

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

Meeting Date and Time: Thursday, January 9, 2020 10:00 AM –12:00 PM

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

Agenda

- I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Treasurer Shawn Wooden
- II. Public Comment* Period
- III. Approval of Minutes:
 - a. December 5, 2019 regular meeting
- IV. City of Hartford Issues and Items
 - a. Subcommittee update
 - b. Review and discussion: Monthly Financial Report November 2019
- V. Town of Sprague Issues and Items
 - a. Subcommittee update
 - b. Review and discussion: Monthly Financial Report November 2019
 - c. Update: Corrective Action Plan
- VI. City of West Haven Issues and Items
 - a. Subcommittee update
 - b. FY 2019 Audit update
 - c. Fire Districts update
 - d. Review and discussion: Monthly Financial Report November 2019
 - e. Partnership update
 - f. Review, Discussion and Possible Action: Labor contracts
 - i. ERS Unit (Dispatchers), IAFF Local 5127
 - ii. Memoranda of Agreement (re: Partnership)
 1. AFSCME Local 681
 2. AFSCME Local 1303-345

VII. Other Business

VIII. Adjourn

*Public Comment (from Board's Adopted Policies and Procedures): The MARB may provide for a public comment period on its board meeting agendas. When a public comment item is on the agenda, there shall be sign-up sheet provided at least 15 minutes prior to the meeting. The speakers will be called in the order that they signed up, but the MARB may reserve the first 10 minutes of the public comment period for state and local elected officials. Each speaker may be limited to no more than three minutes. In the interest in enabling members of the public to attend board meetings for their full duration, the Chairperson may limit the public comment agenda item to 30 minutes.

**DRAFT
STATE OF CONNECTICUT**

MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING MINUTES

Meeting Date and Time: Thursday, December 5, 2019 10:00 AM –12:00 PM

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

Members in Attendance: OPM Secretary Designee Kimberly Kennison (Executive Finance Officer), State Treasurer Designee Christine Shaw (Assistant State Treasurer), Matthew Brokman, Patrick Egan, Stephen Falcigno (phone), Tom Hamilton, Scott Jackson, Sal Luciano, Mark Waxenberg, Robert White (phone), and David Wright-Biller

Municipal and State Staff and Others Present: Jolita Lazauskas (City of Hartford Budget Director), Cheryl A. Blanchard (First Selectman of Sprague) and staff, West Haven Mayor Nancy Rossi, West Haven finance director, Frank Cieplinski, West Haven City Attorney Lee Tiernan, Michael Milone (OPM liaison), OPM Staff - Julian Freund, Gareth Bye, and Bill Plummer

Agenda

I. Call to Order & Opening Remarks by Ms. Kennison and Ms. Shaw

The meeting was called to order at 10:03 a.m. by Ms. Kennison.

II. Public Comment* Period

Ms. Kennison acknowledged that there were individuals in attendance who wanted to make comments to the Board. She requested that each person identify themselves and indicate the Town they reside in.

Christine Gallo: Ms. Gallo identified herself as a resident of the City of West Haven. She commented that she is aware that high property taxes is often a complaint made by residents. She wanted to share with the Board her personal experience living in West Haven and the impact of the high property taxes.

Yola Pissela: Ms. Pissela identified herself as a resident of West Haven. She commented that as a retiree her income has been reduced but the level of taxation continues to climb and that property taxes are too high for both businesses and residents of the City.

III. **Approval of Minutes:**

- a. November 7, 2019 regular meeting

The minutes of the November 7th meeting were unanimously approved without changes.

IV. **City of West Haven Issues and Items**

- a. Subcommittee update

Mr. Julian Freund provided an update and summary of the November 19th West Haven Subcommittee meeting. He indicated that at the November 19th meeting, the Consulting firm hired to conduct a study of the City's human resource area went over the results of the study but due to time constraints was only able to get through the City side of the findings from the Study. It is anticipated that at the next Subcommittee meeting, the Consultant will go over the Board of Education findings. The subcommittee also discussed follow-up steps to the Fire District Study.

A brief description on the work done by the City in regard to the City joining the State partnership health insurance plan was provided. Mr. Milone provided a further update on the status of the City and Board of Education various bargaining units joining the Partnership plan. A number of questions were posed to Mr. Milone regarding the City migrating to the Partnership Plan.

- b. Review and discussion: Monthly Financial Report October 2019

Mr. Cieplinski, West Haven's finance director, referred Board members to the October report in today's packet and described various revenue and expenditure items within the October report. He indicated that at this point, the City is still on track to issuing the June 30, 2019 audit report by December 31.

- c. Update: 5-Year Plan

Mr. Cieplinski indicated that the City did take the advice of the Board by smoothing out the tax levy increases in the plan and the City also updated the actuarial contributions in the plan to reflect the true actuarial determined employer contribution provided by the actuaries which would reflect savings to the City vs. the earlier pension contributions provided in the plan. The 5-year plan also reflects the growth in the fund balance in that 5-year time period.

Various questions were posed by Board members regarding the 5-year plan including Municipal Restructuring Funds that would be provided to the City during this time period and how it was reflected in the 5-year plan presented. Ms. Rossi remarked that the City Council consisted of all new members and that she has not had the opportunity to share the 5-year plan yet with the Council, but that it will be done in the upcoming weeks.

- d. Update: MOA compliance

Mr. Freund provided an updated on the MOA compliance report. He indicated that there were basically 2 outstanding items which were remedying the findings from the Human Resource Study and adoption of the 5-year plan.

V. City of Hartford Issues and Items

a. Subcommittee update

Mr. Freund indicated that there was no subcommittee meeting held in November. He expects that at the next subcommittee meeting the Board of Education superintendent will be able to provide a forecast of tuition and special education costs and similar costs.

b. Review and discussion: Monthly Financial Report October 2019

Budget Director Jolita Lozauskas provided an update on the October finances of the City. Several questions were posed to Ms. Lozauskas and other City staff.

c. Review and discussion: Non-labor contracts

Ms. Kennison reminded Board members that the Board takes no action on non-labor contracts.

i. Community School Coordinating Agencies: Catholic Charities and Village for Families and Children (Board of Education)

Nuchette Black-Burke, Chief Outreach Officer of Hartford Public Schools, provided a description of the Contract, including the need for the services to be provided under the contract and the cost of the Contract.

ii. Workers' Compensation and Liability Claims Administration: PMA Management

Dominic Perno, Senior Vice President of PMA Companies provided a description of the contract between his company and the City.

VI. Town of Sprague Issues and Items

a. Subcommittee update

Mr. Freund indicated that, although the subcommittee had not met, OPM staff has been working with the Town and Board of Education. Ms. Kennison and Mr. Freund met with First Selectwoman Cheryl Blanchard at the Town to go over transition issues and various matters that the Town would need to address.

b. Review and discussion: Monthly Financial Report October 2019

First Selectwoman Blanchard provided an update on the Town's finances including cash flow matters. The anticipated signing of a property lease agreement is expected to generate sufficient revenue to mitigate the need for additional restructuring funds.

c. Update: Corrective Action Plan

First Selectwoman Blanchard provided an updated on corrective actions taken in regard to the audit findings identified in the June 30, 2018 audit report. Several questions were posed by Board members to First Selectwoman Blanchard and her staff.

VII. Other Business

a. Subcommittee assignments 2020

Mr. Freund referred members to the most current membership information for each of the subcommittees and any preferences indicated to date. Ms. Kennison indicated that it would be helpful to obtain more interest for membership in the Hartford subcommittee. Several members indicated that they would be willing to participate as a member of the Hartford subcommittee. Mr. Kennison indicated that the membership information would be updated and finalized.

b. Calendar 2020

Mr. Freund referenced the calendar information in today's packets and provided a description of the methodology. He also indicated that based upon feedback from Board members, he sought to achieve some additional time to allow members to review the various education budgets.

VIII. Adjourn

Meeting adjourned at 11:37 a.m.

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Hartford Subcommittee
Date: December 31, 2019

The Hartford subcommittee of the MARB last met on December 19, 2020. The agenda was dedicated to two discussion items:

1. City Revenue and Expenditure initiatives

The City's original 5-Year Plan was based on reaching certain targets for grand list growth and expenditure savings. The Mayor and City staff provided an update on steps that have been taken to achieve those targets. The Mayor noted that the City's 5-Year Plan is predicated on grand list growth of 1.5% per year for fiscal years 2020 to 2022. That level of growth did not materialize for FY 2020 and is not likely to be realized in FY 2021, owing in large part to a high level of property tax appeals. The City's ordinance on setting the tax collection rate will add further pressure on the mill rate. The ordinance requires that the assumed tax collection rate be based on a rolling average of historical rates which will drive the collection rate down in the next fiscal year.

The Mayor updated the committee on numerous development initiatives underway. For many, the fiscal impact will take several years to be fully realized due to multi-year construction and development processes and various tax abatements that will phase out over time. Overall, the City is anticipating a decrease in the taxable grand list for FY 2021. Several efforts in assessment and tax collection are yielding more short-term additions to the grand list and generating additional revenue for the City. These include tax deed sales, personal property audits, and vehicle registration compliance efforts. While the emphasis of the discussion was on issues affecting the City's tax base and revenues, there was brief discussion regarding limited opportunities for shared services and regional efforts to reduce costs. The City's other expenditure reduction efforts were provided in a written update. The City plans to quantify the budgetary impact of more of the revenue and expenditure initiatives at subsequent subcommittee meetings.

2. Board of Education Financial Forecast Report

Superintendent Torres-Rodriguez presented to the subcommittee a three-year fiscal trajectory for Hartford Public Schools prepared by consulting firm ERS. The report is the starting point for further analysis, especially with respect to special education costs. At current funding levels, the district is projecting a significant gap in next fiscal year's budget, driven to a large extent by tuition expenses including tuition for students with disabilities. The district is embarking on a study of service delivery options and options for controlling cost increases. The subcommittee will be providing input on the scope of services for that study.

The next Hartford subcommittee meeting is scheduled for January 23, 2020.

City of Hartford

FY2020

Monthly Financial Report to the Municipal Accountability Review Board



November 2019
(FY2020 P5)

Meeting date: January 9, 2020

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

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City of Hartford - FY2020 General Fund Financial Report & Projection

MARB 1/9/20

Revenue Category	FY2019 UN-AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (NOVEMBER)	FY2020 ACTUAL (NOVEMBER)	FY2020 PROJECTION	VARIANCE	% COLL.
41 General Property Taxes ¹	(277,053,297)	(283,570,266)	(283,570,266)	(147,927,901)	(145,232,635)	(281,670,266)	1,900,000	51%
42 Licenses & Permits ²	(6,378,386)	(6,040,406)	(6,040,406)	(2,974,616)	(2,783,291)	(6,040,406)	-	46%
43 Fines Forfeits & Penalties ³	(249,446)	(190,000)	(190,000)	(103,798)	(92,757)	(190,000)	-	49%
44 Revenue from Money & Property ⁴	(4,274,741)	(4,003,465)	(4,003,465)	(1,622,712)	(1,583,999)	(4,003,465)	-	40%
45 Intergovernmental Revenues ^{5,14}	(307,019,577)	(259,580,413)	(259,580,413)	(105,767,775)	(105,495,313)	(258,872,355)	708,058	41%
46 Charges For Services ⁶	(4,167,429)	(2,967,964)	(2,967,964)	(1,615,145)	(1,514,344)	(2,967,964)	-	51%
47 Reimbursements ⁷	(122,833)	(135,440)	(135,440)	(44,784)	(35,919)	(135,440)	-	27%
48 Other Revenues ⁸	(451,813)	(238,650)	(238,650)	(359,748)	(132,772)	(238,650)	-	56%
53 Other Financing Sources ⁹	(10,089,325)	(16,554,137)	(16,554,137)	(1,320,639)	(1,638,651)	(9,887,471)	6,666,666	10%
Total Revenues¹⁷	(609,806,845)	(573,280,741)	(573,280,741)	(261,737,119)	(258,509,680)	(564,006,017)	9,274,724	45%

MARB 1/9/20

Expenditure Category	FY2019 UN-AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (NOVEMBER)	FY2020 ACTUAL (NOVEMBER)	FY2020 PROJECTION	VARIANCE	% EXP.
Payroll ¹⁰	97,702,910	110,295,287	110,478,886	39,797,347	41,048,213	107,213,945	3,264,941	37%
Benefits ¹¹	84,071,987	94,148,565	94,148,565	37,691,251	36,014,286	93,177,667	970,898	38%
Debt & Other Capital ^{12,16}	77,971,699	16,310,036	16,310,036	1,607,156	1,569,831	16,304,036	6,000	10%
Library ¹³	1,483,334	8,201,317	8,201,317	620,278	639,438	1,534,651	6,666,666	8%
Metro Hartford Innovation Services	3,188,510	3,193,214	3,193,214	1,322,547	1,330,506	3,193,214	-	42%
Utilities	23,415,165	25,865,608	25,865,608	9,016,940	10,793,989	25,865,608	-	42%
Other Non-Personnel	33,030,630	31,253,440	31,069,841	10,560,335	7,796,317	31,069,841	-	25%
Education ¹⁴	281,242,396	284,013,274	284,013,274	87,157,021	87,009,716	284,013,274	-	31%
Total Expenditures	602,106,630	573,280,741	573,280,741	187,772,875	186,202,296	562,372,236	10,908,505	32%

Committed Fund Balance for Board of Education ¹⁵	2,834,533							
Total Expenditures incl. Committed Fund Balance	604,941,163							
Revenues and Expenditures incl. Committed for BOE, Net	(4,865,682)	-	-	(73,964,244)	(72,307,384)	(1,633,781)		
Council Approved Use of Fund Balance	-			-				
Net Surplus/(Deficit)	4,865,682	-	-	73,964,244	72,307,384	1,633,781		

See footnotes on page 2.

REVENUE FOOTNOTES

¹ The General Property Tax revenue category is comprised of (1) Current Year Levy, (2) Prior Year Levy, (3) Interest & Liens and (4) Subsequent Lien Sales. (1) Cumulative through November current year tax levy revenues are 3.11% lower than FY2019 Period 5 (November). In April, the GL2018 were reduced in net assessment value by \$22M, for appeals settled through the Board of Assessment and court process late in March, that resulted an adjustment of \$1.9M in General Property Tax revenue.

(2) Prior Year Levy collections are tracking favorable comparing to the FY2019 cumulative through November.

(3) Interest and liens collections through November are tracking lower due to one time interest payment of \$470K in FY2019 as part of a tax fixing agreement.

(4) Revenues from subsequent tax lien sales are not recorded until the 4th quarter of the fiscal year.

² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category is in line with the FY2020 budget, however is tracking lower comparing to the FY2019 Period 5 (November) due to less permits submitted in the first quarter of FY2020.

³ The Fines, Forfeits and Penalties revenue line item is primarily comprised of fines for false alarms.

⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2020 actuals are tracking lower comparing to the FY2019 Period 5 (November), due to timing on posting lease payments.

⁵ FY2020 Intergovernmental Revenues YTD primarily reflect the receipt of the car tax, education cost sharing and highway grant revenues from the state. The projection has been adjusted and reduced by \$708K due to no additional funding from the State for the School Building Grant and the Bond Interest Subsidy on School Projects.

⁶ Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$4.2M.

⁷ Reimbursements (primarily Section 8) primarily occur at fiscal year end.

⁸ Other Revenues will vary year to year based on unanticipated items such as settlements.

⁹ Other Financing Sources reflects revenues from (1) Corporate Contribution, (2) DoNo Stadium Fund, (3) the Parking Authority Fund, (4) Special Police Service Fund and other (interest from CIP Investment account).

(1) Corporate Contribution of \$10M, of which \$3.333M will be provided directly to the City of Hartford General Fund and \$6.667M, has been provided directly to the Hartford Public Library. A corresponding appropriation reduction has been noted to reflect this arrangement.

(2) Stadium lease revenue and the first quarter of revenue from HPA was received in August.

(3) The first quarter of revenue from Hartford Parking Authority was received and recorded.

(4) Special Police Private Duty Jobs for the first quarter revenues are lower comparing to the FY2019 first quarter; this will continue to be monitored through the fiscal year.

EXPENDITURE FOOTNOTES

¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$3.26M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 19 weeks of actual payroll expenses with 33.4 weeks remaining. Vacancies are assumed to be refilled with 29.4 weeks remaining in the fiscal year. Vacancy and attrition savings of \$4.69M is offset by a projected shortfall of \$984K in OT and \$449K in PT salary expenses. Payroll will continue to be monitored throughout the fiscal year.

¹¹ The City's total ADEC for Police, Fire and Municipal workers was budgeted at \$40.87M. Due to timing, an updated estimate provided by the City's actuaries has reduced the ADEC by a total of \$1.13M. Additional favorability is driven by the trend in a closed retirement plan and Social Security. Projected favorability is offset by \$111K in collective bargaining agreement savings and \$500K in non-Public Safety budgeted attrition and vacancy

¹² The FY2020 Adopted Budget for Debt & Other Capital actuals are comprised of \$4.65M for Downtown North principal and interest, \$95K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$11.45M for Pay-As-You-Go CapEx for a total of \$16.31M. Debt will be \$6K favorable due to a DoNo expense being charged to a Stadium Reserve Fund.

¹³ Due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library, the annual Library appropriation has been adjusted accordingly.

¹⁴ Education YTD actuals reflect 5 months of the City's tax supported payment of \$96M and one payment from the State of Connecticut. The \$188M ECS will be recorded as received by the State.

¹⁵ City Council Resolution item number 21, dated August 13, 2019, authorizes \$2.8M of the General Fund fund balance in FY2019 to "be used by the Board of Education in the provision of education services to the school children of Hartford." A transfer of \$2.9M occurred in P4 and a correcting journal entry by the BOE of \$100K brought the P5 transfer amount to \$2.8M. Over the course of two fiscal years, \$2.8M will be spent on education services.

¹⁶ Under the executed Contract Assistance agreement, \$45.67M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2020. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue, together of which nets to zero.

¹⁷ The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenues is unfavorable.

Revenue Summary - Major Category

	FY2019 UN-AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (NOVEMBER)	FY2020 ACTUAL (NOVEMBER)
41-TAXES	(277,053,297)	(283,570,266)	(283,570,266)	(147,927,901)	(145,232,635)
CURRENT YEAR TAX LEVY	(268,172,511)	(272,220,266)	(272,220,266)	(145,587,410)	(141,058,961)
INTEREST AND LIENS	(4,998,639)	(4,500,000)	(4,500,000)	(1,922,344)	(1,482,523)
PRIOR YEAR LEVIES	(3,057,342)	(6,250,000)	(6,250,000)	(392,016)	(2,664,638)
TAX LIEN SALES	(740,692)	(500,000)	(500,000)	-	-
OTHER	(84,112)	(100,000)	(100,000)	(26,131)	(26,513)
42-LICENSES AND PERMITS	(6,378,386)	(6,040,406)	(6,040,406)	(2,974,616)	(2,783,291)
BUILDING PERMITS	(3,248,523)	(3,442,000)	(3,442,000)	(1,606,775)	(1,591,879)
ELECTRICAL PERMITS	(972,254)	(775,000)	(775,000)	(454,720)	(332,620)
FOOD & MILK DEALER LICENSES	(289,194)	(312,000)	(312,000)	(83,675)	(99,725)
MECHANICAL PERMITS	(830,946)	(800,000)	(800,000)	(417,068)	(270,470)
PLUMBING PERMITS	(399,136)	(325,000)	(325,000)	(178,255)	(164,666)
OTHER	(638,333)	(386,406)	(386,406)	(234,123)	(323,930)
43-FINES FORFEITS AND PENALTIES	(249,446)	(190,000)	(190,000)	(103,798)	(92,757)
FALSE ALARM CITATIONS-POL&FIRE	(239,289)	(185,000)	(185,000)	(99,638)	(78,916)
LAPSED LICENSE/LATE FEE	(4,700)	(5,000)	(5,000)	(3,100)	(10,100)
OTHER	(5,458)	-	-	(1,059)	(3,741)
44-INTEREST AND RENTAL INCOME	(4,274,741)	(4,003,465)	(4,003,465)	(1,622,712)	(1,583,999)
BILLINGS FORGE	(20,308)	(20,428)	(20,428)	(9,904)	(10,080)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(50,000)	(20,833)	(16,667)
DELTAPRO - LANDFILL GAS	(10,202)	(90,294)	(90,294)	(10,202)	-
INTEREST	(3,121,304)	(2,905,249)	(2,905,249)	(1,189,516)	(1,331,751)
MIRA SOLAR REVENUE	-	(50,000)	(50,000)	-	-
RENT OF PROP-ALL OTHER	(109,809)	(112,839)	(112,839)	(46,357)	(40,692)
RENTAL OF PARK PROPERTY	(60,021)	(54,000)	(54,000)	(26,971)	(11,788)
RENTAL OF PARKING LOTS	(300)	(600)	(600)	(300)	-
RENTAL OF PROP-FLOOD COMM	(107,880)	(148,560)	(148,560)	(51,600)	(34,800)
RENTAL-525 MAIN STREET	(22,456)	(21,094)	(21,094)	(9,415)	(9,052)
RENTS FROM TENANTS	(180,426)	(161,257)	(161,257)	(70,702)	(67,132)
SHEPHERD PARK	(241,289)	(118,000)	(118,000)	-	-
THE RICHARDSON BUILDING	(313,952)	(235,000)	(235,000)	(168,490)	(43,115)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(18,072)	(18,072)
OTHER	(650)	-	-	(350)	(850)
45-INTERGOVERNMENTAL	(307,019,577)	(259,580,413)	(259,580,413)	(105,767,775)	(105,495,313)
MUNICIPAL AID	(253,863,415)	(254,285,642)	(254,285,642)	(104,783,121)	(104,556,186)
CAR TAX SUPPL MRSF REV SHARING	(11,078,328)	(11,597,120)	(11,597,120)	(11,078,328)	(11,597,120)
EDUCATION COST SHARING	(188,043,631)	(187,974,890)	(187,974,890)	(47,143,147)	(46,993,723)
HIGHWAY GRANT	(1,192,605)	(1,192,605)	(1,192,605)	(596,303)	-
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	-	-
MRSA BONDED DISTRIBUTION GRANT	(1,446,985)	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)
STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)
OTHER MUNICIPAL AID	(48,566,231)	-	-	-	-
STATE CONTRACT ASSISTANCE	(48,566,231)	-	-	-	-
OTHER STATE REVENUES	(111,786)	(830,774)	(830,774)	(49,087)	(65,175)
BOND INT SUB ON SCH PROJ	-	(46,613)	(46,613)	-	-
JUDICIAL BRANCH REV DISTRIB.	(89,972)	(76,000)	(76,000)	(49,087)	(65,175)
SCH BUILD GRT-SERIAL	-	(661,445)	(661,445)	-	-
VETERANS EXEMPTIONS	(21,814)	(46,716)	(46,716)	-	-
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,473,045)	(4,458,997)	(4,458,997)	(933,368)	(855,103)
DISABIL EXEMPT-SOC SEC	(6,223)	(7,755)	(7,755)	-	-
GR REC TAX-PARI MUTUEL	(206,810)	(250,000)	(250,000)	(96,327)	(80,476)
HEALTH&WELFARE-PRIV SCH	(54,629)	(61,366)	(61,366)	-	-
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	-	-
PHONE ACCESS LN TAX SH	(447,838)	(550,000)	(550,000)	-	-
PILOT CHURCH HOMES INC	(131,112)	(131,112)	(131,112)	(65,556)	(62,695)
PILOT FOR CT CTR FOR PERF	(513,422)	(361,000)	(361,000)	-	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(250,000)	(250,000)
PILOT HARTFORD HILTON	(540,247)	(525,000)	(525,000)	(225,103)	(135,062)
PILOT HARTFORD MARRIOTT	(552,763)	(552,764)	(552,764)	(276,382)	(301,870)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(25,000)
OTHER	(5,100)	(5,000)	(5,000)	(2,200)	(18,849)
STATE REIMBURSEMENTS	(5,100)	(5,000)	(5,000)	(2,200)	(18,849)
46-CHARGES FOR SERVICES	(4,167,429)	(2,967,964)	(2,967,964)	(1,615,145)	(1,514,344)
CONVEYANCE TAX	(1,913,349)	(1,200,000)	(1,200,000)	(616,214)	(568,882)
FILING RECORD-CERTIF FEES	(280,062)	(300,000)	(300,000)	(114,104)	(128,867)
TRANSCRIPT OF RECORDS	(829,705)	(839,250)	(839,250)	(348,648)	(324,141)
OTHER	(1,144,312)	(628,714)	(628,714)	(536,180)	(492,454)
47-REIMBURSEMENTS	(122,833)	(135,440)	(135,440)	(44,784)	(35,919)
ADVERTISING LOST DOGS	(980)	(220)	(220)	(200)	(121)
ATM REIMBURSEMENT	(399)	(1,475)	(1,475)	(399)	(280)
DOG ACCT-SALARY OF WARDEN	(2,291)	(2,600)	(2,600)	-	-
OTHER REIMBURSEMENTS	(4,438)	(20,500)	(20,500)	(1,758)	(939)
PRIOR YEAR EXPEND REFUNDS	-	(17,000)	(17,000)	-	-
REIMB FOR MEDICAID SERVICES	(9,945)	(22,000)	(22,000)	(7,205)	-
SECTION 8 MONITORING	(87,497)	(65,545)	(65,545)	(19,264)	(18,625)
OTHER	(17,284)	(6,100)	(6,100)	(15,959)	(15,955)
48-OTHER REVENUES	(451,813)	(238,650)	(238,650)	(359,772)	(132,772)
MISCELLANEOUS REVENUE	(155,122)	(169,150)	(169,150)	(116,823)	(91,454)
OVER & SHORT ACCOUNT	(1,007)	(1,500)	(1,500)	82	16
SALE CITY SURPLUS EQUIP	(783)	(60,000)	(60,000)	(32)	(747)
SALE OF DOGS	(6,126)	(5,000)	(5,000)	(2,652)	(2,379)
SETTLEMENTS - OTHER	(215,998)	(3,000)	(3,000)	(213,500)	(35)
OTHER	(72,777)	-	-	(26,823)	(38,174)
53-OTHER FINANCING SOURCES	(10,089,325)	(16,554,137)	(16,554,137)	(1,320,639)	(1,638,651)
CORPORATE CONTRIBUTION	(3,141,333)	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(1,122,590)	(993,500)	(993,500)	(300,064)	(302,216)
REVENUE FROM HTFD PKG AUTHY	(2,630,675)	(2,695,637)	(2,695,637)	-	(520,115)
SPECIAL POLICE SERVICES	(2,955,127)	(2,750,000)	(2,750,000)	(1,006,163)	(779,996)
OTHER	(239,599)	(115,000)	(115,000)	(14,412)	(36,324)
Grand Total	(609,806,845)	(573,280,741)	(573,280,741)	(261,737,119)	(258,509,680)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY19 AND FY20
PROPERTY TAX COLLECTION REPORT THROUGH NOVEMBER 30, 2019

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 19	Actual FY 20	Actual FY 19	Actual FY 20	Actual FY 19	Actual FY 20	Actual FY 19	Actual FY 20	FY 19	FY 20
July	96,451,948	83,540,894 ¹	(342,432)	(151,199) ²	251,077	303,663	-	-	96,360,592	83,693,359
August	42,246,468	51,765,115	525,224	1,244,906	387,653	322,761	-	-	43,159,346	53,332,783
September	2,271,622	2,165,195	17,906	436,631	718,507	259,879 ³	-	-	3,008,035	2,861,706
October	2,646,106	2,189,141	(278,383)	769,555	246,322	376,828	-	-	2,614,045	3,335,524
November	1,971,266	1,398,615 ⁴	469,702	364,745 ⁴	318,786	219,391 ⁴	-	-	2,759,753	1,982,751
December	13,258,728		382,154		280,737		-	-	13,921,620	-
January	74,752,130		506,639		318,802		-	-	75,577,571	-
February	27,809,194		417,367		312,757		-	-	28,539,318	-
March	2,712,714		543,565		467,814		-	-	3,724,092	-
April	1,933,466		763,667		443,352		-	-	3,140,486	-
May	1,288,335		616,554		511,556		-	-	2,416,446	-
June	830,534		801,596		741,276		740,692	-	3,114,098	-
Total Collections	268,172,511	141,058,961	4,423,559	2,664,638	4,998,639	1,482,523	740,692	-	278,335,402	145,206,122
60 Day Collections (Year End entry)			(1,366,218)						(1,366,218)	-
Adjusted Total Collections	268,172,511	141,058,961	3,057,342	2,664,638	4,998,639	1,482,523	740,692	-	276,969,184	145,206,122

	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 19	FY 20	FY 19	FY 20	FY 19	FY 20	FY 19	FY 20	FY 19	FY 20
Total Budget	273,861,323	272,220,266	5,500,000	6,250,000	3,900,000	4,500,000	750,000	500,000	284,011,323	283,470,266
Total Adjusted Levy at July 1st	289,991,265	286,964,966	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through November	145,587,410	141,058,961	392,016	2,664,638	1,922,344	1,482,523	-	-	147,901,771	145,206,122
Outstanding Receivable at 11/30/19	134,955,116	139,265,226	49,728,474	51,091,200	n/a	n/a	n/a	n/a	n/a	n/a
% of Budget Collected	53.16%	51.82%	7.13%	42.63%	49.29%	32.94%	0.00%	0.00%	52.08%	51.22%
% of Adjusted Levy Collected	50.20%	49.16%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	74.29	74.29								
Mill Rate Personal Property	74.29	74.29								
Mill Rate Motor Vehicle	45	45								

¹ July's Current Year Tax collections are less than prior year due to timing. Collections caught up in August.

² FY2020 Prior Year's Tax collections negative balance is due to adjustments from tax appeals. Less adjustments were processed during July FY2020 as compared to July

³ FY2019. FY2019 Interest actuals include a one time interest payment of \$470K as part of a tax fixing agreement.

⁴ FY2020 collections decreased due to the "fee relief program" for Personal Property taxes held in Nov 2018.

Expenditure Summary - Departments

	FY2019 UN-AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (NOVEMBER)	FY2020 ACTUAL (NOVEMBER)	FY2020 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	700,632	802,661	802,661	299,042	342,404	767,094	35,567
00112 COURT OF COMMON COUNCIL	503,577	510,147	510,147	196,502	183,449	494,496	15,651
00113 TREASURER	454,715	470,860	470,860	180,391	177,665	464,621	6,239
00114 REGISTRARS OF VOTERS	581,934	470,367	730,980	344,542	355,736	721,897	9,083
00116 CORPORATION COUNSEL	1,335,850	1,551,808	1,551,808	562,973	523,642	1,436,334	115,474
00117 TOWN & CITY CLERK	696,637	800,095	800,095	288,246	273,140	755,468	44,627
00118 INTERNAL AUDIT	501,016	513,779	513,779	202,659	205,340	513,558	221
00119 CHIEF OPERATING OFFICER	613,541	818,222	818,222	261,427	274,446	817,826	396
00122 METRO HARTFORD INNOVATION SERV	3,188,510	3,193,214	3,193,214	1,322,547	1,330,506	3,193,214	0
00123 FINANCE	3,301,651	3,803,175	3,803,175	1,306,878	1,319,139	3,613,820	189,355
00125 HUMAN RESOURCES ¹	1,231,425	1,257,176	1,257,176	431,010	410,319	1,304,680	(47,504)
00128 OFFICE OF MANAGEMENT & BUDGET	856,745	1,187,960	1,187,960	341,952	347,999	1,093,769	94,191
00132 FAMILIES, CHILDREN, YOUTH & RECREATION ²	3,343,256	3,407,296	3,407,296	1,756,481	1,996,483	3,594,367	(187,071)
00211 FIRE	32,107,353	34,285,229	34,285,229	13,082,621	13,060,479	33,358,245	926,984
00212 POLICE	40,011,308	46,627,694	46,627,694	15,920,074	16,472,844	45,070,663	1,557,031
00213 EMERGENCY SERVICES & TELECOMM. ³	3,657,064	3,799,883	3,799,883	1,600,031	1,494,600	4,077,120	(277,237)
00311 PUBLIC WORKS	13,176,086	15,595,312	15,595,312	4,494,558	5,231,479	15,212,887	382,425
00420 DEVELOPMENT SERVICES	3,290,211	4,020,079	4,020,079	1,320,908	1,438,659	3,971,190	48,889
00520 HEALTH AND HUMAN SERVICES	3,325,808	5,063,719	5,063,719	903,913	1,081,266	4,713,098	350,621
00711 EDUCATION	281,242,396	284,013,274	284,013,274	87,157,021	87,009,716	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY ⁴	1,483,334	8,201,317	8,201,317	620,278	639,438	1,534,651	6,666,666
00820 BENEFITS & INSURANCES	84,071,987	94,148,565	94,148,565	37,691,251	36,014,286	93,177,667	970,898
00821 DEBT SERVICE ⁵	77,971,699	16,310,036	16,310,036	1,607,156	1,569,831	16,304,036	6,000
00822 NON OP DEPT EXPENDITURES	44,459,898	42,428,873	42,168,260	15,880,413	14,449,430	42,168,260	0
Grand Total	602,106,630	573,280,741	573,280,741	187,772,875	186,202,296	562,372,236	10,908,505

¹ Human Resources is projected to be unfavorable due to temporary staffing to address full-time staffing turnover.

² The Dept. Families, Children, Youth & Recreation's projected unfavorability is attributable to the addition of part-time staff for seasonal Recreation services.

³ Emergency Services & Telecomm. is projected to be unfavorable due to number of Trainees being hired as full-time staff and the need to assign a full-time staff person to each Trainee during scheduled shifts.

⁴ Due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library, the annual Library appropriation has been adjusted accordingly.

⁵ The FY2020 Adopted Budget for Debt & Other Capital actuals are comprised of \$4.65M for Downtown North principal and interest, \$95K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$11.45M for Pay-As-You-Go CapEx for a total of \$16.31M. Debt will be \$6K favorable due to a DoNo expense being charged to a separate fund.

Expenditure Summary - Major Expenditure Category

	FY2019 UN-AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (NOVEMBER)	FY2020 ACTUAL (NOVEMBER)	FY2020 PROJECTION	VARIANCE
PAYROLL	97,702,910	110,295,287	110,478,886	39,797,347	41,048,213	107,213,945	3,264,941
FT ¹	80,500,637	94,243,829	94,243,829	32,342,199	33,434,334	89,544,981	4,698,848
HOL	2,144,726	2,480,489	2,480,489	919,710	732,183	2,480,489	0
OT ¹	13,204,845	12,066,029	12,066,029	5,376,521	5,601,660	13,050,257	(984,228)
PT ¹	1,852,702	1,504,940	1,688,539	1,158,916	1,280,036	2,138,219	(449,680)
BENEFITS	84,071,987	94,148,565	94,148,565	37,691,251	36,014,286	93,177,667	970,898
HEALTH	31,260,540	35,195,175	35,195,175	12,706,122	11,295,196	35,195,175	0
MITIGATION ²	0	(500,000)	(500,000)	0	0	0	(500,000)
PENSION ³	43,406,819	48,109,987	48,109,987	19,137,936	18,470,264	46,929,552	1,180,435
INSURANCE	4,839,402	4,890,000	4,890,000	3,117,474	3,186,976	4,890,000	0
FRINGE REIMBURSEMENTS ⁷	(5,332,983)	(3,800,000)	(3,800,000)	(1,451,025)	(1,085,607)	(4,100,000)	300,000
LIFE INSURANCE	262,106	315,652	315,652	107,813	96,966	315,652	0
OTHER BENEFITS ⁸	4,236,104	4,698,957	4,698,957	1,797,931	1,796,324	4,597,288	101,669
WAGE ⁴	0	(111,206)	(111,206)	0	0	0	(111,206)
WORKERS COMP	5,400,000	5,350,000	5,350,000	2,275,000	2,254,167	5,350,000	0
DEBT	77,971,699	16,310,036	16,310,036	1,607,156	1,569,831	16,304,036	6,000
DEBT ⁶	77,971,699	16,310,036	16,310,036	1,607,156	1,569,831	16,304,036	6,000
LIBRARY	1,483,334	8,201,317	8,201,317	620,278	639,438	1,534,651	6,666,666
LIBRARY ⁵	1,483,334	8,201,317	8,201,317	620,278	639,438	1,534,651	6,666,666
MHIS	3,188,510	3,193,214	3,193,214	1,322,547	1,330,506	3,193,214	0
MHIS	3,188,510	3,193,214	3,193,214	1,322,547	1,330,506	3,193,214	0
UTILITY	23,415,165	25,865,608	25,865,608	9,016,940	10,793,989	25,865,608	0
UTILITY	23,415,165	25,865,608	25,865,608	9,016,940	10,793,989	25,865,608	0
OTHER	33,030,630	31,253,440	31,069,841	10,560,335	7,796,317	31,069,841	0
COMMUNITY ACTIVITIES	2,105,764	2,342,699	2,338,054	996,740	985,213	2,338,054	0
CONTINGENCY	555,751	4,022,152	3,693,468	969	16,121	3,693,468	0
CONTRACTED SERVICES	3,286,289	4,071,425	4,120,615	868,114	889,736	4,120,615	0
ELECTIONS	0	458,146	197,533	0	0	197,533	0
LEASES - OFFICES PARKING COPIER	1,548,780	2,033,636	2,033,636	620,567	589,467	2,033,636	0
LEGAL EXPENSES & SETTLEMENTS	6,428,094	3,216,500	3,216,500	3,610,742	660,078	3,216,500	0
OTHER	3,255,876	4,313,833	4,318,478	883,473	1,051,728	4,318,478	0
POSTAGE	163,630	200,000	200,000	75,000	100,000	200,000	0
SUPPLY	4,011,786	4,396,572	4,423,072	1,258,430	1,079,911	4,423,072	0
TECH, PROF & COMM BASED SERVICES	1,655,597	2,506,553	2,816,597	465,277	790,393	2,816,597	0
VEHICLE & EQUIP	10,019,063	3,691,924	3,691,924	1,781,024	1,613,705	3,691,924	0
EDUCATION	281,242,396	284,013,274	284,013,274	87,157,021	87,009,716	284,013,274	0
EDUCATION	281,242,396	284,013,274	284,013,274	87,157,021	87,009,716	284,013,274	0
Grand Total	602,106,630	573,280,741	573,280,741	187,772,875	186,202,296	562,372,236	10,908,505

¹ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$3.26M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 19 weeks of actual payroll expenses with 33.4 weeks remaining. Vacancies are assumed to be refilled with 29.4 weeks remaining in the fiscal year. Vacancy and attrition savings of \$4.69M is offset by a projected shortfall of \$984K in OT and \$449K in PT salary expenses. Payroll will continue to be monitored throughout the fiscal year.

² Mitigation of \$500K reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$1.25M and \$510K in budgeted attrition and vacancy savings. In total, \$2.26M is budgeted for attrition city-wide.

³ The City's total ADEC for Police, Fire and Municipal workers was budgeted at \$40.87M. Due to timing, an updated estimate provided by the City's actuaries has reduced the ADEC by a total of \$1.13M. Additional favorability is driven by the trend in a closed retirement plan.

⁴ The FY2020 Adopted Budget includes savings of \$111K for HMEA and CHPEA furloughs, which will be realized in payroll throughout the fiscal year.

⁵ Due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library, the annual Library appropriation has been adjusted accordingly.

⁶ Debt will be \$6K favorable due to a DoNo expense being charged to a separate fund.

⁷ Fringe reimbursements for grant funded employees are projected to be favorable due to public safety grants.

⁸ Social Security is projected to be favorable by \$102K.

Appendix

FY2020 Full-time Payroll Projection (through November) as of 11/15/19

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 11/15 (19 WEEKS)	PROJECTION (33.4 WEEKS)	YTD THRU 11/15 PLUS PROJECTION (33.4 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	11	748,913	294,868	416,855	711,722	1,854	713,577	35,336
112-CCC	7	354,851	117,493	221,707	339,200	0	339,200	15,651
113- Treas	9	393,548	157,498	222,884	380,381	6,849	387,230	6,318
114- ROV	7	333,236	109,826	210,952	320,777	1,023	321,800	11,436
116-Corp Counsel	16	1,493,753	441,806	910,433	1,352,239	0	1,352,239	141,514
117- Clerk	10	662,701	168,091	402,433	570,524	1,180	571,704	90,997
118-Audit	5	509,901	185,357	324,324	509,680	0	509,680	221
119-COO	6	498,868	130,685	367,787	498,472	0	498,472	396
123- FIN	45	3,448,056	1,108,232	2,130,377	3,238,609	20,092	3,258,701	189,355
125- HR	13	936,431	256,519	609,395	865,914	1,445	867,359	69,072
128-OMBG	13	1,080,130	291,966	691,567	983,533	2,407	985,939	94,191
132-FCYR	11	792,033	282,849	489,561	772,410	1,155	773,565	18,468
211- Fire	368	27,117,637	9,062,775	16,413,533	25,476,308	202,629	25,678,936	1,438,701
212- Police	537	38,289,832	11,842,724	22,868,030	34,710,754	310,612	35,021,366	3,268,466
213- EST	49	3,002,483	855,028	1,784,832	2,639,860	15,255	2,655,115	347,368
311- DPW	197	10,261,421	3,149,553	6,373,089	9,522,642	67,666	9,590,308	671,113
420- Devel Serv	52	3,863,440	1,234,277	2,473,782	3,708,059	26,870	3,734,929	128,511
520- HHS	33	2,152,369	480,385	1,304,999	1,785,384	16,364	1,801,748	350,621
Grand Total	1,389	95,939,603	30,169,931	58,216,538	88,386,469	675,401	89,061,870	6,877,733

FT- Fire Attrition	(510,000)
FT- Police Attrition	(1,252,299)
FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	86,525
FT- Total Revised Budget	94,243,829

FT- Fire Attrition	(510,000)
FT- Police Attrition	(1,252,299)
FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	(396,586)
FT- Subtotal Variance	4,698,848
Non-Sworn Attrition (in Benefits)	(500,000)
Total Variance (favorable)	4,198,848

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 11/15/19, which includes 19 pay periods, and projects filled positions for 33.4 future weeks.
- 2) Non-sworn vacancies are projected for 29.4 future weeks.
- 3) Two Police classes, 18 in October and 15 planned in April, will graduate. A future Police class is anticipated to be hired in the Spring.
- 4) No future Fire FY2020 classes planned.
- 5) Adopted head count is 1403 with 1389 General Fund positions and 14 MHIS positions funded in the MHIS internal service fund.

Town of Sprague Budget Status as of November 30, 2019

Summary

As of the end of the November 2019, total revenues collected are 51% of the FY 2019/20 budgeted amount. Year to date collections include the \$500,000 in Municipal Restructuring Funds received as part of the Memorandum of Agreement with the State and \$666,301 for the first installment of ECS funds. Excluding the restructuring funds, total revenues as of 11/30/19 would be at 45% of budget. This is 3% lower than revenues for the same period in FY 2018/19 which were at 48%.

Total expenditures as of 11/30/19 are at 38% of budget. This is 3% lower than expenditures for the same period in FY 2018/19 which were 41%.

<i>Budget Category</i>	FY 2019/2020			Same Period Prior Year
	Budget	Year to Date	Year to Date %	
Property Taxes	5,931,604	3,461,078	58%	58%
State Education Grants	2,690,078	666,301	25%	25%
Other State Grants	597,726	23,006	4%	15%
Other Revenue	222,771	623,088	280%	185%
Total General Fund Revenues	9,442,179	4,773,473	51%	48%
Town/Municipal Expenditures	2,903,205	1,470,821	51%	52%
Board of Education Expenditures	6,525,766	2,083,799	32%	36%
Total General Fund Expenditures	9,428,971	3,554,619	38%	41%

The attached Budget vs. Actual report provides a detailed report of all revenues and expenditures as of the end of September. At this time, no significant variances are projected for either revenues or expenditures.

Revenues

Property Taxes are the largest revenue source to the Town, representing 62.8% of total revenues. Collections on Property Taxes for the period to November 30, 2019 of the current fiscal year are at 58% of the budgeted amount. This is comparable to property tax collections for the same period in last fiscal year which were 58% of budget.

State Grants make up 34.8% of total budgeted revenues. The Town has received the first installment of ECS (\$666,301), the PILOT payment for State Property (\$6,156), State Police DUI Grant (\$15,410) and receipts for fines/violations from court clerks (\$1,440) as of November 30, 2019, which accounts for 21% of State Grants in the current fiscal year. For the same period last fiscal year, the Town had received 23% of its State Grants (including Town Aid Roads, which the Town has not yet received in the current fiscal year).

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise less than 2.5% of total budgeted revenues. Current year collections on these sources total \$623,088, which includes the payment of \$500,000 of Municipal Restructuring Funds. Adjusting year to date revenues to exclude the restructuring funds, collections on these sources are at 55% of the total

budgeted amount. This compares to 60.3% for the same period in the last fiscal year (adjusted to exclude the \$250,000 sale of scrap metal which was a one-time payment received in October 2018).

Expenditures

Departmental and other operating expenditures as of 11/30/19 tend to range between 35% and 41% with a few exceptions where year-to-date expenditures are below that range. In most cases, expenditures are comparable to last fiscal year's expenditures for the same period. Highway expenditures, at 44% year-to-date, is comparable to last year's expenditures (47%) due to timing of purchase of storm materials. Summer recreation expenditures are at 84% of budget reflecting the seasonality of the programming.

Payments for memberships on regional agencies (70% year-to-date), insurance premiums (44% year-to-date) and maintenance contracts (73% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (88%) and interest (53%) are scheduled payments that do not necessarily occur evenly throughout the fiscal year.

Year to date expenditures by the Board of Education total \$2,083,799, or 32% of total budget. For the same period last fiscal year, Board of Education expenditures were slightly higher at 36% of budget.

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
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	Prior Three Months			Current Year Totals				Comparison	Estimated Year-End Totals				
	Sept 2019	Oct 2019	Nov 2019	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year to Date	Budget	\$ Remaining	% of Budget
Ordinary Income/Expense													
Income													
5000 - Taxes													
5000-1 - Current Taxes	58,524	23,876	41,158	5,488,354	3,180,461	(2,307,893)	58%	58%	5,488,354	5,488,354	-	100%	
5000-2 - Current Interest & Lien Fees	2,518	1,270	1,409	20,000	7,569	(12,431)	38%	34%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	8,635	7,931	17,513	125,000	53,702	(71,298)	43%	35%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	2,600	1,923	4,701	35,000	14,272	(20,728)	41%	38%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	1,773	772	1,315	72,000	5,722	(66,278)	8%	15%	72,000	72,000	-	100%	
5000-6 - Firefighter Tax Abatement	-	-	-	(8,750)	-	8,750	0%	0%	(8,750)	(8,750)	-	100%	
5000-7 - PILOT Solar Farm	-	-	-	200,000	200,000	-	100%	100%	200,000	200,000	-	100%	
5000-8 - Tax & Applic. Refunds (contra)	-	-	(532)	-	(532)	(532)	100%	100%	(532)	-	(532)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	(117)	(117)	100%	0%	(117)	-	(117)	100%	
Total 5000 - Taxes	74,050	35,772	65,565	5,931,604	3,461,078	(2,470,527)	58%	58%	5,930,955	5,931,604	(649)	100%	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	-	666,301	-	2,690,078	666,301	(2,023,777)	25%	25%	2,690,078	2,690,078	-	100%	
Total 5100 - State Grants-School	-	666,301	-	2,690,078	666,301	(2,023,777)	25%		2,690,078	2,690,078	-	100%	
5200 - State Grants-Local													
5200-1 - Telecomm. Property Tax Grant	-	-	-	5,416	-	(5,416)	0%	0%	5,416	5,416	-	100%	
5200-10 - Judicial 10th Circuit Court	-	-	1,440	1,000	1,440	440	144%	353%	1,000	1,000	-	100%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	2,800	-	(2,800)	0%	0%	2,800	2,800	-	100%	
5200-13 - St. Police O/T	-	15,410	-	15,000	15,410	410	103%	47%	15,000	15,000	-	100%	
5200-14 - Town Aid Roads	-	-	-	151,064	-	(151,064)	0%	50%	151,064	151,064	-	100%	
5200-16 - Elderly & Disabled Transp Grant	-	-	-	8,800	-	(8,800)	0%	0%	8,800	8,800	-	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	-	-	386,528	-	(386,528)	0%	0%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	-	6,156	-	6,156	6,156	-	100%	100%	6,156	6,156	-	100%	
5200-5 - Mashantucket Pequot Grant	-	-	-	17,749	-	(17,749)	0%	0%	17,749	17,749	-	100%	
5200-6 - Veterans Tax Relief	-	-	-	2,518	-	(2,518)	0%	0%	2,518	2,518	-	100%	
5200-7 - Disability Exemption Reimb.	-	-	-	695	-	(695)	0%	0%	695	695	-	100%	
Total 5200 - State Grants-Local	-	21,566	1,440	597,726	23,006	(574,720)	4%	15%	597,726	597,726	-	100%	
5300 - Local Revenues													
5300-1 - Interest Income	55	50	123	4,000	457	(3,543)	11%	72%	4,000	4,000	-	100%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	102	22	44	4,000	324	(3,676)	8%	51%	4,000	4,000	-	100%	
5300-13 - Landfill Receipts	1,537	1,727	1,692	25,000	8,918	(16,083)	36%	35%	25,000	25,000	-	100%	
5300-14 - Newsletter Ads	70	170	-	3,000	331	(2,669)	11%	47%	3,000	3,000	-	100%	
5300-15 - Marriage Licenses	16	32	16	150	112	(38)	75%	85%	150	150	-	100%	
5300-16 - Sportsmans Licenses	15	7	2	150	27	(123)	18%	17%	150	150	-	100%	
5300-17 - Farmland Preservation	99	93	84	950	504	(446)	53%	51%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	50	-	145	1,000	260	(740)	26%	22%	1,000	1,000	-	100%	
5300-3 - Building Inspector Fees	3,390	1,480	1,887	25,000	6,690	(18,310)	27%	42%	25,000	25,000	-	100%	
5300-4 - Dog License Fees	36	16	24	2,750	341	(2,409)	12%	12%	2,750	2,750	-	100%	
5300-5 - Sundry Receipts, faxes, etc	12	8	14	400	64	(336)	16%	140%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,497	1,184	1,128	10,000	7,069	(2,931)	71%	55%	10,000	10,000	-	100%	
5300-8 - Conveyance Tax	3,329	863	2,417	17,000	13,239	(3,761)	78%	38%	17,000	17,000	-	100%	
5300-9 - Copies	601	480	363	5,000	2,654	(2,346)	53%	48%	5,000	5,000	-	100%	
Total 5300 - Local Revenues	10,809	6,132	7,939	98,400	40,989	(57,411)	42%	41%	98,400	98,400	-	100%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	500,000	200	400	-	500,826	500,826	100%	100%	226	-	226	100%	
5400-6 - Waste Management	934	3,071	2,354	52,000	10,902	(41,098)	21%	22%	52,000	52,000	-	100%	
Total 5400 - Misc Revenues	500,934	3,271	2,754	54,000	511,728	457,728	948%	504%	54,226	54,000	226	100%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	45,000	-	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	25,371	-	-	25,371	25,371	-	100%	94%	25,371	25,371	-	100%	
Total Income	656,164	733,042	77,698	9,442,179	4,773,473	(4,668,706)	51%	48%	9,441,756	9,442,179	(423)	100%	
Gross Profit	656,164	733,042	77,698	9,442,179	4,773,473	(4,668,706)	51%	48%	9,441,756	9,442,179	(423)	100%	
Expense													
6000 - Board of Selectmen													
6000-1 - First Selectman	3,077	1,538	2,023	40,000	14,330	(25,670)	36%	48%	40,000	40,000	-	100%	
6000-2 - Selectman 2	100	100	100	1,200	500	(700)	42%	42%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	1,154	1,200	1,554	354	130%	42%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	74	-	454	1,260	906	(354)	72%	18%	1,260	1,260	-	100%	
6000-5 - Selectman - Mileage	571	286	70	3,150	1,213	(1,937)	39%	33%	3,150	3,150	-	100%	

Town of Sprague
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	Sept 2019	Oct 2019	Nov 2019	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year to Date	Budget	\$ Remaining
6000-6 · Selectman Executive Assistant	3,478	3,478	3,478	45,215	19,128	(26,087)	42%	42%	45,215	45,215	-	100%
6000-7 · Stipend Add'l Brd Participation	100	-	150	1,000	400	(600)	40%	40%	1,000	1,000	-	100%
Total 6000 · Board of Selectmen	7,500	5,502	7,429	93,025	38,031	(54,994)	41%	44%	93,025	93,025	-	100%
6005 · Elections												
6005-1 · Election Salaries	208	195	887	6,000	2,330	(3,670)	39%	53%	6,000	6,000	-	100%
6005-2 · Election Misc.	68	975	2,590	14,103	5,607	(8,496)	40%	87%	14,103	14,103	-	100%
Total 6005 · Elections	276	1,170	3,477	20,103	7,937	(12,166)	39%	76%	20,103	20,103	-	100%
6010 · Board of Finance												
6010-2 · BOF - Town Rpt, Sup.	-	-	-	250	-	(250)	0%	5%	250	250	-	100%
Total 6010 · Board of Finance	-	-	-	250	-	(250)	0%	5%	250	250	-	100%
6011 · Auditing												
6011 · Auditing	-	-	-	22,650	-	(22,650)	0%	0%	22,650	22,650	-	100%
6012 · Bookkeeper												
6012-1 · Bookkeeper - Salary	2,148	1,758	2,213	28,210	11,705	(16,505)	41%	42%	28,210	28,210	-	100%
6012-2 · Bookkeeper-Support	-	-	-	900	-	(900)	0%	1%	900	900	-	100%
Total 6012 · Bookkeeper	2,148	1,758	2,213	29,110	11,705	(17,405)	40%	41%	29,110	29,110	-	100%
6015 · Assessors												
6015-1 · Assessors, Salary	1,705	1,705	1,705	22,165	9,378	(12,788)	42%	42%	22,165	22,165	-	100%
6015-4 · Assessors, Travel Expense	-	41	-	300	41	(259)	14%	0%	300	300	-	100%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	280	-	(280)	0%	0%	280	280	-	100%
6015-6 · Assess. Misc. Supplies, Postage	-	-	60	1,680	60	(1,620)	4%	2%	1,680	1,680	-	100%
6015-7 · Assess. Map updts, Pric.Manuls	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
Total 6015 · Assessors	1,705	1,746	1,765	25,425	9,479	(15,947)	37%	37%	25,425	25,425	-	100%
6025 · Tax Collector												
6025-1 · Tax Collector, Salary	2,041	2,041	2,041	26,532	11,225	(15,307)	42%	42%	26,532	26,532	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	-	42	-	700	42	(658)	6%	4%	700	700	-	100%
6025-5 · Tax Collector, Postage	-	-	-	3,030	-	(3,030)	0%	3%	3,030	3,030	-	100%
Total 6025 · Tax Collector	2,041	2,083	2,041	30,262	11,267	(18,995)	37%	38%	30,262	30,262	-	100%
6030 · Town Treasurer	200	200	200	2,400	1,000	(1,400)	42%	42%	2,400	2,400	-	100%
6035 · Town Counsel & Financial Advisr												
6035-1 · Town Counsel	2,052	2,015	-	20,000	5,377	(14,624)	27%	27%	20,000	20,000	-	100%
6035-2 · Financial Advisor	-	3,607	-	7,000	3,607	(3,393)	52%	0%	7,000	7,000	-	100%
Total 6035 · Town Counsel & Financial Advisr	2,052	5,622	-	27,000	8,984	(18,017)	33%	27%	27,000	27,000	-	100%
6040 · Town Clerk												
6040-1 · Town Clerk, Salary	3,812	3,812	3,812	49,562	20,967	(28,595)	42%	42%	49,562	49,562	-	100%
6040-2 · Town Clerk, Office Sup, Misc.	-	-	34	1,463	109	(1,354)	7%	46%	1,463	1,463	-	100%
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	0%	350	350	-	100%
6040-4 · Town Clerk, School	-	-	-	900	545	(355)	61%	62%	900	900	-	100%
6040-5 · Town Clerk, Microfrm(Security)	-	-	-	400	-	(400)	0%	231%	400	400	-	100%
Total 6040 · Town Clerk	3,812	3,812	3,846	52,675	21,621	(31,054)	41%	44%	52,675	52,675	-	100%
6045 · Telephone Services/DSL/Website	533	1,177	1,090	11,700	4,768	(6,932)	41%	42%	11,700	11,700	-	100%
6050 · Pool Secretaries												
6050-1 · Pool Sec,Salary-Asst Town Clerk	2,028	1,846	1,703	23,378	9,307	(14,071)	40%	39%	23,378	23,378	-	100%
6050-2 · Pool Sec, Salary-Land Use Clerk	2,707	2,707	2,678	34,820	14,854	(19,966)	43%	43%	34,820	34,820	-	100%
Total 6050 · Pool Secretaries	4,735	4,553	4,381	58,198	24,162	(34,036)	42%	41%	58,198	58,198	-	100%
6055 · Town Off. Bldg.												
6055-1 · Town Off. Bldg.Janitorial Serv	762	761	761	9,897	4,187	(5,710)	42%	42%	9,897	9,897	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	74	-	74	2,000	553	(1,447)	28%	59%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	1,518	-	-	11,500	1,518	(9,982)	13%	18%	11,500	11,500	-	100%
6055-4 · Town Off Bldg/Sen Ctr - Lights	597	578	-	9,000	2,687	(6,313)	30%	34%	9,000	9,000	-	100%
6055-5 · Town Off. Bldg. rpr & renov.	21	3,239	16	5,000	4,310	(690)	86%	19%	5,000	5,000	-	100%
Total 6055 · Town Off. Bldg.	2,972	4,578	851	37,397	13,254	(24,143)	35%	31%	37,397	37,397	-	100%
6060 · Grants/Contracts Manager												
6060-1 · Grants/Cont Mgr-Salary	3,401	-	-	31,507	9,335	(22,172)	30%	41%	31,507	31,507	-	100%
6060-2 · Grants/Co Mg-Workshops,Seminars	-	-	-	700	150	(550)	21%	11%	700	700	-	100%
6060-3 · Grants/ConMgr-Supp,Subs,Postage	57	189	-	1,200	278	(922)	23%	30%	1,200	1,200	-	100%
6060-4 · Grants/Contracts Mgr-Mileage	-	-	-	650	108	(542)	17%	7%	650	650	-	100%
Total 6060 · Grants/Contracts Manager	3,458	189	-	34,057	9,870	(24,187)	29%	40%	34,057	34,057	-	100%
6100 · P & Z Comm.												
6100-1 · P & Z Comm. Enfc. Off.	556	556	556	7,225	3,064	(4,161)	42%	42%	7,225	7,225	-	100%
6100-2 · P & Z Comm. Planner	-	2,280	-	12,000	2,280	(9,720)	19%	14%	12,000	12,000	-	100%
Total 6100 · P & Z Comm.	556	2,836	556	19,225	5,344	(13,881)	28%	22%	19,225	19,225	-	100%

Town of Sprague
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	Sept 2019	Oct 2019	Nov 2019	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year to Date	Budget	\$ Remaining
6111 · Land Use Miscellaneous	-	37	-	800	102	(698)	13%	38%	800	800	-	100%
6115 · Ec. Devel.	-	-	-	900	-	(900)	0%	42%	900	900	-	100%
6120 · Conservation Commission												
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	100	100	-	100%
6120-4 · Miscellaneous	100	550	-	1,000	650	(350)	65%	0%	1,000	1,000	-	100%
Total 6120 · Conservation Commission	100	550	-	1,100	650	(450)	59%	0%	1,100	1,100	-	100%
6150 · Conservation Wetlands Enf Off	490	525	438	6,500	2,013	(4,487)	31%	27%	6,500	6,500	-	100%
6200 · Highways												
6200-1 · Highways, General Maintenance	3,779	3,922	6,107	45,000	21,595	(23,405)	48%	70%	45,000	45,000	-	100%
6200-10 · Drug & Alcohol Testing	-	-	-	500	250	(250)	50%	50%	500	500	-	100%
6200-2 · Highways, Public Works Salary	19,294	19,259	16,843	250,235	103,285	(146,950)	41%	43%	250,235	250,235	-	100%
6200-3 · Highways, Misc. o/t labor.	-	442	247	26,200	1,296	(24,904)	5%	10%	26,200	26,200	-	100%
6200-4 · Boots - Highways	398	-	148	2,000	911	(1,089)	46%	47%	2,000	2,000	-	100%
6200-5 · Storm Materials	-	9,511	5,193	27,500	14,704	(12,796)	53%	94%	27,500	27,500	-	100%
6200-6 · Highways, Roadway Mgmt.	15,069	380	5,298	40,000	30,703	(9,297)	77%	37%	40,000	40,000	-	100%
6200-7 · Highways, Town Garage	735	59	35	8,000	1,522	(6,478)	19%	26%	8,000	8,000	-	100%
6200-8 · Stormwater Permit Fees(Phasell)	-	4,801	500	8,500	6,114	(2,387)	72%	73%	8,500	8,500	-	100%
Total 6200 · Highways	39,275	38,374	34,371	407,935	180,379	(227,556)	44%	47%	407,935	407,935	-	100%
6202 · Tree Maintenance												
6202-1 · Tree Warden	-	-	-	2,250	-	(2,250)	0%	0%	2,250	2,250	-	100%
6202-2 · Tree Warden- Training Seminars	-	-	-	350	-	(350)	0%	0%	350	350	-	100%
6202-3 · Tree Pruning, Removal, Replacme	1,235	5,445	1,710	12,300	11,620	(680)	94%	84%	12,300	12,300	-	100%
6202-4 · Tree Warden Mileage	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
Total 6202 · Tree Maintenance	1,235	5,445	1,710	15,300	11,620	(3,680)	76%	65%	15,300	15,300	-	100%
6205 · Street Lighting	1,170	1,244	1,232	14,000	5,449	(8,551)	39%	48%	14,000	14,000	-	100%
6300 · Social Security	4,742	4,338	4,163	63,586	25,463	(38,123)	40%	42%	63,586	63,586	-	100%
6310 · Deferred Compensation	1,249	1,249	1,249	16,274	6,877	(9,397)	42%	42%	16,274	16,274	-	100%
6400 · Regional Agencies												
6400-1 · Reg. Agency - TVCCA	-	-	-	1,000	1,000	-	100%	100%	1,000	1,000	-	100%
6400-10 · RegAgency-SSAC of Eastern CT	-	300	-	300	300	-	100%	100%	300	300	-	100%
6400-11 · RegAg-SE CT Enterpr Reg	-	-	-	1,540	1,419	(121)	92%	68%	1,540	1,540	-	100%
6400-12 · RegAgcy-Regional Animal Control	-	-	-	9,179	9,179	0	100%	94%	9,179	9,179	-	100%
6400-2 · Reg. Agency - Cncl. of Gvnt	-	-	-	1,641	1,641	-	100%	100%	1,641	1,641	-	100%
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	-	-	300	-	(300)	0%	100%	300	300	-	100%
6400-4 · Reg. Agency - Women's Center	-	-	-	250	-	(250)	0%	100%	250	250	-	100%
6400-5 · Uncas Health District	-	4,815	-	19,262	9,630	(9,632)	50%	50%	19,262	19,262	-	100%
6400-6 · Reg. Agency - CCM	-	-	-	2,032	2,032	-	100%	100%	2,032	2,032	-	100%
6400-7 · Reg. Agency - Norwich PrbCrt	-	531	-	2,124	1,062	(1,062)	50%	39%	2,124	2,124	-	100%
6400-8 · Council of Small Towns (COST)	-	-	-	725	725	-	100%	100%	725	725	-	100%
6400-9 · Quinebaug Walking Weekends	-	-	-	175	-	(175)	0%	0%	175	175	-	100%
Total 6400 · Regional Agencies	-	5,646	-	38,528	26,989	(11,539)	70%	69%	38,528	38,528	-	100%
6500 · Insurance												
6500-1 · Insurance, General Town	7,876	-	-	29,290	14,735	(14,555)	50%	56%	29,290	29,290	-	100%
6500-2 · Insurance, Fire Department	4,134	-	-	15,890	8,268	(7,622)	52%	50%	15,890	15,890	-	100%
6500-4 · Insurance, Water & Sewer Plants	1,892	-	-	7,532	3,784	(3,748)	50%	50%	7,532	7,532	-	100%
6500-5 · Insurance,CIRMA (Workers Comp)	10,973	-	-	40,560	13,807	(26,753)	34%	33%	40,560	40,560	-	100%
6500-6 · Insurance, Empl. Medical Ins.	7,909	16,128	647	100,344	42,571	(57,773)	42%	42%	100,344	100,344	-	100%
6500-7 · Employee Insurance Waiver	329	1,868	329	3,950	3,184	(766)	81%	42%	3,950	3,950	-	100%
Total 6500 · Insurance	33,113	17,996	976	197,566	86,349	(111,217)	44%	43%	197,566	197,566	-	100%
6600 · Police Department												
6600-1 · Police Dept. Resident Trooper	-	-	-	169,220	-	(169,220)	0%	0%	169,220	169,220	-	100%
6600-2 · Police Dept., O/T 50% contra	-	-	-	5,000	-	(5,000)	0%	180%	5,000	5,000	-	100%
6600-3 · Police Dept. DARE Program	-	-	-	300	215	(85)	72%	0%	300	300	-	100%
6600-4 · Police Dept., Supplies, Misc.	-	-	-	500	-	(500)	0%	8%	500	500	-	100%
6600-5 · Police Dept.- Sch. Crs. Guard	404	413	374	3,883	1,191	(2,692)	31%	30%	3,883	3,883	-	100%
Total 6600 · Police Department	404	413	374	178,903	1,406	(177,497)	1%	6%	178,903	178,903	-	100%
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	298	5,682	747	20,904	8,704	(12,200)	42%	31%	20,904	20,904	-	100%
6605-2 · Fire Dept, Fixed Expenses	1,793	3,798	1,905	36,700	16,090	(20,610)	44%	42%	36,700	36,700	-	100%
6605-3 · Fire Dept. Truck Supplies	-	-	-	7,400	-	(7,400)	0%	0%	7,400	7,400	-	100%
6605-4 · Fire Dept., Firehouse Maint.	142	430	127	9,325	2,735	(6,590)	29%	11%	9,325	9,325	-	100%
6605-5 · Fire Dept., Training	3,090	1,175	108	13,000	6,498	(6,502)	50%	63%	13,000	13,000	-	100%

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July through November 2019

	Prior Three Months			Current Year Totals				Comparison	Estimated Year-End Totals			
	Sept 2019	Oct 2019	Nov 2019	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year to Date	Budget	\$ Remaining
6605-6 · Fire Dept., Business Exp.	-	735	-	13,000	2,100	(10,900)	16%	24%	13,000	13,000	-	100%
6605-7 · Fire Dept., Equip. Maint.	-	657	567	10,000	2,111	(7,889)	21%	39%	10,000	10,000	-	100%
Total 6605 · Fire Dept.	5,323	12,477	3,454	110,329	38,238	(72,091)	35%	34%	110,329	110,329	-	100%
6610 · Emergency												
6610-1 · Salary Director	-	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%
6610-5 · Training Expense	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
6610-6 · Equipment Maintenance	-	-	-	830	-	(830)	0%	0%	830	830	-	100%
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 6610 · Emergency	-	-	-	4,030	-	(4,030)	0%	0%	4,030	4,030	-	100%
6615 · Fire Marshal/Burning Official												
6615-1 · Fire Marshal/Salary	731	731	731	8,767	3,654	(5,113)	42%	42%	8,767	8,767	-	100%
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	-	-	2,050	-	(2,050)	0%	0%	2,050	2,050	-	100%
6615-4 · Burning Official - Salary	-	-	-	625	-	(625)	0%	0%	625	625	-	100%
Total 6615 · Fire Marshal/Burning Official	731	731	731	11,442	3,654	(7,788)	32%	32%	11,442	11,442	-	100%
6620 · Enf. Off-Bldg.Code												
6620-1 · Enf.Off-Bldg Code - Salary	1,498	1,498	1,498	19,471	8,234	(11,237)	42%	42%	19,471	19,471	-	100%
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	-	800	9	(791)	1%	7%	800	800	-	100%
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	-	-	120	-	(120)	0%	67%	120	120	-	100%
6620-6 · Enf.Off-Bldg.Code.- Ed.Training	-	14	-	250	21	(229)	8%	100%	250	250	-	100%
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	-	(500)	0%	100%	500	500	-	100%
Total 6620 · Enf. Off-Bldg.Code	1,498	1,512	1,498	21,141	8,264	(12,877)	39%	43%	21,141	21,141	-	100%
6625 · Blight Enforcement Officer												
6625-1 · Blight Enforce. Officer-Salary	296	296	296	3,556	1,478	(2,078)	42%	42%	3,556	3,556	-	100%
6625-2 · Blight Enforce.Officer-Mileage	-	-	-	150	-	(150)	0%	0%	150	150	-	100%
6625-3 · Blight Enforce.Officer-Postage	-	25	-	150	25	(125)	17%	103%	150	150	-	100%
Total 6625 · Blight Enforcement Officer	296	321	296	3,856	1,503	(2,353)	39%	42%	3,856	3,856	-	100%
6700 · Sanit/Wst Rem.												
6700-2 · Sanit/Wst.Rem,Mats.Misc	128	576	198	5,000	2,490	(2,510)	50%	44%	5,000	5,000	-	100%
6700-3 · Sanit/Wst.Rem., Recycling	7,897	4,931	8,120	66,000	31,518	(34,482)	48%	48%	66,000	66,000	-	100%
Total 6700 · Sanit/Wst Rem.	8,025	5,507	8,318	71,000	34,008	(36,992)	48%	48%	71,000	71,000	-	100%
6702 · Waste Management Exp. (Waste Management)	5,085	3,056	3,217	63,000	16,484	(46,516)	26%	39%	63,000	63,000	-	100%
6810 · Comm. of Aging												
6810-1 · Comm. on Aging - Salary	1,823	2,024	1,839	19,143	9,614	(9,529)	50%	46%	19,143	19,143	-	100%
6810-2 · Commission on Aging-Munic Agent	-	-	-	500	20	(480)	4%	6%	500	500	-	100%
6810-4 · Comm. on Aging - Off sup/misc.	109	55	146	1,740	491	(1,249)	28%	36%	1,740	1,740	-	100%
6810-5 · Comm. of Aging - Elevator Contr	200	200	200	2,437	989	(1,448)	41%	41%	2,437	2,437	-	100%
6810-6 · Comm. of Aging - Programs	617	(473)	917	3,000	1,398	(1,602)	47%	44%	3,000	3,000	-	100%
6810-7 · Comm. of Aging - Van Driver	1,382	1,293	1,427	25,110	8,166	(16,944)	33%	37%	25,110	25,110	-	100%
6810-7a · Comm of Aging-Van Dr	1,486	1,531	1,731	16,612	7,688	(8,924)	46%	47%	16,612	16,612	-	100%
6810-8 · Comm. on Aging -Senior Ctr Aide	1,694	-	-	16,225	4,651	(11,574)	29%	42%	16,225	16,225	-	100%
6810-9 · Van Expense, Comm. on Aging	316	-	537	7,000	1,432	(5,568)	20%	32%	7,000	7,000	-	100%
Total 6810 · Comm. of Aging	7,627	4,630	6,797	91,767	34,449	(57,318)	38%	41%	91,767	91,767	-	100%
6950 · Capital Project												
6950-1 · Capital Project,Rpr Centr Plnt	-	-	-	6,000	685	(5,315)	11%	84%	6,000	6,000	-	100%
6950-2 · Engineering Fees, Cap. Proj.	-	-	-	5,000	-	(5,000)	0%	100%	5,000	5,000	-	100%
Total 6950 · Capital Project	-	-	-	11,000	685	(10,315)	6%	91%	11,000	11,000	-	100%
7000 · Parks & Playgrounds	90	90	96	1,500	546	(954)	36%	30%	1,500	1,500	-	100%
7002 · Summer Recreation(SPARC)												
7002-1 · Summer Recreation Salaries	-	-	-	14,594	13,578	(1,016)	93%	90%	14,594	14,594	-	100%
7002-2 · Summer Recreation Supplies	-	-	-	1,500	-	(1,500)	0%	0%	1,500	1,500	-	100%
Total 7002 · Summer Recreation(SPARC)	-	-	-	16,094	13,578	(2,516)	84%	82%	16,094	16,094	-	100%
7003 · Recreation Facilities (BoS)												
7003-2 · Electricity	127	176	-	1,900	636	(1,264)	33%	36%	1,900	1,900	-	100%
Total 7003 · Recreation Facilities (BoS)	127	176	-	1,900	636	(1,264)	33%	36%	1,900	1,900	-	100%
7004 · Recreation Events(SPARC)												
7004-1 · RecEvent-3 Villages Fall Fest	(145)	1,240	1,585	5,912	2,680	(3,232)	45%	75%	5,912	5,912	-	100%
7004-2 · Rec Event-Earth Day	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
7004-3 · Rec Event-Youth Yr Lng Activity	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
7004-4 · Rec Event-Shetucket River Fest	45	-	-	521	222	(299)	43%	42%	521	521	-	100%
7004-8 · Rec Event-Other	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 7004 · Recreation Events(SPARC)	(100)	1,240	1,585	7,833	2,902	(4,931)	37%	60%	7,833	7,833	-	100%

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July through November 2019

	Prior Three Months			Current Year Totals				Comparison Same Period PY %	Estimated Year-End Totals				
	Sept 2019	Oct 2019	Nov 2019	Budget	Year to Date	\$ Remaining	% of Budget		Year to Date	Budget	\$ Remaining	% of Budget	
7005 - Other Recreation Programs													
7005-1 - Sprague/Franklin/Canterbury LL	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
Total 7005 - Other Recreation Programs	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
7010 - Grist Mill													
7010-1 - Grist Mill - Supplies, Maint.	6	24	-	850	51	(799)	6%	103%	850	850	-	100%	
7010-2 - Grist Mill-Elevator Maintenance	182	182	182	2,218	910	(1,308)	41%	41%	2,218	2,218	-	100%	
7010-3 - Grist Mill - Heat, Light	1,141	367	-	9,300	2,592	(6,708)	28%	37%	9,300	9,300	-	100%	
7010-5 - Grist Mill - Janitor- Salaries	540	540	540	7,020	2,970	(4,050)	42%	40%	7,020	7,020	-	100%	
Total 7010 - Grist Mill	1,869	1,113	722	19,388	6,524	(12,864)	34%	41%	19,388	19,388	-	100%	
7012 - Historical Museum													
7012-1 - Salary	285	371	359	5,000	1,612	(3,388)	32%	32%	5,000	5,000	-	100%	
7012-14 - Sprague Historical Society	-	-	-	200	-	(200)	0%	11%	200	200	-	100%	
Total 7012 - Historical Museum	285	371	359	5,200	1,612	(3,588)	31%	31%	5,200	5,200	-	100%	
7015 - Library													
7015-1 - Library - Librarian Assistant-1	507	402	297	12,872	3,757	(9,115)	29%	41%	12,872	12,872	-	100%	
7015-10 - Library - Director	1,977	2,150	2,161	28,160	11,059	(17,101)	39%	47%	28,160	28,160	-	100%	
7015-11 - Library - Programs	64	-	104	2,000	358	(1,642)	18%	15%	2,000	2,000	-	100%	
7015-12 - Professional Fees	-	-	54	500	54	(446)	11%	34%	500	500	-	100%	
7015-13 - Library-St Lib CT Membership	-	-	-	550	350	(200)	64%	0%	550	550	-	100%	
7015-2 - Library - Books	417	142	1,663	5,500	2,264	(3,236)	41%	34%	5,500	5,500	-	100%	
7015-3 - Library - Sup./Misc.	39	-	-	2,250	90	(2,160)	4%	12%	2,250	2,250	-	100%	
7015-4 - Library - Library Assistant - 3	470	470	328	12,872	3,652	(9,220)	28%	38%	12,872	12,872	-	100%	
7015-5 - Librarian Assistant - 5	1,150	569	291	12,872	2,010	(10,862)	16%	0%	12,872	12,872	-	100%	
7015-6 - Library - Librarian Assistant-2	1,317	1,614	1,373	12,872	6,413	(6,459)	50%	50%	12,872	12,872	-	100%	
Total 7015 - Library	5,941	5,347	6,271	90,448	30,007	(60,441)	33%	38%	90,448	90,448	-	100%	
7100 - Miscellaneous													
7100-10 - Newsletter- Salary	255	255	255	3,056	1,274	(1,782)	42%	41%	3,056	3,056	-	100%	
7100-11 - Bank Fees	-	(10)	-	-	(6)	(6)	100%	-	-	-	-	0%	
7100-12 - Newsletter - Misc.	260	283	555	4,000	1,621	(2,379)	41%	44%	4,000	4,000	-	100%	
7100-2 - War Mem./Lords Bridge Gazebo	51	51	-	600	203	(397)	34%	23%	600	600	-	100%	
7100-3 - Cemeteries, Vets Graves	-	-	-	700	-	(700)	0%	0%	700	700	-	100%	
7100-4 - Contingent Fund	-	16	-	3,000	957	(2,043)	32%	100%	3,000	3,000	-	100%	
7100-5 - Memorial Day Celebration	-	-	-	1,200	-	(1,200)	0%	8%	1,200	1,200	-	100%	
7100-6 - Legal Ads	2,539	6,030	-	9,000	10,559	1,559	117%	61%	9,000	9,000	-	100%	
7100-8 - Unemployment Compensation	65	43	24	-	143	143	100%	0%	-	-	-	0%	
Total 7100 - Miscellaneous	3,170	6,668	834	21,556	14,752	(6,804)	68%	54%	21,556	21,556	-	100%	
7150 - Sewer & Water Dept.													
7150-1 - Water & Sewer Public Services	2,521	-	-	8,500	2,521	(5,979)	30%	35%	8,500	8,500	-	100%	
Total 7150 - Sewer & Water Dept.	2,521	-	-	8,500	2,521	(5,979)	30%	35%	8,500	8,500	-	100%	
7200 - Office Machines/Sup/Mnt.													
7200-1 - Office Mach/Sup/Mnt -Town Clerk	1,308	-	-	9,850	4,710	(5,140)	48%	45%	9,850	9,850	-	100%	
7200-10 - Fixed Asset Inventory	-	-	-	1,040	1,203	163	116%	100%	1,040	1,040	-	100%	
7200-2 - Office Mach/Sup/Mnt.- Tax Coll.	-	-	-	7,100	6,798	(302)	96%	97%	7,100	7,100	-	100%	
7200-3 - Office Mach/Sup/Mnt.- Assessor	-	-	-	12,317	12,317	-	100%	87%	12,317	12,317	-	100%	
7200-4 - Office Mach/Sup/Mnt-Select/Trea	-	-	-	1,000	227	(773)	23%	42%	1,000	1,000	-	100%	
7200-5 - Office Machines - Equip.Mnt.	-	-	-	7,000	3,113	(3,888)	44%	53%	7,000	7,000	-	100%	
7200-6 - Office MachSupp-ServSupp	-	-	-	5,000	5,000	-	100%	100%	5,000	5,000	-	100%	
7200-7 - Paychex Services	209	201	195	3,500	1,148	(2,352)	33%	41%	3,500	3,500	-	100%	
7200-8 - Off.Mach/Sup/Mnt-Library Suppor	-	-	249	3,262	2,097	(1,165)	64%	67%	3,262	3,262	-	100%	
7200-9 - Off.Mach/Sup/Mnt.-Mail System	177	-	35	708	212	(496)	30%	25%	708	708	-	100%	
Total 7200 - Office Machines/Sup/Mnt.	1,694	201	479	50,777	36,825	(13,952)	73%	71%	50,777	50,777	-	100%	
7300 - Interest Payments - Bonds													
7300-14 - 2005 Bonds, Land Purchase, Rds	12,375	-	-	24,750	12,375	(12,375)	50%	50%	24,750	24,750	-	100%	
7300-15 - 2009 Bond-Roads, Roof, Fire App,A	-	-	13,200	23,900	13,200	(10,700)	55%	54%	23,900	23,900	-	100%	
7300-16 - 2013 Bonds-Variou Purposes	-	-	-	129,675	68,338	(61,338)	53%	52%	129,675	129,675	-	100%	
Total 7300 - Interest Payments - Bonds	12,375	-	13,200	178,325	93,913	(84,413)	53%	52%	178,325	178,325	-	100%	
7305 - Redemption of Debt-Principal													
7305-14 - 2005 Bonds, Land Purchase, Rds	-	-	-	85,000	-	(85,000)	0%	0%	85,000	85,000	-	100%	
7305-15 - 2009 Bond-Roads, Roof, FireApp,AD	-	-	125,000	125,000	125,000	-	100%	100%	125,000	125,000	-	100%	
7305-16 - 2013 Bonds Various Purposes	-	-	-	350,000	350,000	-	100%	100%	350,000	350,000	-	100%	
7305-17 - Note Payment	140,000	-	-	140,000	140,000	-	100%	103%	140,000	140,000	-	100%	

Town of Sprague
 BOF Budget vs. Actual
 with YE estimated totals
 July through November 2019

	Prior Three Months			Current Year Totals				Comparison	Estimated Year-End Totals			
	Sept 2019	Oct 2019	Nov 2019	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year to Date	Budget	\$ Remaining
Total 7305 - Redemption of Debt-Principal	140,000	-	125,000	700,000	615,000	(85,000)	88%	88%	700,000	700,000	-	100%
7360 - Operating Transfers CNR Fund	-	-	-	8,000	-	(8,000)	0%	0%	8,000	8,000	-	100%
7500 - Board of Education	421,693	711,263	286,781	6,525,766	2,083,799	(4,441,967)	32%	36%	6,525,766	6,525,766	-	100%
Total Expense	732,016	865,746	532,000	9,428,971	3,554,619	(5,874,352)	38%	41%	9,428,971	9,428,971	-	100%
Net Ordinary Income	(75,852)	(132,704)	(454,302)	13,208	1,218,853	1,205,645			12,785	13,208	(423)	97%
Net Income	(75,852)	(132,704)	(454,302)	13,208	1,218,853	1,205,645			12,785	13,208	(423)	97%
Summary												
				Current Year Totals				Same Period PY %	Estimated Year-End Totals			
Board of Selectmen Expenditures	\$ 310,323	\$ 154,483	\$ 245,219	\$ 2,903,205	\$ 1,470,821	\$ (1,432,384)	51%	52%	\$ 2,903,205	\$ 2,903,205	\$ -	100%
Board of Education Expenditures	\$ 421,693	\$ 711,263	\$ 286,781	\$ 6,525,766	\$ 2,083,799	\$ (4,441,967)	32%	36%	\$ 6,525,766	\$ 6,525,766	\$ -	100%
Total Expenditures	\$ 732,016	\$ 865,746	\$ 532,000	\$ 9,428,971	\$ 3,554,619	\$ (5,874,352)	38%	41%	\$ 9,428,971	\$ 9,428,971	\$ -	100%

Sprague BOE
Budget vs Actual
FY20

Sprague BOE December Financials General Fund

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered	Total Exp	Variance	% Spent (EXP + ENC)	% Spent (EXP Only)	Forecasted Exp	Forecasted Balance
1000-Regular Instruction												
1000.51110. Wages Paid to Teachers - Regular Ed	\$992,900.00	\$0.00	\$29,042.00	\$1,021,942.00	\$349,931.57	\$0.00	\$349,931.57	\$672,010.43	34.24%	34.24%	\$672,010.43	\$0.00
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$43,149.20	\$0.00	\$0.00	\$43,149.20	\$12,611.17	\$0.00	\$12,611.17	\$30,538.03	29.23%	29.23%	\$30,219.53	\$318.50
1000.52100. Group Life Insurance - Regular	\$704.88	\$0.00	\$0.00	\$704.88	\$308.34	\$0.00	\$308.34	\$396.54	43.74%	43.74%	\$390.24	\$6.30
1000.52200. FICA/Medicare Employer - Regular Ed	\$19,203.32	\$0.00	\$0.00	\$19,203.32	\$5,825.05	\$0.00	\$5,825.05	\$13,378.27	30.33%	30.33%	\$13,775.02	(\$396.75)
1000.52500. Tuition Reimbursement	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$1,968.00	\$0.00	\$1,968.00	\$8,032.00	19.68%	19.68%		\$8,032.00
1000.52800. Health Insurance - Regular	\$233,885.79	\$0.00	(\$2,791.76)	\$231,094.03	\$93,601.02	\$0.00	\$93,601.02	\$137,493.01	40.50%	40.50%	\$136,077.66	\$1,415.35
1000.53200. Substitutes - Regular Education	\$17,000.00	\$0.00	\$0.00	\$17,000.00	\$1,644.51	\$0.00	\$1,644.51	\$15,355.49	9.67%	9.67%		\$15,355.49
1000.53230. Purchased Pupil Services	\$1,250.00	\$0.00	\$0.00	\$1,250.00	\$0.00	\$0.00	\$0.00	\$1,250.00	0.00%	0.00%		\$1,250.00
1000.54420. Equipment Leasing	\$24,548.92	\$0.00	\$0.00	\$24,548.92	\$7,049.71	\$13,948.71	\$20,998.42	\$3,550.50	85.54%	28.72%	\$3,500.00	\$50.50
1000.56100. General Supplies - Regular Education	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$131.34	\$33.49	\$164.83	\$6,835.17	2.35%	1.88%		\$6,835.17
1000.56110. Instructional Supplies - Regular Education	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$440.63	\$0.00	\$440.63	\$2,559.37	14.69%	14.69%		\$2,559.37
1000.56400. Workbooks/Disposables	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$7,405.82	\$0.00	\$7,405.82	\$2,594.18	74.06%	74.06%		\$2,594.18
1000.56410. Textbooks	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$5,982.38	\$0.00	\$5,982.38	(\$2,982.38)	199.41%	199.41%		(\$2,982.38)
1000.56501. Ink and Toner	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$2,891.05	\$0.00	\$2,891.05	\$5,108.95	36.14%	36.14%		\$5,108.95
1000.58100. Dues & Fees	\$9,053.00	\$0.00	\$0.00	\$9,053.00	\$7,538.00	\$0.00	\$7,538.00	\$1,515.00	83.27%	83.27%		\$1,515.00
Total	\$1,382,695.11	\$0.00	\$26,250.24	\$1,408,945.35	\$497,328.59	\$13,982.20	\$511,310.79	\$897,634.56	36.29%	35.30%	\$855,972.88	\$41,661.68
1200-Special Education												
1200.51110. Wages Paid to Teachers - SPED	\$320,900.00	\$0.00	(\$40,761.96)	\$280,138.04	\$98,943.42	\$0.00	\$98,943.42	\$181,194.62	35.32%	35.32%	\$169,869.58	\$11,325.04
1200.51120. Wages Paid to Instructional Aides - SPED	\$219,976.80	\$0.00	\$16,507.20	\$236,484.00	\$56,604.61	\$0.00	\$56,604.61	\$179,879.39	23.94%	23.94%	\$183,240.34	(\$3,360.95)
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$80,600.00	\$0.00	\$0.00	\$80,600.00	\$29,599.81	\$0.00	\$29,599.81	\$51,000.19	36.72%	36.72%	\$51,000.19	\$0.00
1200.52100. Group Life Insurance - SPED	\$866.88	\$0.00	\$0.00	\$866.88	\$418.62	\$0.00	\$418.62	\$448.26	48.29%	48.29%	\$504.96	(\$56.70)
1200.52200. FICA/Medicare Employer - SPED	\$31,090.71	\$0.00	\$0.00	\$31,090.71	\$7,679.95	\$0.00	\$7,679.95	\$23,410.76	24.70%	24.70%	\$24,175.41	(\$764.65)
1200.52300. Pension Contributions	\$3,218.76	\$0.00	\$0.00	\$3,218.76	\$1,612.00	\$0.00	\$1,612.00	\$1,606.76	50.08%	50.08%	\$1,612.00	(\$5.24)
1200.52800. Health Insurance	\$189,108.51	\$0.00	(\$11,827.51)	\$177,281.00	\$67,338.58	\$0.00	\$67,338.58	\$109,942.42	37.98%	37.98%	\$94,796.90	\$15,145.52
1200.53200. Substitutes - SPED	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$357.77	\$0.00	\$357.77	\$9,642.23	3.58%	3.58%		\$9,642.23
1200.53230. Purchased Pupil Services	\$39,000.00	\$0.00	\$0.00	\$39,000.00	\$4,230.35	\$3,620.83	\$7,851.18	\$31,148.82	20.13%	10.85%	\$26,000.00	\$5,148.82
1200.53300. Other Prof/Tech Services	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$810.00	\$125.00	\$935.00	\$1,565.00	37.40%	32.40%		\$1,565.00
1200.55800. Travel Reimbursement	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$145.70	\$0.00	\$145.70	\$1,054.30	12.14%	12.14%		\$1,054.30
1200.56100. General Supplies - Special Education	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$215.10	\$0.00	\$215.10	\$784.90	21.51%	21.51%		\$784.90
1200.56110. Instructional Supplies - SPED	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,512.24	\$0.00	\$1,512.24	(\$512.24)	151.22%	151.22%		(\$512.24)
1200.56400. Workbooks/Disposables	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%	0.00%		\$500.00
1200.58100. Dues & Fees	\$760.00	\$0.00	\$0.00	\$760.00	\$550.00	\$0.00	\$550.00	\$210.00	72.37%	72.37%		\$210.00
Total	\$901,721.66	\$0.00	(\$36,082.27)	\$865,639.39	\$270,018.15	\$3,745.83	\$273,763.98	\$591,875.41	31.63%	31.19%	\$551,199.38	\$40,676.03
1300-Adult Education - Cooperative												
1300.55690. Tuition - Adult Cooperative	\$17,367.66	0.00	0.00	\$17,367.66	20,300.00	0.00	\$20,300.00	(\$2,932.34)	116.88%	116.88%	(\$3,567.00)	\$634.66
Total	\$17,367.66	\$0.00	\$0.00	\$17,367.66	\$20,300.00	\$0.00	\$20,300.00	(\$2,932.34)	116.88%	116.88%	(\$3,567.00)	\$634.66
1500-Stipends - Extra Curricular												
1500.51930. Extra Curricular Stipends Paid	\$10,152.00	\$0.00	\$0.00	\$10,152.00	\$4,376.00	\$0.00	\$4,376.00	\$5,776.00	43.10%	43.10%	\$5,834.00	(\$58.00)
Total	\$10,152.00	\$0.00	\$0.00	\$10,152.00	\$4,376.00	\$0.00	\$4,376.00	\$5,776.00	43.10%	43.10%	\$5,834.00	(\$58.00)
1600-Summer School												
1600.51110. Wages Paid to Teachers - Summer School	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$1,309.75	\$0.00	\$1,309.75	\$3,690.25	26.20%	26.20%		\$3,690.25
1600.51120. Wages Paid to Inst Aides - Summer School	\$2,250.00	\$0.00	\$0.00	\$2,250.00	\$470.59	\$0.00	\$470.59	\$1,779.41	20.92%	20.92%		\$1,779.41
1600.51901. Wages Paid - Other Non-Cert - Summer School	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$1,214.28	\$0.00	\$1,214.28	\$1,185.72	50.60%	50.60%		\$1,185.72
1600.52200. FICA/Medicare Employer - Summer School	\$309.00	\$0.00	\$0.00	\$309.00	\$147.92	\$0.00	\$147.92	\$161.08	47.87%	47.87%		\$161.08
Total	\$9,959.00	\$0.00	\$0.00	\$9,959.00	\$3,142.54	\$0.00	\$3,142.54	\$6,816.46	31.55%	31.55%	\$0.00	\$6,816.46
1700-Tutoring												
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00%	0.00%		\$4,000.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$0.00	\$0.00	\$700.00	0.00%	0.00%		\$700.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$465.00	\$0.00	\$465.00	\$7,535.00	5.81%	5.81%		\$7,535.00
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$35.59	\$0.00	\$35.59	(\$35.59)	0.00%	0.00%		(\$35.59)
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$1,674.00	\$3,782.00	\$5,456.00	\$544.00	90.93%	27.90%		\$544.00
Total	\$18,700.00	\$0.00	\$0.00	\$18,700.00	\$2,174.59	\$3,782.00	\$5,956.59	\$12,743.41	31.85%	11.63%	\$0.00	\$12,743.41
1800-Stipends - Sports Teams												
2110-Social Work Services												

Sprague BOE
Budget vs Actual
FY20

Sprague BOE December Financials General Fund

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered	Total Exp	Variance	% Spent (EXP + ENC)	% Spent (EXP Only)	Forecasted Exp	Forecasted Balance
2110.51900. Wages Paid - Social Worker	\$62,428.00	\$0.00	\$0.00	\$62,428.00	\$19,863.48	\$0.00	\$19,863.48	\$42,564.52	31.82%	31.82%	\$42,564.52	\$0.00
2110.52100. Group Life Insurance - Social Worker	\$37.80	\$0.00	\$0.00	\$37.80	\$12.24	\$0.00	\$12.24	\$25.56	32.38%	32.38%	\$25.56	\$0.00
2110.52200. FICA/Medicare Employer - Social Worker	\$905.21	\$0.00	\$0.00	\$905.21	\$288.05	\$0.00	\$288.05	\$617.16	31.82%	31.82%	\$617.16	\$0.00
2110.52800. Health Insurance - Social Worker	\$1,410.00	\$0.00	\$0.00	\$1,410.00	\$0.00	\$0.00	\$0.00	\$1,410.00	0.00%	0.00%	\$1,410.00	\$0.00
2110.56100. Supplies	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%	0.00%		\$200.00
Total	\$64,981.01	\$0.00	\$0.00	\$64,981.01	\$20,163.77	\$0.00	\$20,163.77	\$44,817.24	31.03%	31.03%	\$44,617.24	\$200.00
2130-Health Office												
2130.51901. Wages Paid - School Nurse	\$72,391.16	\$0.00	\$0.00	\$72,391.16	\$32,707.54	\$0.00	\$32,707.54	\$39,683.62	45.18%	45.18%	\$39,683.62	\$0.00
2130.51910. Wages Paid - Nurse Substitutes	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$1,054.00	\$0.00	\$1,054.00	\$2,946.00	26.35%	26.35%	\$0.00	\$2,946.00
2130.51930. Nursing Stipends Paid	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	100.00%	100.00%	\$0.00	\$0.00
2130.52100. Group Life Insurance - Health Office	\$75.60	\$0.00	\$0.00	\$75.60	\$37.80	\$0.00	\$37.80	\$37.80	50.00%	50.00%	\$37.80	\$0.00
2130.52200. FICA/Medicare Employer - Health	\$7,798.42	\$0.00	\$0.00	\$7,798.42	\$2,706.67	\$0.00	\$2,706.67	\$5,091.75	34.71%	34.71%	\$5,091.75	\$0.00
2130.52800. Health Insurance - Health Office	\$10,237.74	\$0.00	\$0.00	\$10,237.74	\$4,309.37	\$0.00	\$4,309.37	\$5,928.37	42.09%	42.09%	\$5,928.37	\$0.00
2130.53230. Purchased Pupil Services	\$0.00	\$0.00	\$0.00	\$0.00	\$585.00	\$0.00	\$585.00	(\$585.00)				(\$585.00)
2130.54300. Repairs & Maint Equipment	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%	0.00%		\$200.00
2130.55800. Conference/Travel - Health Office	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$0.00	\$0.00	\$700.00	0.00%	0.00%		\$700.00
2130.56100. Supplies	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$682.87	\$0.00	\$682.87	\$1,717.13	28.45%	28.45%		\$1,717.13
2130.56430. Professional Periodicals	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%	0.00%		\$100.00
2130.58100. Dues & Fees	\$600.00	\$0.00	\$0.00	\$600.00	\$221.00	\$0.00	\$221.00	\$379.00	36.83%	36.83%	\$379.00	\$0.00
Total	\$100,502.92	\$0.00	\$0.00	\$100,502.92	\$44,304.25	\$0.00	\$44,304.25	\$56,198.67	44.08%	44.08%	\$51,120.54	\$5,078.13
2140-Psychological Services												
2140.51900. Wages Paid - School Psychologist	\$49,155.00	\$0.00	\$0.00	\$49,155.00	\$15,640.24	\$0.00	\$15,640.24	\$33,514.76	31.82%	31.82%	\$33,514.76	\$0.00
2140.52100. Group Life Insurance - Psychologist	\$37.80	\$0.00	\$0.00	\$37.80	\$12.60	\$0.00	\$12.60	\$25.20	33.33%	33.33%	\$25.20	\$0.00
2140.52200. FICA/Medicare Employer - Psychologist	\$712.75	\$0.00	\$0.00	\$712.75	\$215.33	\$0.00	\$215.33	\$497.42	30.21%	30.21%	\$497.42	\$0.00
2140.52800. Health Insurance	\$9,095.77	\$0.00	\$0.00	\$9,095.77	\$3,750.19	\$0.00	\$3,750.19	\$5,345.58	41.23%	41.23%	\$5,592.87	(\$247.29)
2140.53230. Purchased Pupil Services	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%	0.00%		\$2,000.00
2140.56100. Assessment Supplies	\$2,000.00	\$0.00	(\$800.00)	\$1,200.00	\$710.29	\$0.00	\$710.29	\$489.71	59.19%	59.19%		\$489.71
2140.56110. Instructional Supplies - Psychologist	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%	0.00%		\$200.00
Total	\$63,201.32	\$0.00	(\$800.00)	\$62,401.32	\$20,328.65	\$0.00	\$20,328.65	\$42,072.67	32.58%	32.58%	\$39,630.25	\$2,442.42
2150-Speech & Audiology Services												
2150.53230. Purchased Pupil Services	\$63,388.78	\$0.00	\$0.00	\$63,388.78	\$16,227.52	\$48,175.46	\$64,402.98	(\$1,014.20)	101.60%	25.60%		(\$1,014.20)
2150.56100. Supplies	\$775.00	\$0.00	\$800.00	\$1,575.00	\$431.16	\$0.00	\$431.16	\$1,143.84	27.38%	27.38%		\$1,143.84
Total	\$64,163.78	\$0.00	\$800.00	\$64,963.78	\$16,658.68	\$48,175.46	\$64,834.14	\$129.64	99.80%	25.64%	\$0.00	\$129.64
2160-PT/OT Services												
2210-Improvement of Instruction												
2210.53220. In Service	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$9,758.93	\$0.00	\$9,758.93	(\$5,758.93)	243.97%	243.97%		(\$5,758.93)
2210.53300. Conference/Travel - Professional Development	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$1,949.59	\$75.00	\$2,024.59	\$5,975.41	25.31%	24.37%		\$5,975.41
2210.56100. Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%	0.00%		\$2,000.00
Total	\$14,000.00	\$0.00	\$0.00	\$14,000.00	\$11,708.52	\$75.00	\$11,783.52	\$2,216.48	84.17%	83.63%	\$0.00	\$2,216.48
2220-Library/Media Services												
2230-Technology												
2230.51901. Wages Paid - Technology Staff	\$11,739.00	\$0.00	\$0.00	\$11,739.00	\$4,618.23	\$0.00	\$4,618.23	\$7,120.77	39.34%	39.34%	\$7,120.77	\$0.00
2230.52100. Group Life Insurance - Technology	\$7.56	\$0.00	\$0.00	\$7.56	\$3.78	\$0.00	\$3.78	\$3.78	50.00%	50.00%	\$3.78	\$0.00
2230.52200. FICA/Medicare Employer - Technology	\$898.03	\$0.00	\$0.00	\$898.03	\$347.47	\$0.00	\$347.47	\$550.56	38.69%	38.69%	\$550.56	\$0.00
2230.52300. Pension Contributions - Technology	\$469.56	\$0.00	\$0.00	\$469.56	\$234.78	\$0.00	\$234.78	\$234.78	50.00%	50.00%	\$234.78	\$0.00
2230.52800. Health Insurance - Technology	\$2,047.55	\$0.00	\$0.00	\$2,047.55	\$861.87	\$0.00	\$861.87	\$1,185.68	42.09%	42.09%	\$1,185.68	\$0.00
2230.53520. Other Technical Services	\$72,000.00	\$0.00	\$0.00	\$72,000.00	\$33,090.80	\$38,909.20	\$72,000.00	\$0.00	100.00%	45.96%		\$0.00
2230.56100. Supplies	\$500.00	\$0.00	\$0.00	\$500.00	\$13.49	\$0.00	\$13.49	\$486.51	2.70%	2.70%		\$486.51
2230.56500. Technology Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,314.88	\$0.00	\$1,314.88	\$685.12	65.74%	65.74%		\$685.12
2230.57340. Technology Hardware - Instructional	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%	0.00%		\$1,000.00
2230.57341. Technology Hardware - Non-Instructional	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%	0.00%		\$3,000.00
2230.57350. Software - Instructional	\$11,689.01	\$0.00	\$0.00	\$11,689.01	\$2,372.20	\$0.00	\$2,372.20	\$9,316.81	20.29%	20.29%	\$9,316.81	\$0.00
2230.57351. Software - Non-Instructional	\$29,877.03	\$0.00	\$0.00	\$29,877.03	\$17,275.39	\$3,390.00	\$20,665.39	\$9,211.64	69.17%	57.82%	\$9,211.64	\$0.00
Total	\$135,227.74	\$0.00	\$0.00	\$135,227.74	\$60,132.89	\$42,299.20	\$102,432.09	\$32,795.65	75.75%	44.47%	\$27,624.02	\$5,171.63
2310-Board of Education												

Sprague BOE
Budget vs Actual
FY20

Sprague BOE December Financials General Fund

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered	Total Exp	Variance	% Spent (EXP + ENC)	% Spent (EXP Only)	Forecasted Exp	Forecasted Balance
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	11,440.00	0.00	0.00	11,440.00	4,395.88	0.00	\$4,395.88	\$7,044.12	38.43%	38.43%	\$7,044.12	\$0.00
2310.52100. Group Life Insurance - BOE Office	7.56	0.00	0.00	7.56	3.78	0.00	\$3.78	\$3.78	50.00%	50.00%	\$3.78	\$0.00
2310.52200. FICA/Medicare Employer - BOE Office	875.16	0.00	0.00	875.16	323.91	0.00	\$323.91	\$551.25	37.01%	37.01%	\$551.25	\$0.00
2310.52300. Pension Contributions - BOE Office	457.60	0.00	0.00	457.60	228.80	0.00	\$228.80	\$228.80	50.00%	50.00%	\$228.80	\$0.00
2310.52600. Unemployment Compensation - BOE Office	3,000.00	0.00	0.00	3,000.00	2,124.83	0.00	\$2,124.83	\$875.17	70.83%	70.83%	\$0.00	\$875.17
2310.52700. Workers' Compensation - BOE Office	23,572.54	0.00	0.00	23,572.54	11,098.33	11,098.98	\$22,197.31	\$1,375.23	94.17%	47.08%	\$0.00	\$1,375.23
2310.52800. Health Insurance - BOE Office	4,377.90	0.00	0.00	4,377.90	1,840.89	0.00	\$1,840.89	\$2,537.01	42.05%	42.05%	\$2,537.01	\$0.00
2310.53020. Legal Services - BOE Office	35,000.00	0.00	0.00	35,000.00	0.00	35,000.00	\$35,000.00	\$0.00	100.00%	0.00%	\$0.00	\$0.00
2310.55200. Property/Liability Insurance - BOE Office	19,413.81	0.00	0.00	19,413.81	10,173.18	8,925.18	\$19,098.36	\$315.45	98.38%	52.40%	\$0.00	\$315.45
2310.55400. Advertising - BOE Office	500.00	0.00	0.00	500.00	425.00	0.00	\$425.00	\$75.00	85.00%	85.00%	\$0.00	\$75.00
2310.55800. Conference/Travel - BOE Office	300.00	0.00	0.00	300.00	0.00	996.00	\$996.00	(\$696.00)	332.00%	0.00%	\$0.00	(\$696.00)
2310.56100. Supplies - BOE Office	1,400.00	0.00	0.00	1,400.00	229.71	0.00	\$229.71	\$1,170.29	16.41%	16.41%	\$0.00	\$1,170.29
2310.58100. Dues & Fees - BOE Office	2,700.00	0.00	0.00	2,700.00	2,416.00	0.00	\$2,416.00	\$284.00	89.48%	89.48%	\$0.00	\$284.00
2310.58900. Graduation Costs - BOE Office	500.00	0.00	0.00	500.00	0.00	0.00	\$0.00	\$500.00	0.00%	0.00%	\$0.00	\$500.00
Total	103,544.57	0.00	0.00	103,544.57	33,260.31	56,020.16	\$89,280.47	\$14,264.10	86.22%	32.12%	\$10,364.96	\$3,899.14
2320-Superintendents Office												
2320.51900. Wages Paid - Superintendent	64,000.00	0.00	0.00	64,000.00	25,390.44	0.00	\$25,390.44	\$38,609.56	39.67%	39.67%	\$37,750.16	\$859.40
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	11,440.00	0.00	0.00	11,440.00	4,395.88	0.00	\$4,395.88	\$7,044.12	38.43%	38.43%	\$7,044.12	\$0.00
2320.52100. Group Life Insurance - Superintendent Office	133.56	0.00	0.00	133.56	76.82	0.00	\$76.82	\$56.74	57.52%	57.52%	\$14.74	\$42.00
2320.52200. FICA/Medicare Employer - Superintendent	1,803.16	0.00	0.00	1,803.16	692.08	0.00	\$692.08	\$1,111.08	38.38%	38.38%	\$1,098.62	\$12.46
2320.52300. Pension Contributions - Superintendent's Office	457.60	0.00	0.00	457.60	228.80	0.00	\$228.80	\$228.80	50.00%	50.00%	\$228.80	\$0.00
2320.52800. Health Insurance - Superintendent's Office	4,377.90	0.00	0.00	4,377.90	1,840.89	0.00	\$1,840.89	\$2,537.01	42.05%	42.05%	\$2,537.01	\$0.00
2320.55800. Conference/Travel - Superintendent's Office	1,000.00	0.00	0.00	1,000.00	125.00	0.00	\$125.00	\$875.00	12.50%	12.50%	\$0.00	\$875.00
2320.56100. Supplies - Superintendent's Office	300.00	0.00	0.00	300.00	0.00	0.00	\$0.00	\$300.00	0.00%	0.00%	\$0.00	\$300.00
2320.58100. Dues & Fees - Superintendent's Office	4,000.00	0.00	0.00	4,000.00	3,578.00	0.00	\$3,578.00	\$422.00	89.45%	89.45%	\$0.00	\$422.00
Total	87,512.22	0.00	0.00	87,512.22	36,327.91	0.00	\$36,327.91	\$51,184.31	41.51%	41.51%	\$48,673.45	\$2,510.86
2400-School Administration Office												
2400.51900. Wages Paid - Principal	110,000.00	0.00	11,719.96	121,719.96	57,741.53	0.00	\$57,741.53	\$63,978.43	47.44%	47.44%	\$63,978.43	\$0.00
2400.51901. Wages Paid - Non-Certified - School	43,680.00	0.00	0.00	43,680.00	16,072.66	0.00	\$16,072.66	\$27,607.34	36.80%	36.80%	\$27,087.34	\$520.00
2400.52100. Group Life Insurance - School Administration	163.80	0.00	0.00	163.80	78.75	0.00	\$78.75	\$85.05	48.08%	48.08%	\$81.90	\$3.15
2400.52200. FICA/Medicare Employer - School Administration	4,936.52	0.00	0.00	4,936.52	1,996.35	0.00	\$1,996.35	\$2,940.17	40.44%	40.44%	\$3,070.33	(\$130.16)
2400.52300. Pension Contributions - School Admin Office	1,747.20	0.00	0.00	1,747.20	863.20	0.00	\$863.20	\$884.00	49.40%	49.40%	\$863.20	\$20.80
2400.52800. Health Insurance - School Administration Office	13,237.74	0.00	14,619.27	27,857.01	9,389.51	0.00	\$9,389.51	\$18,467.50	33.71%	33.71%	\$18,467.50	\$0.00
2400.53300. Other Prof/Tech Services	2,000.00	0.00	0.00	2,000.00	0.00	0.00	\$0.00	\$2,000.00	0.00%	0.00%	\$0.00	\$2,000.00
2400.55301. Postage	3,500.00	0.00	0.00	3,500.00	2,031.65	0.00	\$2,031.65	\$1,468.35	58.05%	58.05%	\$1,468.35	\$0.00
2400.55800. Conference/Travel - School Administration Office	750.00	0.00	0.00	750.00	0.00	0.00	\$0.00	\$750.00	0.00%	0.00%	\$0.00	\$750.00
2400.56100. Supplies	2,500.00	0.00	0.00	2,500.00	70.40	0.00	\$70.40	\$2,429.60	2.82%	2.82%	\$0.00	\$2,429.60
2400.58100. Dues & Fees - School Administration	1,100.00	0.00	0.00	1,100.00	995.00	0.00	\$995.00	\$105.00	90.45%	90.45%	\$105.00	\$0.00
Total	183,615.26	0.00	26,339.23	209,954.49	89,239.05	0.00	\$89,239.05	\$120,715.44	42.50%	42.50%	\$115,122.05	\$5,593.39
2510-Business Office												
2510.51901. Wages Paid - Non Certified - Business Office	104,676.00	0.00	0.00	104,676.00	36,526.61	0.00	\$36,526.61	\$68,149.39	34.89%	34.89%	\$56,679.39	\$11,470.00
2510.52100. Group Life Insurance - Business Office	68.04	0.00	0.00	68.04	27.72	0.00	\$27.72	\$40.32	40.74%	40.74%	\$40.32	\$0.00
2510.52200. FICA/Medicare Employer - Business Office	8,007.71	0.00	0.00	8,007.71	2,771.02	0.00	\$2,771.02	\$5,236.69	34.60%	34.60%	\$4,359.24	\$877.45
2510.52300. Pension Contributions - Business Office	1,878.24	0.00	0.00	1,878.24	939.12	0.00	\$939.12	\$939.12	50.00%	50.00%	\$939.12	\$0.00
2510.52800. Health Insurance - Business Office	11,190.19	0.00	0.00	11,190.19	3,447.50	0.00	\$3,447.50	\$7,742.69	30.81%	30.81%	\$4,742.69	\$3,000.00
2510.53300. Other Prof/Tech Services - Business Office	2,000.00	0.00	0.00	2,000.00	4,770.96	0.00	\$4,770.96	(\$2,770.96)	238.55%	238.55%	\$5,600.00	(\$8,370.96)
2510.53410. Audit/Accounting Services - Business Office	25,750.00	0.00	0.00	25,750.00	3,348.05	0.00	\$3,348.05	\$22,401.95	13.00%	13.00%	\$25,000.00	(\$2,598.05)
2510.55800. Conference/Travel - Business Office	300.00	0.00	0.00	300.00	0.00	0.00	\$0.00	\$300.00	0.00%	0.00%	\$0.00	\$300.00
2510.56100. Supplies - Business Office	1,000.00	0.00	0.00	1,000.00	340.30	27.19	\$367.49	\$632.51	36.75%	34.03%	\$0.00	\$632.51
Total	154,870.18	0.00	0.00	154,870.18	52,171.28	27.19	\$52,198.47	\$102,671.71	33.70%	33.69%	\$97,360.76	\$5,310.95
2600-Building & Grounds												
2600.51901. Wages Paid - Buiding Maintenance	96,533.00	0.00	0.00	96,533.00	39,753.64	0.00	\$39,753.64	\$56,779.36	41.18%	41.18%	\$57,601.22	(\$821.86)
2600.52100. Group Life Insurance - Maintenance Department	75.60	0.00	0.00	75.60	37.80	0.00	\$37.80	\$37.80	50.00%	50.00%	\$37.80	\$0.00
2600.52200. FICA/Medicare Employer - Maintenance	7,384.77	0.00	0.00	7,384.77	2,983.10	0.00	\$2,983.10	\$4,401.67	40.40%	40.40%	\$4,464.55	(\$62.88)
2600.52300. Pension Contributions - Maintenance Office	2,882.05	0.00	0.00	2,882.05	1,441.05	0.00	\$1,441.05	\$1,441.00	50.00%	50.00%	\$1,441.00	\$0.00

Sprague BOE
Budget vs Actual
FY20

Sprague BOE December Financials General Fund

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered	Total Exp	Variance	% Spent (EXP + ENC)	% Spent (EXP Only)	Forecasted Exp	Forecasted Balance
2600.52800. Health Insurance - Maintenance	20,475.48	0.00	0.00	20,475.48	9,113.98	0.00	\$9,113.98	\$11,361.50	44.51%	44.51%	\$11,361.50	\$0.00
2600.54010. Purchased Property Services	23,694.86	0.00	0.00	23,694.86	15,409.25	10,276.68	\$25,685.93	(\$1,991.07)	108.40%	65.03%		(\$1,991.07)
2600.54101. Rubbish Removal	5,768.00	0.00	0.00	5,768.00	3,592.52	3,544.00	\$7,136.52	(\$1,368.52)	123.73%	62.28%		(\$1,368.52)
2600.54300. Equipment Repairs & Maint	4,000.00	0.00	0.00	4,000.00	3,938.59	69.95	\$4,008.54	(\$8.54)	100.21%	98.46%		(\$8.54)
2600.54301. Building Repairs & Maint	4,000.00	0.00	4,229.84	8,229.84	12,473.35	0.00	\$12,473.35	(\$4,243.51)	151.56%	151.56%		(\$4,243.51)
2600.54411. Water	2,781.00	0.00	0.00	2,781.00	391.77	2,085.75	\$2,477.52	\$303.48	89.09%	14.09%		\$303.48
2600.54412. Sewer	1,957.00	0.00	0.00	1,957.00	221.75	1,467.75	\$1,689.50	\$267.50	86.33%	11.33%		\$267.50
2600.55300. Communications - Telephone & Internet	11,223.84	0.00	0.00	11,223.84	4,883.22	4,854.00	\$9,737.22	\$1,486.62	86.75%	43.51%		\$1,486.62
2600.55800. Conference/Travel - Building Maintenance	100.00	0.00	0.00	100.00	0.00	0.00	\$0.00	\$100.00	0.00%	0.00%		\$100.00
2600.56100. General Supplies - Maintenance Department	15,800.00	0.00	(4,229.84)	11,570.16	477.98	0.00	\$477.98	\$11,092.18	4.13%	4.13%	\$9,000.00	\$2,092.18
2600.56220. Electricity	56,921.76	0.00	0.00	56,921.76	22,579.74	33,204.36	\$55,784.10	\$1,137.66	98.00%	39.67%		\$1,137.66
2600.56230. Liquid Propane	12,360.00	0.00	0.00	12,360.00	2,233.95	0.00	\$2,233.95	\$10,126.05	18.07%	18.07%	\$7,000.00	\$3,126.05
2600.56240. Heating Oil	24,720.00	0.00	0.00	24,720.00	7,505.36	17,214.64	\$24,720.00	\$0.00	100.00%	30.36%		\$0.00
2600.56260. Gasoline	400.00	0.00	0.00	400.00	62.79	0.00	\$62.79	\$337.21	15.70%	15.70%		\$337.21
Total	291,077.36	0.00	0.00	291,077.36	127,099.84	72,717.13	\$199,816.97	\$91,260.39	68.65%	43.67%	\$90,906.07	\$354.32
2700-Student Transportation												
2700.55100. Contracted Pupil Transp Reg	400,000.00	0.00	0.00	400,000.00	144,546.19	227,282.99	\$371,829.18	\$28,170.82	92.96%	36.14%	\$28,000.00	\$170.82
2700.55108. Contracted Pupil Transp Spec Ed HS	117,250.00	0.00	0.00	117,250.00	32,520.00	69,960.00	\$102,480.00	\$14,770.00	87.40%	27.74%		\$14,770.00
2700.55109. Contracted Pupil Transp Spec Ed Elem	70,000.00	0.00	0.00	70,000.00	16,100.00	46,090.00	\$62,190.00	\$7,810.00	88.84%	23.00%		\$7,810.00
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	3,000.00	0.00	0.00	3,000.00	0.00	190.65	\$190.65	\$2,809.35	6.36%	0.00%		\$2,809.35
2700.56260. Gasoline	40,000.00	0.00	0.00	40,000.00	8,921.92	0.00	\$8,921.92	\$31,078.08	22.30%	22.30%	\$28,000.00	\$3,078.08
Total	630,250.00	0.00	0.00	630,250.00	202,088.11	343,523.64	\$545,611.75	\$84,638.25	86.57%	32.06%	\$56,000.00	\$28,638.25
6000-HS Tuition												
6000.000100.55610. Tuition - HS Regular Ed - public schools	1,456,090.06	0.00	0.00	1,456,090.06	597,943.50	814,503.50	\$1,412,447.00	\$43,643.06	97.00%	41.07%		\$43,643.06
6000.000200.55610. Tuition - HS Special Ed - public schools	356,727.78	0.00	(16,507.20)	340,220.58	137,686.44	328,553.01	\$466,239.45	(\$126,018.87)	137.04%	40.47%	(\$85,000.00)	(\$41,018.87)
6000.000200.55630. Tuition - HS Special Ed - private schools	200,256.21	0.00	0.00	200,256.21	53,803.25	137,388.57	\$191,191.82	\$9,064.39	95.47%	26.87%		\$9,064.39
Total	2,013,074.05	0.00	(16,507.20)	1,996,566.85	789,433.19	1,280,445.08	\$2,069,878.27	(\$73,311.42)	103.67%	39.54%	(\$85,000.00)	\$11,688.58
6100-Elementary Tuition												
6100.55631. Tuition - Elem Special Ed - private schools	150,990.74	0.00	0.00	150,990.74	38,549.00	95,314.00	\$133,863.00	\$17,127.74	88.66%	25.53%	\$10,000.00	\$7,127.74
6100.55660. Tuition - Elem Magnet Schools	128,159.42	0.00	0.00	128,159.42	42,611.00	47,037.80	\$89,648.80	\$38,510.62	69.95%	33.25%		\$38,510.62
Total	279,150.16	0.00	0.00	279,150.16	81,160.00	142,351.80	\$223,511.80	\$55,638.36	80.07%	29.07%	\$10,000.00	\$45,638.36
Total Expenditures	6,525,766.00	0.00	0.00	6,525,766.00	2,381,416.32	2,007,144.69	\$4,388,561.01	\$2,137,204.99	67.25%	36.49%	\$1,915,858.60	\$221,346.39

NOTE: Please see attached narrative regarding all accounts highlighted in yellow.

City of West Haven

November FY2020 Monthly Financial Report
to the Municipal Accountability Review
Board



January 09, 2020



Interoffice Memorandum-Office of Mayor Nancy Rossi

To: Municipal Accountability Review Board

From: Frank M. Cieplinski

Date: 1/2/2019

Subject: City of West Haven Monthly Financial Report YTD November FY20

I) West Haven General Fund

A. Revenues

YTD operational revenues of \$70.958M are higher than the same period last year and are directionally in line as a percent of the total year when compared to prior years.

Property taxes comprised 73.1% of total operating revenues compared to 71.3% in FY19 and 71.6% in FY18. These revenues continue to grow as a percentage of the total as funds from State programs continue to decrease. Year-end revenue projections have been pressure tested using historical timing and continue to support the overall budget amount, however as the year progresses and the sale of the schools are finalized those revenues will be added to the projection.

GENERAL FUND : Revenue Comparisons FY17-FY20

\$ Millions Revenue Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	48.970	52.26%	49.471	52.06%	50.564	52.23%	51.873	52.28%
Licenses & Permits	0.504	38.32%	0.619	31.09%	0.935	47.67%	0.643	35.89%
Fines And Penalties	0.070	33.40%	0.117	36.71%	0.140	48.65%	0.127	63.49%
Revenue From Use Of Money	0.013	54.94%	0.033	15.82%	0.115	28.51%	0.204	201.88%
Fed/State Grants - Non MARB	18.081	32.96%	16.513	31.19%	16.591	31.16%	16.273	30.62%
Charges For Services	0.399	36.16%	0.372	32.55%	0.443	36.79%	0.430	37.56%
Other Revenues	0.760	37.55%	0.754	39.29%	1.038	48.86%	0.299	16.68%
Other Financing Sources	1.381	76.86%	1.171	87.19%	1.064	87.40%	1.110	78.76%
	70.177	45.27%	69.050	44.58%	70.891	45.08%	70.958	44.68%

*Note : Does not reflect any MARB restructuring funds.

B. Expenditures

YTD city expenses of \$32.253M are higher than the same period last year but is consistent with prior years when looking at % spend of the full year.

Payroll and other personnel costs are slightly higher than the previous year as driven by Public Works overtime in earlier months. Pension costs are higher than previous years due to contribution timing (in prior years cash constraints meant delaying the contribution to February).

Board of Education expenses are back in line with prior years, however there are significant issues with the BOE processing vendor payments in a timely manor. Discussions with Superintendent have occurred and I will monitor the progress in repairing this.

GENERAL FUND : Cost Comparisons FY17-FY20

\$ Millions Expense Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	10.654	42.10%	10.935	42.35%	10.170	41.91%	10.281	40.40%
Debt Service	9.332	55.78%	9.294	54.31%	11.135	58.83%	10.865	57.57%
Health Ins. & Pension	4.820	37.00%	5.565	39.18%	5.696	41.85%	6.190	38.79%
Other Fixed Charges	1.633	45.98%	1.467	44.52%	1.277	44.81%	1.368	43.33%
Solid Waste & Recycling	1.165	38.20%	1.179	39.47%	1.343	42.22%	1.200	37.56%
Other Contractual Svcs	1.172	40.28%	1.190	41.58%	0.932	30.46%	1.157	37.83%
Electricity/Gas	0.658	37.58%	0.585	37.70%	0.607	34.77%	0.523	37.40%
Supplies & Materials	0.210	32.87%	0.228	40.46%	0.154	26.80%	0.219	34.38%
Capital Outlay	0.020	30.10%	0.023	28.85%	0.013	24.56%	0.030	30.19%
Other/Contingency	0.111	47.50%	0.478	81.74%	0.125	20.16%	0.172	77.93%
Fuel	0.095	28.70%	0.114	32.61%	0.102	29.82%	0.077	17.03%
Telephone	0.110	23.80%	0.077	10.45%	0.073	12.35%	0.170	36.71%
Total City Expend.	29.979	44.05%	31.135	44.39%	31.628	45.30%	32.253	44.21%
Salaries	14.950	28.92%	14.995	28.98%	15.065	29.20%	15.504	29.60%
Tuition	2.806	35.31%	3.688	43.68%	3.575	38.47%	3.055	38.48%
Student Transportation	1.161	22.09%	1.498	25.86%	2.100	35.51%	1.698	33.93%
Operation of Plant	2.208	64.56%	1.743	45.19%	2.311	63.02%	1.515	39.37%
Health Insurance	6.070	45.35%	6.496	48.51%	5.761	44.37%	5.576	39.53%
Other Fixed Costs	1.260	39.36%	1.261	36.77%	1.530	41.24%	1.356	32.98%
Purchased Services	0.499	33.21%	0.606	39.19%	0.549	37.20%	0.381	32.80%
Instruction	1.372	85.23%	1.005	72.39%	0.901	68.90%	1.087	76.60%
Total Board of Ed.	30.328	34.45%	31.291	34.93%	31.791	35.35%	30.172	33.54%

C. Summary

The City does not expect to change it's year end projections in the near future as it is too early in the year. Continued scrutiny and reviews are expected to identify any upside or downside impacts much earlier than in prior years.

II) West Haven Sewer Fund

SEWER FUND : Revenue Comparisons FY17-FY20

\$ Millions Revenue Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Charges For Services	5.986	51.29%	6.309	52.61%	6.171	52.92%	5.990	51.77%
Fed/State Grants - Non MARB	-	0.00%	0.092	65.80%	-	0.00%	-	
Other Revenues	0.300	79.32%	0.170	68.48%	0.070	31.01%	0.230	101.60%
	6.286	52.09%	6.571	53.08%	6.242	52.47%	6.220	52.72%

SEWER FUND : Cost Comparisons FY17-FY20

\$ Millions Cost Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	0.839	36.46%	0.863	39.50%	0.885	40.39%	0.938	38.91%
Capital Outlay	1.060	44.40%	1.009	41.75%	1.039	44.11%	1.185	41.48%
Electricity/Gas/Water	0.230	17.47%	0.428	31.88%	0.348	26.18%	0.316	21.72%
Debt Service	1.011	100.00%	0.815	100.00%	0.717	100.00%	0.659	100.00%
Contractual Services	0.528	44.91%	0.501	42.78%	0.228	26.12%	0.251	24.03%
Other Fixed Charges	0.277	32.16%	0.324	32.78%	0.258	24.14%	0.355	39.85%
Supplies & Materials	0.352	42.29%	0.369	39.46%	0.248	25.59%	0.305	26.09%
Health Ins. & Pension	0.038	29.87%	0.048	42.67%	0.074	35.87%	0.004	1.96%
Other/Contingency	0.409	74.97%	0.400	71.61%	0.426	59.62%	0.485	45.08%
Fuel	0.005	23.58%	0.006	32.35%	0.009	40.24%	0.004	17.30%
Telephone	0.004	35.65%	0.004	49.36%	0.001	34.75%	0.001	6.25%
	4.752	44.89%	4.766	45.18%	4.232	40.50%	4.503	38.16%

After 5 months Sewer Fund revenues and expenses are in line with prior years and at this point year-end predictions are not coming off of budget.

III) Allingtown Fire Department

AFD : Revenue Comparisons FY17-FY20

\$ Millions Revenue Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	2.740	52.22%	3.242	54.18%	3.487	49.22%	3.812	53.30%
Licenses & Permits	0.003	7.03%	0.005	2.57%	0.106	78.99%	0.071	94.75%
Revenue From Use Of Money	-		0.004	100.00%	-	0.00%	-	0.00%
Fed/State Grants - Non MARB	0.919	95.11%	0.027	6.15%	0.170	85.81%	0.190	339.44%
Charges For Services	0.001	4.72%	(0.001)	-8.49%	0.002	18.37%	0.007	110.75%
Other Revenues	0.010	7.55%	0.018	12.44%	0.017	5.30%	0.013	9.56%
	3.673	57.39%	3.295	48.57%	3.782	48.79%	4.093	55.10%

AFD : Cost Comparisons FY17-FY20

\$ Millions Cost Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	1.041	40.31%	0.910	40.27%	0.819	40.94%	0.838	39.21%
Health Ins. & Pension	1.305	45.41%	1.151	37.11%	1.622	45.86%	1.955	48.49%
Telephone	0.080	28.95%	0.069	26.89%	0.059	22.71%	0.065	21.32%
Other Fixed Charges	0.036	23.82%	0.109	82.46%	0.096	60.61%	0.062	28.89%
Electricity/Gas/Water	0.082	72.27%	0.089	47.14%	0.092	47.05%	0.090	42.70%
Other/Contingency	0.000	0.07%	0.005	9.89%	0.023	37.35%	0.000	0.04%
Other Contractual Svcs	0.051	43.17%	0.045	43.63%	0.031	27.68%	0.051	44.66%
Capital Outlay	0.016	15.57%	0.006	6.12%	0.004	3.70%	0.005	4.87%
Supplies & Materials	0.030	72.09%	0.021	56.11%	0.011	31.10%	0.014	38.51%
Fuel	0.001	16.78%	0.002	12.80%	0.003	23.93%	0.004	22.00%
	2.641	41.46%	2.407	38.54%	2.759	42.65%	3.085	41.51%

After 5 months Allingtown revenues are higher than prior years as a result of the increased (supplemental) Mill Rate put into place last year. At this point year-end predictions are not coming off of budget. Expenses are higher than prior year driven by the pension contributions. Just as with the City, in prior years the Q2 contribution was not made until Q3 do to restricted cash reserves.

**CITY OF WEST HAVEN
REVENUE DETAIL REPORT
November 2019**

Variances favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY20	Nov YTD	Nov YTD	Nov YTD %	FY19 YTD %	Projected	Nov YTD %	
	Budget	Actual	FY19	Budget	Actual	FY20	Fcst	Δ to Budget
Tax Levy - Current Year	96,375,557	51,401,849	50,135,484	53.3%	53.3%	96,263,880	53.4%	(111,677)
Motor Vehicle Supplement	1,236,000	64,649	30,492	5.2%	2.1%	1,430,246	4.5%	194,246
Tax Levy - Prior Years	412,000	25,820	133,569	6.3%	32.3%	86,404	29.9%	(325,596)
Tax Levy - Suspense	100,000	82,639	44,095	82.6%	34.3%	229,076	36.1%	129,076
Tax Interest - Current Year	463,500	144,633	106,159	31.2%	21.3%	532,834	27.1%	69,334
Tax Interest - Prior Years	220,500	60,273	69,234	27.3%	27.3%	227,334	26.5%	6,834
Tax Interest - Suspense	108,150	93,152	45,165	86.1%	32.7%	254,827	36.6%	146,677
Tax Lien Sale	-	-	-	n/a	n/a	-	n/a	-
Non Current Per. Prop. Tax	300,000	-	-	0.0%	n/a	-	n/a	(300,000)
41 Property Taxes	99,215,707	51,873,015	50,564,197	52.3%	52.2%	99,024,600	52.4%	(191,107)
Building Permits	1,200,000	395,381	673,721	32.9%	49.2%	1,011,723	39.1%	(188,277)
Electrical Permits	160,000	71,430	124,663	44.6%	61.1%	136,828	52.2%	(23,172)
Zoning Permits	95,000	44,755	46,080	47.1%	31.2%	129,684	34.5%	34,684
Health Licenses	82,400	41,973	37,997	50.9%	39.8%	152,360	27.5%	69,960
Plumbing & Heating Permits	200,000	54,340	30,121	27.2%	37.7%	135,960	40.0%	(64,040)
Police & Protection Licenses	20,600	19,285	5,655	93.6%	22.2%	58,620	32.9%	38,020
Animal Licenses	13,390	2,650	4,569	19.8%	28.7%	9,561	27.7%	(3,829)
Excavation Permits	7,210	7,960	5,530	110.4%	53.3%	15,354	51.8%	8,144
City Clerk Fees	7,313	2,494	2,232	34.1%	38.1%	6,598	37.8%	(715)
Dog Pound Releases	2,060	35	1,749	1.7%	86.1%	41	86.1%	(2,019)
Marriage Licenses	3,090	2,022	1,908	65.4%	38.5%	5,098	39.7%	2,008
Sporting Licenses	206	19	145	9.2%	53.5%	49	38.7%	(157)
Alcoholic Beverage License	155	542	540	349.7%	35.5%	1,595	34.0%	1,440
42 Licenses & Permits	1,791,424	642,886	934,911	35.9%	47.7%	1,663,471	38.6%	(127,953)
Bldg Code Violations	-	2,221	10,610	n/a	41.3%	10,763	20.6%	10,763
Fines And Penalties	25,750	6,887	7,896	26.7%	20.7%	53,587	12.9%	27,837
Parking Tags	175,000	118,349	121,100	67.6%	54.3%	229,596	51.5%	54,596
43 Fines And Penalties	200,750	127,458	139,606	63.5%	48.7%	293,946	43.4%	93,196
Investment Income	70,000	185,952	102,272	265.6%	26.8%	200,269	92.9%	130,269
Rent from City Facilities	31,250	18,450	12,750	59.0%	58.3%	26,684	69.1%	(4,566)
44 Revenue From Use Of Money	101,250	204,402	115,022	201.9%	28.5%	226,953	90.1%	125,703
Educational Cost Sharing	45,140,487	10,349,826	10,359,110	22.9%	22.9%	45,140,487	22.9%	-
Federal Miscellaneous Grants	-	-	-	n/a	n/a	-	n/a	-
Health Services	60,000	-	-	0.0%	0.0%	60,000	0.0%	-
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	100.0%	100.0%	5,527,988	100.0%	-
Muni Revenue Sharing	147,516	-	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	2,000	4,000	n/a	100.0%	-	n/a	-
Prop Tax Relief - Total Disab	5,370	-	-	0.0%	0.0%	5,370	0.0%	-
Prop Tax Relief - Veterans	118,373	-	-	0.0%	0.0%	118,373	0.0%	-
Pilot-State Owned Property	181,198	181,198	181,198	100.0%	100.0%	181,198	100.0%	-
Mashentucket Pequot Grant	807,097	-	-	0.0%	0.0%	807,097	0.0%	-
Town Aid Road	616,005	-	308,002	0.0%	50.0%	616,005	0.0%	-
Fed/State Miscellaneous Grants	122,000	60,629	60,267	49.7%	49.2%	122,000	49.7%	-
Telephone Access Grant	120,555	-	-	0.0%	0.0%	120,555	0.0%	-
SCCRWA-Pilot Grant	305,220	151,031	150,698	49.5%	50.0%	305,220	49.5%	-
45 Fed/State Grants	53,151,809	16,272,672	16,591,264	30.6%	31.2%	53,151,809	30.6%	-
Record Legal Instrument Fees	656,250	303,530	333,718	46.3%	45.6%	728,172	41.7%	71,922
Miscellaneous - Parks & Recreation	340,000	98,795	93,122	29.1%	26.5%	376,614	26.2%	36,614
Miscellaneous - General Gov't	92,700	12,900	12,438	13.9%	21.5%	45,939	28.1%	(46,761)
Miscellaneous - Public Works	37,059	425	464	1.1%	1.2%	71,243	0.6%	34,184
Police Charges	15,450	13,249	3,554	85.8%	34.9%	42,936	30.9%	27,486
All Other Public Works	2,060	654	140	31.7%	1.0%	2,060	31.7%	-
Health Fees	-	-	25	n/a	100.0%	-	n/a	-
Sundry - Other	155	-	-	0.0%	n/a	-	n/a	(155)
46 Charges For Services	1,143,674	429,552	443,460	37.6%	36.8%	1,266,964	33.9%	123,290
Fire Dept Share of ERS	857,822	111,964	152,583	13.1%	20.0%	857,822	13.1%	-
Yale Contribution	422,651	-	437,317	0.0%	100.0%	422,651	0.0%	-
Sale of Property	-	12,000	287,150	n/a	96.1%	-	n/a	-
Miscellaneous Revenue	210,000	15,775	17,140	7.5%	7.5%	115,861	13.6%	(94,139)
Pilot - Housing Authority	145,230	-	-	0.0%	0.0%	145,230	0.0%	-
Parking Meter Revenue	30,000	61,846	51,962	206.2%	63.2%	98,607	62.7%	68,607
Sewer Fee Collection Expenses	51,301	55,166	55,166	107.5%	100.0%	51,301	107.5%	-
Quigley/Yale Parking	41,200	18,168	18,168	44.1%	41.7%	43,603	41.7%	2,403
Insurance Reimbursement	20,600	23,808	9,423	115.6%	21.5%	20,600	115.6%	-
Organic Recycling Compost	13,000	100	9,478	0.8%	49.9%	13,000	0.8%	-
47 Other Revenues	1,791,804	298,827	1,038,387	16.7%	49.0%	1,768,675	16.9%	(23,129)
Residual Equity Transfers In	250,000	-	-	0.0%	0.0%	250,000	0.0%	-
Transfer From Sewer Oper Fund	1,158,875	1,109,575	1,063,700	95.7%	87.4%	1,158,875	95.7%	-
48 Other Financing Sources	1,408,875	1,109,575	1,063,700	78.8%	69.7%	1,408,875	78.8%	-
Total Operational Revenue	158,805,293	70,958,386	70,890,546	44.7%	45.0%	158,805,293	44.7%	0
Bond Proceeds	-	-	-	n/a	n/a	-	n/a	-
MARB	4,115,542	-	-	0.0%	0.0%	4,115,542	0.0%	-
Total General Fund Revenues	162,920,835	70,958,386	70,890,546	43.6%	43.9%	162,920,835	43.6%	0

**CITY OF WEST HAVEN
PROPERTY TAX COLLECTIONS REPORT
November 2019**

Month	Tax Levy - Current Year		Tax Levy - Prior Years		Interest		Tax Lien Sale		Total Collections	
	FY19	FY20	FY19	FY20	FY19	FY20	FY19	FY20	FY19	FY20
July	36,896,969	41,337,588	32,266	16,296	36,845	56,022	-	-	36,966,079	41,409,906
August	11,343,112	7,817,042	6,353	16,624	79,005	82,152	-	-	11,428,470	7,915,818
September	883,587	904,547	24,425	1,194	72,392	71,617	-	-	980,404	977,358
October	493,826	532,280	59,260	(15,983)	42,923	52,076	-	-	596,009	568,373
November	548,481	875,040	11,266	7,690	33,487	118,831	-	-	593,235	1,001,560
December	5,353,068	-	37,588	-	56,452	-	-	-	5,447,108	-
January	28,991,624	-	19,029	-	51,888	-	655,808	-	29,718,350	-
February	6,655,587	-	(26,904)	-	122,514	-	-	-	6,751,198	-
March	1,695,458	-	141,603	-	177,402	-	-	-	2,014,463	-
April	991,489	-	56,756	-	150,806	-	-	-	1,199,050	-
May	332,013	-	43,455	-	84,243	-	-	-	459,710	-
June	620,562	-	8,841	-	110,937	-	-	-	740,339	-
Total Collections	94,805,777	51,466,498	413,937	25,820	1,018,894	380,697	655,808	-	96,894,415	51,873,015
Nov YTD	50,165,976	51,466,498	133,569	25,820	264,652	380,697	-	-	50,564,197	51,873,015
Projected	94,805,777	97,694,125	413,937	86,404	1,018,894	1,244,070	655,808	-	96,894,415	99,024,600
% Total	52.91%	52.68%	32.27%	29.88%	25.97%	30.60%	0.00%		52.18%	52.38%
Excl. Lien Sales									52.54%	52.38%

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES
November 2019

Variations favorable/(unfavorable)

Department	ACTUAL					FORECAST		
	FY20 Budget	Nov YTD Actual	Nov YTD FY19	Nov YTD % Budget	FY19 YTD % Actual	FY20 Projected	Nov YTD % Fcst	Δ to Budget
100 City Council	162,672	45,039	34,486	27.7%	39.2%	162,672	27.7%	-
105 Mayor	317,111	162,625	136,886	51.3%	46.6%	317,111	51.3%	-
110 Corporation Counsel	466,368	133,464	135,476	28.6%	31.3%	466,368	28.6%	-
115 Personnel Department	170,585	69,037	67,927	40.5%	40.9%	170,585	40.5%	-
120 Telephone Administration	320,000	107,112	22,902	33.5%	10.2%	320,000	33.5%	-
125 City Clerk	266,278	106,810	125,944	40.1%	41.0%	266,278	40.1%	-
130 Registrar Of Voters	137,002	65,923	85,783	48.1%	59.2%	137,002	48.1%	-
165 Probate Court	8,020	2,870	872	35.8%	12.2%	8,020	35.8%	-
190 Planning & Development	968,935	320,159	369,583	33.0%	41.0%	968,935	33.0%	-
Central Government Total	2,816,971	1,013,038	979,857	36.0%	38.2%	2,816,971	36.0%	-
200 Treasurer	7,600	3,167	3,167	41.7%	41.7%	7,600	41.7%	-
210 Comptroller	1,134,370	444,738	475,065	39.2%	44.0%	1,134,370	39.2%	-
220 Central Services	750,933	389,347	168,327	51.8%	22.2%	750,933	51.8%	-
230 Assessment	447,888	177,724	173,135	39.7%	38.9%	447,888	39.7%	-
240 Tax Collector	429,004	162,707	157,075	37.9%	38.6%	429,004	37.9%	-
Finance Total	2,769,795	1,177,683	976,768	42.5%	36.2%	2,769,795	42.5%	-
300 Emergency Report System I	1,906,271	589,490	636,439	30.9%	35.7%	1,906,271	30.9%	-
310 Police Department	13,491,535	5,594,815	5,523,078	41.5%	42.4%	13,491,535	41.5%	-
320 Animal Control	283,566	95,895	112,657	33.8%	42.9%	283,566	33.8%	-
330 Civil Preparedness	14,198	6,000	3,000	42.3%	33.3%	14,198	42.3%	-
Public Service Total	15,695,570	6,286,200	6,275,173	40.1%	41.6%	15,695,570	40.1%	-
400 Public Works Administration	604,341	139,920	128,389	23.2%	27.5%	604,341	23.2%	-
410 Engineering	339,311	46,651	47,763	13.7%	40.4%	339,311	13.7%	-
440 Central Garage	1,323,141	425,814	342,541	32.2%	32.4%	1,323,141	32.2%	-
450 Solid Waste	3,215,901	1,211,589	1,346,945	37.7%	42.2%	3,215,901	37.7%	-
460 Building & Ground Maintena	1,243,881	451,473	414,840	36.3%	33.3%	1,243,881	36.3%	-
470 Highways & Parks	4,038,581	1,629,150	1,507,532	40.3%	37.7%	4,038,581	40.3%	-
Public Works Total	10,765,156	3,904,597	3,788,010	36.3%	37.6%	10,765,156	36.3%	-
500 Human Resources	279,237	109,926	107,111	39.4%	42.1%	279,237	39.4%	-
510 Elderly Services	441,772	68,645	111,257	15.5%	21.9%	441,772	15.5%	-
520 Parks & Recreation	878,548	396,571	419,931	45.1%	48.3%	878,548	45.1%	-
530 Health Department	344,438	121,546	139,400	35.3%	46.0%	344,438	35.3%	-
Health & Human Services Total	1,943,995	696,687	777,699	35.8%	40.2%	1,943,995	35.8%	-
600 Library	1,421,000	633,750	633,750	44.6%	41.0%	1,421,000	44.6%	-
800 City Insurance	800,977	559,352	445,169	69.8%	49.1%	800,977	69.8%	-
810 Employee Benefits	17,999,404	6,966,016	6,477,853	38.7%	42.5%	17,999,404	38.7%	-
820 Debt Service	18,873,827	10,865,384	11,135,254	57.6%	58.8%	18,873,827	57.6%	-
830 C-Med	42,179	-	20,608	0.0%	48.9%	42,179	0.0%	-
900 Unallocated Expenses	(168,460)	150,104	117,394	-89.1%	25.6%	(168,460)	-89.1%	-
Other Total	38,968,927	19,174,606	18,830,028	49.2%	50.7%	38,968,927	49.2%	-
Total City Departments	72,960,414	32,252,811	31,627,535	44.2%	45.5%	72,960,414	44.2%	-
Board of Education	89,960,421	30,172,175	31,791,453	33.5%	35.3%	89,960,421	33.5%	-
Total General Fund Expenses	162,920,835	62,424,985	63,418,989	38.3%	39.8%	162,920,835	38.3%	0

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
November 2019

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY20	Nov YTD	Nov YTD	Nov YTD	FY19 YTD	FY20	Nov YTD	
	Budget	Actual	FY19	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Regular Wages	20,522,254	8,023,040	7,958,418	39.1%	41.2%	20,522,254	39.1%	-
Part Time	915,626	435,422	414,611	47.6%	50.3%	915,626	47.6%	-
Overtime	1,879,682	1,090,141	926,069	58.0%	48.3%	1,879,682	58.0%	-
Longevity	654,950	182,854	234,886	27.9%	31.9%	654,950	27.9%	-
Fringe Reimbursements	1,138,200	422,598	510,933	37.1%	43.3%	1,138,200	37.1%	-
Other Personnel Services	334,871	126,511	124,858	37.8%	59.6%	334,871	37.8%	-
51 Personnel Services	25,445,583	10,280,565	10,169,774	40.4%	42.0%	25,445,583	40.4%	-
Advertising	48,875	21,699	16,153	44.4%	34.0%	48,875	44.4%	-
Building Maintenance	56,350	16,385	25,612	29.1%	40.9%	56,350	29.1%	-
Copier Machine & Rental	49,000	11,058	16,435	22.6%	36.2%	49,000	22.6%	-
Electricity	1,242,000	497,275	415,201	40.0%	42.3%	1,242,000	40.0%	-
Equipment Repair and Maintenance	56,250	36,527	31,597	64.9%	37.5%	56,250	64.9%	-
Financial Services	195,000	108,360	161,259	55.6%	53.6%	195,000	55.6%	-
Legal Services	153,000	10,824	18,773	7.1%	13.1%	153,000	7.1%	-
Maintenance Services	653,097	314,727	120,629	48.2%	18.9%	653,097	48.2%	-
Town Aid Road & Tree Manintenance	484,000	105,132	83,207	21.7%	22.8%	484,000	21.7%	-
Training	36,730	14,509	10,738	39.5%	20.7%	36,730	39.5%	-
Trash Pickup, Tip Fees & Recycling	3,195,800	1,200,437	1,343,033	37.6%	42.2%	3,195,800	37.6%	-
Water	33,000	12,297	6,929	37.3%	27.6%	33,000	37.3%	-
Uniforms	185,832	152,071	145,702	81.8%	81.9%	185,832	81.8%	-
Other Contractual Services	1,115,754	365,840	279,110	32.8%	24.2%	1,115,754	32.8%	-
52 Contractual Services	7,504,688	2,867,140	2,674,378	38.2%	36.9%	7,504,688	38.2%	-
Motor Vehicle Parts	245,000	91,087	83,089	37.2%	34.0%	245,000	37.2%	-
Construction Supplies	65,000	31,045	5,965	47.8%	6.9%	65,000	47.8%	-
Office Supplies	64,868	27,202	24,410	41.9%	37.8%	64,868	41.9%	-
Other Supplies & Materials	263,243	70,036	40,508	26.6%	23.7%	263,243	26.6%	-
53 Supplies & Materials	638,111	219,370	153,972	34.4%	27.2%	638,111	34.4%	-
Health & General Liability Insurance	12,279,949	4,592,238	4,714,138	37.4%	44.1%	12,279,949	37.4%	-
FICA	1,408,018	595,240	561,490	42.3%	43.0%	1,408,018	42.3%	-
Pension	3,679,203	1,598,031	981,552	43.4%	33.0%	3,679,203	43.4%	-
Workers Compensation	1,500,000	709,069	646,461	47.3%	48.1%	1,500,000	47.3%	-
Debt Service	18,214,952	10,567,062	10,836,501	58.0%	59.5%	18,214,952	58.0%	-
Debt Service (Water Purification)	658,875	298,322	298,753	45.3%	41.7%	658,875	45.3%	-
Other Fixed Charges	248,879	63,542	69,176	25.5%	30.7%	248,879	25.5%	-
54 Fixed Charges	37,989,876	18,423,502	18,108,071	48.5%	51.1%	37,989,876	48.5%	-
Capital Outlay	99,266	29,969	12,849	30.2%	26.5%	99,266	30.2%	-
55 Capital Outlay	99,266	29,969	12,849	30.2%	26.5%	99,266	30.2%	-
Contingency Services	225,000	17,726	-	7.9%	0.0%	225,000	7.9%	-
Other Contingency	(4,660)	153,974	125,445	-3304.2%	56.5%	(4,660)	-3304.2%	-
56 Other/Contingency	220,340	171,701	125,445	77.9%	26.6%	220,340	77.9%	-
Fuel	450,000	76,647	101,747	17.0%	31.7%	450,000	17.0%	-
Telephone	464,150	170,396	73,354	36.7%	17.9%	464,150	36.7%	-
Gas Heat	123,800	13,520	207,947	10.9%	28.1%	123,800	10.9%	-
Total City Departments	72,935,814	32,252,811	31,627,535	44.2%	45.5%	72,935,814	44.2%	-
Salaries	52,370,421	15,503,733	15,065,494	29.6%	29.2%	52,370,421	29.6%	-
Health Insurance	14,105,092	5,576,040	5,760,742	39.5%	44.4%	14,105,092	39.5%	-
Benefits & Fixed Charges	4,110,714	1,355,754	1,529,757	33.0%	41.2%	4,110,714	33.0%	-
Tuition	7,939,386	3,055,190	3,574,866	38.5%	38.5%	7,939,386	38.5%	-
Student Transportation	5,006,320	1,698,457	2,099,583	33.9%	35.5%	5,006,320	33.9%	-
Operation of Plant	3,847,829	1,514,828	2,310,943	39.4%	63.0%	3,847,829	39.4%	-
Purchased Services	1,161,159	380,804	549,396	32.8%	37.2%	1,161,159	32.8%	-
Instruction	1,419,500	1,087,368	900,671	76.6%	68.9%	1,419,500	76.6%	-
Board of Education	89,960,421	30,172,175	31,791,453	33.5%	35.3%	89,960,421	33.5%	-
Total General Fund Expenses	162,896,235	62,424,985	63,418,989	38.3%	39.8%	162,896,235	38.3%	0

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
BOARD OF EDUCATION EXPENDITURE REPORT
November 2019

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY20	Nov YTD	Nov YTD	Nov YTD	FY19 YTD	FY20	Nov YTD	Δ to Budget
	Budget	Actual	FY19	% Budget	% Actual	Projected	% Fcst	
Superintendent / Principals / Asst.	2,350,120	677,624	687,479	28.8%	31.5%	2,350,120	28.8%	-
Teachers - Classroom	27,356,996	7,966,690	7,596,304	29.1%	28.1%	27,356,996	29.1%	-
Teachers - Special Education	5,922,487	1,667,605	1,748,796	28.2%	28.4%	5,922,487	28.2%	-
Teachers - Special Area	3,405,682	940,385	1,010,358	27.6%	28.9%	3,405,682	27.6%	-
Teachers - Substitutes/Interns	689,815	106,160	137,586	15.4%	23.0%	689,815	15.4%	-
Teacher Aides	2,992,839	884,023	855,017	29.5%	29.5%	2,992,839	29.5%	-
Pupil Services	1,565,854	489,109	469,450	31.2%	30.0%	1,565,854	31.2%	-
Clerical	1,551,638	572,519	639,511	36.9%	39.2%	1,551,638	36.9%	-
School Nurses	1,030,163	239,116	273,238	23.2%	27.3%	1,030,163	23.2%	-
Coordinators/Directors	1,064,632	313,600	309,635	29.5%	31.0%	1,064,632	29.5%	-
Custodial / Maintenance	3,006,539	1,009,392	1,058,581	33.6%	38.3%	3,006,539	33.6%	-
Lunch Aides	300,000	85,933	96,181	28.6%	31.7%	300,000	28.6%	-
Para Subs-Instructional Aides	105,000	66,627	65,262	63.5%	76.3%	105,000	63.5%	-
Homebound	125,000	14,613	7,950	11.7%	12.8%	125,000	11.7%	-
Detached Worker	98,261	21,980	64,865	22.4%	48.7%	98,261	22.4%	-
Athletic Coaches	200,417	9,423	0	4.7%	0.0%	200,417	4.7%	-
Adult Education	150,000	33,705	45,281	22.5%	30.4%	150,000	22.5%	-
Severance Pay	300,000	405,230	-	135.1%	0.0%	300,000	135.1%	-
Student Activity Advisors	154,978	-	-	0.0%	0.0%	154,978	0.0%	-
Salaries	52,370,421	15,503,733	15,065,494	29.6%	29.2%	52,370,421	29.6%	-
Health Insurance	14,105,092	5,576,040	5,760,742	39.5%	44.4%	14,105,092	39.5%	-
Medicare Only - Taxes	881,908	238,085	229,550	27.0%	27.6%	881,908	27.0%	-
Social Security	764,786	211,945	216,886	27.7%	30.9%	764,786	27.7%	-
Property & Liability Insurance	525,000	487,606	371,298	92.9%	60.5%	525,000	92.9%	-
Worker's Compensation	1,050,000	139,428	424,236	13.3%	51.0%	1,050,000	13.3%	-
Retirement Contributions	477,407	115,133	131,096	24.1%	35.7%	477,407	24.1%	-
Life Insurance	187,913	65,499	94,700	34.9%	38.1%	187,913	34.9%	-
Travel / Convention / Dues	77,200	73,646	41,648	95.4%	70.7%	77,200	95.4%	-
Other Benefits & Fixed Charges	146,500	24,414	20,344	16.7%	36.1%	146,500	16.7%	-
Benefits & Fixed Charges	18,215,806	6,931,795	7,290,499	38.1%	43.7%	18,215,806	38.1%	-
Tuition	7,939,386	3,055,190	3,574,866	38.5%	38.5%	7,939,386	38.5%	-
Bus Service	3,257,312	1,172,377	1,214,272	36.0%	34.1%	3,257,312	36.0%	-
Transportation - Phys. Handicapped	1,341,539	353,764	720,680	26.4%	37.1%	1,341,539	26.4%	-
Transportation - Regional VOC	302,012	115,362	115,362	38.2%	40.0%	302,012	38.2%	-
Transportation - Student Activities	105,457	56,954	49,270	54.0%	40.9%	105,457	54.0%	-
Student Transportation	5,006,320	1,698,457	2,099,583	33.9%	35.5%	5,006,320	33.9%	-
Site Repairs & Improvements	675,000	407,480	1,349,293	60.4%	122.4%	675,000	60.4%	-
Electricity	1,058,733	453,956	510,261	42.9%	46.7%	1,058,733	42.9%	-
Heating	664,487	81,290	70,155	12.2%	14.1%	664,487	12.2%	-
Water	103,919	42,159	24,013	40.6%	31.6%	103,919	40.6%	-
Telephone & Communications	364,178	83,031	104,463	22.8%	54.5%	364,178	22.8%	-
Building Security	388,740	151,280	148,175	38.9%	32.7%	388,740	38.9%	-
Solid Waste / Recycling	220,833	130,075	95,031	58.9%	42.7%	220,833	58.9%	-
Supplies & Equipment	321,939	164,448	8,682	51.1%	29.1%	321,939	51.1%	-
Other Expenses	50,000	1,110	870	2.2%	49.3%	50,000	2.2%	-
Operation of Plant	3,847,829	1,514,828	2,310,943	39.4%	63.0%	3,847,829	39.4%	-
Photocopy Services	269,809	180,014	262,949	66.7%	47.6%	269,809	66.7%	-
Consultant Services	260,000	153,097	167,459	58.9%	51.4%	260,000	58.9%	-
Police And Fire	75,000	277	512	0.4%	0.1%	370,000	0.1%	(295,000)
Printing / Postage / Supplies	119,300	15,788	72,312	13.2%	60.0%	119,300	13.2%	-
Other Services	437,050	31,627	46,164	7.2%	42.5%	142,050	22.3%	295,000
Purchased Services	1,161,159	380,804	549,396	32.8%	37.2%	1,161,159	32.8%	-
Instruction	1,419,500	1,087,368	900,671	76.6%	68.9%	1,419,500	76.6%	-
Board of Education	89,960,421	30,172,175	31,791,453	33.5%	35.3%	89,960,421	33.5%	-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
November 2019

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY20 Budget	Nov YTD Actual	FY19 Projected	Nov YTD FY19	Nov YTD % Budget	FY19 YTD % Actual	Projected FY20	Nov YTD % Fcst	Δ to Budget	
REVENUE										
41 Property Taxes	99,215,707	51,873,015	96,894,415	50,564,197	52.3%	52.2%	99,024,600	52.4%	(191,107)	
41 Property Taxes (Lien Sale)	-	-	-	-			-		-	
42 Licenses & Permits	1,791,424	642,886	1,961,408	934,911	35.9%	47.7%	1,663,471	38.6%	(127,953)	
43 Fines And Penalties	200,750	127,458	286,947	139,606	63.5%	48.7%	293,946	43.4%	93,196	
44 Revenue From Use Of Money	101,250	204,402	403,514	115,022	201.9%	28.5%	226,953	90.1%	125,703	
45 Fed/State Grants - Non MARB	53,151,809	16,272,672	53,241,754	16,591,264	30.6%	31.2%	53,151,809	30.6%	-	
46 Charges For Services	1,143,674	429,552	1,205,512	443,460	37.6%	36.8%	1,266,964	33.9%	123,290	
47 Other Revenues	1,791,804	298,827	2,118,500	1,038,387	16.7%	49.0%	1,768,675	16.9%	(23,129)	
48 Other Financing Sources	1,408,875	1,109,575	1,525,141	1,063,700	78.8%	69.7%	1,408,875	78.8%	-	
Total Operational Revenues	158,805,293	70,958,386	157,637,192	70,890,546	44.7%	45.0%	158,805,293	44.7%	0	
48 Bond Proceeds	-	-	-	-			-		-	
45 Fed/State Grants - MARB	4,115,542	-	4,000,000	-	0.0%	0.0%	4,115,542	0.0%	-	
Total Revenue	162,920,835	70,958,386	161,637,192	70,890,546	43.6%	43.9%	162,920,835	43.6%	0	
EXPENDITURES										
Central Government	2,816,971	1,013,038	2,564,316	979,857	36.0%	38.2%	2,816,971	36.0%	-	
Finance	2,769,795	1,177,683	2,697,794	976,768	42.5%	36.2%	2,769,795	42.5%	-	
Public Service	15,695,570	6,286,200	15,097,032	6,275,173	40.1%	41.6%	15,695,570	40.1%	-	
Public Works	10,765,156	3,904,597	10,073,486	3,788,010	36.3%	37.6%	10,765,156	36.3%	-	
Health & Human Services	1,943,995	696,687	1,935,228	777,699	35.8%	40.2%	1,943,995	35.8%	-	
City Insurance	800,977	559,352	906,371	445,169	69.8%	49.1%	800,977	69.8%	-	
Employee Benefits	17,999,404	6,966,016	15,238,746	6,477,853	38.7%	42.5%	17,999,404	38.7%	-	
Debt Service	18,873,827	10,865,384	18,926,611	11,135,254	57.6%	58.8%	18,873,827	57.6%	-	
Library / Other	1,463,179	633,750	1,588,179	654,358	43.3%	41.2%	1,463,179	43.3%	-	
Contingency Services	225,000	17,726	250,000	-	7.9%	0.0%	225,000	7.9%	-	
Other Contingency	(393,460)	132,377	209,393	117,394	-33.6%	56.1%	(393,460)	-33.6%	-	
Deficit Reduction	-	-	-	-			-		-	
Total City Departments	72,960,414	32,252,811	69,487,155	31,627,535	44.2%	45.5%	72,960,414	44.2%	-	
Board of Education	89,960,421	30,172,175	89,941,197	31,791,453	33.5%	35.3%	89,960,421	33.5%	-	
Total Expenditures	162,920,835	62,424,985	159,428,352	63,418,989	38.3%	39.8%	162,920,835	38.3%	-	
Surplus / (Deficit)	-	8,533,400	2,208,840	7,471,558		338.3%	0	2.427E+09	0.00351575	

To: Municipal Accountability Review Board
From: Michael A. Milone, OPM/MARB West Haven Liaison
Subject: State Partnership Plan 2.0 Transition
Date: Jan. 3, 2020

The transition of five of the City's bargaining union membership and non-union management (264 total employees) from the Anthem Medical Benefits program to the State Partnership Plan (SPP) 2.0. was implemented on Jan. 1, 2020. The sixth bargaining union, the Fire union, negotiated coverage in the Anthem High Deductible Plan effective July 1, 2019 and since mid-year transitions are not practical nor equitable, their transition will hopefully occur on July 1, 2020. To formalize this change the City reached Memorandums of Agreement (MOA) with AFSCME Locals #681 and #1303-345 and a tentative contract settlement with the Dispatchers union. It is expected that the Local 1103 will sign their MOA momentarily while the Police union is still conducting negotiations with the City, and has forgone arbitration at this time. Nonetheless, the Police union has been transferred to the State Plan, as the City exercised what it believes is its management prerogative in accordance with the bargaining union agreement. The signed MOA's are attached to this memorandum for your approval.

The estimated savings from this change for one-half the fiscal year is still expected to be about \$321,521, but as you know this does not account for the IBNR.

As we have previously discussed, the two City groups of covered retirees, pre-65 and post -65 years of age, have not been moved to the SPP at this time but we are still working on these potential transitions. The Anthem rates for the pre-65 retirees were less than the SPP rates, so changing coverages would have cost the City more money. This issue will be revisited and analyzed as soon as the City receives rate estimates from both Anthem and the SPP for F.Y.'21. Additionally, and as you know, our Labor Attorney, Chris Hodgson has advised us that unless the plans are identical for the post 65 retirees, the City cannot make this change in coverage. Over the next five months we will continue to attempt to find a mutually acceptable solution to this situation.

The other element of the continuing analysis of changing medical benefit coverage involves the various employee groups of the Board of Education (BOE). Superintendent Neil Cavallaro has met with the MARB on this matter and is awaiting the estimated rates from Anthem and the SPP for F.Y. '21 to reevaluate the financial impact of any changes. Also, as we have discussed, if the BOE should change coverage from Anthem, Anthem will no longer cover the pre-65 retirees and also drop the vision and dental coverage they continue to carry for City unions. This issue is being researched by the City/BOE benefits consultant, Lockton, to ensure that there is available and reasonably priced coverage if necessary.

I will be attending the MARB meeting on Jan. 9, 2019 should you have any questions.

MEMORANDUM

Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board
From: Julian Freund, OPM
Subject: West Haven Dispatchers Union Tentative Agreement
Date: December 27, 2019

Background

The current collective bargaining agreement between the City of West Haven and the Dispatchers union expired June 30, 2021. A Tentative Agreement to extend the contract to June 30, 2023 was approved by the union on December 11, 2019 and is expected to go before the City Council on January 13, 2020.

Section 7-576d of CT General Statutes provides the MARB with an opportunity to approve or reject the Tentative Agreement. The MARB would have until January 24, 2020 to take such action. Due to inclement weather, the December 2019 subcommittee meeting was cancelled, and the subcommittee did not have an opportunity to make a recommendation to the full MARB regarding this agreement.

There are currently 14 members of this bargaining unit.

Provisions of Tentative Agreement

The attached memo from the City's labor attorney outlines the changes made to the current contract with the Dispatchers union. In addition to extending the term of the contract by two years, agreement makes the following changes:

Transition to Partnership: The transition of members out of the high deductible health insurance plan to the State Partnership health plan is codified in the agreement.

Health Premium Cost Share: Under the existing contract, employees currently pay 16% of premium cost of the high deductible health insurance plan with an increase to 17% effective July 2020. Under the Tentative Agreement, employees will pay 16% of the Partnership premium through FY 2021, followed by an increase to 17% in July 2021 and 18% in July 2022.

Wages: The proposed agreement provides wage increases of 1% in FY 2022 and 2% in FY 2023. These wage increases follow four years of 0% wage increases in this union. The agreement provides for step increases. The City has provided a schedule of the year to year wage adjustments and step increases by employee (attached).

Retiree Health Benefits: The agreement modifies the years of service and age requirement for eligibility for retiree health benefits from age 55 plus 20 years of service to age 50 plus 25 years of service. This modification applies only to retirees hired prior to February 5, 2018. The existing contract eliminated retiree health benefits for employees hired after February 5, 2018.

Financial Impact

The City has provided an analysis of the fiscal impact of the tentative agreement. The analysis projects net savings in each year of the contract as the combined effect of the wage and step increases offset by the savings resulting from the transition to the Partnership and rising employee premium cost share. The primary driver of the savings is the transition to the Partnership which is effective January 1, 2020.

Attachments:

- Tentative Agreement
- Redlined version of current contract
- Summary Financial Analysis
- Step Advancement/Salary Grid



DEPARTMENT OF PERSONNEL

City of West Haven
355 Main Street
West Haven, CT 06516
(203) 937-3558



City Hall
1896 - 1968

Nancy R. Rossi
Mayor

Beth A. Sabo
Director of Personnel & Labor Relations
Commissioner of Human Resources

December 12, 2019

Mr. Julian Freund
State of Connecticut
Office of Policy and Management
Finance Division
450 Capitol Ave.
Hartford, CT 06106

Dear Mr. Freund:

Please find enclosed a copy of the signed Tentative Agreement for the West Haven 911 Dispatchers International Association of Fire Fighters & UPPFA of CT, Local #5127, to extend their present contract to expire on June 30, 2023. I will requesting that West Haven City Council and the Municipal Accounting Review Board review the proposed changes. Please be advised that the Council and MARB have forty-four days to act, from the date the Union and City signed the Tentative Agreement (December 11, 2019).

Thank you.

Sincerely,

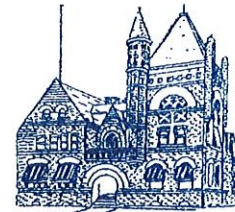
Beth A. Sabo
Director of Personnel/ Labor Relations

Cc: Mayor Rossi
L. Tiernan, Corporation Counsel
R. Quagliani, Chairman
E. Nolan, Local #5127
File ✓



DEPARTMENT OF PERSONNEL

City of West Haven
355 Main Street
West Haven, CT 06516
(203) 937-3558



City Hall
1896 - 1968

Nancy R. Rossi
Mayor

December 12, 2019

Beth A. Sabo
Director of Personnel & Labor Relations
Commissioner of Human Resources

Mr. Ronald Quagliani, Chairman
West Haven City Council
355 Main Street
West Haven, CT 06516

Dear Chairman Quagliani:

Please find enclosed a copy of the signed Tentative Agreement for the West Haven 911 Dispatchers International Association of Fire Fighters & UPPFA of CT, Local #5127 to extend their present contract to expire on June 30, 2023. I have enclosed copies of the existing contract along with the summary of proposed changes for the City Council review. Please be advised that the council has forty-four days to act, from the date the Union signed the agreement (December 11, 2019).

I am requesting that this Tentative Agreement appear on the January 13, 2020, City Council Agenda. Please be advised that Mr. Christopher Hodgson (city's labor attorney), Lee Tiernan and I will be present at the meeting to answer questions. Thank you for your kindness.

Sincerely,

Beth A. Sabo
Director of Personnel/ Labor Relations

Cc: Mayor Rossi
L. Tiernan
C. Hodgson
M. Di Massa
E. Nolan, Local #5127

File ✓



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■ - Also Admitted in CA
◇ - Also Admitted in IL
▶ - Also Admitted in MA
· - Also Admitted in NJ
◆ - Also Admitted in NY
* - Also Admitted in PA

PLEASE REPLY TO
MILFORD OFFICE

December 6, 2019

Via Email: BethS@westhaven-ct.gov

Beth Sabo
City of West Haven
355 Main Street
West Haven, CT 06516

Re: ERS Collective Bargaining Agreement Extension

Dear Ms. Sabo:

This will confirm that ERS Unit, IAFF Local 5127, ratified the attached Tentative Agreement on December 5, 2019. I am requesting that the City Council ratify it as well. The attached Tentative Agreement provides as follows:

1. The Union will switch medical insurance plans to the State Partnership Plan 2.0 effective January 1, 2020;
2. The term of the current collective bargaining agreement will be extended to expire on June 30, 2023.
3. The Union will receive a 1% general wage increase effective July 1, 2021. The Union will receive a 2% general wage increase effective July 1, 2022.
4. Employee premium share shall be 17% effective July 1, 2021. Employee premium share shall be 18% effective July 1, 2022.
5. Employees hired before February 5, 2018 shall be eligible to receive retiree medical benefits prior to their 65th birthday provided the employee retirees with 25 years of service and reaches age 50.

Thank you for your consideration.

Very truly yours,

Christopher M. Hodgson, Esq.

TENTATIVE AGREEMENT

This is a Tentative Agreement between the City of West Haven ("City") and IAFF Local 5127 ("Union"), to implement a change in medical plan and extend the Union contract. The negotiating committees for the City and Union agree to recommend this Tentative Agreement for ratification to their respective bodies. The parties hereby tentatively agree as follows:

1. The Union will switch medical insurance plans to the State Partnership Plan 2.0 effective January 1, 2020. In the event the City leaves the State Partnership Plan 2.0, the City agrees that the starting point for negotiations with the Union shall be the medical plan in effect as of November 1, 2019.
2. The term of the current collective bargaining agreement will be extended to expire on June 30, 2023.
3. The Union will receive a 1% general wage increase effective July 1, 2021. The Union will receive a 2% general wage increase effective July 1, 2022.
4. Employee premium share shall be 17% effective July 1, 2021. Employee premium share shall be 18% effective July 1, 2022.
5. The City and Union agree to modify Article 23, Section 3 to provide that employees hired before February 5, 2018 shall be eligible to receive retiree medical benefits prior to their 65th birthday on the terms outlined in Section 3, provided the employee retires with 25 years of service and reaches age 50.

CITY OF WEST HAVEN

IAFF LOCAL 5127

By: Nancy R. Rossi

By: Emmanouil

Date: Dec 11, 2019

Date: Dec 11, 2019

By: [Signature]

By: [Signature]

Date: 12/11/2019

Date: Dec 11, 2019

By: _____

Date: _____

Summary Financial Analysis: Agreement Between IAFF Local 5127 and City of West Haven

General Topic	Change	Fiscal Impact			
		FY 19-20	FY 20-21	FY 21-22	FY 22-23
Wages	General Wage Increases %	0%	0%	1%	2%
	Cost of General Wage Increase in \$	\$ -	\$ -	\$ 8,194	\$ 16,553
	Cost of Step Yearly Increment Changes in \$	\$ -	\$ 15,517	\$ 8,424	\$ -
Health Insurance:					
Plan Design	Transition to Partnership: Cost/(Savings)	\$ (19,095)	\$ (38,189)	\$ (34,601)	\$ (31,013)
Health Premium Cost Share	Current employee share ¹	\$ 50,139	\$ 50,139	\$ 50,139	\$ 50,139
	Proposed employee share	\$ 50,139	\$ 50,139	\$ 53,273	\$ 56,407
	Projected Savings	\$ -	\$ -	\$ (3,134)	\$ (6,267)
Pension <i>No Changes</i>	Current Contribution ___%	___%	___%	___%	___%
	New Contribution ___%	___%	___%	___%	___%
	Cost/(Savings) in \$	\$ -	\$ -	\$ -	\$ -
Net Annual Impact		\$ (19,095)	\$ (22,673)	\$ (21,116)	\$ (20,727)
Sick Leave <i>No Changes</i>	Current provisions: ____				
	New provisions: ____				
	Cost/(Savings)	\$ -	\$ -	\$ -	\$ -
Vacation Leave <i>No Changes</i>	Current provisions: ____				
	New provisions: ____				
	Cost/(Savings)	\$ -	\$ -	\$ -	\$ -
Other Measures to Offset Costs of Contract					
	Cost/(Savings)	\$ -	\$ -	\$ -	\$ -
	Cost/(Savings)	\$ -	\$ -	\$ -	\$ -
	Cost/(Savings)	\$ -	\$ -	\$ -	\$ -
Total Savings (includes one-time and non-recurring)		\$ (19,095)	\$ (22,673)	\$ (21,116)	\$ (20,727)

Notes:

1. The original contract included a provision that would have increased the employee premium share from 16% to 17% effective July 2020 (FY 2021). The proposed Tentative Agreement holds the employee premium share at 16% through FY 2021 and increases the share to 17% effective July 2021 (FY 2022). The analysis above compares the Tentative Agreement to the current premium share. When comparing the proposed Tentative Agreement to the premium cost shares originally specified in the contract, the result is a net cost of \$3,134 in FY 2021.

Dispatchers - Step Advancement/Salary Grid

Employee	Step	FY 19-20	----- FY 20-21 -----				----- FY 21-22 -----				----- FY 22-23 -----			
			Start	Step	Rerate	End	Start	Step	Rerate	End	Start	Step	Rerate	End
1	3	58,531	58,531	-	-	58,531	58,531	-	585	59,117	59,117	-	1,182	60,299
2	3	58,531	58,531	-	-	58,531	58,531	-	585	59,117	59,117	-	1,182	60,299
3	3	58,531	58,531	-	-	58,531	58,531	-	585	59,117	59,117	-	1,182	60,299
4	3	58,531	58,531	-	-	58,531	58,531	-	585	59,117	59,117	-	1,182	60,299
5	3	58,531	58,531	-	-	58,531	58,531	-	585	59,117	59,117	-	1,182	60,299
6	3	58,531	58,531	-	-	58,531	58,531	-	585	59,117	59,117	-	1,182	60,299
7	3	58,531	58,531	-	-	58,531	58,531	-	585	59,117	59,117	-	1,182	60,299
8	2	50,107	50,107	8,424	-	58,531	58,531	-	585	59,117	59,117	-	1,182	60,299
9	3	58,531	58,531	-	-	58,531	58,531	-	585	59,117	59,117	-	1,182	60,299
10	3	58,531	58,531	-	-	58,531	58,531	-	585	59,117	59,117	-	1,182	60,299
11	1	43,014	43,014	7,093	-	50,107	50,107	8,424	585	59,117	59,117	-	1,182	60,299
12	3	58,531	58,531	-	-	58,531	58,531	-	585	59,117	59,117	-	1,182	60,299
13	3	58,531	58,531	-	-	58,531	58,531	-	585	59,117	59,117	-	1,182	60,299
14	3	58,531	58,531	-	-	58,531	58,531	-	585	59,117	59,117	-	1,182	60,299
		795,496	795,496	15,517	-	811,013	811,013	8,424	8,194	827,631	827,631	-	16,553	844,184

THE CITY OF WEST HAVEN
WEST HAVEN FIRE DEPARTMENT

WEST SHORE FIRE DEPARTMENT

AND

West Haven 911 Dispatchers
International Association of Fire Fighters &
UPFFA of Ct., Local 5127

~~Expires June 30, 2021~~
June 30, 2023

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THIS AGREEMENT: entered by and between the West Haven and West Shore Fire Districts and the City of West Haven (referred to as the EMPLOYER) and the West Haven 911 Dispatchers, International Association of Fire Fighters, & UFFFA of CT, Local 5127, (referred to as the UNION) is for the purpose of providing through orderly collective bargaining, prompt and equitable disposition of grievances and to define wages, hours of work and other conditions of employment.

ARTICLE 1 **RECOGNITION**

The Employer hereby recognizes the Union as the exclusive bargaining representative for the purpose of collective bargaining, with respect to wages, hours of employment and other conditions of employment for all its eligible full and part time employees in the collective bargaining unit certified by the Connecticut State Labor Department.

ARTICLE 2 **DEFINITIONS**

The terms hereinafter set forth shall have the following meanings:

1. "Employer" shall mean the City of West Haven and the two fire districts namely, Center Fire District and West Shore Fire District.
2. "Employee" shall mean a member of the bargaining unit represented the Union.
3. "Regular full-time employee" shall mean an employee normally scheduled to work at least a five (5) day week totaling at least forty (40) hours. Said employee shall be eligible for all benefits enumerated in this bargaining agreement.
4. "Part-time employee" shall mean an employee normally scheduled to work at least 8 hours per week but not more than 32 hours per week. Said part-time employees shall be entitled to such benefits as are specifically described as being granted to both full and part time employees.

ARTICLE 3 **MANAGEMENT RIGHTS**

SECTION 1

Except where such rights, powers and authority are specifically relinquished, abridged or otherwise limited by provisions of this Agreement, the Employer has and will continue to retain, whether exercised or not, the sole and unquestioned responsibility and prerogative to manage the affairs of the Employer and direct the work force, including but not limited to the following:

- a) To determine the care, maintenance and operation of Employer equipment and property.
- b) To establish or continue policies, practices and procedures for the conduct of Employer business and, from time to time, to change or abolish such policies, practices or procedures.
- c) To discontinue processes or operations or to discontinue their performance by employees.

- d) To select and to determine the number and type of employees required to perform the Employer's operations.
- e) To layoff, furlough or otherwise relieve employees from duty for lack of work or other legitimate reasons.
- 0 To prescribe and enforce reasonable work rules provided such rules are made known in a reasonable manner to the employees affected by them.
- g) To create job descriptions and revise existing job descriptions as deemed necessary provided that the Employer shall provide the Union with thirty (30) days advance written notice of its intention to revise job descriptions or create new job descriptions during which the Union may request to discuss such changes prior to implementation. Upon request the Employer shall bargain with the Union concerning the impact which any significant change in job descriptions may have on employees' wages, hours and other terms and conditions of employment.
- h) The probationary period shall be one (1) year. During this probationary period the Director may extend the probationary period, as well as terminate the employment of said employee, upon observation and written reports of their performance of duty, if unfit for said employment.

SECTION 2

Take any action necessary in emergency situations regardless of prior commitment to carry out the responsibility of the employer to the citizens of West Haven.

ARTICLE 4 **UNION SECURITY**

SECTION 1

Any employee who on the effective date hereof is covered by this Agreement, and has been employed by the Employer for more than thirty (30) days from the date of ratification of this Agreement, be required as a condition of continued employment to secure and continue membership in the Union for the duration of the Agreement. Employees who are employed after the ratification of the Agreement shall be required as a condition of continued employment to become members of the Union or pay an agency fee within ten (10) days following the thirtieth (30th) day of their employment and to continue such membership for the duration of the Agreement.

SECTION 2

All employees shall be required to become and/or maintain membership in the Union, or in lieu thereof, pay an agency fee.

SECTION 3

No employee required to secure or maintain membership shall be considered as having failed to maintain such membership so long as he/she regularly tenders to the Union his periodic monthly dues, or cures any delinquency in such regard within thirty (30) calendar days of the postmarked date of notice of such delinquency forwarded to the employee and to the Employer by registered mail by the Union.

ARTICLE 5
DEDUCTION OF UNION DUES

SECTION 1

The Employer agrees to deduct from the weekly wages of each employee, who so authorizes such deduction, the amount of weekly Union dues, initiation fees or agency fee as certified to the Employer by the Secretary-Treasurer of the Union.

SECTION 2

Deductions shall be remitted by the fifteenth (15th) of the month following such deduction and the Employer shall furnish the Union with a record of each deduction showing the amount, and the employee from whom such deduction was made and a listing of those employees from who no deduction was made.

SECTION 3

The employer shall not be held liable for an employee's membership dues deduction, or agency fee, if he/she is not on the payroll during the specific deduction week. This deduction agreement shall be for the duration of this contract and is non-cancelable.

SECTION 4

The Union agrees to indemnify and hold the City harmless against any and all claims, demands, suits or other forms of liability, including attorney's fees that shall, or may, arise out of, or by reason of, action taken by the City for the purpose of complying with the provisions of this Article.

ARTICLE 6
SENIORITY

SECTION 1

Seniority as defined by this article shall be based upon the continuous service with the Employer and will govern in all matters pertaining to layoffs, recall, vacation selection, and bid shift selection.

SECTION 2

An employee's seniority shall be broken for the following reasons:

- a) Whenever an employee is discharged or released and the discharge or release is not reversed through the disciplinary hearing procedure.
- b) Whenever an employee is absent without prior permission for more than three (3) consecutive working days or fails to notify the Employer within that time period.
- c) Whenever an employee fails to report to work within three (3) working days after the expiration of a personal or statutory leave of absence or whenever an employee on leave of absence because of a non-occupational injury or illness fails to bring valid proof when requested by the Employer. The Employer will send to the Employee a copy of the letter which informs the employee of the date on which his/her seniority was broken.

- d) Whenever an employee on any form of authorized leave is found to be working in the private sector. This section does not include earned time off, vacation, holiday rights or nonscheduled work days.
- e) Whenever the employee severs his/her employment.

ARTICLE 7
GRIEVANCE PROCEDURE

SECTION 1

The term "grievance" shall mean any dispute between the Employer and the Union, or between the Employer and any employee concerning the interpretation, application, claim or breach of violation of this Agreement. A grievance must be filed within fourteen (14) calendar days of the last known occurrence of the alleged violation of this Agreement.

SECTION 2

Grievance shall be presented and processed in the following manner:

Step 1

The Union designee shall present the grievance to the E.R.S. Director. Within seven (7) calendar days, a meeting shall be held for presentation of information related to said grievance. A written decision shall be issued within seven (7) calendar days. If the grievance is not resolved it may be submitted to Step 2 within seven (7) calendar days from the date of written decision.

"Written grievance shall state the nature of the grievance, sections of the contract believed to have been violated, and the relief sought."

Step 2

The Director of Personnel and Labor Relations for the City of West Haven will meet with a Union Representative and the grievant to discuss and attempt to settle the grievance. A decision shall be issued in writing within ten (10) calendar days after the submission of the grievance. If the grievance is not settled, it may be submitted to Step 3 within seven (7) calendar days from the date of written decision.

Step 3

If the grievance is not settled, it may be submitted to the Connecticut State of Board of Mediation and Arbitration for mediation.

SECTION 3

The Employer shall notify the Local Union of all suspensions and discharges in writing stating the reason or reasons for each suspension or discharge. If the Union desires to contest a suspension or discharge, it must file a grievance in writing within seven (7) working days from the date of receipt of the notice of suspension or discharge. Failure to file a grievance within the prescribed time limit shall constitute a waiver of all rights to grieve and arbitrate such matters.

SECTION 4

Failure on the part of the Union to comply with the time limits herein set forth shall be deemed a settlement of the grievance on the basis of the last answer received. If the Employer fails to comply with the time limits, herein set forth, the Union may submit the grievance to the next step of the grievance procedure on the basis of the last answer received or in the absence of a resolution at the Second Step of the grievance procedure, submit the matter to the Connecticut State Board of Mediation and Arbitration (CSBMA).

SECTION 5

Any time limits established by this Article may be extended by mutual agreement. Such agreement shall not be unreasonably withheld by either party.

SECTION 6

The Union shall designate and submit to the Employer in writing the names of all Local Officers up to and including Stewards and of other Local Union representatives who shall represent employees in grievance matters. The Employer and the Union shall mutually agree as to the number of employees designated by the Union, who shall be permitted a reasonable amount of time off with pay during a regular shift for the investigation and processing of grievances up to and including the Third Step of the Grievance Procedure.

SECTION 7

The jurisdiction and authority of the arbitrator and the award shall be confined to the interpretation of the provision or provisions of this agreement in dispute between the Union and the Employer. The arbitrator shall have no authority to modify, amend, revise, add to or subtract from any of the terms of this Agreement. The award of the arbitrator shall be final and binding upon all the parties to this Agreement.

In the event there is an award of any back pay, any earnings by the employee during this period of unemployment (including any unemployment insurance) shall be offset and deducted from this award. Employees who have been discharged shall have the duty to seek work so as to mitigate the claims of back wages. The failure to do so shall be considered by the Board.

SECTION 8

Expenses, if any, including the fees and expenses of the arbitrator, shall be borne and divided equally between the Employer and the Union.

ARTICLE 8

UNION REPRESENTATION

SECTION 1

Any employee is entitled to have Union representation in any discussion between the employee and representatives of the Employer in which the employee has reasonable grounds to believe that the interview will adversely affect his/her continued employment or his/her working conditions.

SECTION 2

Upon request and with reasonable notice, an employee shall have the opportunity to review and examine his/her personnel file. The Employer has the right to have such review and examination take place in the presence of a designated official. The Employer shall honor the request of an employee for one (1) copy of pertinent documents from his/her file. If any material, of an adverse nature, is placed in one's personnel file, a copy of such material must be sent to the employee who may then file a written response of reasonable length to be attached and retained with the material in question in his/her personnel file.

ARTICLE 9 **SICK LEAVE**

SECTION 1

Each full time employee shall be entitled to one and one-half (1-1/2) days per month sick leave. Sick leave may be accumulated to one hundred twenty (120) days. Full time employees hired after March 1, 2015, shall be entitled to one and one-quarter (1-1/4) days per month sick leave. The true intent of the sick leave provision must be complied with and must not be misconstrued as personal leave time. It is management prerogative to request proof of illness if so desired.

Full time employees hired after July 1, 1996, may accumulate sick leave to one hundred ten (110) days.

Current employees having as of July 1, 2004, sick leave accumulation in excess of one hundred and twenty (120) days shall have such excess sick leave placed on a one time basis "sick leave reserve" in his/her name. The employee shall have access to any days in his/her sick leave reserve in the event that he/she has exhausted his/her accumulated sick time.

SECTION 2

New full time employees will not be entitled to sick leave until they have been employed for a period of ninety (90) days.

SECTION 3

Upon the death of an employee, any accumulated sick time will be paid to the beneficiary or to the estate, up to the maximum of one hundred twenty (120) days. However, employees hired after of July 1, 1996, shall only be entitled to eighty (80) days of accumulated sick time, at the time of their death, payable to their beneficiary or estate. Employees hired after February 5, 2018, shall not receive a payout of accumulated sick time upon death.

SECTION 4

The Director shall have the right to investigate employee absence to avoid abuse of the sick leave and to further prove authenticity of valid sick leave taken. Any dispatcher who is using sick time at a time found to be working elsewhere will be terminated.

SECTION 5

Sick time may be used to take care of a sick member of the employee's immediate family; specifically, spouse, children and/or parents, up to a maximum of twenty (20) days in any contract year. Extended use of sick leave may be requested for this purpose, in accordance with the FMLA.

SECTION 6

Any employee shall have the right to transfer up to a maximum of fifty (50) days, in the fiscal year, from his/her accumulated sick leave or vacation to another employee, if the recipient employee is out due to a prolonged sickness or injury and has exhausted his/her accumulated sick leave and vacation. "Prolonged sickness or injury" shall include cases of intermittent absence due to serious illness provided the absence is authorized in writing by the attending physician. Any sick leave transferred pursuant to this provision shall reduce the total accumulated sick leave payout, provided for at the time of the employee's retirement.

SECTION 7

An employee who has exhausted his/her sick leave in any one year may request, in writing, an advance of future sick leave. Such employee shall be allowed to borrow, subject to the approval of the Director, an additional eighteen (18) days sick leave time. However, employees hired on or after March 1, 2015, shall be allowed to borrow, subject to the approval of the Director, an additional fifteen (15) days sick leave time. Such approved time shall be charged to the following year's sick leave. Upon his/her return to active duty all earned sick leave credit shall be applied to his/her borrowed leave until repaid. Should for any reason an employee be terminated before the borrowed time is repaid, the days owed will be deducted from any monies owed to said individual upon his/her termination of employment.

SECTION 8

The City shall establish, provide and pay for a group long-term disability income program for employees from a company of the City's choosing, which policy shall commence benefits after ninety (90) days of continuous illness or disability. It shall contain the following provisions:

- A. Replacement wages of 66-2/3% of wages based on wage rate at onset of sickness or injury with a Social Security Disability offset.
- B. Benefit shall continue through age 65 if employee continues to meet the plan's eligibility criteria.
- C. New hires shall be eligible after six (6) months of continuous service.
- D. Medical and Dental benefits shall continue on the same basis as in effect prior to the start of the leave, for a maximum of eighteen (18) months. The employee shall be responsible for his/her share of any employee contribution for such benefits as provided by this Agreement.
- E. Once on long-term disability, employee will not be eligible for holiday pay, vacation accrual, sick leave accrual or use of sick leave.
- F. An employee who earned a longevity payment on his/her anniversary date but is on leave when the November longevity payments are issued shall receive the longevity payments for that year.

ARTICLE 10
VACATIONS

SECTION 1

Each full time employee shall receive a vacation of twelve (12) working days after the completion of one (1) year of service. Vacation days may be taken as individual days off.

SECTION 2

Each full time employee shall receive the following vacation days with pay, for continuous service:

Upon completion of one year but less than five	12 days
Upon completion of five years but less than ten	15 days
Upon completion of ten years but less than fifteen	20 days
Upon completion of fifteen years but less than twenty	25 days
Upon completion of twenty-five years	26 days

SECTION 3

To avoid conflict when choosing vacations, the Director will post a notice, on April 1st, asking for Dispatchers to select their vacation time for the next fiscal year. The list will remain up for the month of April and be taken down on April 30th. At that time all conflicts will be resolved using the following criteria. Vacations chosen on the list will have precedent over all others chosen throughout the year.

- A. Only two Dispatchers may be off on vacation for any one day
- B. Seniority
- C. Vacation days requested after April 30th must be posted 48 hours prior to the vacation and will be allowed based on a "first come, first served" basis with conflicts of who posted first being resolved by seniority.

SECTION 4

Upon the death of any permanent employee, any unused vacation time will be paid to the beneficiary stated on the employee's life insurance form. Upon separation of an employee, the employee shall be paid for all unused vacation time.

SECTION 5

An employee who becomes seriously ill or injured while scheduled to go on vacation or is hospitalized while on vacation shall have the opportunity to change his/her vacation schedule provided that sufficient evidence by way of a physician's certificate attesting to his/her bona-fide illness is furnished to the E.R.S. Director.

SECTION 6

All vacation time must be used within the year following the fiscal year in which it is earned. An employee who does not use his/her annual vacation entitlement by the fiscal year end may elect to receive one hundred percent (100%) payment for up to ten (10) unused vacation days. An employee wishing to buy back vacation time must submit an application prior to the fiscal year end to the Employer.

ARTICLE 11
OVERTIME

SECTION 1

Dispatchers will work overtime on a rotating basis. Eligible dispatchers will be asked to work overtime in accordance with policies and procedures as set forth by the Director. Part time employees may work a vacant shift on a voluntary basis prior to ordering a full-time employee to work provided they do not work thirty two (32) hours or more during the week.

SECTION 2

Should all dispatchers refuse the overtime, then one dispatcher going off duty and one of the dispatcher reporting for the next successive shift will be required to work four (4) hours each. In the event one of the dispatchers reporting for the next successive shift cannot be located, then the dispatcher going off duty must work the full eight (8) hour shift. An overtime force list shall be maintained to track such occurrences. Employees on a paid day off (i.e. vacation or personal day) will be the last employees to be ordered in. The overtime force list will reset to zero every July 1st at 12:00 A.M.

SECTION 3

All hours worked in excess of eight (8) hours in any day forty (40) hours worked in a workweek shall be paid for at the rate of time and one-half. Time taken as vacation, personal or will count toward the forty (40) hours of time worked in a workweek. Sick time shall not count as hours worked in a workweek for employee's when volunteering for overtime; however, employees ordered-in to work will receive pay at time and one-half (1 1/2) his/her regular hourly rate of pay.

SECTION 4

To protect the health and safety of the employees, no dispatcher will work more than 16 hours consecutively. Further, any such dispatcher who has worked sixteen (16) consecutive hours shall have eight (8) hours off duty before being required to return to work.

ARTICLE 12
LEAVE OF ABSENCE

SECTION 1

The Employer may grant a personal leave of absence without pay to any employee upon his/her request for a period not to exceed one (1) year. Upon expiration of an approved leave of absence or with two weeks advance notice for an earlier return if so requested by such employee, he/she shall be reinstated in the position held at the time leave was granted, provided he/she is physically able to perform the duties of said position. Said physical ability will be determined by a physician who shall conduct an examination to include stress test and drug testing. Said physical exam will be paid for by the employee.

No leave of absence, including personal leave, sick leave or workers' compensation leave shall exceed one (1) year. Failure to return at the expiration of a leave, without good cause, will be considered a resignation of employment.

SECTION 2

An employee's length of service shall not be reduced by time lost due to paid sick or workers' compensation leave. In the event that a personal leave of absence is granted, the date of seniority shall be the date that was in existence when said leave was started. Seniority shall not be built during a personal leave of absence in excess of thirty (30) days.

SECTION 3

All personal leaves of absence of more than thirty (30) days will be done so without benefits, which include all Medical Plans, Vacation accrual, and Holiday pay.

SECTION 4

Full time employees that have been granted a Personal Leave of Absence may buy up to fifty-two weeks of the Medical Coverage in existence at the time the leave was granted.

SECTION 5

Any employee on leave of absence found to be working at other employment will be terminated

ARTICLE 13

PERSONAL DAYS

Full time employees shall be employed for ninety (90) days before being eligible to receive personal days. Full time employees shall receive four (4) personal days, to be credited to the employee on July 1st of each year. Part time employees shall be entitled to two (2) personal days after one (1) full year of employment. A minimum of twenty-four (24) hours' notice to the Director is required. In the event of an emergency or immediate personal business, twenty-four (24) hours' notice is not required. Personal days shall not be accumulated except the City will pay for one unused personal day at the end of the fiscal year.

ARTICLE 14

HOLIDAYS

SECTION 1

Each full time employee shall be paid for the following twelve (12) holidays:

New Year's Day	Independence Day
Presidents' Day	Labor Day
Martin Luther King's Birthday	Columbus Day
Good Friday	Veteran's Day
Easter Sunday	Thanksgiving Day
Memorial Day	Christmas Day

SECTION 2

Employees may not use a sick day on their regularly scheduled shift before a holiday or use a sick day on their regularly scheduled shift after a holiday to receive holiday pay.

SECTION 3

Because of the nature of the job structure, Federal, State or City proclaimed holidays cannot be observed by said dispatchers.

SECTION 4

Payment for six (6) holidays will be paid on the first Friday in December with the remaining six (6) holidays to be paid on the first Friday in June. Payment will be made at the current hourly rate.

SECTION 5

Employees who work on a holiday shall receive two (2) times their days' pay.

SECTION 6

Employees on any authorized leave of absence without pay shall not be entitled to holiday pay.

SECTION 7

Any newly created permanent Federal Holiday commencing the third year after it becomes law shall be considered a paid holiday.

SECTION 8

If a vacation day is requested for the period covering

Christmas Eve
Christmas Day
New Year's Eve
New Year's Day
Thanksgiving Day

December 24, 12:00 A.M.— December 26, 12:00 A.M. or
December 31, 12:00 A.M. — January 2, 12:00 A.M. or
Thanksgiving Day from Thursday 12:00 A.M. — Friday 12:00 A.M.

A vacation or personal day request will not be granted if no full-time employee or part-time employee voluntarily takes the shift. Dispatchers may choose to swap a shift with any other full-time or part-time dispatcher.

ARTICLE 15 **INSURANCE**

SECTION 1

Effective upon signing, all full time employees shall contribute twelve percent (12%) as a premium cost share for the medical benefits afforded them under this contract. Effective July 1, 2015, the employee shall contribute thirteen percent (13%). Effective July 1, 2017, the employee shall contribute fourteen percent (14%). Effective July 1, 2018, the employee shall contribute fifteen percent (15%). Effective July 1, 2019, the employee shall contribute sixteen percent (16%). Effective July 1, 2020, the employee shall contribute ~~seventeen percent (17%)~~.

Sixteen percent (16%). Effective July 1, 2021, the employee shall contribute 17% percent (17%). Effective July 1, 2022, the employee shall contribute 18% percent (18%).

All employee contributions shall be under a Section 125 Premium Only Plan.

1. ~~Effective July 1, 2018, a \$2,000/\$4,000 HDHP will be implemented and will replace the Blue~~

~~Cross-Century Preferred Point of Service Plan. The Town will contribute to the employee's HSA each plan year 50% of applicable deductible for either single coverage or single plus one or family coverage. Employees must be enrolled in the HDHP for the entire plan year or, if a new employee, for the plan year in which (s) he enrolls. The Town's contribution towards the applicable deductible for new employees who select the HDHP will be prorated based upon the month in which the employee begins employment. Employees who choose to be covered by the HDHP, but legally cannot have a HSA, will be covered by an IRS approved Health Reimbursement Arrangement ("HRA"), meaning they will be reimbursed up to 50% of the applicable deductible for out-of-pocket medical expenses incurred when utilizing the HDHP. Effective July 1, 2018, if an employee chooses to be covered by the Blue Cross Century Preferred Point of Service Plan ("PPO"), the employee can "buy-up" to the PPO plan, meaning the employee will pay the difference between what the City is contributing towards the HDHP (premium and deductible) and the cost of the PPO plan. The City's contribution shall be made in July of each fiscal year.~~

1. Effective January 1, 2020, the State Partnership Plan 2.0 will be implemented and will Replace the Blue Cross Century Preferred Point of Service Plan.

2. A full Service Dental Care Plan, including Riders A,B, C and D has been granted as an addition to the Connecticut Blue Cross Plan for all employees covered under this agreement.

3. A Vision Care Plan provided through the Connecticut Blue Cross will be granted to all employees only, covered under this plan

SECTION 2

The Employer will provide and pay for a sixty thousand dollar (\$60,000) Group Life Insurance policy for all full time employees.

SECTION 3

The Employer shall provide an annual payment in lieu of health benefits for employees that waive such coverage in the amount of \$1,000 for employee only coverage, \$2,000 for employee plus one coverage, \$4,000 for family coverage, so long as said coverage providing basis for the waiver is not any other City of West Haven entity. Employee requesting entitlement to waiver must provide insurance information for proof of coverage to the City's Personnel Department. A side letter of agreement shall be signed with respect to the one current employee who will be grandfathered to receive the waiver payment as a result of coverage through the spouse who is an employee of a City of West Haven entity.

SECTION 4

The Employer may implement changes to the health benefits (including medical, dental, prescription) provided herein which may result in a cost savings/containment to the Employer and will not reduce until negotiated the current coverage and benefits received by Employees. The Employer agrees that it shall give the Union thirty (30) days' notice prior to the implementation of any changes. The Union may demand to bargain any change to current coverage and benefits prior to the implementation of any changes.

ARTICLE 16
ADMINISTRATION

The Director of ERS shall be the Administrator of this Agreement and shall be responsible for maintaining discipline and the orderly operation of the E.R.S. Center.

ARTICLE 17
LONGEVITY

SECTION 1

Except as described in Section 8, no employee hired after July 1, 2007, shall receive Longevity under this schedule.

SECTION 2

After the fifth (5th) year of employment has been reached, and through the ninth (9th) year of employment each employee covered by this Agreement shall be granted six hundred ten dollars (\$610.00) per year.

SECTION 3

Beginning with the tenth (10th) year of employment and each year thereafter up to the fifteenth (15th) each employee shall receive a longevity payment of six hundred sixty dollars (\$660.00).

SECTION 4

Beginning with the sixteenth (16th) year of employment and each year thereafter up to the nineteenth (19th) year of employment each employee shall receive a longevity payment of seven hundred ten dollars (\$710.00).

SECTION 5

Beginning with the twentieth (20th) year of employment and each year thereafter up to the twenty-fourth (24th) year of employment each employee shall receive a longevity payment of seven hundred sixty dollars (\$760.00).

SECTION 6

Beginning with the twenty-fifth (25th) year of employment and each year thereafter each employee shall receive a longevity payment of eight hundred ten dollars (\$810.00).

SECTION 7

Longevity payments shall be made on the first (1st) pay day in December of the calendar year during which the necessary years of service have been attained and thereafter annually with the formula. Employees reaching their anniversary date before the 3rd pay period in December who would reach a qualifying anniversary date by December 31st shall receive their longevity payment in the first (1st) December pay day. Said payments shall be in one lump payment.

SECTION 8

For full time employees hired effective November 1, 2010 there shall be a two tier longevity schedule. After the tenth (10th) year of employment has been reached, and through the twentieth (20th) year of employment they shall receive six hundred ten dollars (\$610.00) per year. Beginning with the twenty-first (21st) year the longevity payment shall increase thereafter to six hundred sixty (\$660.00) dollars. Employees hired after February 5, 2018, shall not be entitled to longevity payments.

ARTICLE 18

LAYOFF AND RECALL

SECTION 1

In the event the Employer decreases the work force in the Bargaining Unit, employees shall be laid off in the following order:

- i. Part time employees in inverse order of their seniority.
- ii. Full time employees in inverse order of their seniority

SECTION 2

The Employer will give employees affected at least two (2) week advance notice of layoff.

SECTION 3

Employees will be recalled in inverse order of their layoff when work becomes available. Full time employees shall be recalled first and part time employees thereafter. The Employer will notify the employee of recall by certified mail to the last known address on City Records. If an employee on lay-off does not report back to work within fourteen (14) working days of said notice, the employee shall be deemed to have resigned. Employees shall have the right to be recalled for eighteen (18) months from the date of layoff.

ARTICLE 19

BEREAVEMENT LEAVE

SECTION 1

In the event of a death in the employee's immediate family (spouse, parent, child, step-child, mother-in-law, father-in-law, brother, sister, grandchild), an employee will be permitted up to five (5) working days off at his/her regular rate of pay for the purpose of attending the funeral and providing for matters incident to the death. Additional time off shall be at the sole discretion of the Director and handled on a case-by-case basis depending on the circumstances.

SECTION 2

A three (3) day special leave (the day before the funeral, the day of the funeral, and the day after the funeral) shall be granted for the death of the following individuals: grandmother, grandfather, step-mother, stepfather, aunt, uncle, niece, nephew, brother-in-law or sister-in-law. Additional time off shall be at the sole discretion of the Director and handled on a case-by-case basis depending upon the circumstances.

Should the leave period include days not scheduled as work days, only the actual days necessary to complete the five (5) or three (3) day period shall be allowed.

ARTICLE 20

WORK WEEK

SECTION 1

The work week for full time dispatchers shall be forty (40) hours using the bid shift process, with shifts being picked by seniority every eight (8) weeks. The work week starts 12:00 a.m. midnight on

Monday. Part time dispatchers shall normally be scheduled for at least 8 hours per week but not more than 32 hours per week.

SECTION 2

Any dispatcher called into work shall be granted a minimum of three (3) hours of work at the wage rate specified in this contract. There will be no call in pay when the employee is called in contiguous to his/her shift.

SECTION 3

All dispatchers will assist in data entry.

ARTICLE 21

JURY AND MILITARY DUTY

SECTION 1

Full time employees will be paid for hours spent on Jury Duty less the amount earned while serving. It is the responsibility of the employee to document proof of Jury Duty. Any pay received for this duty will be deducted from the employee's City pay. The language in this section will also hold true for those employees that are subpoenaed witnesses and, in turn, will not cover those that become witnesses on a voluntary basis. The check from Jury Duty must be turned over to the City Comptroller.

SECTION 2

Pay will be granted for Military training that encompasses the normal work week or weeks of the employee. Any pay received for this duty will be deducted from the employee's City pay. Military training is defined as that covering any military reserve unit that has not been called to active duty.

ARTICLE 22

UNION LEAVE/FAMILY MEDICAL LEAVE

SECTION 1

Upon approval by the Director, an employee selected by the Union to perform duties for the Union or the Local Union will be allowed a Leave of Absence without pay. The Director will not unreasonably withhold approval for such leave requests provided the leave does not interfere in the operation of the ERS Center. Such leave when granted shall be treated as continuous service with the Employer and shall be limited to one (1) employee at any one time and shall not exceed five (5) days in any calendar year.

SECTION 2

The City of West Haven complies with the Federal Family Medical Leave Act of 1993 and such amendments made to the Act as dictated by law. An employee who anticipates a leave shall contact the City of West Haven's Personnel Department to determine how said guidelines apply.

ARTICLE 23
RETIREMENT AND PENSION

SECTION 1

Full time employees who retire shall be entitled to a lump sum payment for vacation time earned.

SECTION 2

Any employee, with twenty (20) years of continuous service shall be entitled to a lump sum payment reflecting one hundred percent (100%) of accumulated sick leave up to a maximum of one hundred (100) days. Full time employees hired as of July 1, 1996, shall only be entitled to a maximum of ninety (90) days sick leave at retirement, with twenty (20) years of continuous service. Full time employees hired on or after February 5, 2018, shall not be entitled to a payment of accumulated sick leave at retirement.

SECTION 3

Any employee electing to retire, who has obtained twenty ~~(20)~~ 25 years of continuous service and has reached the age of ~~fifty-five (55)~~, 50 will receive all of the insurance and medical benefits afforded them and their enrolled dependents at the time of retirement, which will change based upon insurance and medical benefits offered to current bargaining unit employees, until their sixty-fifth (65th) birthday*. Upon retirement and prior to his/her sixty-fifth (65th) birthday, the retiree shall pay the same contribution towards health, prescription and dental coverage which is required of active employees plus any increase in contribution as such increase may exist from time to time but retirees between the ages of sixty (60) and sixty-five (65) years of age shall pay the premium percentage for retiree medical which was in effect at their date of retirement. All employees hired after July 1, 2011 who retire shall pay twenty five percent (25%) of the fully insured equivalent rate for their own single coverage retiree insurance through age 65 and fifty percent (50%) of the fully insured equivalent rate for all spousal/dependent coverage provided that the retiree was married to the spouse at the time of retirement, for the same health and prescription plans that active employees have, as same may be modified through collective bargaining.

Employees hired after February 5, 2018, shall not be entitled to retiree medical benefits.

There shall be no annual cap on retiree contributions.

The City will contribute to the HDHP Plan currently referenced in the Agreement at the same contribution level it contributes each fiscal year for active employees and the retiree will be required to remain in the HDHP for the entire plan year, until the plan(s) are modified during negotiations, as set forth above. If the City offers a plan that current employees are allowed to "buy-up" to, the retiree will be responsible to pay the City for the buy-up amount being paid by active employees.

SECTION 4

Retired employees, upon reaching age 65, will receive reimbursement for the standard individual Medicare Part "B" as assessed by the Social Security Administration (SSA), and an eight thousand dollar (\$8,000.00) Life Insurance Policy. Said reimbursement will be made quarterly in arrears and retirees shall provide in January of each year, a copy of his/her statement of benefits from the SSA.

Retired employees with a minimum of twenty years of full time service will be eligible to receive Plan F, or its equivalent, for themselves and their spouses (provided the retiree was married to the spouse at the time of retirement). Retiring employees will be eligible for this plan only if they are collecting Medicare benefits as provided by the federal government. The retiree shall pay the same percentage contribution toward the supplement policy which is required of active employees for premium cost share plus any increase in contribution as such increase may exist from time to time for his/her own insurance and 50% of the incremental premium cost for his/her spouse. If they or their spouses were to change coverage to another form of Medicare, they will be removed from the Blue Cross/Blue Shield 65 Supplemental Policy as soon as they are enrolled in a new plan. It shall be the responsibility of the retiree or their spouse to notify the Employer of said changes.

Employees hired after February 5, 2018, will not be eligible for reimbursement for Medicare Part "B", Plan F, or its' equivalent, and will not be entitled to a life insurance policy upon retirement.

SECTION 5

Each full time bargaining unit employee shall be offered the opportunity of belonging to the City of West Haven 401K Pension Plan. Contribution to the Plan shall be as follows: Employer's contribution shall be 5% to 8% and the employee's contribution shall be a minimum of 2% to a maximum of 25% (employee contributes 2% to 5%, city match is 5%--city will match employee contribution up to a maximum of 8% however, subject to statutory limits.).

SECTION 6

The guidelines spelled out in the brochure will be the guiding factor for early and normal retirement requirements, and all other aspects of the Pension Plan.

ARTICLE 24 **WAGES**

SECTION 1

Any dispatcher who has less than six (6) months of service in such classification shall be paid at Step 1. Any dispatcher who has six (6) months, but less than twenty-four (24) months of service in such classification shall be paid at Step 2. Any dispatcher who has twenty-four (24) completed months or more of service in such classification shall be paid at Step 3.

SECTION 2

ERS Dispatcher

July 1, 2017	wage freeze
July 1, 2018	wage freeze
July 1, 2019	wage freeze
July 1, 2020	wage freeze

July 1, 2021 *1% general wage increase*

July 1, 2022 *2% general wage increase*

SECTION 3

Employees assigned to the 4:00 P.M. to Midnight shift will be paid a differential of \$.75 per hour. Employees assigned to the Midnight to 8:00 A.M. shift will be paid a differential of \$.80 per hour.

SECTION 4

Any employee covered by this Agreement when required to work more than ten (10) hours shall be

granted a meal allowance of \$8.00.

SECTION 5

Each Dispatcher will be allowed to take a one hour break, not to be taken the first or last hour of the shift. It will be worked out amongst the dispatchers on each shift as to who takes their break first, second, third, fourth. Each Dispatcher must stay within City limits and carry a portable radio to keep in touch with the office.

SECTION 6

Any full time employee who holds the designation as lead dispatcher shall be paid a shift premium of fifteen (\$15) dollars when working in that role.

ARTICLE 25

NO STRIKE-LOCKOUTS

No officer, representative, or member of the Union shall authorize, instigate, condone or engage in a strike, work stoppage or interruption of work operations during the period of this Agreement. The Employer agrees that there shall be no lock-outs.

ARTICLE 26

BARGAINING COMMITTEE

SECTION 1

One (1) employee designated as a bargaining committee member, shall be granted the necessary time off from his/her regular duties with pay for the purpose of negotiating a collective bargaining agreement between the Employer and the Union.

SECTION 2

No more than one (1) member of the Union shall attend a State convention, conference, or training session of the Connecticut Independent Labor Union without a loss of pay, provided notice is given to the E.R.S. Director at least one week prior to the convention, conference or training session. A maximum of forty (40) hours per contract year shall be permitted.

ARTICLE 27

CONFLICT OF INTEREST CLAUSE

No employee of the E.R.S. shall hold the position of Police or Fire Commissioner in the City of West Haven provided their employment with the City predates their election/appointment.

ARTICLE 28

UNIFORM ALLOWANCE

The Employer shall provide each full time employee with an annual allowance of \$375.00 on ratification and every July 1st thereafter to be used for Uniform Allowance. Said uniform style is to

be determined by the E.R.S. Director. Part time employees will be provided with uniform attire, no stipend shall issue.

ARTICLE 29
NON-DISCRIMINATION

Neither the Employer nor the Union shall discriminate against any employee because of race, religion, sex, sexual preference, marital status, age, color, national origin, political affiliation, or physical disability. A grievance alleging a violation of this Article may be filed up to but not including arbitration.

ARTICLE 30
EDUCATION ASSISTANCE

SECTION 1

Applicants for educational assistance must have at least one year of continuous service at the time of application.

- a. All applications for education assistance must be submitted to the Director and approved by both the Director and the City of West Haven Personnel Director prior to the time of registration; such approval shall not be unreasonably withheld.
- b. Course work for which assistance is being requested must be job related.
- c. Course work must be taken at an appropriately recognized and certified educational institution.

SECTION 2

The employer will reimburse employees for actual allowable expenses incurred to a maximum of \$3,000.00 per fiscal year.

- a) Allowable expenses include tuition, books, lab fees, registration fees.
- b) In order to be reimbursed, the employee must provide satisfactory evidence of completion of the course with a grade of "B" or better and proof of prior payment or a passing grade in the case of certification.

ARTICLE 31
CERTIFICATIONS

Dispatchers, by the end of probation, must have and maintain the following certifications and such other certifications as may be mandated in the future by the City of West Haven or other governmental entity:

- a. State of CT 911 Telecommunicator;
- b. Emergency Medical Dispatcher (EMD);

- c. State of Connecticut Collect system;
- d. NCIC;
- e. Emergency Police Dispatch (EPD); and
- f. PROQA.

The Employer will cover the associated costs.

ARTICLE 32 **PAST PRACTICE**

This Agreement is not intended to nor shall it be considered as abridging any right, benefit, or privilege that employees have enjoyed heretofore, on a reasonable basis, unless it is specifically stated that said practice has been superseded by a provision of the Agreement.

ARTICLE 33 **POLICIES**

All employees shall conform to the Standard Operating Policies and Procedures as developed for the efficient operation of the Center.

ARTICLE 34 **WORKER'S COMPENSATION**

SECTION 1

Any employee sustaining a work related injury or disability as provided in this Article must use a health care provider in the City of West Haven's Worker's Compensation preferred provider network, as such may be modified from time to time by the Plan Administrator and approved by the Worker's Compensation Commissioner. If an employee loses time because of an injury sustained in the line of duty for which he or she is entitled to compensation under the Workers' Compensation Act, he or she shall receive payment from Worker's Compensation for the period of disability.

SECTION 2

Whenever an employee suffers an injury for which workers' compensation is claimed, the City shall investigate whether there is work available temporarily for the employee during the period of the employee's rehabilitation. The current job description for the position held by the employee, and any other information concerning the essential functions of the job, will be forwarded to the employee's treating physician and the City's workers' compensation carrier. The physician will indicate which of the essential functions of the job the employee is and is not capable of performing, as well as any medical restrictions on the employee, so that the City can analyze whether alternative work assignments are available. The Director and the City's Personnel Director will review alternative work assignments that may be available for the employee.

If there is a suitable temporary assignment available, the employee will be asked to return to work. It is understood that employees have an obligation to accept suitable alternative work under the Workers' Compensation Act.

A temporary work assignment may not be available for the entire period of an employee's temporary disability. If the temporary assignment ends, the employee will be notified and will no longer be required to report to that assignment.

SECTION 3

During the time period that an employee is out of work the employee shall be responsible for the cost of the co-payment portion of their Health Insurance Benefit.

ARTICLE 35

TRAVEL REIMBURSEMENT

Employees required by the Employer to attend any function using their own vehicle shall be reimbursed for mileage at the I.R.S. mileage rate effective at the time of travel.

ARTICLE 36

DISPATCHER TRAINING

SECTION 1

In the event the City decides to provide training, the Director shall select trainers from volunteers. Trainers shall receive time and one-half (1 1/2) wages for all hours spent actively training a dispatcher when off duty only.

ARTICLE 37

DURATION OF AGREEMENT

SECTION 1

This Agreement shall become effective upon execution and continue in full force and effect to and including June 30, 2021, and thereafter shall be automatically renewed from year to year unless notice in writing shall be given by either party to the other of its termination one hundred eighty (180) days prior to its expiration date or a subsequent applicable expiration date after automatic renewal, in which event is extended for a further period of time.

SECTION 2


Either party wishing to terminate, amend, or modify this Agreement must so notify the other party, in writing, no more than two hundred ten (210) days or less than one hundred eighty (180) days prior to such expiration date.


SIGNED THIS 10th day of October, 2018.

By and for


CITY OF WEST HAVEN

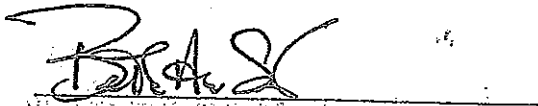
Local 5127, IAFF

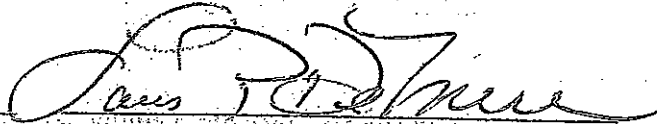

Nancy Rossi, Mayor



Katherine Vecellio
Local President

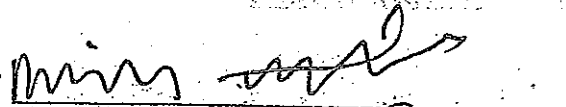
Beth Sabo
Director of Personnel and Labor Relations



Raymond Memmott
Local Vice President




Louis DeMici
IAFF Representative


Richard Standish


Michael Standish


Pasquale Lato

APPENDIX A

WAGE TABLE

WEEKLY RATES

July 1, 2017 through June 30, 2021–**2023**

	EFFECTIVE DATES		STEP 1	STEP 2	STEP 3
2%	July 1, 2016	Weekly	\$827.37	\$963.78	\$1,125.46
		Hourly	\$ 20.68	\$ 24.09	\$ 28.14
0%	July 1, 2017 - June 30, 2021	Weekly	\$827.37	\$963.78	\$1,125.46
		Hourly	\$ 20.68	\$ 24.09	\$ 28.14
<i>1%</i>	<i>July 1, 2021</i>	<i>Hourly</i>	<i>\$20.89</i>	<i>\$24.33</i>	<i>\$28.42</i>
		<i>Weekly</i>	<i>\$835.60</i>	<i>\$973.20</i>	<i>\$1136.80</i>
	<i>July 1, 2022</i>	<i>Hourly</i>	<i>\$21.30</i>	<i>\$24.82</i>	<i>\$28.99</i>
2%	<i>July 1, 2022</i>	<i>Weekly</i>	<i>\$852.00</i>	<i>\$992.80</i>	<i>\$1,159.60</i>

APPENDIX B

City of West Haven - ERS

This is a brief summary of the benefits covered under the lumens plan. It is not intended to be a complete list of benefits

Option 1 \$2,000/\$4,000

Includes Health Care Reform Mandates Preventive Care covered 100%

Option 1 \$2,000/\$4,000

LUMENOS HEALTH SAVINGS ACCOUNT

COST SHARE PROVISIONS	In-Network Member pays:	Out-of-Network Member pays:	COST SHARE PROVISIONS	In-Network Member pays:	Out-of-Network Member pays:
Annual Deductible (individual/2-member family/3+ member family)	Not Applicable	\$2,000/\$4,000/\$900	Annual Deductible (single/family)	Not applicable	\$2,000/\$4,000
Coinsurance	Not Applicable	20% after deductible	Coinsurance	Not applicable	20%
Coinsurance Maximum (individual/2-member family/3+ member family)	Not Applicable	\$600/\$1,200/\$1,800	Out-of-Pocket Plan Year Maximum (single/family)	\$4,000/\$6,800	\$4,000/\$6,800
Coinsurance Maximum (deductible + Coinsurance share maximum)	\$6,600/\$6,600/\$7,200	\$6,600/\$6,600/\$7,200	Plan Year Maximum	Unlimited	Unlimited
Office Visit Copayment	\$30 per visit/\$45 Specialist	Deductible & Coinsurance	PREVENTIVE CARE		
Hospital Copayment	\$400 per admission	Deductible & Coinsurance	Well child care	No cost share	Deductible & Coinsurance
Urgent Care Copayment	\$75	Not Covered	Adult Physical examinations	NO COST SHARE	Deductible & Coinsurance
Emergency Room Copayment waived if admitted	\$150	\$150	Other Preventive Screenings		
Outpatient Surgery Copayment	\$175	Deductible & Coinsurance	Routine eye/optical care, pap smear & pelvic exam	No cost share	Deductible & Coinsurance
Limits Maximum	Unlimited	Unlimited	Mammography, Prostate, colorectal colonoscopy, lipid & diabetic	No cost share	Deductible & Coinsurance
PREVENTIVE CARE			Routine Hearing & Vision screening	No cost share	Deductible & Coinsurance
Well child care (include immunizations)	No Copayment		Immunizations and Vaccinations (other than those needed for travel)	No cost share	Deductible & Coinsurance
• 6 exams, birth to age 1			HOSPITAL SERVICES		
• 6 exams, ages 1 - 5			ALL Inpatient Admissions	Deductible	Deductible & Coinsurance
• Exam every 2 years, ages 6 - 10			Specialty Hospital (Rehab) Rehab 100 days per calendar year		Deductible & Coinsurance
• Exam every year, ages 11 - 21			Outpatient Surgery in a licensed ambulatory surgical center	Deductible	Deductible & Coinsurance
Adult Exams:			DIAGNOSTIC SERVICES		

<ul style="list-style-type: none"> STANDARD HCR 	No Copayment		Diagnostic lab and x-ray	Deductible	Deductible & Coinsurance
ADULT PREVENTIVE CARE			High Cost Diagnostic Tests	Deductible	Deductible & Coinsurance
AGE 22+ EXAM PER YEAR			MRI, MRA, CAT, CTA, PET, and SPECT tests	Deductible	Deductible & Coinsurance
Periodic, routine health examinations	No Copayment		OUTPATIENT REHABILITATION THERAPY SERVICES	Deductible	Deductible & Coinsurance
Routine eye exams (1 exam every 2 years)	No copayment		Outpatient Rehabilitation and restorative physical, occupational, speech and chiropractic therapy for up to 90-equivalent visits per calendar year. Additional visits are available once maximum is met, subject to Out-of-Network cost sharing.	Deductible	Deductible & Coinsurance
Routine OB/GYN visits (1 visit per calendar year)	No Copayment	Deductible & Coinsurance	Agency Office Visit/Testing	Deductible	Deductible & Coinsurance
Mammography (1 exam every calendar year)	No Copayment		Allergy injections - Immunotherapy or other therapy treatments	Deductible	Deductible & Coinsurance
Hearing screening	No Copayment		EMERGENCY/URGENT CARE SERVICES	Deductible	Deductible & Coinsurance
MEDICAL CARE			Emergency Room - Treatment	Deductible	Deductible & Coinsurance
Office visits	\$50 per visit		Emergency cost share waived if the Member is admitted directly to the Hospital from the emergency room.	Deductible	Deductible & Coinsurance
Comprehensive mental health & substance abuse - DUE authorization required after 180-day wait	\$50 per visit		Ambulance Land & Air - Paid according to the Department of Public Health Ambulance Service	Deductible	Deductible & Coinsurance
OB/GYN care	Rate Schedule		PFT/STICHAN MEDICAL/SURGICAL SERVICES	Deductible	Deductible & Coinsurance
Maternity care - initial visit - subject to copayment/NO charge thereafter	\$45 per visit		Medical Office Visits	Deductible	Deductible & Coinsurance
Diagnostic lab and x-ray	No Charge	Deductible & Coinsurance	Services of a Physician or Surgeon (Other than a medical office visit)	Deductible	Deductible & Coinsurance

<p>High-cost outpatient diagnostic prior authorization required</p> <p><i>The following are subject to copy: MRI, MRA, CAT, CTA, PET, SPECT scans</i></p> <p>Allergy services</p> <p><u>Office visits/testing</u></p>	<p>No Charge</p>	<p>MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES</p> <p><u>Deductible & Coinsurance</u></p> <p><u>Outpatient Treatment for Mental Health Care and Substance Abuse Care</u></p>	<p>Deductible</p>	<p>Deductible &</p>
<p><u>Office visits/testing</u></p>	<p>\$45 per visit</p>	<p><u>Deductible & Coinsurance</u></p> <p>Inpatient Hospital Services In a Hospital or Residential Treatment Center for Mental Health Care</p>	<p>Deductible</p>	<p>Deductible & Coinsurance</p>
<p><u>Injections - 80 visits in 3 years</u></p>	<p>No Copayment</p>	<p><u>Deductible & Coinsurance</u></p> <p>Inpatient Rehabilitation Treatment for Substance Abuse Care</p> <p>In a Hospital or a Substance Abuse Treatment Facility</p>	<p>Deductible</p> <p>Deductible</p>	<p>Deductible & Coinsurance</p>
<p>HOSPITAL CARE — Prior authorization required</p> <p><u>Semi-private room (General/Medical/Surgical/Maternity)</u></p>	<p>\$400 per admission</p>	<p><u>Deductible</u></p>	<p>Deductible & Coinsurance</p>	<p>Deductible & Coinsurance</p>

Inpatient mental health &
 substance abuse
 Skilled nursing facility — up
 to 120 days per calendar year

~~\$460 per admission~~

\$440 per admission

Deductible & Coinsurance

OTHER MEDICAL SERVICES

Skilled Nursing Facility

Rehabilitative services — up
 to 60 days per person per
 calendar year

No Copayment

Up to 120 days per Calendar Year

Deductible

Deductible & Coinsurance

Outpatient surgery — up

\$175 per visit

Private Duty Nursing

~~Deductible~~

Deductible & Coinsurance

at hospital or surgery center

EMERGENCY CARE		Deductible & Coinsurance		Deductible		Deductible & Coinsurance	
Walk-in centers	\$30 per visit						
Urgent care — at participating centers only	7%	Not covered			After Deductible		
Emergency care — copayment waived if admitted	\$150	\$150					
Ambulance	No Charge	No Charge					
Outpatient rehabilitation services — 20 visits each for P.F. OFF. SUT and China							
Portable medical equipment / Prosthetic devices	\$30 per visit	Deductible & Coinsurance					
Unlimited maximum per calendar year	\$250 Deductible Per Covered Per Year	\$250 Deductible Per Covered Per Year					
Diabetic supplies & equipment	\$250 Deductible Per Covered Per Year	\$250 Deductible Per Covered Per Year					
Incontinence services (limited)	Covered	Deductible & Coinsurance					
Home health care	No Charge	Deductible & Coinsurance					
PHARMACY - Retail 30-day supply, Mail Order 90 days, 2 times Retail							
Tier 1 - Generic Drugs	\$5	Coinurance					
Tier 2 - Listed Brand-Name Drugs	\$5.20	Coinurance					
Tier 3 - Non-Listed Brand-Name Drugs	\$9.5	Coinurance					
Annual Maximum per Calendar Year	\$4,000	Coinurance					

PS Sector 3 tier drug no edits

Limited to \$15,000 per Plan Year							
Immunizations and Vaccinations for Travel							
Prescription drugs							
(When purchased from network pharmacy)							
Retail Pharmacy:							
The maximum supply of a drug for which benefits will be provided when dispensed under any one prescription is 90-day supply.							
Mail Order Prescription Drugs							
The maximum supply of a drug for which benefits will be provided when dispensed under any one prescription is a 90-day supply.							
Diabetic drugs and supplies							
Diabetic Organ and Tissue Transplant							
Unlimited Maximum Home health care							
Nursing and therapeutic services limited to 200 visits per calendar year							
Home health care services limited to 80 visits (not applicable to the 200 visits limit)							
In the Home Health Medical Social Services under the direction of a Physician up to 90 days							

Anthem, CI

Century Preferred
City of West Haven-ERS
001706-439

Century Preferred is a preferred provider organization (PPO) plan.

COST SHARE PROVISIONS	In-Network <i>Member pays:</i>	Out-of-Network <i>Member pays:</i>
Office Visit (OV) Copayment	\$25 per visit	Deductible & Coinsurance
Specialist (SV) Copayment	\$35 per visit	Deductible & Coinsurance
Hospital (HSP) Copayment	\$500	Deductible & Coinsurance
Urgent Care (UR) Copayment	\$75	Not Covered
Emergency Room (ER) Copayment — waived if admitted	\$150	\$150
Outpatient Surgery (OS) Copayment	\$200	Deductible & Coinsurance
Annual Deductible (individual/2 member family/3+ member family)	Not applicable	\$300/600/900
Coinsurance		20% after deductible up to
Coinsurance Maximum (individual/2 member family/3+ member family)		600/1200/1800
Cost Share Maximum (individual/2 member family/3+ member family)		\$900/1800/2700
Lifetime Maximum	Unlimited	Unlimited

PREVENTIVE CARE

Well child care	No Charge	Deductible & Coinsurance
Periodic, routine health examinations	No Charge	
Routine eye exams	No Charge	
Routine OB/GYN visits	No Charge	
Mammography	No Charge	
Hearing screening	No Charge	

*Hearing exams will take a copay when they are done by a provider other than your primary care physician

MEDICAL CARE

Office visits with PCP	OV Copayment	Deductible & Coinsurance
Office visits with Specialist	SV Copayment	
Outpatient Mental Health & Substance Abuse — prior authorization required	OV Copayment	
OB/GYN care	SV Copayment	
Maternity care — initial visit subject to copayment, no charge thereafter	OV Copayment	
Diagnostic Lab, X-ray and Testing	No charge	
High-Cost Outpatient Diagnostic	No charge	
Allergy Services	SV Copayment	
Office visits/testing	No Copayment	
Injections-80 visits in 3 years	No Copayment	

HOSPITAL CARE — Prior authorization required

Semi-private room (General/Medical/Surgical/Maternity)	HSP Copayment	Deductible & Coinsurance
Inpatient Mental Health & Substance Abuse Skilled nursing facility — up to 120 days per calendar year	HSP Copayment	
Rehabilitative services — up to 60 days per person per calendar year	HSP Copayment	
	No charge	

Outpatient surgery — <i>in a hospital or surgi-center</i>	OS Copayment	
EMERGENCY CARE		
Walk-in centers	OV Copayment	Deductible & Coinsurance
Urgent care — at participating centers only	UR Copayment	Not covered
Emergency care — copayment waived if admitted	ER Copayment	ER Copayment
Ambulance	No charge	No charge
OTHER HEALTH CARE		
Outpatient rehabilitative services 30 visits per member per calendar year each- PT, OT, ST and CHIRO -Excess covered as out of network	\$30 Copayment	Deductible & Coinsurance
Durable medical equipment / Prosthetic Devices \$100 deductible Unlimited maximum per member calendar year	\$100 Deductible	Deductible & Coinsurance
<u>Infertility Services (diagnosis and treatment)</u>	Applicable Copayment	Deductible & Coinsurance
Home Health Care	No charge	\$50 Deductible & 20 % Coinsurance

PREVENTIVE CARE SCHEDULES

<p><i>Well Child Care (including immunizations)</i></p> <p>7 exams birth to one</p> <p>7 exams 1 to 5</p> <p>1 exam every year 5-22</p> <p>1 exam every year 22+</p>
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<p><i>Adult Exams</i></p> <p>1 exam every year 22+</p>
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<p><u>Mammography</u></p> <p>+ 1 baseline screening, ages 35-39</p> <p>e 1 screening per year, ages 40+</p> <p>◆ Additional exams when medically necessary</p>
--

<p><i>Vision Exams: 1 exam every calendar year</i></p> <p><i>Hearing Exams: 1 exam every 2 calendar years</i></p> <p><i>OB/GYN Exams: 1 exam per calendar year</i></p>
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Notes To Benefit Descriptions

- In situations where the member is responsible for obtaining the necessary prior authorization and fails to do so, benefits may be reduced or denied.
- o Inpatient Hospital Per Admission Copay is waived if readmitted within 30 days for same diagnosis
- * Skilled Nursing Facility Copay is waived if admitted within 3 days of hospital discharge.
- ◆ Home Health Care services are covered when in lieu of hospitalization. Includes infusion (IV) therapy.
- + Members must utilize participating Blue Quality Centers for Transplant hospitals to receive benefits for Human Organ & Tissue Transplant services. This network of the finest medical transplant programs in the nation is available to members who are candidates for an organ or bone marrow transplant. A nurse consultant trained in case management is dedicated to managing members who require organ and/or tissue transplants. Covered services are subject to a lifetime maximum of unlimited. Members are responsible for the balance of charges billed by out-of-network providers after payment for covered services has been made by Anthem Blue Cross and Blue Shield according to the Comprehensive Schedule of Professional Services.

Please refer to the *SpecialOffers@Anthem* brochure in your enrollment kit for information on the discounts we offer on health-related products and services.

This does not constitute your health plan or insurance policy. It is only a general description of the plan. The following are examples of services NOT covered by your Century Preferred Plan. Please refer to your Subscriber Agreement/Certificate of Coverage/Summary Booklet for more details: Cosmetic surgeries and services; custodial care; genetic testing; hearing aids; refractive eye surgery; services and supplies related to, as well as the performance of sex change operations; surgical and non-surgical services related to Tildf syndrome; travel expenses; vision therapy; services rendered prior to your contract effective date or rendered after your contract termination date; and workers' compensation.

A product of Anthem Blue Cross and Blue Shield serving residents and businesses in the State of Connecticut.

CENTURY PREFERRED
 .11.4A/A GED RC, 3 TIER
 Benefits at a Glance

SS COPA MEAT GENERIC DRUGS
 S20 COPA MEAT LISTED BRAND-NAME DRUGS
 S35 COPA MEAT NON-LISTED BRAND-NAME DRUGS
 \$1,000 Annual Maximum

How To Use 3-Tier Managed Rx

3-Tier Managed Rx has three different levels (or "tiers") of copayments, depending on the type of prescription drug you purchase (see the chart below for details). Your copayments will be lower when you use generic or brand-name medications that are on our list of preferred prescription drugs. The medications on this list are selected for their quality, safety and cost-effectiveness. You'll still have to cover brand-name drugs that are not on the list, but your copayment will be higher.

Talk to your provider about using generic drugs or listed brand-name drugs. It's a simple way to save out-of-pocket expenses.

Copayments and Day Supplies

- You will be responsible for one copayment when purchasing a 30-day supply of prescription drugs from a retail pharmacy.
- You'll be responsible for two copayments when purchasing a 30-day to 90-day supply of maintenance drugs through the voluntary mail-service program (see chart for details).

Generic Drugs Have the Lowest Copayment		Your copayment
Tier 1: Generic drugs	The term "generic" refers to a prescription drug that is not protected by a trademark. It is required to meet the same bioequivalency test as the original brand-name drug. Tier 1 copayment applies.	\$5
Tier 2: Listed brand-name drugs	The term "listed brand-name" refers to a brand-name prescription drug that is on Anthem Blue Cross and Blue Shield's list of <u>preferred prescription drugs. Tier 2 copayment applies.</u>	\$20
Tier 3: Non-listed brand-name drugs	The term "non-listed brand-name" refers to a brand-name prescription drug that is not on Anthem Blue Cross and Blue Shield's list of preferred prescription drugs. Tier 3 copayment	\$35
Mail Service	Two copayment(s) per 30-90 day supply	\$10114970
Annual Maximum	Per member per calendar year	\$1,000

Generic Substitution

- When a generic equivalent is available and you obtain a preferred or non-preferred brand-name drug, you will be responsible for the Tier I copayment *plus* the difference in cost between the generic and brand-name drug. This provision applies unless your provider obtains Prior Authorization. When Prior Authorization is obtained (at the discretion of Anthem Blue Cross and Blue Shield), you will be responsible only for the applicable Tier copayment.
- Prior authorization may be required for certain Prescription Drugs (or the prescribed quantity of a particular Drug). Prior authorization helps promote appropriate utilization and enforcement of guidelines for Prescription Drug benefit coverage. The PBM uses pre-approved criteria, developed by our Pharmacy and Therapeutics Committee, which is reviewed and adopted by us.
- Step therapy may be required for certain Prescription Drugs. Step therapy refers to the process in which you may be required to use one type of medication before benefits are available for another.

Voluntary Mail-Service Program

Anthem Rx, our voluntary mail-service drug program, can save you time and expense if you regularly take one or more types of maintenance drugs. You can order up to a 90-day supply of these medications and have them delivered directly to your home.

Two mail-service copayments will apply as follows: Sift Generic: \$40 Listed Brand: Sift Non-Listed Brand

National Pharmacy Network

Members also have access to a network of more than 64,000 retail pharmacies throughout the country. Members may call 1-888-207-4214, to locate a participating pharmacy when traveling outside the state.

Non-Participating Pharmacies

Members who fill prescriptions at a non-participating pharmacy are responsible for payment at the time the prescription is filled. Members must submit claims to Anthem Blue Cross and Blue Shield for reimbursement, and payment will be sent to the member. Members who use non-participating pharmacies will pay 20% of the in-network allowance, plus the difference between Anthem Blue Cross and Blue Shield's payment and the pharmacist's actual charge.

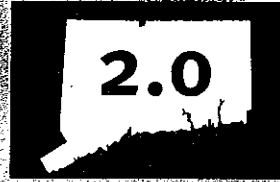
Limits and Exclusions

Benefits are limited to no more than a 30-day supply for covered drugs purchased at a retail pharmacy, and no more than a 90-day supply for covered drugs purchased by mail service. All prescriptions are subject to the quantity limitations imposed by state and federal statutes.

Benefits for prescription birth control and Sexual Dysfunction medications are optional for groups such as yours. Check with your benefits administrator to find out whether or not you have such benefits.

This is not a legal contract. It is only a general description of the Managed Rx, 3 Tier version. Please consult the Evidence of Coverage or prescription drug rider for a complete description of benefits and exclusions. It is subject to the terms and conditions of the plan.

CONNECTICUT PARTNERSHIP PLAN



A Great Opportunity for Very Valuable Healthcare Coverage

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

The CT Partnership Plan is the same POS plan currently offered to State of Connecticut employees. You get the same great healthcare benefits that state employees get, including \$15 in-network office visits (average actual cost in CT: \$150), free preventive care, and \$5 or \$10 generic drug copays for your maintenance drugs. You can see any provider (e.g., doctors, hospitals, other medical facilities) you want—in- or out-of-network. But, when you see in-network providers, you pay less. That's because they contract with UnitedHealthcare/Oxford—the plan's administrator—to charge lower rates for their services. You have access to Oxford's Freedom Select Network in Connecticut, New Jersey, and parts of New York, and United's Choice Plus Network for seamless national access!*

When you join the CT Partnership Plan, the state's Health Enhancement Program (HEP) is included. HEP encourages you to get preventive care screenings, routine wellness visits, and chronic disease education and counseling. When you remain compliant with the specific HEP requirements on page 6, you get to keep the financial incentives of the HEP program!

Look inside for a summary of medical benefits, and visit www.osc.ct.gov/CTpartner to find out if your doctor, hospital or other medical provider is in UnitedHealthcare/Oxford's network. Information about the dental plan offered where you work, and the amount you'll pay for healthcare and dental coverage, will be provided by your employer.

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

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

¹ OUT OF NETWORK: Within your carrier's immediate service area, deductible plus 40% coinsurance. Outside of carrier's immediate service area: deductible plus 20% coinsurance.

BENEFIT FEATURE	IN-NETWORK	OUT-OF-NETWORK
Emergency Room Care	\$250 copay (waived if admitted)	\$250 copay (waived if admitted)
Eye Exam (one per year)	\$15 copay	50% of allowable UCR* charges
**Infertility (based on medical necessity) Office Visit Outpatient or Inpatient Hospital Care	\$15 copay \$0	20% of allowable UCR* charges 20% of allowable UCR* charges
**Inpatient Hospital Stay	\$0	20% of allowable UCR* charges
Mental Healthcare/Substance Abuse Treatment **Inpatient Outpatient	\$0 \$15 copay	20% of allowable UCR* charges (you may need to get prior authorization) 20% of allowable UCR* charges
Nutritional Counseling (Maximum of 3 visits per Covered Person per Calendar Year)	\$0	20% of allowable UCR* charges
**Outpatient Surgery	\$0	20% of allowable UCR* charges
**Physical/Occupational Therapy	\$0	20% of allowable UCR* charges, up to 60 inpatient days and 30 outpatient days per condition per year
Foot Orthotics	\$0 (your doctor may need to get prior authorization)	20% of allowable UCR* charges (you may need to get prior authorization)
Speech therapy: Covered for treatment resulting from autism, stroke, tumor removal, injury or congenital anomalies of the oropharynx Medically necessary treatment resulting from other causes is subject to Prior Authorization	\$0 \$0 (30 visits per Covered Person per Calendar Year)	Deductible plus Coinsurance (30 visits per Calendar Year) Deductible plus Coinsurance (30 visits per Calendar Year)

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

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

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

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

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

Preferred and Non-Preferred Brand-Name Drugs

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

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

If You Choose a Brand Name When a Generic Is Available

Prescriptions will be automatically filled with a generic drug if one is available, unless your doctor completes Caremark’s Coverage Exception Request form and it is approved. (It is not enough for your doctor to note “dispense as written” on your prescription; a separate

form is required.) If you request a brand-name drug over a generic alternative without obtaining a coverage exception, you will pay the generic drug co-pay PLUS the difference in cost between the brand and generic drug.

Mandatory 90-day Supply for Maintenance Medications

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

- Receive your medication through the Caremark mail-order pharmacy, or
- Fill your medication at a pharmacy that participates in the State’s Maintenance Drug Network (see the list of participating pharmacies on the Comptroller’s website at www.osc.ct.gov).

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

Health Enhancement Program Requirements

You and your enrolled family members must get age-appropriate wellness exams, early diagnosis screenings (such as colorectal cancer screenings, Pap tests, mammograms, and vision exams). Here are the 2019 HEP Requirements:

PREVENTIVE SCREENINGS	AGE						
	0 - 5	6-17	18-24	25-29	30-39	40-49	50+
Preventive Visit	1 per year	1 every other year	Every 3 years	Every 3 years	Every 3 years	Every 2 years	Every year
Vision Exam	N/A	N/A	Every 7 years	Every 7 years	Every 7 years	Every 4 years	50-64: Every 3 years 65+: Every 2 years
Dental Cleanings*	N/A	At least 1 per year	At least 1 per year	At least 1 per year	At least 1 per year	At least 1 per year	At least 1 per year
Cholesterol Screening	N/A	N/A	Every 5 years (20+)	Every 5 years	Every 5 years	Every 5 years	Every 2 years
Breast Cancer Screening (Mammogram)	N/A	N/A	N/A	N/A	1 screening between age 35-39**	As recommended by physician	As recommended by physician
Cervical Cancer Screening (Pap Smear)	N/A	N/A	Every 3 years (21+)	Every 3 years	Every 3 years	Every 3 years	Every 3 years to age 65
Colorectal Cancer Screening	N/A	N/A	N/A	N/A	N/A	N/A	Colonoscopy every 10 years or Annual FIT/FOBT to age 75

*Dental cleanings are required for all members who are participating in the Partnership Plan

**Or as recommended by your physician



The Health Enhancement Program features an easy-to-use website to keep you up to date on your requirements.

Additional Requirements for Those With Certain Conditions

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

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

If You Do Not Comply with the requirements of HEP

If you or any enrolled dependent becomes non-compliant in HEP, your premiums will be \$100 per month higher and you will have an annual \$350 per individual (\$1,400 per family) in-network medical deductible.

WellSpark Health, formerly known as Care Management Solutions, is the administrator for the Health Enhancement Program (HEP). The HEP participant portal features tips and tools to help you manage your health and your HEP requirements. You can visit www.cthep.com to:

- View HEP preventive and chronic requirements and download HEP forms
- Check your HEP preventive and chronic compliance status
- Complete your chronic condition education and counseling compliance requirement
- Access a library of health information and articles
- Set and track personal health goals
- Exchange messages with HEP Nurse Case Managers and professionals

You can also call WellSpark Health to speak with a representative.

WellSpark Health

(877) 687-1448 Monday – Thursday, 8:00 a.m. – 6:00 p.m. Friday, 8:00 a.m. – 5:00 p.m.

MEMORANDUM OF AGREEMENT

BETWEEN

THE CITY OF WEST HAVEN

AND

AFSCME, LOCAL 681

This is a Memorandum of Agreement between the City of West Haven ("City") and AFSCME, Local 681 ("Union") to implement a change in medical plan under the collective bargaining agreement.

The Union agrees that the City shall switch medical insurance plans to the State Partnership Plan 2.0 effective January 1, 2020.

CITY OF WEST HAVEN

FOR THE UNION

By: [Signature]

By: [Signature]

Date: 12/19/19

Date: 12/19/19

By: [Signature]

Date: 12-19-19

[Signature]
12/19/2019

MEMORANDUM OF AGREEMENT

BETWEEN

THE CITY OF WEST HAVEN

AND

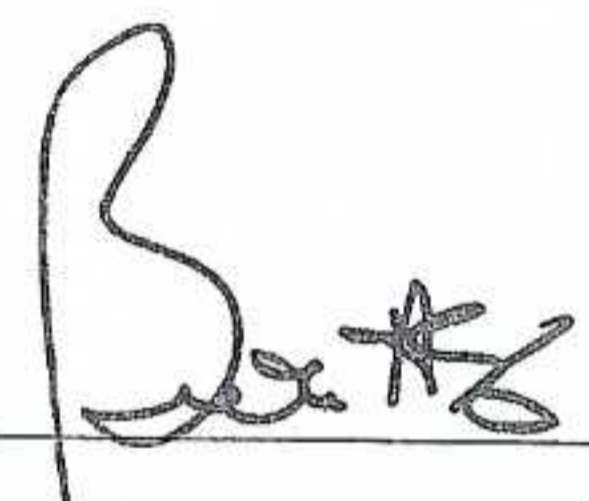
AFSCME, LOCAL 1303-345


This is a Memorandum of Agreement between the City of West Haven ("City") and AFSCME, Local 1303-345 ("Union") to implement a change in medical plan under the collective bargaining agreement.

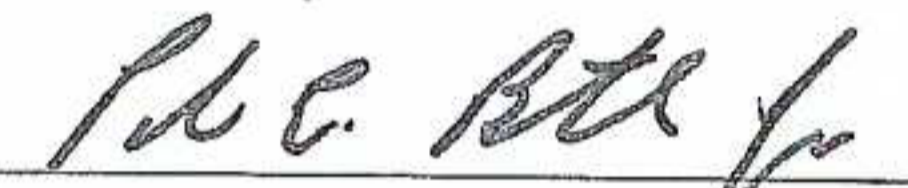
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Date: 12/19/19

By: 
Date: 12-19-19

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