event of a death occurring to an aunt, uncle, nephew, niece, brother-in-law, or sister-in-law an employee will be permitted up to one (1) working day off at their regular rate of pay. Additional time off shall be granted at the sole discretion of the Superintendent and handled on a case-by-case basis depending circumstances.

In the event of a death occurring to one to whom an employee owes special respect and whose funeral attendance is expected, time will be allowed for the employee to attend the funeral services, permission to be granted at the discretion of the Principal and the supervisor of the department.

8.1 Two days will be allowed for personal leave to be put in writing with reasonable notice pursuant to Personal Leave Form as agreed to by the parties.

8.2 Leave of absence may be granted to Union employees of up to one (1) year for legitimate reasons stated in writing and approved by the Board and the Superintendent.

8.3 Required time off without loss of compensation shall be granted for employees' court appearance in matters arising out of their employment where the employees' interests are not contrary to those of the Board. This is intended to include subpoenaed court appearances not involving the employees' personal arrests or interests.

8.4 Any employee called for jury duty will receive the difference in compensation beyond his or her regular pay and jury duty pay. The employee shall report immediately to their supervisor when petitioned for jury duty and shall cooperate with the Board should the Board determine he should request a excuse from jury duty.

8.5 One Union delegate and one grievant, regardless of the number of grievants, shall be allowed to appear at formal arbitration hearings without loss of pay.

8.6 Two (2) Union officers each shall receive up to a maximum of four (4) paid leave days to attend official union conferences without loss of pay provided the Board is notified through official correspondence from the American Federation State, County and Municipal Employees, Local 2706, AFL-CIO specifying the necessity for such officers attendance at official union conferences.

The negotiating team shall be excused from duty, with no loss of pay, for any time lost due to negotiations taking place during school hours, when required by the Board or its representatives to be present for negotiations or other meetings.

8.7 Leave Provision (Attendance Bonus). Any twelve (12) month employee who does not utilize any of his/her sick leave or personal leave between July 1st and December 31st of any school year, and January 1st and June 30th of any school year, shall receive an attendance bonus of one day paid leave for each six (6) month period that the employee's sick and personal leave is not utilized. This bonus leave shall be taken during the following six (6) month period. Any ten (10) month employee who does not utilize any of his/her sick leave and personal leave between September 1st and January 31st of any school year, and February 1st and June 30th of any school year, shall receive an attendance bonus of one day paid leave for each five (5) month period that the employee's sick and personal leave is utilized. This bonus leave shall be taken during the following five (5) month period. Attendance bonus leave shall not be cumulative. The employee may request payment in lieu of time off.

ARTICLE IX
WAGES

9.0 A. Effective July 1, 2019: the wage scale in effect on June 30, 2019 shall remain the same.

B. Effective July 1, 2020: the wage scale in effect on June 30, 2019 shall remain the same.

C. Effective July 1, 2021: the wage scale in effect on June 30, 2021 shall increase by one percent (1.0%).

There shall be no step movement during the term of this agreement.

9.1 See Wage Scale Appendix A of this Agreement.

9.2 Ten month employees shall have their hourly rate upon written request (true figure not adjusted figure).

9.3 All wages shall be paid via direct deposit into a financial institution designated by the employee. Ten month employees shall have the option of receiving their pay in a lump sum for the summer months. Exercise of such option must be made by the employee providing written notice to the Board not later than June 1st preceding the first payroll in July of each year, otherwise the option is deemed waived. The lump sum payment will be payable on the first payroll date in July, except when this payroll date is during the first week in July. In such event, the lump sum payment shall be made on the second payroll date in July. All deductions will be deducted from the employee's paycheck over a 52 week period (except ten month employee's exercising their right to receive a lump sum for the summer months).

ARTICLE X
FRINGE BENEFITS

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

(A) Health Insurance Plan

A high deductible health plan (HDHP) with a deductible of \$2,000/\$4,000; prescription copayments after the deductible(s) has been met; Out-of-network coinsurance of 20%; out-of-pocket maximums of \$4,000/\$6,850. The Board will fund 50% of the deductible (fully in July during the first year, then half in July and half in January of each year thereafter).

- (B) Managed pharmacy network, with the following co-payments after the deductible is met: \$5 retail generic; \$20 brand (formulary); \$35 brand (non-formulary) \$ 2,000 per person annual maximum, with excess treated as an out of network expense with an unlimited maximum; and subject to the following:
- Step therapy
 - 2x co-pay for mail order
 - Refill to soon
Up to 90% of medications need to have been used before refill (depends on days supply dispensed)
 - Quantity/dosage limits
Certain medications will be limited to quantities recommended to maintain clinically appropriate utilization and administration.
 - Mandatory Generic
Prior authorization will be needed by physician to APM for approval; provided, however DAW rule does apply.
 - Day Supply for 3 tier:
Retail: 30
Mail Order: 90 (2 co-pays 31-90 days)
- (C) In the event the Board decides to transition health plans to the Connecticut Partnership Plan (CPP), the HDHP plan will be replaced with CPP and the CPP Plan will be put in place effective July 1 following the decision to change to CPP. Should the Board transition to CPP, the employee shall be responsible for any penalties or similar costs incurred by the plan for non-compliance with CPP's Health Enhancement Program requirements.
- (D) Blue Cross Full Service dental plan, dependant child rider, Riders A, B, C and D.
- (E) Blue Cross Vision Care Endorsement 98.
- (F) The Board shall provide the above insurances for the employees and family, ONLY if the employee works 12 months or 10 month employees work at least 30 hours per week. Food Service employees regularly scheduled to work 35 hours per week or more will receive individual and dependent coverage. Those Food Service employees regularly scheduled to work at least 20 hours per week but less than 35 hours will receive individual coverage only.

The Board shall implement an I.R.C. §125(a) Plan for employee contribution.

- (G) Group Life Insurance - \$20,000 per employee. An employee who subsequently retires shall receive \$6,000 life insurance policy.
- (H) Substitution of Insurance Carriers - The Board reserves the right to change insurance carriers at any time from those stated in this Article provided that the benefits and services shall be comparable to those provided in this Article and provided that the Board notifies the Union of any such change in coverage.
- (I) Longevity Pay -

After eight (8)* years of employment \$550 per annum.
After thirteen (13)* years of employment \$700 per annum.
After eighteen (18) *years of employment \$850 per annum.

This benefit applies to all regular employees, and is prorated as it has been in the past.

*To be eligible in any given year, employees must have completed eight, thirteen or eighteen full years of service by the first pay period in December of the year in question.

- 10.1 A. The normal retirement for employees covered by this Agreement shall be 65 years of age with at least 5 years of service.
- B. Employees covered in this Agreement shall be eligible for early retirement when they attain the age of 55 and have at least twelve (12) years of service.
- C. Any employee covered by this Agreement who opts to take retirement as provided under paragraph B above shall have the same health coverage as is provided to current employees paid by the employer until he/she attains the age of 65.

At age 65 all retired employees shall have coverage under Medicare Part B paid in full by the Board.

- D. Subject to the rules and regulations of the insurance carrier, the Board will pay 50% of the cost of the Blue Cross/Blue Shield supplement to Medicare Parts A & B to an employee who retires under the terms of this Article commencing at age 65, as provided the employee remits the other 50% of the premium to the Board in a timely manner.

- E. For employees who retire during the term of this Agreement (July 1, 2019 and June 30, 2022), in addition to paying 50% of the cost of the Medicare Supplement for the retiree, the Board shall (i) also pay 50% of the cost for his/her spouse; and (ii) under Medicare Supplement Plan F, plus prescription rider. Notwithstanding the foregoing, employees hired on or after July 1, 2005, shall not be eligible for the benefit provided for in this subparagraph 10.1.E.
- 10.2
- A. Notwithstanding the above, employees may elect to waive, in writing all and dental insurance coverages provided for under this Agreement and in thereof, may receive an annual cash payment of Two Thousand Dollars (\$2,000.00). Payment to those employees waiving such coverage shall be made in two payments during the months of December and June.
 - B. Notice of intention to waive insurance coverage must be sent to the Superintendent of Schools or his designee not less than ninety (90) calendar days before such waiver is to take effect, subject however to any regulations or restrictions which may be prescribed by the appropriate insurance carrier.
 - C. Any employee may elect to resume Board provided insurance coverage upon written notice to the Board in the event of a change in circumstances, i.e. loss of insurance benefits to an employee through death, unemployment or divorce. Upon receipt of such notice, insurance coverage shall be reinstated as soon as possible, subject, however to any regulations or restrictions, including waiting periods, which may then be prescribed by the appropriate insurance carriers and the employee will be required to reimburse the Board for any waiver payment already made on a prorated basis.
- 10.3
- Each bargaining unit employee shall be offered the opportunity of belonging to the City of West Haven 401k pension plan that exists between the City of West Haven and Diversified Investment Advisors AUSA. Said plan shall not be changed or modified without the concurrence of the membership of Local 2706.
- The employer's contribution shall be five (5%) percent and the employee's contribution shall be a minimum of two (2%) percent, to a maximum of fifteen (15%) percent. Effective July 1, 2006, the employer shall match employee contribution for any employee contributing six (6%) percent.

ARTICLE XI
SPECIFIC GROUP PROPOSALS

11.0 Cafeteria employees shall receive a uniform allowance of \$100.00 payable in their first paycheck in September. The sum will be payable within thirty (30) days of proof of uniform or uniform item purchased.

11.1 Cooks at the middle school shall receive a yearly stipend of \$4,000 in addition to their wages.

ARTICLE XII
DISCIPLINARY PROCEDURE

12.0 Disciplinary action shall be applied in a fair manner.

12.1 Disciplinary action may include: (a) verbal warning, (b) written warning, (c) suspension without pay, and (d) discharge, or a combination of these.

12.2 All suspensions and discharges must be stated in writing when effected and a copy given to the employee and Union President; also, written warnings shall be similarly furnished to the employee and the Union President.

12.3 Disciplinary action may be appealed to the grievance procedure as provided below.

GRIEVANCE & ARBITRATION PROCEDURE - Any grievance or dispute which may arise between the parties which cannot be resolved, including the application, meaning or interpretation of this Agreement, shall be settled in the following manner:

Step 1 - The employee, or the Union Steward, with or without the employee, shall take up the grievance or dispute with the employee's immediate Supervisor within ten (10) days of the grievance or the employee's knowledge of its occurrence. The Supervisor shall attempt to adjust the matter and shall respond to the Steward within three (3) working days.

Step 2 - If the grievance has not been settled, it shall be presented in writing by the Union Steward or other Union official to the Superintendent or his representative within seven (7) days after the Supervisor's response. The Superintendent or his/her representative shall respond to the Union Steward or the Union official in writing within three (3) working days.

Step 3 - If the grievance still remains unadjusted, it shall be presented by the Union Steward, Union Representative or Chief Steward to the Board in writing within seven (7) days after the response of the Superintendent or his/her representative. The Board shall respond in writing to the Union Steward, Representative or the Chief

Steward (with a copy of the response to the Local Union President) within five (5) working days after the next scheduled meeting of the Board.

Step 4 - If the grievance is still unsettled, either party may, within fifteen (15) days after the reply of the appointing authority is due, by written notice to the other, request arbitration by the State Board of Mediation and Arbitration. Said Board shall hear and act on such dispute in accordance with its rules and regulations. The decision of the State Board of Mediation and Arbitration shall be final and binding upon the parties, according to law.

Note: After initial submission of grievance, time limits on replies at various levels of the proceedings may be extended upon mutual agreement of both parties.

12.4 Drug Testing

The Board shall have the right to conduct "reasonable suspicious" drug and alcohol testing. Drug testing shall be in accordance with the procedures set forth in Section 31-51 et. seq. of the General Statutes of Connecticut.

The first positive test will result in a written warning and mandatory counseling. The second positive test will result in a ten (10) day unpaid suspension and mandatory counseling. The third positive test will result in termination. The refusal to submit to either a random or reasonable suspicious test will be grounds for immediate termination. Possession of illegal drugs, whether inside or outside of work, shall be deemed a positive test for the purpose of this provision. The cultivation, sale and/or distribution of controlled substances shall be grounds for immediate termination of employment.

ARTICLE XIII **PRIOR PRACTICE**

Nothing in this Agreement shall be construed as abridging any right, benefit or privilege that employees have enjoyed heretofore unless it is superseded by a provision of this Agreement.

ARTICLE XIV **NO STRIKE PROVISION**

During the life of this Agreement, there shall be no strike, slowdown, suspension or stoppage of work in any part of the Board's operation by employees or employee nor shall there be any lockout by the Board in any part of the Board's operation.

ARTICLE XV
SUB-CONTRACT LIMITATION

Recognizing that the Board currently sub-contracts certain custodial cleaning and maintenance assignments, it is agreed that such additional future sub-contracts of custodial, maintenance and cleaning assignments can be made only if the current members of the bargaining unit are protected in their employment in those areas.

ARTICLE XVI
SCOPE OF AGREEMENT

The Board agrees that bargaining unit work assignments shall be given to members of the bargaining unit subject to the limitation of the Sub-contract clause. This also applies to bargaining unit work assignments in overtime areas.

ARTICLE XVII
EFFECTIVE DATES

A. This Agreement shall be effective as of the date of the signing by the parties or when this Agreement becomes binding upon the parties by operation of law, whichever is sooner. Except as, and only if otherwise specifically provided, no part of this Agreement shall have any retroactive effect. Thereafter, said Agreement shall remain in effect until June 30, 2022, or thereafter by operation of applicable state statutes. The Union shall notify the Board in writing of its demand to negotiate a successor agreement no longer than 180 days prior to the expiration date of this Agreement.

B. The parties shall submit to each other in writing no later than November 1, 2021, their proposals for renewal or modification of this Agreement. No more than fifteen (15) days after the receipt of such proposals, the parties will enter into negotiations with respect to such renewal or modification with the objective of completing negotiations by February 1, 2022, insofar as that may be practicable.

C. During negotiations to develop any successor agreement, each party shall provide the other, upon reasonable request and to the extent available, with any non-privileged information necessary to negotiations. Neither party shall be required to develop any information not in its possession. The requesting party may be charged a reasonable amount for the expense of extracting or reproducing the requested information.

D. Either side may request a re-opening of any portion of this Agreement but only if both sides agree to such re-opening, will the results thereof be valid.

ARTICLE XVIII
SICK LEAVE FOR LONG TERM ILLNESS

The Union, on behalf of an employee who suffers a serious long term illness and who has exhausted all of his/her sick leave can request that the sick leave day donations from other members of the bargaining unit be granted to the employee on the following terms and conditions:

1. No employee will be eligible to receive donated sick leave days unless they have been employed by the Board of Education at least three (3) years.
2. An employee must be out sick forty (40) consecutive days before requesting additional sick leave from the Union.
3. An employee will not be eligible to receive additional sick leave until all of his/her own sick leave, personal leave, vacation leave, including current days and accumulated days, is depleted.
4. An employee cannot make more than one request until he/she has accumulated forty (40) sick days in his/her sick leave account.
5. An employee is eligible to receive up to a maximum of seventy-five (75) days (different serious illness) from other employees during the course of his/her employment with the Board.
6. An employee who wishes to donate sick leave days to another employee must be employed by the Board at least three (3) years and have accumulated forty (40) sick days in their sick leave account.
7. All requests for the receipt of donated sick leave must be presented to the Superintendent, for his/her approval, in the following manner:
 - a. Union lists names of donating employees, number of days he/she is donating, to a total not exceeding 75 days. A copy of the absentee record of the sick employee, and a doctor's medical proof of illness and recovery must be submitted to verify the consecutive days out sick.
 - b. Upon approval of the donated sick time, each Building/Department will be responsible to deduct the amount of donated days from the donor's record.

ARTICLE XIX
MANAGEMENT RIGHTS

Except where such rights are specifically relinquished, abridged or otherwise limited herein, the Board will continue to retain whether or not exercised, all the rights, powers and authorities generally vested in management, including but not limited to the

sole and unquestioned responsibility and prerogative to manage the affairs of the Board and to direct its work force, including but not limited to the rights: to determine the hours, and methods of operation and assignments of employees; to establish or continue policies, work rules, practices and procedures for the conduct of the Board's business and, from time to time, to change or abolish such policies, practices or procedures; to discontinue processes or operations or to discontinue their performance; to select and to determine the number and types of employees required to perform the Board's operations; to layoff, or otherwise relieve employees from duty for lack of work or other legitimate reasons; to create job descriptions and revise existing job descriptions as the Board deems necessary provided that the Board shall provide the Union with thirty (30) days advance written notice of its intention to revise a job description or create a new job description during which 30 day period the Union may request to discuss such changes prior to implementation. Upon request the Board shall bargain with the Union concerning the impact which any significant change in job duties may have on employees' wages, hours and other terms and conditions of employment; to establish contracts and subcontracts for the Board's operations provided no member(s) of the bargaining unit loses his/her job as a result thereof or assignments in overtime areas, and the bargaining unit shall not be eroded by any such use of subcontracts.

ARTICLE XX
SPECIAL WORK RULE PROVISIONS OF RINK PERSONNEL
HOURS OF WORK

Rink personnel shall not be governed by the premium rate provisions of Article IV applicable to Saturday and Sunday but shall have a special work week and holiday schedule mutually agreed upon by the parties.

HOLIDAYS

The contract holidays for rink personnel shall be:

Independence Day	Christmas Day
Labor Day	New Year's Day
Thanksgiving Day	Memorial Day

The seven (7) other holidays shall be floating holidays to be taken on dates mutually agreed upon by the Union and Rink Manager.

VACATIONS

Rink personnel shall schedule their vacations with respect to rink operation as follows:

- Employee with one week of vacation must schedule it during shutdown.

- Employee with two weeks of vacation must schedule one week during shutdown, other week optionally during either open period or shutdown.
- Employee with three weeks of vacation must schedule two weeks during shutdown, other week optionally during either open period or shutdown.
- Employee with four weeks of vacation must schedule three weeks during shutdown, other week optionally during either open period or shutdown.
- Vacation schedules must be approved in advance by the Administrator.

SCHEDULE

(Subject to change by mutual agreement)

- 1st shift: 8:00 AM to 4:00 PM Tuesday through Saturday, Sunday and Monday off
- 2nd shift: 4:00 PM to Midnight Thursday through Saturday, 8:00 AM to 4:00 PM Sunday and Monday, Tuesday and Wednesday off (This shift pays 2% night differential)
- 3rd shift: 4:00 PM to Midnight Sunday through Wednesday, Thursday and Friday off (This shift pays 5% night differential)

ARTICLE XXI

LABOR MANAGEMENT COMMITTEE

There shall be established a Labor Management Committee which will meet not less than two times per year.

IN WITNESS WHEREOF, the parties hereto have set their hands this __day of JULY, 2019.

FOR THE WEST HAVEN
BOARD OF EDUCATION

FOR LOCAL 2706 OF COUNCIL AMERICAN
FEDERATION OF STATE, COUNTY; AND
MUNICIPAL EMPLOYEES AFL/CIO

Rosemary Russo
Chairman

President

Neil Cavallaro
Superintendent

John Devito
Staff Representative, AFSCME

WAGE SCHEDULE CUSTODIAL 12 MONTH

2019-2020 CUSTODIAL 12 MONTH

2080 Hours	2080 Hours	2080 Hours	2080 Hours	2080 Hours	1300 Hours	1040 Hours	2080 Hours
80 Hours	80 Hours	80 Hours	80 Hours	80 Hours	50 Hours	40 Hours	80 Hours
NC10	NC11	NC12	NC13	NC14	NC16	NC29	NC35
HS Head Cust	MS Head Cust	ES Head Cust	Asst. Cust	Asst. Cust	5 Hour	4 Hour	8 Hours
Work 247 Days	Work 247 Days	Work 247 Days	Storekeeper	Night Shift	Asst. Cust	Asst. Cust	10 Mo Driver
Paid 260 Days	Paid 260 Days	Paid 260 Days	Until Bus Driver	w/5% N.D	Work 247 Days	Work 247 Days	Work 195 Days
			Work 247 Days	Work 247 Days	Paid 260 Days	Paid 260 Days	Paid 206 Days
			Paid 260 Days	Paid 260 Days			

Step

	\$45,317.08	\$43,489.94	\$41,029.01	\$32,257.94	\$33,890.48	\$20,161.18	\$15,288.52	\$25,550.59
1	\$1,742.96	\$1,672.69	\$1,578.04	\$1,240.69	\$1,303.48	\$775.43	\$588.02	\$982.72
	\$21.80	\$20.91	\$19.66	\$15.51	\$16.29	\$15.51	\$14.70	\$15.50
	\$46,316.14	\$44,318.04	\$41,833.03	\$33,573.54	\$35,230.52	\$20,983.30	\$15,629.64	\$26,592.79
2	\$1,781.39	\$1,704.54	\$1,608.96	\$1,291.29	\$1,355.02	\$807.50	\$601.14	\$1,022.80
	\$22.27	\$21.31	\$20.11	\$16.14	\$16.94	\$16.14	\$15.03	\$16.14
	\$47,339.24	\$45,122.22	\$42,612.70	\$34,767.46	\$36,521.68	\$21,729.76	\$15,982.72	\$27,550.93
3	\$1,820.74	\$1,735.47	\$1,638.95	\$1,337.21	\$1,404.68	\$835.76	\$614.72	\$1,059.65
	\$22.76	\$21.69	\$20.49	\$16.72	\$17.56	\$16.72	\$15.37	\$16.72
	\$48,362.60	\$46,023.60	\$43,489.94	\$36,034.44	\$37,837.54	\$22,521.46	\$16,336.06	\$28,542.70
4	\$1,860.10	\$1,770.14	\$1,672.69	\$1,385.94	\$1,455.29	\$866.21	\$628.31	\$1,097.80
	\$23.25	\$22.13	\$20.91	\$17.32	\$18.19	\$17.32	\$15.71	\$17.32
	\$49,507.90	\$46,803.38	\$44,318.04	\$37,276.98	\$39,153.14	\$23,246.08	\$16,659.76	\$29,534.47
5	\$1,904.15	\$1,800.13	\$1,704.54	\$1,433.73	\$1,505.89	\$894.08	\$640.76	\$1,135.94
	\$23.80	\$22.50	\$21.31	\$17.92	\$18.82	\$17.88	\$16.02	\$17.86
	\$50,530.98	\$47,607.30	\$45,048.90	\$38,519.52	\$40,444.30	\$24,074.70	\$16,994.12	\$30,536.23
6	\$1,943.50	\$1,831.05	\$1,732.65	\$1,481.52	\$1,555.55	\$925.95	\$653.62	\$1,174.09
	\$24.29	\$22.89	\$21.66	\$18.52	\$19.44	\$18.52	\$16.34	\$18.52
	\$51,529.92	\$48,362.60	\$46,023.64	\$39,762.06	\$41,759.90	\$24,851.32	\$17,334.98	\$31,501.19
7	\$1,981.92	\$1,860.10	\$1,770.14	\$1,529.31	\$1,606.15	\$955.82	\$666.73	\$1,211.58
	\$24.77	\$23.25	\$22.13	\$19.12	\$20.08	\$19.12	\$16.67	\$19.11
	\$62,152.62	\$58,303.18	\$55,379.22	\$48,557.60	\$50,945.18	\$30,348.50	\$20,928.70	\$38,477.17
8	\$2,390.48	\$2,242.43	\$2,129.97	\$1,867.60	\$1,959.43	\$1,167.25	\$804.95	\$1,479.89
	\$29.88	\$28.03	\$26.62	\$23.35	\$24.49	\$23.35	\$20.12	\$23.35

2020-2021 CUSTODIAL 12 MONTH

2080 Hours	2080 Hours	2080 Hours	2080 Hours	2080 Hours	1300 Hours	1040 Hours	2080 Hours
80 Hours	80 Hours	80 Hours	80 Hours	80 Hours	50 Hours	40 Hours	80 Hours
NC10	NC11	NC12	NC13	NC14	NC16	NC29	NC35
HS Head Cust	MS Head Cust	ES Head Cust	Asst. Cust	Asst. Cust	5 Hour	4 Hour	8 Hours
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	\$22.27	\$21.31	\$20.11	\$16.14	\$16.94	\$16.14	\$15.03	\$16.14
	\$47,339.24	\$45,122.22	\$42,612.70	\$34,767.46	\$36,521.68	\$21,729.76	\$15,982.72	\$27,550.93
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	\$22.76	\$21.69	\$20.49	\$16.72	\$17.56	\$16.72	\$15.37	\$16.72
	\$48,362.60	\$46,023.60	\$43,489.94	\$36,034.44	\$37,837.54	\$22,521.46	\$16,336.06	\$28,542.70
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6	\$1,943.50	\$1,831.05	\$1,732.65	\$1,481.52	\$1,555.55	\$925.95	\$653.62	\$1,174.09
	\$24.29	\$22.89	\$21.66	\$18.52	\$19.44	\$18.52	\$16.34	\$18.52
	\$51,529.92	\$48,362.60	\$46,023.64	\$39,762.06	\$41,759.90	\$24,851.32	\$17,334.98	\$31,501.19
7	\$1,981.92	\$1,860.10	\$1,770.14	\$1,529.31	\$1,606.15	\$955.82	\$666.73	\$1,211.58
	\$24.77	\$23.25	\$22.13	\$19.12	\$20.08	\$19.12	\$16.67	\$19.11
	\$62,152.62	\$58,303.18	\$55,379.22	\$48,557.60	\$50,945.18	\$30,348.50	\$20,928.70	\$38,477.17
8	\$2,390.48	\$2,242.43	\$2,129.97	\$1,867.60	\$1,959.43	\$1,167.25	\$804.95	\$1,479.89
	\$29.88	\$28.03	\$26.62	\$23.35	\$24.49	\$23.35	\$20.12	\$23.35

2021-2022 CUSTODIAL 12 MONTH

2080 Hours	2080 Hours	2080 Hours	2080 Hours	2080 Hours	1300 Hours	1040 Hours	2080 Hours
80 Hours	80 Hours	80 Hours	80 Hours	80 Hours	50 Hours	40 Hours	80 Hours
NC10	NC11	NC12	NC13	NC14	NC16	NC29	NC35
HS Head Cust	MS Head Cust	ES Head Cust	Asst. Cust	Asst. Cust	5 Hour	4 Hour	8 Hours
Work 247 Days	Work 247 Days	Work 247 Days	Storekeeper	Night Shift	Asst. Cust	Asst. Cust	10 Mo Driver
Paid 260 Days	Paid 260 Days	Paid 260 Days	Until Bus Driver	w/5% N.D	Work 247 Days	Work 247 Days	Work 195 Days
			Work 247 Days	Work 247 Days	Paid 260 Days	Paid 260 Days	Paid 206 Days
			Paid 260 Days	Paid 260 Days			

Step

1	\$45,770.25	\$43,924.84	\$41,439.30	\$32,580.52	\$34,229.38	\$20,362.79	\$15,441.41	\$25,806.10
	\$1,760.39	\$1,689.42	\$1,593.82	\$1,253.10	\$1,316.51	\$783.18	\$593.90	\$992.55
	\$22.02	\$21.12	\$19.86	\$15.67	\$16.45	\$15.67	\$14.85	\$15.66
2	\$46,779.30	\$44,761.22	\$42,251.36	\$33,909.28	\$35,582.83	\$21,193.13	\$15,785.94	\$26,858.72
	\$1,799.20	\$1,721.59	\$1,625.05	\$1,304.20	\$1,368.57	\$815.58	\$607.15	\$1,033.03
	\$22.49	\$21.52	\$20.31	\$16.30	\$17.11	\$16.30	\$15.18	\$16.30
3	\$47,812.63	\$45,573.44	\$43,038.83	\$35,115.13	\$36,886.90	\$21,947.06	\$16,142.55	\$27,826.44
	\$1,838.95	\$1,752.82	\$1,655.34	\$1,350.58	\$1,418.73	\$844.12	\$620.87	\$1,070.25
	\$22.99	\$21.91	\$20.69	\$16.89	\$17.74	\$16.89	\$15.52	\$16.89
4	\$48,846.23	\$46,483.84	\$43,924.84	\$36,394.75	\$38,215.92	\$22,746.67	\$16,499.42	\$28,828.13
	\$1,878.70	\$1,787.84	\$1,689.42	\$1,399.80	\$1,469.84	\$874.87	\$634.59	\$1,108.78
	\$23.48	\$22.35	\$21.12	\$17.49	\$18.37	\$17.49	\$15.87	\$17.49
5	\$50,002.98	\$47,271.41	\$44,761.22	\$37,649.75	\$39,544.67	\$23,487.54	\$16,826.36	\$29,829.81
	\$1,923.19	\$1,818.13	\$1,721.59	\$1,448.07	\$1,520.95	\$903.02	\$647.17	\$1,147.30
	\$24.04	\$22.73	\$21.52	\$18.10	\$19.01	\$18.06	\$16.18	\$18.04
6	\$51,036.29	\$48,083.37	\$45,499.39	\$38,904.72	\$40,848.74	\$24,315.45	\$17,164.06	\$30,841.59
	\$1,962.94	\$1,849.36	\$1,749.98	\$1,496.34	\$1,571.11	\$935.21	\$660.16	\$1,158.83
	\$24.53	\$23.12	\$21.88	\$18.71	\$19.63	\$18.71	\$16.50	\$18.71
7	\$52,045.22	\$48,846.23	\$46,483.88	\$40,159.68	\$42,177.50	\$25,099.83	\$17,508.33	\$31,816.20
	\$2,001.74	\$1,878.70	\$1,787.84	\$1,544.60	\$1,622.21	\$965.38	\$673.40	\$1,223.70
	\$25.02	\$23.48	\$22.35	\$19.31	\$20.28	\$19.31	\$16.84	\$19.30
8	\$62,774.15	\$58,886.21	\$55,933.01	\$49,043.18	\$51,454.63	\$30,651.99	\$21,137.99	\$38,861.94
	\$2,414.38	\$2,264.85	\$2,151.27	\$1,886.28	\$1,979.02	\$1,178.92	\$813.00	\$1,494.69
	\$30.18	\$28.31	\$26.89	\$23.58	\$24.73	\$23.58	\$20.32	\$23.58

WAGE SCHEDULE FOOD SERVICE

2019-2020 FOOD SERVICE

	764 hours 40 Hours NC 24 Prod Worker 180 days Paid 191 Days	955 hours 50 Hours NC25 Prod Worker 180 days Paid 191	1146 hours 60 hours NC26 Prod Worker 180 days Paid 191	1337 Hours 70 hours NC30 Prod Worker 180 Days Paid 191	1337 Hours 70 Hours +4k NC 27 Cook 180 Days Paid 191	764 Hours 40 Hours NC31 Asst. Cust. 180 Days Paid 191
Step						
	\$9,290.24	\$11,612.80	\$13,935.36	\$16,685.76	\$17,715.25	\$11,230.80
1	\$357.32	\$446.65	\$535.98	\$641.76	\$681.36	\$431.95
	\$12.16	\$12.16	\$12.16	\$12.48	\$13.25	\$14.70
	\$9,381.92	\$11,727.40	\$14,072.88	\$16,846.20	\$18,263.42	\$11,475.28
2	\$360.84	\$451.05	\$541.26	\$647.93	\$702.44	\$441.36
	\$12.28	\$12.28	\$12.28	\$12.60	\$13.66	\$15.02
	\$9,649.32	\$12,061.65	\$14,473.98	\$17,327.52	\$18,784.85	\$11,742.68
3	\$371.13	\$463.41	\$556.69	\$666.44	\$722.49	\$451.64
	\$12.63	\$12.63	\$12.63	\$12.96	\$14.05	\$15.37
	\$9,993.12	\$12,491.40	\$14,989.68	\$17,942.54	\$19,319.65	\$12,002.44
4	\$384.35	\$480.44	\$576.53	\$690.10	\$743.06	\$461.63
	\$13.08	\$13.08	\$13.08	\$13.42	\$14.45	\$15.71
	\$10,275.80	\$12,844.75	\$15,413.70	\$18,477.34	\$19,841.08	\$12,239.28
5	\$395.22	\$494.03	\$592.83	\$710.67	\$763.12	\$470.74
	\$13.45	\$13.45	\$13.45	\$13.82	\$14.84	\$16.02
	\$10,573.76	\$13,217.20	\$15,860.64	\$18,998.77	\$20,362.51	\$12,483.76
6	\$406.68	\$508.35	\$610.02	\$730.72	\$783.17	\$480.14
	\$13.84	\$13.84	\$13.84	\$14.21	\$15.23	\$16.34
	\$10,871.72	\$13,589.65	\$16,341.96	\$19,533.57	\$20,817.09	\$12,735.88
7	\$418.14	\$522.68	\$628.54	\$751.29	\$800.66	\$489.84
	\$14.23	\$14.23	\$14.26	\$14.61	\$15.57	\$16.67
	\$13,156.08	\$16,445.10	\$19,734.12	\$23,638.16	\$25,255.93	\$15,371.68
8	\$506.00	\$632.50	\$759.00	\$909.16	\$971.38	\$591.22
	\$17.22	\$17.22	\$17.22	\$17.68	\$18.89	\$20.12

2020-2021 FOOD SERVICE

	764 hours 40 Hours NC 24 Prod Worker 180 days Paid 191 Days	955 hours 50 Hours NC25 Prod Worker 180 days Paid 191	1146 hours 60 hours NC26 Prod Worker 180 days Paid 191	1337 Hours 70 hours NC30 Prod Worker 180 Days Paid 191	1337 Hours 70 Hours +4k NC 27 Cook 180 Days Paid 191	764 Hours 40 Hours NC31 Asst. Cust. 180 Days Paid 191
Step						
	\$9,290.24	\$11,612.80	\$13,935.36	\$16,685.76	\$17,715.25	\$11,230.80
1	\$357.32	\$446.65	\$535.98	\$641.76	\$681.36	\$431.95
	\$12.16	\$12.16	\$12.16	\$12.48	\$13.25	\$14.70
	\$9,381.92	\$11,727.40	\$14,072.88	\$16,846.20	\$18,263.42	\$11,475.28
2	\$360.84	\$451.05	\$541.26	\$647.93	\$702.44	\$441.36
	\$12.28	\$12.28	\$12.28	\$12.60	\$13.66	\$15.02
	\$9,649.32	\$12,061.65	\$14,473.98	\$17,327.52	\$18,784.85	\$11,742.68
3	\$371.13	\$463.41	\$556.69	\$666.44	\$722.49	\$451.64
	\$12.63	\$12.63	\$12.63	\$12.96	\$14.05	\$15.37
	\$9,993.12	\$12,491.40	\$14,989.68	\$17,942.54	\$19,319.65	\$12,002.44
4	\$384.35	\$480.44	\$576.53	\$690.10	\$743.06	\$461.63
	\$13.08	\$13.08	\$13.08	\$13.42	\$14.45	\$15.71
	\$10,275.80	\$12,844.75	\$15,413.70	\$18,477.34	\$19,841.08	\$12,239.28
5	\$395.22	\$494.03	\$592.83	\$710.67	\$763.12	\$470.74
	\$13.45	\$13.45	\$13.45	\$13.82	\$14.84	\$16.02
	\$10,573.76	\$13,217.20	\$15,860.64	\$18,998.77	\$20,362.51	\$12,483.76
6	\$406.68	\$508.35	\$610.02	\$730.72	\$783.17	\$480.14
	\$13.84	\$13.84	\$13.84	\$14.21	\$15.23	\$16.34
	\$10,871.72	\$13,589.65	\$16,341.96	\$19,533.57	\$20,817.09	\$12,735.88
7	\$418.14	\$522.68	\$628.54	\$751.29	\$800.66	\$489.84
	\$14.23	\$14.23	\$14.26	\$14.61	\$15.57	\$16.67
	\$13,156.08	\$16,445.10	\$19,734.12	\$23,638.16	\$25,255.93	\$15,371.68
8	\$506.00	\$632.50	\$759.00	\$909.16	\$971.38	\$591.22
	\$17.22	\$17.22	\$17.22	\$17.68	\$18.89	\$20.12

2021-2022 FOOD SERVICE

764 hours	955 hours	1146 hours	1337 Hours	1337 Hours	764 Hours
40 Hours	50 Hours	60 hours	70 hours	70 Hours +4k	40 Hours
NC 24	NC25	NC26	NC30	NC 27	NC31
Prod Worker	Prod Worker	Prod Worker	Prod Worker	Cook	Asst. Cust.
180 days	180 days	180 days	180 Days	180 Days	180 Days
Paid 191 Days	Paid 191	Paid 191	Paid 191	Paid 191	Paid 191

Step

	\$9,383.14	\$11,728.93	\$14,074.71	\$16,852.62	\$17,892.40	\$11,343.11
1	\$360.89	\$451.12	\$541.34	\$648.18	\$688.17	\$436.27
	\$12.28	\$12.28	\$12.28	\$12.60	\$13.38	\$14.85
	\$9,475.74	\$11,844.67	\$14,213.61	\$17,014.66	\$18,446.05	\$11,590.03
2	\$364.45	\$455.56	\$546.67	\$654.41	\$709.46	\$445.77
	\$12.40	\$12.40	\$12.40	\$12.73	\$13.80	\$15.17
	\$9,745.81	\$12,182.27	\$14,618.72	\$17,500.80	\$18,972.70	\$11,860.11
3	\$374.84	\$468.04	\$562.26	\$673.10	\$729.71	\$456.16
	\$12.76	\$12.76	\$12.76	\$13.09	\$14.19	\$15.52
	\$10,093.05	\$12,616.31	\$15,139.58	\$18,121.97	\$19,512.85	\$12,122.46
4	\$388.19	\$485.24	\$582.30	\$697.00	\$750.49	\$466.25
	\$13.21	\$13.21	\$13.21	\$13.55	\$14.59	\$15.87
	\$10,378.56	\$12,973.20	\$15,567.84	\$18,662.11	\$20,039.49	\$12,361.67
5	\$399.17	\$498.97	\$589.79	\$717.78	\$770.75	\$475.45
	\$13.58	\$13.58	\$13.58	\$13.96	\$14.99	\$16.18
	\$10,679.50	\$13,349.37	\$16,019.25	\$19,188.76	\$20,566.14	\$12,608.60
6	\$410.75	\$513.43	\$616.12	\$738.03	\$791.00	\$484.94
	\$13.98	\$13.98	\$13.98	\$14.32	\$15.38	\$16.50
	\$10,980.44	\$13,725.55	\$16,505.38	\$19,728.91	\$21,025.26	\$12,863.24
7	\$422.32	\$527.91	\$634.83	\$758.80	\$808.67	\$494.74
	\$14.37	\$14.37	\$14.40	\$14.76	\$15.73	\$16.84
	\$13,287.64	\$16,609.55	\$19,931.46	\$23,874.54	\$25,508.49	\$15,525.40
8	\$511.06	\$638.83	\$766.59	\$918.25	\$981.09	\$597.13
	\$17.39	\$17.39	\$17.39	\$17.86	\$19.08	\$20.32

WAGE SCHEDULE MAINTENANCE

2019-2020 MAINTENANCE

	2080 Hours 80 Hours NC07 Tradesman Work 247 Days Paid 260 Days	2080 Hours 80 Hours NC08 Mechanic Work 247 Days Paid 260 Days	2080 Hours 80 Hours NC09 Helper Work 247 Days Paid 260 Days	2080 Hours 80 Hours NC19 Rink Mechanic W/5% N.D Work 247 Days Paid 260 Days	2080 Hours 80 Hours NC21 Rink Mechanic W/2% N.D. Work 247 Days Paid 260 Days
Steps					
1	\$52,553.02	\$35,595.82	\$33,963.28	\$37,350.04	\$36,302.15
	\$2,021.27	\$1,369.07	\$1,306.28	\$1,436.54	\$1,396.25
	\$25.27	\$17.11	\$16.33	\$17.96	\$17.45
2	\$53,552.20	\$36,838.36	\$35,254.70	\$38,665.54	\$37,569.22
	\$2,059.70	\$1,416.86	\$1,355.95	\$1,487.14	\$1,444.97
	\$25.75	\$17.71	\$16.95	\$18.59	\$18.06
3	\$54,575.56	\$38,056.72	\$36,418.98	\$40,005.68	\$38,836.20
	\$2,099.06	\$1,463.72	\$1,400.73	\$1,538.68	\$1,493.70
	\$26.24	\$18.30	\$17.51	\$19.23	\$18.67
4	\$55,598.66	\$39,323.70	\$37,618.10	\$41,296.84	\$40,103.18
	\$2,138.41	\$1,512.45	\$1,446.85	\$1,588.34	\$1,542.43
	\$26.73	\$18.90	\$18.09	\$19.85	\$19.28
5	\$56,719.26	\$40,541.54	\$38,860.64	\$42,588.26	\$41,370.16
	\$2,182.51	\$1,559.29	\$1,494.64	\$1,638.01	\$1,591.16
	\$27.27	\$19.49	\$18.68	\$20.48	\$19.89
6	\$57,742.88	\$41,832.96	\$40,127.36	\$43,903.86	\$42,636.88
	\$2,220.88	\$1,608.96	\$1,543.36	\$1,688.61	\$1,639.88
	\$27.70	\$20.11	\$19.29	\$21.22	\$20.50
7	\$58,790.42	\$42,685.76	\$41,345.72	\$44,829.72	\$43,538.30
	\$2,261.17	\$1,641.76	\$1,590.22	\$1,724.22	\$1,674.55
	\$28.26	\$20.52	\$19.88	\$21.55	\$20.93
8	\$70,753.28	\$52,406.90	\$50,409.32	\$55,038.36	\$53,478.88
	\$2,721.28	\$2,015.65	\$1,938.82	\$2,116.86	\$2,056.88
	\$34.02	\$25.20	\$24.24	\$26.46	\$25.71

2020-2021 MAINTENANCE

	2080 Hours 80 Hours NC07 Tradesman Work 247 Days Paid 260 Days	2080 Hours 80 Hours NC08 Mechanic Work 247 Days Paid 260 Days	2080 Hours 80 Hours NC09 Helper Work 247 Days Paid 260 Days	2080 Hours 80 Hours NC19 Rink Mechanic W/5% N.D Work 247 Days Paid 260 Days	2080 Hours 80 Hours NC21 Rink Mechanic W/2% N.D. Work 247 Days Paid 260 Days
Steps					
1	\$52,553.02 \$2,021.27 \$25.27	\$35,595.82 \$1,369.07 \$17.11	\$33,963.28 \$1,306.28 \$16.33	\$37,350.04 \$1,436.54 \$17.96	\$36,302.15 \$1,396.25 \$17.45
2	\$53,552.20 \$2,059.70 \$25.75	\$36,838.36 \$1,416.86 \$17.71	\$35,254.70 \$1,355.95 \$16.95	\$38,665.54 \$1,487.14 \$18.59	\$37,569.22 \$1,444.97 \$18.06
3	\$54,575.56 \$2,099.06 \$26.24	\$38,056.72 \$1,463.72 \$18.30	\$36,418.98 \$1,400.73 \$17.51	\$40,005.68 \$1,538.68 \$19.23	\$38,836.20 \$1,493.70 \$18.67
4	\$55,598.66 \$2,138.41 \$26.73	\$39,323.70 \$1,512.45 \$18.90	\$37,618.10 \$1,446.85 \$18.09	\$41,296.84 \$1,588.34 \$19.85	\$40,103.18 \$1,542.43 \$19.28
5	\$56,719.26 \$2,182.51 \$27.27	\$40,541.54 \$1,559.29 \$19.49	\$38,860.64 \$1,494.64 \$18.68	\$42,588.26 \$1,638.01 \$20.48	\$41,370.16 \$1,591.16 \$19.89
6	\$57,742.88 \$2,220.88 \$27.70	\$41,832.96 \$1,608.96 \$20.11	\$40,127.36 \$1,543.36 \$19.29	\$43,903.86 \$1,688.61 \$21.22	\$42,636.88 \$1,639.88 \$20.50
7	\$58,790.42 \$2,261.17 \$28.26	\$42,685.76 \$1,641.76 \$20.52	\$41,345.72 \$1,590.22 \$19.88	\$44,829.72 \$1,724.22 \$21.55	\$43,538.30 \$1,674.55 \$20.93
8	\$70,753.28 \$2,721.28 \$34.02	\$52,406.90 \$2,015.65 \$25.20	\$50,409.32 \$1,938.82 \$24.24	\$55,038.36 \$2,116.86 \$26.46	\$53,478.88 \$2,056.88 \$25.71

2021-2022 MAINTENANCE

	2080 Hours 80 Hours NC07 Tradesman Work 247 Days Paid 260 Days	2080 Hours 80 Hours NC08 Mechanic Work 247 Days Paid 260 Days	2080 Hours 80 Hours NC09 Helper Work 247 Days Paid 260 Days	2080 Hours 80 Hours NC19 Rink Mechanic W/5% N.D Work 247 Days Paid 260 Days	2080 Hours 80 Hours NC21 Rink Mechanic W/2% N.D. Work 247 Days Paid 260 Days
Steps					
1	\$53,078.55 \$2,041.48 \$25.52	\$35,951.78 \$1,382.76 \$17.25	\$34,302.91 \$1,319.34 \$16.49	\$37,723.54 \$1,450.91 \$18.14	\$36,665.17 \$1,410.21 \$17.62
2	\$54,087.72 \$2,080.30 \$26.01	\$37,206.74 \$1,431.03 \$17.89	\$35,607.25 \$1,369.51 \$17.12	\$39,052.20 \$1,502.01 \$18.78	\$37,944.91 \$1,459.42 \$18.24
3	\$55,121.32 \$2,120.05 \$26.50	\$38,437.29 \$1,478.36 \$18.48	\$36,783.17 \$1,414.74 \$17.69	\$40,405.74 \$1,554.07 \$19.42	\$39,224.56 \$1,508.64 \$18.86
4	\$56,154.65 \$2,159.79 \$27.00	\$39,716.94 \$1,527.57 \$19.09	\$37,994.28 \$1,461.32 \$18.27	\$41,709.81 \$1,604.22 \$20.05	\$40,504.21 \$1,557.58 \$19.47
5	\$57,286.45 \$2,204.34 \$27.54	\$40,946.96 \$1,574.88 \$19.68	\$39,249.25 \$1,509.59 \$18.87	\$43,014.14 \$1,654.39 \$20.68	\$41,783.86 \$1,607.07 \$20.09
6	\$58,320.31 \$2,243.09 \$27.98	\$42,251.29 \$1,625.05 \$20.31	\$40,528.63 \$1,558.79 \$19.48	\$44,342.90 \$1,705.50 \$21.43	\$43,063.25 \$1,656.28 \$20.71
7	\$59,378.32 \$2,283.78 \$28.54	\$43,112.62 \$1,658.18 \$20.73	\$41,759.18 \$1,606.12 \$20.08	\$45,278.02 \$1,741.46 \$21.77	\$43,973.68 \$1,691.30 \$21.14
8	\$71,460.81 \$2,748.49 \$34.36	\$52,930.97 \$2,035.81 \$25.45	\$50,913.41 \$1,958.21 \$24.48	\$55,588.74 \$2,138.03 \$26.72	\$54,013.67 \$2,077.45 \$25.97

WAGE SCHEDULE CLERKS AND SECRETARIES

2019-2020 CLERKS & SECRETARIES

	1950 Hours (75 HRS) NC15	1950 Hours (75 Hours) NC01	1950 Hours (75 Hours) NC02	1442 Hours (70 Hours) NC03	1040 Hours (40 Hours) NC22	1030 Hours (50 Hours) NC23	1950 Hours (75 Hours) NC04	1442 Hours (70 Hours) NC06	1512 Hours (70 Hours) NC05	1442 hours (70 hours) NC 32	1950 Hours (75 Hours) NC20	824 Hours (40 Hours) NC28	1030 Hours (50 Hours) NC34	1620Hours (75 Hours) AE05
	Admin Asst Work 247 Paid 260	12 Mo clerk Work 247 Paid 260	Bookkeeper- Custodian of Records Work 247 Paid 260	10 Mo clerk Work 195 Paid 206	12 Mo Clerk Work 247 Paid 260	10 Mo Clerk Work 195 Paid 206	12 Mo Sec Work 247 Paid 260	10 Mo Sec Work 195 Paid 206	10 Mo Data Entry Work 205 Paid 216	10 Mo Data Entry work 195 paid 206	12 Mo Track Secretary Work 247 Paid 260	10 Mo Clerk Work 195 Paid 206	10 Mo Sec Work 195 Paid 206	10 Mo Data Entry Work 205 Paid 216
Step	\$35,803.82	\$28,917.20	\$32,023.41	\$21,383.96	\$15,422.68	\$15,274.22	\$32,731.40	\$24,204.44	\$24,618.10	\$23,677.64	\$32,023.42	\$12,219.48	\$17,929.88	\$26,373.60
1	\$1,377.07	\$1,112.20	\$1,231.67	\$822.46	\$593.18	\$587.47	\$1,258.90	\$930.94	\$946.82	\$910.68	\$1,231.67	\$469.98	\$665.11	\$1,014.37
	\$18.36	\$14.83	\$16.42	\$14.83	\$14.83	\$14.83	\$16.79	\$16.79	\$16.28	\$16.42	\$16.42	\$14.83	\$16.79	\$16.28
	\$37,448.06	\$29,944.72	\$33,713.94	\$22,143.94	\$15,970.50	\$15,817.10	\$34,421.92	\$25,454.52	\$25,928.50	\$24,932.18	\$33,713.94	\$12,653.68	\$18,185.89	\$27,783.00
2	\$1,440.31	\$1,151.72	\$1,296.69	\$851.69	\$614.25	\$608.35	\$1,323.92	\$979.02	\$997.25	\$958.93	\$1,296.69	\$486.68	\$699.45	\$1,068.58
	\$19.20	\$15.36	\$17.29	\$15.36	\$15.36	\$15.36	\$17.65	\$17.65	\$17.15	\$17.29	\$17.29	\$15.36	\$17.66	\$17.15
	\$39,006.24	\$30,972.76	\$35,266.98	\$22,903.92	\$16,518.84	\$16,359.98	\$35,997.78	\$26,620.10	\$27,150.76	\$26,085.78	\$35,266.92	\$13,087.88	\$19,015.80	\$29,079.00
3	\$1,500.24	\$1,191.26	\$1,356.42	\$880.92	\$635.34	\$629.23	\$1,384.53	\$1,023.85	\$1,044.26	\$1,003.30	\$1,356.42	\$503.38	\$731.38	\$1,118.42
	\$20.00	\$15.88	\$18.09	\$15.88	\$15.88	\$15.88	\$18.46	\$18.46	\$17.95	\$18.09	\$18.09	\$15.88	\$18.46	\$17.95
	\$40,551.42	\$32,000.54	\$36,843.04	\$23,664.16	\$17,066.92	\$16,902.86	\$37,573.90	\$27,785.42	\$28,372.76	\$27,239.38	\$36,843.04	\$13,522.34	\$19,845.83	\$30,407.40
4	\$1,559.67	\$1,230.79	\$1,417.04	\$910.16	\$656.42	\$650.11	\$1,445.15	\$1,068.67	\$1,091.26	\$1,047.67	\$1,417.04	\$520.09	\$763.30	\$1,169.52
	\$2,080.00	\$16.41	\$18.89	\$16.41	\$16.41	\$16.41	\$19.27	\$19.27	\$18.77	\$18.89	\$18.89	\$16.41	\$19.27	\$18.77
	\$42,074.24	\$32,959.94	\$38,418.90	\$24,374.74	\$17,578.60	\$17,409.60	\$39,127.14	\$28,934.10	\$29,594.76	\$28,407.40	\$38,418.90	\$13,927.68	\$20,665.30	\$31,703.40
5	\$1,618.24	\$1,267.69	\$1,477.65	\$973.49	\$676.10	\$669.60	\$1,504.89	\$1,112.85	\$1,138.26	\$1,092.59	\$1,477.65	\$535.68	\$794.82	\$508.82
	\$21.58	\$16.90	\$19.70	\$16.90	\$16.90	\$16.90	\$20.07	\$20.07	\$19.57	\$19.70	\$19.70	\$16.90	\$20.06	\$19.57
	\$43,619.30	\$34,125.00	\$39,995.03	\$25,234.82	\$18,200.00	\$18,024.76	\$40,703.26	\$30,099.42	\$30,799.08	\$29,575.42	\$39,995.02	\$14,419.86	\$21,495.28	\$32,999.40
6	\$1,677.87	\$1,312.50	\$1,538.27	\$970.57	\$700.00	\$693.26	\$1,565.51	\$1,157.67	\$1,184.58	\$1,137.51	\$1,538.27	\$554.61	\$826.74	\$1,269.21
	\$22.37	\$17.50	\$20.51	\$17.50	\$17.50	\$17.50	\$20.87	\$20.87	\$20.37	\$20.51	\$20.51	\$17.50	\$20.87	\$20.37
	\$45,097.26	\$35,067.26	\$41,548.26	\$25,927.46	\$18,699.46	\$18,519.80	\$42,210.48	\$31,214.60	\$32,003.40	\$30,729.02	\$41,548.26	\$14,814.02	\$22,293.73	\$34,295.40
7	\$1,734.51	\$1,348.51	\$1,598.01	\$997.21	\$719.21	\$712.30	\$1,623.48	\$1,200.55	\$1,230.90	\$1,181.89	\$1,598.01	\$569.77	\$857.45	\$1,319.05
	\$23.13	\$17.98	\$21.31	\$17.98	\$17.98	\$17.98	\$21.65	\$21.65	\$21.17	\$21.31	\$21.31	\$17.98	\$21.64	\$21.17
	\$55,546.66	\$42,599.18	\$50,981.84	\$31,501.60	\$22,719.32	\$22,500.92	\$51,758.20	\$38,274.60	\$39,371.02	\$37,693.88	\$50,981.84	\$18,000.84	\$27,336.61	\$42,184.80
8	\$2,136.41	\$1,638.43	\$1,960.84	\$1,211.60	\$873.82	\$865.42	\$1,990.70	\$1,472.10	\$1,514.27	\$1,449.76	\$1,960.84	\$692.34	\$1,051.40	\$1,622.49
	\$28.49	\$21.85	\$26.14	\$21.85	\$21.85	\$21.85	\$26.54	\$26.54	\$26.04	\$26.14	\$26.14	\$21.85	\$26.56	\$26.04

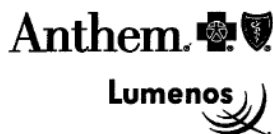
2020-2021 CLERKS & SECRETARIES

	1950 Hours (75 HRS) NC15 Admin Asst Work 247 Paid 260	1950 Hours (75 Hours) NC01 12 Mo clerk Work 247 Paid 260	1950 Hours (75 Hours) NC02 Bookkeeper- Custodian of Records Work 247 Paid 260	1442 Hours (70 Hours) NC03 10 Mo clerk Work 195 Paid 206	1040 Hours (40 Hours) NC22 12 Mo Clerk Work 247 Paid 260	1030 Hours (50 Hours) NC23 10 Mo Clerk Work 195 Paid 206	1950 Hours (75 Hours) NC04 12 Mo Sec Work 247 Paid 260	1442 Hours (70 Hours) NC06 10 Mo Sec Work 195 Paid 206	1512 Hours (70 Hours) NC05 10 Mo Data Entry Work 205 Paid 216	1442 hours (70 hours) NC 32 10 Mo Data Entry work 195 paid 206	1950 Hours (75 Hours) NC20 Track Secretary Work 247 Paid 260	824 Hours (40 Hours) NC28 10 Mo Clerk Work 195 Paid 206	1030 Hours (50 Hours) NC34 10 Mo Sec Work 195 Paid 206	1620Hours (75 Hours) AE05 10 Mo Data Entry Work 205 Paid 216
Step	\$35,803.82	\$28,917.20	\$32,023.41	\$21,383.96	\$15,422.68	\$15,274.22	\$32,731.40	\$24,204.44	\$24,618.10	\$23,677.64	\$32,023.42	\$12,219.48	\$17,929.88	\$26,373.60
1	\$1,377.07	\$1,112.20	\$1,231.67	\$822.46	\$593.18	\$587.47	\$1,258.90	\$930.94	\$946.82	\$910.68	\$1,231.67	\$469.98	\$665.11	\$1,014.37
	\$18.36	\$14.83	\$16.42	\$14.83	\$14.83	\$14.83	\$16.79	\$16.79	\$16.28	\$16.42	\$16.42	\$14.83	\$16.79	\$16.28
	\$37,448.06	\$29,944.72	\$33,713.94	\$22,143.94	\$15,970.50	\$15,817.10	\$34,421.92	\$25,454.52	\$25,928.50	\$24,932.18	\$33,713.94	\$12,653.68	\$18,185.89	\$27,783.00
2	\$1,440.31	\$1,151.72	\$1,296.69	\$851.69	\$614.25	\$608.35	\$1,323.92	\$979.02	\$997.25	\$958.93	\$1,296.69	\$486.68	\$699.45	\$1,068.58
	\$19.20	\$15.36	\$17.29	\$15.36	\$15.36	\$15.36	\$17.65	\$17.65	\$17.15	\$17.29	\$17.29	\$15.36	\$17.66	\$17.15
	\$39,006.24	\$30,972.76	\$35,266.98	\$22,903.92	\$16,518.84	\$16,359.98	\$35,997.78	\$26,620.10	\$27,150.76	\$26,085.78	\$35,266.92	\$13,087.88	\$19,015.80	\$29,079.00
3	\$1,500.24	\$1,191.26	\$1,356.42	\$880.92	\$635.34	\$629.23	\$1,384.53	\$1,023.85	\$1,044.26	\$1,003.30	\$1,356.42	\$503.38	\$731.38	\$1,118.42
	\$20.00	\$15.88	\$18.09	\$15.88	\$15.88	\$15.88	\$18.46	\$18.46	\$17.95	\$18.09	\$18.09	\$15.88	\$18.46	\$17.95
	\$40,551.42	\$32,000.54	\$36,843.04	\$23,664.16	\$17,066.92	\$16,902.86	\$37,573.90	\$27,785.42	\$28,372.76	\$27,239.38	\$36,843.04	\$13,522.34	\$19,845.83	\$30,407.40
4	\$1,559.67	\$1,230.79	\$1,417.04	\$910.16	\$656.42	\$650.11	\$1,445.15	\$1,068.67	\$1,091.26	\$1,047.67	\$1,417.04	\$520.09	\$763.30	\$1,169.52
	\$2,080.00	\$16.41	\$18.89	\$16.41	\$16.41	\$16.41	\$19.27	\$19.27	\$18.77	\$18.89	\$18.89	\$16.41	\$19.27	\$18.77
	\$42,074.24	\$32,959.94	\$38,418.90	\$24,374.74	\$17,578.60	\$17,409.60	\$39,127.14	\$28,934.10	\$29,594.76	\$28,407.40	\$38,418.90	\$13,927.68	\$20,665.30	\$31,703.40
5	\$1,618.24	\$1,267.69	\$1,477.65	\$973.49	\$676.10	\$669.60	\$1,504.89	\$1,112.85	\$1,138.26	\$1,092.59	\$1,477.65	\$535.68	\$794.82	\$508.82
	\$21.58	\$16.90	\$19.70	\$16.90	\$16.90	\$16.90	\$20.07	\$20.07	\$19.57	\$19.70	\$19.70	\$16.90	\$20.06	\$19.57
	\$43,619.30	\$34,125.00	\$39,995.03	\$25,234.82	\$18,200.00	\$18,024.76	\$40,703.26	\$30,099.42	\$30,799.08	\$29,575.42	\$39,995.02	\$14,419.86	\$21,495.28	\$32,999.40
6	\$1,677.87	\$1,312.50	\$1,538.27	\$970.57	\$700.00	\$693.26	\$1,565.51	\$1,157.67	\$1,184.58	\$1,137.51	\$1,538.27	\$554.61	\$826.74	\$1,269.21
	\$22.37	\$17.50	\$20.51	\$17.50	\$17.50	\$17.50	\$20.87	\$20.87	\$20.37	\$20.51	\$20.51	\$17.50	\$20.87	\$20.37
	\$45,097.26	\$35,067.26	\$41,548.26	\$25,927.46	\$18,699.46	\$18,519.80	\$42,210.48	\$31,214.60	\$32,003.40	\$30,729.02	\$41,548.26	\$14,814.02	\$22,293.73	\$34,295.40
7	\$1,734.51	\$1,348.51	\$1,598.01	\$997.21	\$719.21	\$712.30	\$1,623.48	\$1,200.55	\$1,230.90	\$1,181.89	\$1,598.01	\$569.77	\$857.45	\$1,319.05
	\$23.13	\$17.98	\$21.31	\$17.98	\$17.98	\$17.98	\$21.65	\$21.65	\$21.17	\$21.31	\$21.31	\$17.98	\$21.64	\$21.17
	\$55,546.66	\$42,599.18	\$50,981.84	\$31,501.60	\$22,719.32	\$22,500.92	\$51,758.20	\$38,274.60	\$39,371.02	\$37,693.88	\$50,981.84	\$18,000.84	\$27,336.61	\$42,184.80
8	\$2,136.41	\$1,638.43	\$1,960.84	\$1,211.60	\$873.82	\$865.42	\$1,990.70	\$1,472.10	\$1,514.27	\$1,449.76	\$1,960.84	\$692.34	\$1,051.40	\$1,622.49
	\$28.49	\$21.85	\$26.14	\$21.85	\$21.85	\$21.85	\$26.54	\$26.54	\$26.04	\$26.14	\$26.14	\$21.85	\$26.56	\$26.04

2021-2022 CLERKS & SECRETARIES

	1950 Hours (75 HRS) NC15	1950 Hours (75 Hours) NC01	1950 Hours (75 Hours) NC02 Bookkeeper- Custodian of Records	1442 Hours (70 Hours) NC03	1040 Hours (40 Hours) NC22	1030 Hours (50 Hours) NC23	1950 Hours (75 Hours) NC04	1442 Hours (70 Hours) NC06	1512 Hours (70 Hours) NC05	1442 hours (70 hours) NC 32	1950 Hours (75 Hours) NC20 12 Mo Track	824 Hours (40 Hours) NC28	1030 Hours (50 Hours) NC34	1620Hours (75 Hours) AE05
	Admin Asst Work 247 Paid 260	12 Mo clerk Work 247 Paid 260	10 Mo clerk Work 195 Paid 260	10 Mo Clerk Work 195 Paid 206	12 Mo Clerk Work 247 Paid 260	10 Mo Clerk Work 195 Paid 206	12 Mo Sec Work 247 Paid 260	10 Mo Sec Work 195 Paid 206	10 Mo Data Entry Work 205 Paid 216	10 Mo Data Entry work 195 paid 206	10 Mo Secretary Work 247 Paid 260	10 Mo Clerk Work 195 Paid 206	10 Mo Secr Work 195 Paid 206	10 Mo Data Entry Work 205 Paid 216
Step														
1	\$36,161.86	\$29,206.37	\$32,343.64	\$21,597.80	\$15,576.91	\$15,426.96	\$33,057.71	\$24,446.48	\$24,865.28	\$23,914.42	\$32,343.65	\$12,341.67	\$18,109.18	\$26,637.34
	\$1,390.84	\$1,123.32	\$1,243.99	\$830.68	\$599.11	\$593.34	\$1,271.49	\$940.25	\$956.29	\$919.79	\$1,243.99	\$474.68	\$671.76	\$1,024.51
	\$18.54	\$14.98	\$16.58	\$14.98	\$14.98	\$14.98	\$16.96	\$16.96	\$16.44	\$16.58	\$16.58	\$14.98	\$16.96	\$16.44
	\$37,822.54	\$30,244.17	\$34,051.08	\$22,365.38	\$16,130.21	\$15,975.27	\$34,766.14	\$25,709.07	\$26,187.79	\$25,181.50	\$34,051.08	\$12,780.22	\$18,367.75	\$28,060.83
2	\$1,454.71	\$1,163.24	\$1,309.66	\$860.21	\$620.39	\$614.43	\$1,337.16	\$988.81	\$1,007.22	\$968.52	\$1,309.66	\$491.55	\$706.44	\$1,079.27
	\$19.39	\$15.51	\$17.46	\$15.51	\$15.51	\$15.51	\$17.83	\$17.83	\$17.32	\$17.46	\$17.46	\$15.51	\$17.84	\$17.32
	\$39,396.30	\$31,282.49	\$35,619.65	\$23,132.96	\$16,684.03	\$16,523.58	\$36,357.76	\$26,886.30	\$27,422.27	\$26,346.64	\$35,619.59	\$13,218.76	\$19,205.96	\$29,369.79
3	\$1,515.24	\$1,203.17	\$1,369.98	\$889.73	\$641.69	\$635.52	\$1,398.38	\$1,034.09	\$1,054.70	\$1,013.33	\$1,369.98	\$508.41	\$738.69	\$1,129.60
	\$20.20	\$16.04	\$18.27	\$16.04	\$16.04	\$16.04	\$18.64	\$18.64	\$18.13	\$18.27	\$18.27	\$16.04	\$18.64	\$18.13
	\$40,956.93	\$32,320.55	\$37,211.47	\$23,900.80	\$17,237.59	\$17,071.89	\$37,949.64	\$28,063.27	\$28,656.49	\$27,511.77	\$37,211.47	\$13,657.56	\$20,044.29	\$30,711.47
4	\$1,575.27	\$1,243.10	\$1,431.21	\$919.26	\$662.98	\$656.61	\$1,459.60	\$1,079.36	\$1,102.17	\$1,058.15	\$1,431.21	\$525.29	\$770.93	\$1,181.22
	\$21.01	\$16.57	\$19.08	\$16.57	\$16.57	\$16.57	\$19.43	\$19.46	\$18.96	\$19.08	\$19.08	\$16.57	\$19.46	\$18.96
	\$42,494.98	\$33,289.54	\$38,803.09	\$24,618.49	\$17,754.39	\$17,583.70	\$39,518.41	\$29,223.44	\$29,890.71	\$28,691.47	\$38,803.09	\$14,066.96	\$20,871.95	\$32,020.43
5	\$1,634.42	\$1,280.37	\$1,492.43	\$983.22	\$682.86	\$676.30	\$1,519.94	\$1,123.98	\$1,149.64	\$1,103.52	\$1,492.43	\$541.04	\$802.77	\$513.91
	\$21.80	\$17.07	\$19.90	\$17.07	\$17.07	\$17.07	\$20.27	\$20.27	\$19.77	\$19.90	\$19.90	\$17.07	\$20.26	\$19.77
	\$44,055.49	\$34,466.25	\$40,394.98	\$25,487.17	\$18,382.00	\$18,205.01	\$41,110.29	\$30,400.41	\$31,107.07	\$29,871.17	\$40,394.97	\$14,564.06	\$21,710.23	\$33,329.39
6	\$1,694.65	\$1,325.63	\$1,553.65	\$980.28	\$707.00	\$700.17	\$1,581.17	\$1,169.25	\$1,196.43	\$1,148.89	\$1,553.65	\$560.16	\$835.01	\$1,281.90
	\$22.59	\$17.68	\$20.72	\$17.68	\$17.68	\$17.68	\$21.08	\$21.08	\$20.57	\$20.72	\$20.72	\$17.68	\$21.08	\$20.57
	\$45,548.23	\$35,417.93	\$41,963.74	\$26,186.73	\$18,886.45	\$18,705.00	\$42,632.58	\$31,526.75	\$32,323.43	\$31,036.31	\$41,963.74	\$14,962.16	\$22,516.67	\$34,638.35
7	\$1,751.86	\$1,362.00	\$1,613.99	\$1,007.18	\$726.40	\$719.42	\$1,639.71	\$1,212.56	\$1,243.21	\$1,193.71	\$1,613.99	\$575.47	\$866.02	\$1,332.24
	\$23.36	\$18.16	\$21.52	\$18.16	\$18.16	\$18.16	\$21.87	\$21.87	\$21.38	\$21.52	\$21.52	\$18.16	\$21.86	\$21.38
	\$56,102.13	\$43,025.17	\$51,491.66	\$31,816.62	\$22,946.51	\$22,725.93	\$52,275.78	\$38,657.35	\$39,764.73	\$38,070.82	\$51,491.66	\$18,180.85	\$27,609.98	\$42,606.65
8	\$2,157.77	\$1,654.81	\$1,980.45	\$1,223.72	\$882.56	\$874.07	\$2,010.61	\$1,486.82	\$1,529.41	\$1,464.26	\$1,980.54	\$699.26	\$1,061.91	\$1,638.71
	\$28.77	\$22.07	\$26.40	\$22.07	\$22.07	\$22.07	\$26.81	\$26.81	\$26.30	\$26.40	\$26.40	\$22.07	\$26.83	\$26.30

APPENDIX A –HDHP PLAN SUMMARY



Lumenos HSA Plan Summary

The Lumenos® HSA plan is designed to empower you to take control of your health, as well as the dollars you spend on your health care. This plan gives you the benefits you would receive from a typical health plan, plus health care dollars to spend your way. And, you can earn rewards by taking certain steps to improve your health.

Your Lumenos HSA Plan

First - Use your HSA to pay for covered services:

Health Savings Account

With the Lumenos Health Savings Account (HSA), you can contribute pre-tax dollars to your HSA account. Others may also contribute dollars to your account. You can use these dollars to help meet your annual deductible responsibility. Unused dollars can be saved or invested and accumulate through retirement.

Contributions to Your HSA

For 2019, contributions can be made to your HSA up to the following:
 \$3,500 individual coverage
 \$7,000 family coverage

Note: These limits apply to all combined contributions from any source.

Plus - To help you stay healthy, use:

Preventive Care

100% coverage for nationally recommended services. Included are the preventive care services that meet the requirements of federal and state law, including certain screenings, immunizations and physician visits.

Preventive Care

No deductions from the HSA or out-of-pocket costs for you as long as you receive your preventive care from an in-network provider. If you choose to go to an out-of-network provider, your deductible or Traditional Health Coverage benefits will apply.

Then -

Your Bridge Responsibility

The Bridge is an amount you pay out of your pocket until you meet your annual deductible responsibility. Your bridge amount will vary depending on how many of your HSA dollars, if any, you choose to spend to help you meet your annual deductible responsibility. If you contribute HSA dollars up to the amount of your deductible and use them, your Bridge will equal \$0.

HSA dollars spent on covered services plus your Bridge Responsibility add up to your annual deductible responsibility.

Health Account + Bridge = Deductible

Bridge

Your Bridge responsibility will vary.

Annual Deductible Responsibility

In- and Out-of-Network Providers
 \$2,000 individual coverage
 \$4,000 family coverage

If Needed -

Traditional Health Coverage

Your Traditional Health Coverage begins after you have met your Bridge responsibility.

Traditional Health Coverage

After your bridge, the plan pays:

100% for in-network providers 80% for out-of-network providers

After your bridge, your responsibility is:

0% for in-network providers 20% for out-of-network providers

Additional Protection

For your protection, the total amount you spend out of your pocket is limited. Once you spend that amount, the plan pays 100% of the cost for covered services for the remainder of the plan year.

Annual Out-of-Pocket Maximum

In-Network Providers and Out-of-Network Providers

\$ 4,000 individual coverage
 \$ 6,850 family coverage

Your annual out-of-pocket maximum consists of funds you spend from your HSA, your Bridge responsibility and your cost share amounts.

Earn More Money for Your Account

What's special about your Lumenos HSA plan is that you may earn additional funds for your health account through the Healthy Rewards incentive program.

Earn Rewards

If you do this:

- Future Moms for participation and completion
- Online Wellness Toolkit participation
- ConditionCare participation and completion.

You can earn:

Up to \$200
 Up to \$150
 Up to \$300

Some eligibility requirements apply. See page 2 for program descriptions..

To receive funds earned through the Healthy Rewards program, you must have an open HSA with Mellon Bank or with another bank through which your employer is sponsoring your HSA.

If you have questions, please call toll-free 1-888-224-4896.

West Haven
 CGHSA5692 w INC Rx copays (Eff. 7/17)



Lumenos HSA Plan Summary

Healthy Rewards

Your employer will provide you with additional health care dollars in your HSA for the following:

Future Moms: Individualized obstetric support for expectant high-risk and non-high-risk mothers. Each subscriber or spouse/domestic partner can earn up to a \$200 Future Mom's incentive. This includes three milestones: \$100 initial enrollment, \$50 interim, and \$50 postpartum. This includes three milestones: \$100 initial enrollment, \$50 interim, and \$50 postpartum; timing and rules apply.

Online Wellness Toolkit: Each subscriber and spouse/domestic partner can earn up to \$150 each year. Members earn a \$50 incentive at each 100, 200 and 300 point milestone. Your employees can quickly achieve their first milestone of 100 points by completing the Well-Being Assessment and setting up their Well-Being Plan.

Enroll in ConditionCare: (Incentive \$100) Disease management for prevalent, high-cost conditions (asthma, diabetes, chronic obstructive pulmonary disease, coronary artery disease and heart failure). Each subscriber and spouse/domestic partner can get one incentive per year. In the first year and later years, members must stay qualified to enroll and earn incentives. Members who have more than one health problem will enroll in one combined program — not separate ones for each condition.

Graduate from ConditionCare: (Incentive \$200) Each subscriber and spouse/domestic partner can earn one credit per year. In the first year and later years, members must stay qualified to enroll, graduate and earn incentives. Members who have more than one health problem will graduate from one combined program — not separate ones for each condition.

Summary of Covered Services

Preventive Care

Anthem's Lumenos HSA plan covers preventive services recommended by the U.S. Preventive Services Task Force, the American Cancer Society, the Advisory Committee on Immunization Practices (ACIP) and the American Academy of Pediatrics. The Preventive Care benefit includes screening tests, immunizations and counseling services designed to detect and treat medical conditions to prevent avoidable premature injury, illness and death.

All preventive services received from an in-network provider are covered at 100%, are not deducted from your HSA and do not apply to your deductible. If you see an out-of-network provider, then your deductible or out-of-network coinsurance responsibility will apply.

The following is a list of covered preventive care services:

Well Baby and Well Child Preventive Care

Office Visits through age 18; including preventive vision exams

Screening Tests for vision, hearing, and lead exposure. Also includes pelvic exam, Pap test and contraceptive management for females who are age 18, or have been sexually active.

Immunizations:

- Hepatitis A
- Hepatitis B
- Diphtheria, Tetanus, Pertussis (DtaP)
- Varicella (chicken pox)
- Influenza – flu shot
- Pneumococcal Conjugate (pneumonia)
- Human Papilloma Virus (HPV) – cervical cancer
- H. Influenza type b
- Polio
- Measles, Mumps, Rubella (MMR)

Adult Preventive Care

Office Visits after age 18; including preventive vision exams.

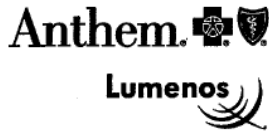
Screening Tests for coronary artery disease, colorectal cancer, prostate cancer, diabetes, and osteoporosis. Also includes mammograms, as well as pelvic exams, Pap test and contraceptive management.

Immunizations:

- Hepatitis A
- Hepatitis B
- Diphtheria, Tetanus, Pertussis (DtaP)
- Varicella (chicken pox)
- Influenza – flu shot
- Pneumococcal Conjugate (pneumonia)
- Human Papilloma Virus (HPV) – cervical cancer

If you have questions, please call toll-free 1-888-224-4896.

West Haven
CGHSA5692 w INC Rx copavs (Eff. 7/17)



Lumenos HSA Plan Summary

Summary of Covered Services (Continued)

Medical Care

Anthem's Lumenos HSA plan covers a wide range of medical services to treat an illness or injury. You can use your available HSA funds to pay for these covered services. Once you spend up to your deductible amount shown on Page 1 for covered services, you will have Traditional Health Coverage with the coinsurance listed on Page 1 to help pay for covered services listed below:

- Physician Office Visits
- Inpatient Hospital Services
- Outpatient Surgery Services
- Diagnostic X-rays/Lab Tests
- Durable Medical Equipment
- Emergency Hospital Services (network coinsurance applies both in-network and out-of-network)
- Inpatient and Outpatient Mental Health and Substance Abuse Services
- Maternity Care
- Chiropractic Care
- Prescription Drugs
- Home health care and hospice care
- Physical, Speech and Occupational Therapy Services

Some covered services may have limitations or other restrictions.* With Anthem's Lumenos HSA plan, the following services are limited:

- Skilled nursing facility services limited to 120 days per calendar year.
- Home health care services are limited to 200 visits per calendar year.
- Inpatient rehabilitative services limited to 100 days per member per calendar year.
- Physical, speech and occupational therapy and chiropractic services limited to a combined total of 50 visits per member per calendar year.
- Inpatient hospitalizations require authorizations.
- Your Lumenos HSA plan includes an unlimited lifetime maximum for in- and out-of-network services.

Prescription Drugs – copay after deductible (when purchased from a network pharmacy)

Retail (30 day supply)	Mail Order (90 day supply)
\$ 5 Tier 1 copayment	\$ 5 Tier 1 copayment
\$25 Tier 2 copayment	\$ 50 Tier 2 copayment
\$40 Tier 3 copayment	\$ 80 Tier 3 copayment

This summary of benefits has been updated to comply with federal and state requirements, including applicable provisions of the recently enacted federal health care reform laws. As we receive additional guidance and clarification on the new health care reform laws from the U.S. Department of Health and Human Services, Department of Labor and Internal Revenue Service, we may be required to make additional changes to this summary of benefits.

If you have questions, please call toll-free 1-888-224-4896.

West Haven
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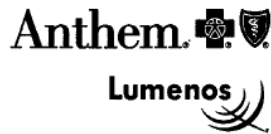


Lumenos HSA Plan Summary

This summary is a brief outline of the benefits and coverage provided under the Lumenos plan. It is not intended to be a complete list of the benefits of the plan. This summary is for a full year in the Lumenos plan. If you join the plan mid-year or have a qualified change of status, your actual benefit levels may vary.

When you redeem your Healthy Rewards dollars for a gift card, the amount of the gift card is considered taxable income to you. You should contact a tax advisor for guidance on tax issues.

Additional limitations and exclusions may apply.



In Connecticut, Anthem Blue Cross and Blue Shield is the trade name of Anthem Health Plans, Inc. In New Hampshire, Anthem Blue Cross and Blue Shield is the trade name of Anthem Health Plans of New Hampshire, Inc. In Maine, Anthem Blue Cross and Blue Shield is the trade name of Anthem Health Plans of Maine, Inc. Independent licensees of the Blue Cross and Blue Shield Association.

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If you have questions, please call toll-free 1-888-224-4896.

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Get help in your language

Curious to know what all this says? We would be too. Here's the English version:

If you have any questions about this document, you have the right to get help and information in your language at no cost. To talk to an interpreter, call (855) 333-5735.

Separate from our language assistance program, we make documents available in alternate formats for members with visual impairments. If you need a copy of this document in an alternate format, please call the customer service telephone number on the back of your ID card.

(TTY/TDD: 711)

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Armenian (հայերէն). Եթե այս փաստաթղթի հետ կապված հարցեր ունեք, դուք իրավունք ունեք անվճար ստանալ օգնություն և տեղեկատվություն ձեր լեզվով: Թարգմանչի հետ խոսելու համար զանգահարեք հետևյալ հեռախոսահամարով՝ (855) 333-5735

Chinese

(中文): 如果您對本文件有任何疑問，您有權使用您的語言免費獲得協助和資訊。如需與譯員通話，請致電 (855) 333-5735

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Language Access Services:

(Japanese) (日本語):

この文書についてなにかご不明な点があれば、あなたにはあなたの言語で無料で支援を受け情報を得る権利があります。通訳と話すには、(855) 333-5735 にお電話ください。

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(Navajo) (Din4): D77 naaltsoos bikl'7g77 [ahgo b7na'7d7[kidgo n1 boh0n4edz3 d00 bee ah00t'i' t'11 ni nizaad k'ehj7 bee ni[hodoonih t'ladoo b33h 717n7g00. Ata' halne'7g77 [a' bich'8' hadeesdizih n7n7zingo koj8' hod77lnih (855) 333-5735.

Polish (polski): W przypadku jakichkolwiek pytań związanych z niniejszym dokumentem masz prawo do bezpłatnego uzyskania pomocy oraz informacji w swoim języku. Aby porozmawiać z tłumaczem, zadzwoń pod numer (855) 333-5735.

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Vietnamese (Tiếng Việt): Nếu quý vị có bất kỳ thắc mắc nào về tài liệu này, quý vị có quyền nhận sự trợ giúp và thông tin bằng ngôn ngữ của quý vị hoàn toàn miễn phí. Để trao đổi với một thông dịch viên, hãy gọi (855) 333-5735.

It's important we treat you fairly

That's why we follow federal civil rights laws in our health programs and activities. We don't discriminate, exclude people, or treat them differently on the basis of race, color, national origin, sex, age or disability. For people with disabilities, we offer free aids and services. For people whose primary language isn't English, we offer free language assistance services through interpreters and other written languages. Interested in these services? Call the Member Services number on your ID card for help (TTY/TDD: 711). If you think we failed to offer these services or discriminated based on race, color, national origin, age, disability, or sex, you can file a complaint, also known as a grievance. You can file a complaint with our Compliance Coordinator in writing to Compliance Coordinator, P.O. Box 27401, Mail Drop VA2002-N160, Richmond, VA 23279. Or you can file a complaint with the U.S. Department of Health and Human Services, Office for Civil Rights at 200 Independence Avenue, SW; Room 509F, HHH Building; Washington, D.C. 20201 or by calling 1-800-368-1019 (TDD: 1-800-537-7697) or online at <https://ocrportal.hhs.gov/ocr/portal/lobby.jsf>. Complaint forms are available at <http://www.hhs.gov/ocr/office/file/index.html>.

**City of West Haven
Schedules/Items Necessary for Completion of the Audit**

ITEM NAME	Provided By	Contact Name	Request Sent	Date Provided
CASH AND INVESTMENTS:				
1 Bank reconciliations	Finance	C.Corbally		
2 Investment reconciliations - confirmations/statements	Investment custodians	K.Losty / D.Moran		
3 Alternative investment confirms, audit reports and statements	See pension section	K.Losty / D.Moran		
OTHER:				
1 Balanced listing of Due tos/froms	Finance	R.Zyskowski		
2 Balanced listing of Transfers In/Out	Finance	R.Zyskowski		
3 Listing of all City officials/Department Heads	Town Clerk	F.Cieplinski		07/19/2019
4 Listing of all related party transactions - if any	Finance	R.Zyskowski		
5 Listing of outside counsel	Corp. Council	L.Tiernan	08/02/2019	
GOVERNMENT WIDE FINANCIAL STATEMENTS				
1 Schedule of tax and non-tax receivables, which includes: property taxes, interest and lien, sewer/water assessment, sewer/water use, CDBG.	Tax Collector / Finance	R.Zyskowski		
2 Schedule of allowance calculation for property taxes, sewer/ water assessment, sewer/water use, CDBG	Finance	R.Zyskowski		
CAPITAL ASSETS: - City and Allingtown				
1 Detailed listing of capital assets including additions and deletions	Finance	R.Zyskowski / L.Smith		
2 Detailed listing of capital assets additions by account/fund charged	Finance	R.Zyskowski / L.Smith		
3 Detailed listing of donated open space, new roads (developments) and related fair value at date of gift	Finance/Assessor/Council Clerk	R.Zyskowski / L.Smith		
4 Detailed listing of capital assets deletions with amount of any sales proceeds	Finance	R.Zyskowski / L.Smith		
5 Detailed depreciation schedules by function	Finance	R.Zyskowski / L.Smith		
6 Copies of all capital lease agreements	Finance	R.Zyskowski / L.Smith		
7 Schedule of construction in progress by project	Finance	R.Zyskowski / L.Smith		
LONG-TERM LIABILITIES:				
1 Official statement for any new bond issues	Finance	F.Cieplinski		
2 Note agreements for any new notes (bank or clean water)	Finance	F.Cieplinski		
3 Schedule of principal and interest maturities for new bond issues	Bond Consultant	B.Lindsay		
4 Schedule of liabilities for accrued vacation and sick benefits. The schedule should show current vs long-term amounts, years of service, pay rate and calculated vacation or sick amount. (City, Police, FD, and BOE)	Finance	R.Delamura		
a City	Finance	R.Delamura		
b Police	Police Dept			
c Fire Department	Fire Dept	M.Esposito		
d BOE	Education Dept	M.Cavallero		
5 Schedule of capital leases showing 5 year payout.	Finance			
6 Schedule of judgments and claims	Corp Council	L.Tiernan	08/02/2019	
7 Schedule of heart and hypertension claims	Milliman Valuation Report	Milliman		
8 Schedule of early retirement incentive	Finance/BOE	N/A		
9 For current year refunding, a schedules for economic gain or loss, total reduction of debt service, amount defeased, amount of debt issued to defease old issue (if any)	Finance	N/A		

**City of West Haven
Schedules/Items Necessary for Completion of the Audit**

ITEM NAME	Provided By	Contact Name	Request Sent	Date Provided
GENERAL FUND:				
1 Report schedules and balanced detailed trial balances	Finance	Books closed by 9/30		
2 Listing of current year's account receivable and related supporting documentation	Finance	Books closed by 9/30		
3 Listing of current year's accounts payable	Finance	Books closed by 9/30		
4 Listing of current year's accrued payroll and supporting documentation (payroll distribution registers/payroll journal)	Finance	Books closed by 9/30		
5 Listing of additional appropriations and transfers	Finance	Books closed by 9/30		
6 Listing of current year's encumbrances and liquidation of prior year encumbrances by function	Finance	Books closed by 9/30		
TAX COLLECTOR/Assessor				
1 Reconciliation of Grand List to Rate Book	Tax Collector	L.Naizby	08/02/2019	
2 Delinquent tax listing by list year	Tax Collector	L.Naizby	08/02/2019	
3 Balanced tax collector's Report (see audit report) and all detailed supporting listings	Tax Collector	R.Zyskowski		
4 July and August 2019 collection amounts for prior grand lists (QDS report)	Tax Collector	R.Zyskowski		
5 QDS report for interest and lien receivables	Tax Collector	R.Zyskowski		
6 Advance Collections - QDS Grand List Ratebook Balance Sheet Report for 2018 Grand List	Tax Collector	R.Zyskowski		
7 Total Open Real Estate Accounts Report as of 6/30/19	Tax Collector	L.Naizby	08/02/2019	
8 Copies of any new Tax Abatement agreements entered into during the year	Corp Counsel / Assessor	L.Tiernan	08/02/2019	
FIRE DEPARTMENT FUND:				
1 Report schedules and balanced detailed trial balances	Finance	Books closed by 9/30		
2 Listing of current year's account receivable and related supporting documentation	Finance	Books closed by 9/30		
3 Listing of current year's accounts payable	Finance	Books closed by 9/30		
4 Capital asset additions and deletions	Fire Dept	D.Brooks	07/19/2019	
5 Compensated absences balances at 6/30/19	Fire Dept	R.Delamura		
Other Funds:				
1 Report schedules and balanced detailed trial balances	Finance	Books closed by 9/30		
2 Listing of current year's Account Receivable and related supporting documentation	Finance	Books closed by 9/30		
3 Community Development Administration (CDA) Loan Activity Summary report	CDBG	M.Bisacia	08/02/2019	
4 DAP Loan Portfolio Balance	CDBG	M.Bisacia	08/02/2019	
5 Listing of current year's accounts payable	Finance	Books closed by 9/30		
CAPITAL PROJECTS FUNDS:				
1 Schedule of project authorizations - beg bal, additions, deductions, end bal	Finance			
2 Schedule of cumulative expenditures - beg bal, current year exp, end bal	Finance	Books closed by 9/30		
3 Schedule of Bond activity for bonds authorized, bonds issued and bonds unissued - beg bal, adds, reductions, ending bal by type - GP, SCH,	Finance			
4 Listing of commitments for all construction contracts or other incomplete contracts	Finance			
5 Accounts payable subledger / listing	Finance	Books closed by 9/30		
WPCA FUND				
1 Report schedules and balanced detailed trial balances	Finance	Books closed by 9/30		
2 Supporting schedules/listing for balance sheet accounts (A/R, Use charges, assessments, A/P, etc.)	Finance	Books closed by 9/30		
3 Listing of current year's accounts payable	Finance	Books closed by 9/30		
4 Billing reports for each billing period	Tax Collector	L.Naizby	08/02/2019	
5 Schedule of changes in sewer use receivable (can be QDS report)	Tax Collector	L.Naizby	08/02/2019	
6 Copy of approved sewer rates	Tax Collector	L.Naizby	08/02/2019	
7 Sewer Annual Summary Report	Finance	Books closed by 9/30		
8 QDS report for interest and lien receivables	Tax Collector	L.Naizby	08/02/2019	
9 QDS delinquency report	Tax Collector	L.Naizby	08/02/2019	
11 Sewer Collector's Report and Grand Ratebook Balance Sheet Report	Finance / Tax collector	Books closed by 9/30		

**City of West Haven
Schedules/Items Necessary for Completion of the Audit**

ITEM NAME		Provided By	Contact Name	Request Sent	Date Provided
INTERNAL SERVICE FUNDS:					
A	Medical Insurance				
1	IBNR confirmation including A/R amount	Anthem	S.Millea	07/19/2019	
B	Workers Compensation				
1	IBNR confirmation including A/R amount	PMA & CIRMA	R.Meliso	07/19/2019	
C	General Liability				
1	Claims payable listing, amount and related supporting documentation	PMA & CIRMA	R.Meliso	07/19/2019	
2	Schedule of deductible by fiscal year (if changed)				
PENSIONS					
1	Report schedules and balanced detailed trial balances	Finance			
2	Defined contribution plan employee and employer contributions for fiscal year. Payroll system report for employee contributions and employer match for defined contribution plan disclosure		D.Davies		
Police:					
3	Pension fund activity investment statements	Morgan Stanley / Fund	D.Moran	07/19/2019	08/02/2019
4	Alternative Investment fund audit report	Morgan Stanley / Fund	D.Moran	07/19/2019	
5	Alternative Investment statements	Morgan Stanley / Fund	D.Moran	07/19/2019	
6	Alternative Investment confirmations	Morgan Stanley / Fund	D.Moran	07/19/2019	
7	Copy of demographic data sent to actuary for most current actuarial report	HR / Actuary	F.Cieplinski		07/22/2019
8	Latest actuarial valuation report - Jan 1, 2018	Milliman	J.Castelhano		08/06/2019
9	GASB 67/68 disclosure report - 6/30/19	Milliman	J.Castelhano		
Allingtown					
10	Pension fund activity investment statements	Kevin Losty	K.Losty	07/19/2019	
11	Pension fund activity investment statements - MML	Kevin Losty	K.Losty	07/19/2019	
12	Alternative Investment confirmations	Kevin Losty	K.Losty	07/19/2019	
13	Copy of demographic data sent to actuary for most current actuarial report	HR / Actuary			
14	Latest actuarial valuation report - July 1, 2018 (if completed)	Milliman	J.Castelhano		08/06/2019
15	GASB 67/68 disclosure report - 6/30/19	Milliman	J.Castelhano		
16	State Teachers retirement GASB 68 Schedules audit report	State			
OPEB					
1	Report schedules and balanced detailed trial balances (if funded)	Finance			
Police:					
2	OPEB fund activity investment statements (if any)	Confirm			
3	Copy of demographic data sent to actuary for most current actuarial report	HR / Actuary	F.Cieplinski		
4	Latest actuarial valuation report - July 1, 2018	Milliman	J.Castelhano		
5	GASB 74/75 disclosure report - 6/30/19	Milliman	J.Castelhano		
Allingtown					
6	OPEB fund activity investment statements (if any)	Confirm			
7	Copy of demographic data sent to actuary for most current actuarial report	HR / Actuary			
8	Latest actuarial valuation report - July 1, 2018	Milliman	J.Castelhano		
9	GASB 74/75 disclosure report - 6/30/19	Milliman	J.Castelhano		
10	State Teachers retirement GASB 75 Schedules audit report	State			
SINGLE AUDIT (BOTH FEDERAL & STATE):					
1	State payment report reconciliation to the general ledger	Finance			
2	Award letters for grants and any related grant agreements (non education)	Grants Dept	F.Cieplinski/New		
3	Close out reports filed with grantor agencies as of June 30	Finance / Grants	F.Cieplinski/New		
4	Corrective action plan	Finance			

**CITY OF WEST HAVEN
FY17 - 18 Audit Issues**

ID #	Area	Condition	Remedy	Comments	Status
1	Payroll	Currently, the City Data Processing Lead Operator processes the payroll and has the ability to change employee pay rates. In addition, the payroll register is not reviewed and approved prior to the payroll being processed.	An employee in the Personnel Department will be responsible for changing rates when needed.	Training has not yet happened. HR Director has been instructed by the Mayor that this needs to happen ASAP	Training Needed
2	Payroll	Currently, the Data Processing Lead Operator has access to the check signature key.	Check signature key will be kept in the Finance Director's office safe.		
3	Year-End Closing Procedures	The City's closing process was not complete until approximately six months after year end.	Finance Director and Accounting Director will drive process and accountability targeting Dec 31, 2019 completion of FY18-19 audit		
4.A	Cash Disbursements	During our testing, we noted multiple invoices (insignificant amounts) that were for services provided in fiscal year 2017 that were paid during the fiscal year 2018. This was due to the submission of invoices by City departments to the Finance Department after the City had closed the fiscal year.	Complete development of vendor payment tool to identify unpaid bills		
			Communicate to Department Heads the need to identify any unpaid bills related to FY19 no later than Aug 1		
			Accounting to prepare entries moving needed costs into FY19		
			Develop ongoing review process with Department Heads to help them understand what is hitting their departments	Need to finalize reporting package	
4.B	Cash Disbursements	Currently, the signature key is maintained in the IT Department.	Check signature key will be kept in the Finance Director's office safe.		
5	Bidding Documentation	<ul style="list-style-type: none"> • Bid documentation for certain projects could not be located. • A project that was initially below the bid threshold expended into a larger project above the bid threshold. • Allingtown is not following the City's bid policy. • Items purchased under State bid were not formally documented on the purchase order or voucher 	The document referred to was a 2012 project, misfiled after employee turnovers. The files containing bid documents have been relocated to ensure improper removal no longer occurs.		
			Department heads have been notified to contact purchasing director prior to addressing any further issues that may be exposed.		
			Finance Director will forward the Purchasing Policy to Allingtown.		
			Department heads have been notified that all purchases made from the State Approved vendor list need to be properly documented.		
6.A	City Clerk	Currently, there are no unique separate logins for each City Clerk Department employee. All employees process transactions using the same login.	Need to investigate and propose solution.	Clerk's office was made aware of the need, have not followed up to make sure they are complying	
6.B	City Clerk	Since the login is shared, all users have rights to void transactions.	Need to investigate and propose solution.	Have not heard from Clerk's office	
6.C	City Clerk	During our testing, we noted that the number of days of activity that was deposited ranges from 4 to 31 days, with the average being 15 days.	Instruct City Clerk that deposits must be brought to Accounting daily (or at worst weekly).		

**CITY OF WEST HAVEN
FY17 - 18 Audit Issues**

ID #	Area	Condition	Remedy	Comments	Status
7	Building Department	During our testing, we noted that in certain instances deposits were not made on a weekly basis.	Instruct Building Department that deposits must be brought to Accounting daily.		
8	Tax Department	Currently, voided transactions must be approved by a senior staff member, but there is no review and approval of a monthly void report by the Tax Collector to monitor compliance with the procedure.	Tax Director will work with IT to develop needed reports.		
9	Capital Assets	We noted that the City's capital asset addition identification policies and procedures do not include a procedure to review the minutes for land additions, donations and sales.	Accounting Director will develop a new policy (currently there is no written policy).		
10.A	Pension Plans	Currently the Police Pension Plan and Allingtown Pension Plan investments are managed by separate investment advisors with separate investment strategies.	Finance Director to investigate and propose solution	My opinion is to put the pension plans out to bid under the same fund manager. Requires Police and Fire Commission approval	
10.B	Pension Plans	Currently, the City Finance Department does not received the Police Pension Plan investments statements on a monthly basis and therefore does not reconcile activity or monitor the statements to ensure that the activity is properly recorded until year end.	Finance Director to request copies of monthly statements going forward and retain.	Request has been made...waiting for statements	
10.C	Alternative Investments	Although the City has their investment manager monitor their pension investments, currently, there is no formal monitoring of the alternative investments by the City Finance Department and/or Pension Commission.	Finance Director to request copies of quarterly statements going forward and retain.	Request has been made...waiting for statements	
10.D	Alternative Investments	State Statutes require that when pension obligation bonds have been issued that the plan maintain a funded level of 100%. At June 30, 2018 the plan is funded at 85%.	Build line into future budgets to build up funding.		
11	Allingtown FD Personnel files	The City Personnel Department does not maintain adequate personnel files and salary related documentation of the Allingtown Fire Department employees.	Finance Director has met with AFD, personnel files will be collected and delivered to City Personnel Department (copies kept at AFD).	Still some pushback from Allingtown, need to followup	
12	Allingtown FD Capital Assets	Capital asset deletions should be identified and reported annually. We noted that the Allingtown Fire Department have not had any significant deletions over the past two fiscal years.	Finance Director has met with AFD, physical inventory will be conducted and completed before 6/30. Accounting Director to work with AFD to enforce process being used by the City.		
13	Allingtown FD Budget & General Ledger	Currently, the Allingtown Fire Department budget format does not present the budget in a format that is consistent with the City's financial statement presentation with respect to expenditure classification and categorization.	Finance Director has met with AFD, and will work with them to review and finalize account mappings. AFD will use the same budget file as all other City Departments in the FY20-21 budget cycle.		
14	Allingtown FD Unallocated Contingency Account	Currently, the Allingtown Fire Department records expenditures directly to the unallocated contingency budget line account.	Budget Transfer file has been sent to AFD. Going forward they will be part of the Finance Director's crackdown on departments not following the City transfer policy.		
15	Board of Education	Currently, the Board of Education journal entries are prepared and recorded by the Business Manager.	To be addressed by BOE		
16.A	Board of Education	Currently, there are certain student activity and other accounts for which the only authorized signor is the teacher advisor.	To be addressed by BOE		

**CITY OF WEST HAVEN
FY17 - 18 Audit Issues**

ID #	Area	Condition	Remedy	Comments	Status
16.B	Board of Education	Various student activity fund accounting records are maintained on a manual basis and are not under general ledger control	To be addressed by BOE		
16.C	Board of Education	Currently, one employee at each school is responsible for all aspects of cash receipts, cash disbursements, record keeping and accounting related to the student activity funds.	To be addressed by BOE		
17.A	Board of Education	We noted that in some instance certain education grants are overexpended during the year, but are adjusted to the correct balances after year end.	To be addressed by BOE		
17.B	Board of Education	During our testing, we noted that a significant number and dollar value of invoices that related to the June 30, 2018 fiscal year were incorrectly charged to July and August 2018. The invoices were subsequently properly reclassified as accounts payable and charged to the fiscal 2018 budget.	To be addressed by BOE		
18	Investment Policy	The City does not currently have a comprehensive investment policy that addresses all funds and the related allowable investments.	Need to investigate and propose solution.		
19	Employee Security Training	The City experienced an IT security event that affected the City IT systems.	IT Director to investigate and propose solution.	Additional software and monitoring is in place. IT director has occasionally sent out "test" emails to see if employees click on their links.	