

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

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

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

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

Call-In Instructions: Telephone: 1 860-840-2075
Meeting ID: 373 402 728

Agenda

- I. Call to Order & Opening Remarks by Secretary Jeff Beckham and Treasurer Erick Russell

- II. Public Comment Period – *The Public Comment portion of the agenda will be announced by the Chair. Members of the public will be provided an opportunity to speak. Before making their comments, members of the public wishing to speak must be recognized by the Chair. Speakers may be asked to limit their comments due to time constraints of this meeting. Speakers who called in by phone please press *6 to unmute.*

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

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

- V. Town of Sprague
 - a. Review and Discussion: Non-Labor Contract
 - i. Tanko Lighting – Consulting Service for Streetscape Improvement Project
 - b. Update: FY 2023 Audit
 - c. Review and Discussion: Monthly Financial Report: October 2023

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

- b. Presentation: FY 2022 Audit Reports and Update on FY2023 Audit
- c. Review, Discussion and Possible Actions: 5-Year Plan
- d. Discussion: DRAFT Whittlesey Assessment Report – Phase I
- e. Review, Discussion and Possible Actions: Labor Contracts:
 - i. Fire Districts Hazard Duty Pay Request
- f. Review, Discussion and Possible Actions: Non-Labor Contracts:
 - i. Rock Street Brewery, LLC – Land Lease
 - ii. Motorola Solutions – Radio Equipment Purchase for West Haven Fire Districts
 - iii. West Shore Fire District – ARPA Grant
 - iv. Coastal Technical Sales, Inc. – WPCA Hypochlorite Storage Tanks
 - v. Bridges Health Care, Inc. – ARPA Mental Health Grant
- g. Review and Discussion: Monthly Financial Report: October 2023
- h. Open Items List

VII. Other Business

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

VIII. Adjourn

DRAFT
STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
SPECIAL MEETING MINUTES

Meeting Date and Time: Thursday, November 2, 2023, 10:00 AM

Meeting Location: This will be a virtual meeting. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Full-Board-Meetings-and-Materials>

Call-In Instructions: Telephone: 1 860-840-2075
Meeting ID: 495 576 369

Members in Attendance: Kimberly Kennison (Secretary designee), Andrea Comer (State Treasurer designee), David Biller, Stephen Falcigno, Sal Luciano, Thomas Hamilton, Lisa Hammersley, Mark Waxenberg, and Susan Weisselberg

Municipal Officials in Attendance: David Taylor, Rick Spreyer, Colleen O'Connor and Jumaine Samuels

Staff in Attendance: Michael Reis, John Mehr, Simon Jiang, James Caley, and Lori McLoughlin

I. Call to Order & Opening Remarks by Kimberly Kennison, Secretary Designee

The meeting was called to order at 10:06 A.M. Ms. Kennison stated that this would be a brief meeting to review a non-labor contract which is of an urgent nature and cannot wait until the next regularly scheduled meeting. She also noted that this is a special meeting and that only the items on the agenda would be discussed. No additional business would be discussed.

II. Approval of Minutes, October 17, 2023

A motion to approve the October 17, 2023, meeting minutes was made by Mr. Biller and seconded by Ms. Weisselberg. Motion passed unanimously.

III. City of West Haven

a. Review, Discussion and Possible Actions: Non-Labor Contract:

i. Synacktec d/b/a/ 443 Technologies – IT Equipment, Replacement of Network Switches

This is a non-labor contract to replace network switches that have come to the end of their useful lives. The project cost is approximately \$218,000 and will be funded through unused capital, non-recurring funds and unused bond funds that have all been designated to IT security. David Taylor noted that they plan to install the equipment in-house, utilizing overtime among three Information Technology (IT) staff members.

Ms. Kennison questioned if there was potential for any unforeseen expenses that should be considered. The City's IT Manager, Mr. Samuels, responded that the quote did not include expedited shipping, which would allow for priority shipping. Mrs. Kennison suggested the board include contingency dollars. Mr. Hamilton asked if there was a contingency built into the quoted contract price. Mr. Spreyer replied there was none. The board agreed that the contract should not exceed \$250,000.

A motion to approve the purchase of IT replacement network switches, not to exceed \$250,000, was made by Mr. Waxenberg and seconded by Ms. Comer. Motion passed unanimously.

IV. Adjourn

There being no further business, Mr. Biller moved to adjourn the meeting and Ms. Hammersley seconded the motion. The meeting adjourned at 10:12 AM.

City of Hartford

FY2024

Monthly Financial Report to the Municipal Accountability Review Board



October 2023
(FY2024 P4)

Meeting date: December 7th, 2023

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

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City of Hartford - FY2024 General Fund Financial Report & Projection

12/7/2023

Revenue Category	FY2023 UN-AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (OCT)	FY2024 ACTUAL (OCT)	FY2024 PROJECTION	VARIANCE (FAV)/(UNFAV)
41 General Property Taxes ¹	(305,350,932)	(300,623,516)	(300,623,516)	(157,401,600)	(161,237,614)	(300,817,066)	(193,550)
42 Licenses & Permits ²	(10,342,165)	(6,595,671)	(6,595,671)	(3,258,461)	(4,404,616)	(6,595,671)	-
43 Fines Forfeits & Penalties ³	(123,877)	(153,840)	(153,840)	(42,661)	(30,181)	(153,840)	-
44 Revenue from Money & Property ⁴	(10,919,926)	(7,479,015)	(7,479,015)	(2,113,107)	(3,778,893)	(7,479,015)	-
45 Intergovernmental Revenues ⁵	(344,112,542)	(294,045,484)	(294,045,484)	(87,313,897)	(151,270,519)	(302,109,196)	(8,063,712)
46 Charges For Services ⁶	(4,969,994)	(3,777,049)	(3,777,049)	(1,925,113)	(1,263,201)	(3,791,023)	(13,974)
47 Reimbursements ⁷	(104,627)	(89,653)	(89,653)	(7,154)	(270)	(89,653)	-
48 Other Revenues ⁸	(522,920)	(276,081)	(276,081)	(110,913)	(193,883)	(333,791)	(57,710)
53 Other Financing Sources ⁹	(4,353,200)	(6,130,800)	(6,130,800)	(562,315)	(701,091)	(6,130,800)	-
Total Revenues¹⁷	(680,800,183)	(619,171,109)	(619,171,109)	(252,735,221)	(322,880,268)	(627,500,055)	(8,328,946)

Expenditure Category	FY2023 UN-AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (OCT)	FY2024 ACTUAL (OCT)	FY2024 PROJECTION	VARIANCE FAV/(UNFAV)
Payroll ¹⁰	117,848,342	133,899,419	134,062,292	36,952,713	39,342,012	135,029,396	(967,104)
Benefits ¹¹	65,630,409	101,207,991	100,707,991	29,114,824	32,575,927	101,335,591	(627,600)
Debt & Other Capital ^{12, 16}	112,577,568	17,397,994	17,897,994	3,352,159	1,892,168	17,897,994	-
Library	6,663,336	9,201,354	9,201,354	2,887,779	3,067,198	9,201,354	-
Metro Hartford Innovation Services	5,292,973	5,075,732	5,075,732	1,464,324	1,691,912	5,075,732	-
Utilities ¹⁴	29,880,834	30,331,815	30,331,815	11,811,242	10,633,036	30,049,115	282,700
Other Non-Personnel ¹⁵	34,640,109	38,043,530	37,880,657	7,941,942	7,977,177	38,574,577	(693,920)
Education ¹³	282,468,235	284,013,274	284,013,274	79,006,518	79,006,518	284,013,274	-
Total Expenditures¹⁷	655,001,806	619,171,109	619,171,109	172,531,501	176,185,949	621,177,034	(2,005,925)
Revenues and Expenditures, Net	(25,798,378)	-	-	(80,203,720)	(146,694,319)	(6,323,021)	
Use of Assigned Fund Balance	-	-	-	-	-	-	-

REVENUE FOOTNOTES

- ¹ (1) Cumulative through October FY2024, current year tax levy revenue actuals are 0.52% or \$0.81M higher than FY2023 Period 4 (October).
(2) Prior Year Levy collections actuals are tracking favorably by \$2.21M compared to the FY2023 cumulative through October.
(3) Interest and liens collections actuals through October FY2024 are \$0.88M higher than actuals through October FY2023.
(4) Revenues from subsequent tax lien sales through October FY2024 are equal to revenues from this source through October FY2023.
- ² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking favorably by 35% or \$1.15M compared to the FY2023 cumulative through October.
- ³ The Fines, Forfeits and Penalties revenue line item includes revenues from false alarms fines.
- ⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2024 actuals are tracking 79% higher than October FY2023 due to higher interest revenue.
- ⁵ Intergovernmental Revenues primarily reflect the receipts of Education Cost Sharing, Supplemental Car Tax and PILOT revenues from the State. October FY2024 actuals are 73% or \$64.0M higher than October FY2023 actuals due primarily to receipt of a \$60.4M State PILOT payment; no State PILOT payments had been received through October FY2023. The \$22.2M payment received from the State in FY2024 as reimbursement for its cap on motor vehicle mill rates also was higher than the \$18.8M payment received through October FY2023. A \$4.5M payment from the State Municipal Revenue Sharing Account was received in October FY2024.
- ⁶ Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records, and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$5.0M. October FY2024 actuals are 34% or \$0.66M lower than October 2023 actuals.
- ⁷ Reimbursements (primarily Section 8) largely occur at fiscal year end.
- ⁸ Other Revenues will vary year to year based on unanticipated items such as settlements. This revenue category's actuals through October FY2024 are unfavorable by 75% or \$0.08M compared to the FY2023 cumulative through October.
- ⁹ Other Financing Sources reflects revenues from, DoNo Stadium Fund (1), the Parking Authority Fund (2), Special Police Service Fund (3), and other (4).
(1) Yard Goat Admission Tax is received monthly and is included in the year to date actuals.
(2) The revenue from Hartford Parking Authority is received quarterly.
(3) Revenues from Police Private Duty are posted quarterly.

EXPENDITURE FOOTNOTES

- ¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$967K. The methodology of the full-time payroll projection (detailed in the appendix) reflects 14 weeks of actual payroll expenses with 38.2 weeks remaining. Vacancies are assumed to be refilled with 34.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$5.35M and \$31K of favorability in Holiday Pay is offset by a projected shortfall of \$6.08M in OT and \$262K in PT. Payroll will continue to be monitored throughout the fiscal year.
- ¹¹ Benefits and Insurances is projected to be net unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide.
- ¹² The FY2024 Adopted Budget for Debt & Other Capital is comprised of \$4.65M for Downtown North principal and interest, \$220K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$12.42M for Pay-As-You-Go CapEx. In addition, \$500K for ARPA has been transferred from Benefits and Insurances for a grand total of \$17.90M.
- ¹³ Education YTD actuals reflect 4 month of the City's tax supported payment of \$96M and one payment from the State of Connecticut. The \$188M ECS will be recorded as the State allocation is received.
- ¹⁴ Utilities are projected to be favorable primarily due to the trend in waste disposal costs.
- ¹⁵ Other is projected to be net unfavorable due to legal settlements, offset by favorable facility costs.
- ¹⁶ Under the executed Contract Assistance agreement, \$51.25M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2024. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue.
- ¹⁷ The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenues is unfavorable.

Revenue Summary - Major Category

	FY2023 UNAUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (OCTOBER)	FY2024 ACTUAL (OCTOBER)
41-TAXES	(305,350,932)	(300,623,516)	(300,623,516)	(157,401,600)	(161,237,614)
CURRENT YEAR TAX LEVY	(291,755,643)	(292,019,388)	(292,019,388)	(153,825,569)	(154,631,955)
INTEREST AND LIENS	(5,014,250)	(4,100,000)	(4,100,000)	(1,555,225)	(2,440,200)
PRIOR YEAR LEVIES	(8,118,829)	(4,300,000)	(4,300,000)	(1,703,356)	(3,915,206)
TAX LIEN SALES	(193,550)	-	-	(193,550)	(193,550)
OTHER	(268,660)	(204,128)	(204,128)	(123,900)	(56,703)
42-LICENSES AND PERMITS	(10,342,165)	(6,595,671)	(6,595,671)	(3,258,461)	(4,404,616)
BUILDING PERMITS	(5,492,612)	(3,614,100)	(3,614,100)	(1,693,326)	(2,922,706)
ELECTRICAL PERMITS	(1,803,035)	(900,000)	(900,000)	(490,640)	(756,611)
FOOD & MILK DEALER LICENSES	(270,075)	(236,400)	(236,400)	(199,000)	(133,975)
MECHANICAL PERMITS	(963,422)	(800,000)	(800,000)	(421,092)	(194,859)
PLUMBING PERMITS	(676,299)	(375,000)	(375,000)	(147,567)	(162,300)
OTHER	(1,136,722)	(670,171)	(670,171)	(306,835)	(234,164)
43-FINES FORFEITS AND PENALTIES	(123,877)	(153,840)	(153,840)	(42,661)	(30,181)
FALSE ALARM CITATIONS-POL&FIRE	(110,376)	(138,000)	(138,000)	(40,069)	(29,488)
LAPSED LICENSE/LATE FEE	-	(7,100)	(7,100)	-	-
OTHER	(13,501)	(8,740)	(8,740)	(2,592)	(693)
44-INTEREST AND RENTAL INCOME	(10,919,926)	(7,479,015)	(7,479,015)	(2,113,107)	(3,778,893)
BILLINGS FORGE	(21,918)	(20,428)	(20,428)	(5,833)	(6,346)
CT CENTER FOR PERFORM ART	(54,167)	(50,000)	(50,000)	(20,833)	(16,667)
INTEREST	(10,114,652)	(6,769,335)	(6,769,335)	(1,900,213)	(3,560,987)
RENT OF PROP-ALL OTHER	(88,979)	(87,720)	(87,720)	(30,619)	(36,656)
RENTAL OF PARK PROPERTY	(44,816)	(40,421)	(40,421)	(19,451)	(10,907)
RENTAL OF PARKING LOTS	(27,061)	-	-	-	-
RENTAL OF PROP-FLOOD COMM	(69,600)	(99,360)	(99,360)	(25,680)	(14,524)
RENTAL-525 MAIN STREET	(15,863)	-	-	(7,452)	(5,586)
RENTS FROM TENANTS	(167,606)	(161,400)	(161,400)	(51,100)	(59,600)
SHEPHERD PARK	(140,414)	(124,207)	(124,207)	-	-
THE RICHARDSON BUILDING	(138,705)	(90,000)	(90,000)	(33,853)	(49,549)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(18,072)	(18,072)
OTHER	(1)	-	-	(1)	-
45-INTERGOVERNMENTAL	(344,112,542)	(294,045,484)	(294,045,484)	(87,313,897)	(151,270,519)
MUNICIPAL AID	(285,271,622)	(291,655,207)	(291,655,207)	(85,858,617)	(150,492,180)
CAR TAX SUPPL MRSF REV SHARING	(18,768,858)	(22,167,600)	(22,167,600)	(18,768,858)	(22,167,601)
EDUCATION COST SHARING	(186,492,946)	(187,974,890)	(187,974,890)	(46,993,723)	(46,993,723)
HIGHWAY GRANT	(1,166,310)	(1,166,310)	(1,166,310)	(583,155)	(581,045)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	-	-
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(16,142,362)	(15,792,632)	(15,792,632)	(16,142,362)	(20,331,835)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	-	-	(3,370,519)	-
PRIV TAX EXEMPT PROPERTY	(51,774,943)	(56,998,091)	(56,998,091)	-	(60,417,977)
OTHER MUNICIPAL AID	(54,098,049)	-	-	-	-
STATE CONTRACT ASSISTANCE	(54,098,049)	-	-	-	-
OTHER STATE REVENUES	(84,227)	(87,045)	(87,045)	(40,831)	(41,209)
JUDICIAL BRANCH REV DISTRIB.	(66,064)	(66,947)	(66,947)	(40,831)	(41,209)
VETERANS EXEMPTIONS	(18,163)	(20,098)	(20,098)	-	-
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,655,293)	(2,299,932)	(2,299,932)	(1,411,097)	(729,730)
DISABIL EXEMPT-SOC SEC	(6,532)	(7,262)	(7,262)	-	-
GR REC TAX-PARI MUTUEL	(159,597)	(165,714)	(165,714)	(42,779)	(53,100)
HEALTH&WELFARE-PRIV SCH	(21,929)	(54,629)	(54,629)	-	-
MATERIALS INNOVATION RECYCLING	(1,500,000)	-	-	-	-
PHONE ACCESS LN TAX SH	(642,665)	(640,525)	(640,525)	-	-
PILOT CHURCH HOMES INC	(126,322)	(126,588)	(126,588)	(63,066)	(63,256)
PILOT FOR CT CTR FOR PERF	(418,761)	(300,000)	(300,000)	-	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(250,000)	(250,000)
PILOT HARTFORD HILTON	(1,045,887)	(327,000)	(327,000)	(975,040)	(112,637)
PILOT HARTFORD MARRIOTT	(160,351)	(153,214)	(153,214)	(80,213)	(250,738)
PILOT-PENNANT N CROSSING	(48,250)	-	-	-	-
PILOT TRINITY COLLEGE	(25,000)	(25,000)	(25,000)	-	-
OTHER	(3,351)	(3,300)	(3,300)	(3,351)	(7,400)
STATE REIMBURSEMENTS	(3,351)	(3,300)	(3,300)	(3,351)	(7,400)
46-CHARGES FOR SERVICES	(4,969,994)	(3,777,049)	(3,777,049)	(1,925,113)	(1,263,201)
CONVEYANCE TAX	(2,510,488)	(1,800,000)	(1,800,000)	(1,173,593)	(593,087)
FILING RECORD-CERTIF FEES	(316,556)	(300,000)	(300,000)	(109,827)	(99,420)
TRANSCRIPT OF RECORDS	(746,736)	(805,266)	(805,266)	(222,741)	(193,773)
OTHER	(1,396,215)	(871,783)	(871,783)	(418,952)	(376,922)
47-REIMBURSEMENTS	(104,627)	(89,653)	(89,653)	(7,154)	(270)
ADVERTISING LOST DOGS	(495)	(453)	(453)	(80)	(170)
DOG ACCT-SALARY OF WARDEN	(3,345)	(2,105)	(2,105)	-	-
OTHER REIMBURSEMENTS	(158)	-	-	-	-
REIMB FOR MEDICAID SERVICES	(5,724)	-	-	(5,724)	-
SECTION 8 MONITORING	(92,935)	(83,890)	(83,890)	-	-
OTHER	(1,970)	(3,205)	(3,205)	(1,350)	(100)
48-OTHER REVENUES	(522,920)	(276,081)	(276,081)	(110,913)	(193,883)
MISCELLANEOUS REVENUE	(127,027)	(65,749)	(65,749)	(107,817)	(38,329)
OVER & SHORT ACCOUNT	(11)	-	-	(0)	(180)
SALE OF DOGS	(6,849)	(6,849)	(6,849)	(1,359)	(2,703)
SETTLEMENTS - OTHER	-	(3,000)	(3,000)	-	-
OTHER	(389,033)	(200,483)	(200,483)	(1,737)	(152,671)
53-OTHER FINANCING SOURCES	(4,353,200)	(6,130,800)	(6,130,800)	(562,315)	(701,091)
DOWNTOWN NORTH (DONO)	(915,757)	(1,055,800)	(1,055,800)	(62,315)	(60,091)
REVENUE FROM HTFD PKG AUTHY	(2,011,000)	(2,325,000)	(2,325,000)	(500,000)	(641,000)
SPECIAL POLICE SERVICES	(1,426,444)	(2,750,000)	(2,750,000)	-	-
Grand Total	(680,800,183)	(619,171,109)	(619,171,109)	(252,735,221)	(322,880,268)

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

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 23	Actual FY 24	Actual FY 23	Actual FY 24	Actual FY 23	Actual FY 24	Actual FY 23	Actual FY 24	FY 23	FY 24
July	107,971,467	108,382,349	(298,163)	1,209,101 ¹	343,138	334,426	187,912	- ¹	108,204,354	109,925,876
August	41,837,343	39,513,704 ²	835,535	464,642 ²	588,188	340,531 ²	5,637	-	43,266,703	40,318,876
September	2,173,272	4,313,472 ²	743,324	650,109	343,968	402,506	-	193,550 ¹	3,260,564	5,559,636
October	1,843,488	2,422,432	422,659	1,591,353 ^{2,3}	279,932	1,362,737 ^{2,3}	-	-	2,546,079	5,376,521
November	1,617,965		389,123		212,941		-	-	2,220,029	-
December	12,932,762		792,694		388,100		-	-	14,113,556	-
January	91,000,592		630,563		353,103		-	-	91,984,258	-
February	24,671,648		674,296		525,881		-	-	25,871,825	-
March	2,998,533		490,841		440,357		-	-	3,929,731	-
April	2,087,493		453,871		403,762		-	-	2,945,125	-
May	1,396,702		591,304		376,822		-	-	2,364,828	-
June	1,224,379		1,078,738		760,857		-	-	3,063,974	-
Total Collections	291,755,643	154,631,955	6,804,786	3,915,206	5,017,047	2,440,200	193,550	193,550	303,771,026	161,180,910
60 Day Collections	-		1,314,043		-		-		1,314,043	-
Reclass -- Year End entries	(107,155)		100,134		(2,797)		-		(9,818)	-
Adjusted Total Collections	291,648,488	154,631,955	8,218,964	3,915,206	5,014,250	2,440,200	193,550	193,550	305,075,251	161,180,910
	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 23	FY 24	FY 23	FY 24	FY 23	FY 24	FY 23	FY 24	FY 23	FY 24
Total Budget	285,792,269	292,019,388	5,130,000	4,300,000	3,800,000	4,100,000	-	-	294,722,269	300,419,388
Total current levy (GL 2022) new bills	313,145,577	316,229,322	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through OCTOBER	151,982,082	154,631,955	1,280,697	3,915,206	1,275,293	2,440,200	193,550	193,550	154,731,621	161,180,910
Outstanding Receivable at 10/31	162,782,851	155,601,639	45,994,697	49,968,559	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjustment from bridging QDS to Munis		5,995,727								
% of Budget Collected	53.18%	52.95%	24.96%	91.05%	33.56%	59.52%	#DIV/0!	-	52.50%	53.65%
% of Adjusted Levy Collected	48.53%	48.90%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	68.95	68.95								
Mill Rate Personal Property	68.95	68.95								
Mill Rate Motor Vehicle	32.46	32.46								

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

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

³ Payment of prior year taxes including interest (226 Propect Ave & 960 Main St).

Expenditure Summary - Departments

	FY2023 UN-AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (OCT)	FY2024 ACTUAL (OCT)	FY2024 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	701,019	823,510	823,510	213,778	234,604	802,150	21,360
00112 COURT OF COMMON COUNCIL	669,182	978,077	978,077	201,039	194,593	965,894	12,183
00113 TREASURER	369,367	532,905	532,905	130,127	107,081	522,910	9,995
00114 REGISTRARS OF VOTERS	684,474	549,635	793,940	241,745	261,981	793,154	786
00116 CORPORATION COUNSEL ¹	1,255,453	1,529,493	1,529,493	373,054	513,821	1,657,421	(127,928)
00117 TOWN & CITY CLERK	805,181	985,440	985,440	219,397	296,801	970,835	14,605
00118 INTERNAL AUDIT	521,697	534,412	534,412	158,132	158,896	533,966	446
00119 CHIEF OPERATING OFFICER	1,551,080	1,526,876	1,526,876	505,441	334,742	1,451,129	75,747
00122 METRO HARTFORD INNOVATION SERV	5,292,973	5,075,732	5,075,732	1,464,324	1,691,912	5,075,732	0
00123 FINANCE	3,207,768	4,154,432	4,154,432	953,183	1,036,581	3,937,018	217,414
00125 HUMAN RESOURCES	1,629,033	1,971,324	1,971,324	440,766	487,733	1,935,469	35,855
00128 OFFICE OF MANAGEMENT & BUDGET	917,759	1,515,173	1,515,173	265,648	391,396	1,461,488	53,685
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,553,301	5,099,654	5,099,654	1,740,600	1,823,380	5,057,741	41,913
00211 FIRE ²	38,502,627	41,693,957	41,693,957	11,959,076	12,337,573	42,057,799	(363,842)
00212 POLICE ³	49,030,977	53,136,477	53,136,477	15,017,722	15,887,877	53,718,542	(582,065)
00213 EMERGENCY SERVICES & TELECOMM. ⁴	4,464,278	5,231,157	5,231,157	1,400,522	1,927,690	5,943,729	(712,572)
00311 PUBLIC WORKS	18,034,961	21,503,825	21,503,825	5,074,707	6,025,844	21,469,275	34,550
00420 DEVELOPMENT SERVICES	6,138,695	6,825,654	6,825,654	1,288,162	1,299,303	6,807,224	18,430
00520 HEALTH AND HUMAN SERVICES	5,048,892	5,758,563	5,758,563	1,342,528	890,399	5,476,230	282,333
00711 EDUCATION	282,468,235	284,013,274	284,013,274	79,006,518	79,006,518	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY	6,663,336	9,201,354	9,201,354	2,887,779	3,067,198	9,201,354	0
00820 BENEFITS & INSURANCES ⁵	65,630,409	101,207,991	100,707,991	29,114,824	32,575,927	101,335,591	(627,600)
00821 DEBT SERVICE	112,577,568	17,397,994	17,897,994	3,352,159	1,892,168	17,897,994	0
00822 NON OP DEPT EXPENDITURES ⁶	45,283,541	47,924,200	47,679,895	15,180,270	13,741,931	48,091,115	(411,220)
Grand Total	655,001,806	619,171,109	619,171,109	172,531,501	176,185,949	621,177,034	(2,005,925)

¹ Unfavorable variance is due to city-wide increases been centrally budgeted in FY2024. Budget funding for this increase will be transferred, as needed, at year end.

² Fire is projected to be unfavorable due to overtime.

³ Police is projected to be unfavorable due to overtime.

⁴ Emergency Services & Telecomm. is projected to be unfavorable due to overtime.

⁵ Benefits and Insurances is projected to be net unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide.

⁶ Non Operating is projected to be net unfavorable due to legal settlements, offset by favorable utility costs.

Expenditure Summary - Major Expenditure Category

	FY2023 AUDITED ACTUAL	FY2024 ADOPTED BUDGET	FY2024 REVISED BUDGET	FY2023 ACTUAL (OCT)	FY2024 ACTUAL (OCT)	FY2024 PROJECTION	VARIANCE FAV/(UNFAV)
PAYROLL	117,848,342	133,899,419	134,062,292	36,952,713	39,342,012	135,029,396	(967,104)
FT ¹	93,362,842	110,437,922	110,437,922	28,955,037	29,285,496	105,092,146	5,345,776
HOL ¹	2,323,025	2,512,845	2,512,845	598,889	594,482	2,481,786	31,059
OT ¹	19,794,157	17,939,894	17,939,894	6,457,610	8,428,624	24,022,275	(6,082,381)
PT ¹	2,368,317	3,008,758	3,171,631	941,177	1,033,411	3,433,189	(261,558)
BENEFITS	65,630,409	101,207,991	100,707,991	29,114,824	32,575,927	101,335,591	(627,600)
HEALTH	4,688,057	36,040,964	35,540,964	5,353,996	8,539,948	35,540,964	0
MITIGATION ²	0	(1,190,000)	(1,190,000)	0	0	0	(1,190,000)
PENSION	50,171,435	51,065,923	51,065,923	17,477,846	17,491,318	51,065,923	0
INSURANCE	4,844,025	5,356,373	5,356,373	3,406,886	3,487,311	5,356,373	0
FRINGE REIMBURSEMENTS	(3,294,195)	(2,947,953)	(2,947,953)	(421,086)	(345,747)	(2,947,953)	0
LIFE INSURANCE	222,343	231,987	231,987	77,032	78,294	231,987	0
OTHER BENEFITS	4,727,707	4,579,297	4,579,297	1,582,234	1,683,135	4,579,297	0
WAGE ³	0	3,296,400	3,296,400	0	0	2,734,000	562,400
WORKERS COMP	4,271,038	4,775,000	4,775,000	1,637,917	1,641,667	4,775,000	0
DEBT	112,577,568	17,397,994	17,897,994	3,352,159	1,892,168	17,897,994	0
DEBT	112,577,568	17,397,994	17,897,994	3,352,159	1,892,168	17,897,994	0
LIBRARY	6,663,336	9,201,354	9,201,354	2,887,779	3,067,198	9,201,354	0
LIBRARY	6,663,336	9,201,354	9,201,354	2,887,779	3,067,198	9,201,354	0
MHIS	5,292,973	5,075,732	5,075,732	1,464,324	1,691,912	5,075,732	0
MHIS	5,292,973	5,075,732	5,075,732	1,464,324	1,691,912	5,075,732	0
UTILITY	29,880,834	30,331,815	30,331,815	11,811,242	10,633,036	30,049,115	282,700
UTILITY ⁴	29,880,834	30,331,815	30,331,815	11,811,242	10,633,036	30,049,115	282,700
OTHER	34,640,109	38,043,530	37,880,657	7,941,942	7,977,177	38,574,577	(693,920)
COMMUNITY ACTIVITIES	2,652,494	2,908,059	2,908,059	1,228,196	1,221,651	2,908,059	0
CONTINGENCY	981,155	3,042,749	3,042,749	138,322	83,117	3,042,749	0
CONTRACTED SERVICES	6,279,092	7,144,875	7,148,136	1,101,089	1,576,985	7,148,136	0
ELECTIONS	0	465,395	221,090	0	0	221,090	0
GOVT AGENCY & OTHER	39,457	44,386	44,386	29,760	30,971	44,386	0
LEASES - OFFICES PARKING COPIER ⁵	1,705,874	1,985,083	1,985,083	679,069	667,887	1,960,713	24,371
LEGAL EXPENSES & SETTLEMENTS ⁶	5,564,829	3,462,500	3,462,500	981,619	645,427	4,212,500	(750,000)
OTHER ⁷	6,243,994	5,618,743	5,624,174	1,000,190	574,988	5,592,465	31,709
OUT AGENCY	100,000	100,000	100,000	0	0	100,000	0
POSTAGE	232,076	200,000	200,000	75,618	96,055	200,000	0
SUPPLY	3,908,085	4,726,059	4,867,589	1,018,953	1,194,846	4,867,589	0
TECH, PROF & COMM BASED SERVICES	3,367,134	4,360,068	4,291,278	699,515	1,041,197	4,291,278	0
VEHICLE & EQUIP	3,565,919	3,985,613	3,985,613	989,612	844,054	3,985,613	0
EDUCATION	282,468,235	284,013,274	284,013,274	79,006,518	79,006,518	284,013,274	0
EDUCATION	282,468,235	284,013,274	284,013,274	79,006,518	79,006,518	284,013,274	0
Grand Total	655,001,806	619,171,109	619,171,109	172,531,501	176,185,949	621,177,034	(2,005,925)

¹ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$967K. The methodology of the full-time payroll projection (detailed in the appendix) reflects 14 weeks of actual payroll expenses with 38.2 weeks remaining. Vacancies are assumed to be refilled with 34.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$5.35M and \$31K of favorability in Holiday Pay is offset by a projected shortfall of \$6.08M in OT and \$262K in PT. Payroll will continue to be monitored throughout the fiscal year.

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

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

⁴ Utilities are projected to be favorable primarily due to the trend in waste disposal costs.

⁵ Leases is projected to be net favorable due to lower facilities costs, offset by increased copier costs.

⁶ Legal is projected to be net unfavorable due to legal settlements.

⁷ Other is projected to be favorable due to lower fixed costs for the Learning Corridor.

Appendix

FY2024 Full-time Payroll Projection (October)

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 10/14 (14 WEEKS)	PROJECTION (38.2 WEEKS)	YTD THRU 10/14 PLUS PROJECTION (38.2 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	8	787,262	194,015	571,888	765,902	0	765,902	21,360
112-CCC	9	544,759	105,308	397,268	502,576	0	502,576	42,183
113- Treas	9	416,670	88,199	313,805	402,004	4,671	406,675	9,995
114- ROV	7	392,426	104,034	282,367	386,401	1,423	387,824	4,602
116-Corp Counsel	15	1,471,313	355,919	1,243,321	1,599,241	0	1,599,241	(127,928)
117- Clerk	12	817,806	174,266	599,597	773,862	4,929	778,791	39,015
118-Audit	5	509,739	136,190	373,103	509,293	0	509,293	446
119-COO	16	1,290,197	250,643	945,735	1,196,378	1,070	1,197,448	92,749
123- FIN	48	3,824,744	789,691	2,735,953	3,525,644	43,695	3,569,339	255,405
125- HR	16	1,206,099	269,767	900,477	1,170,244	0	1,170,244	35,855
128-OMBG	12	1,040,443	231,531	751,499	983,030	3,728	986,758	53,685
132-FCYR	14	1,058,104	223,405	754,138	977,543	10,269	987,812	70,292
211- Fire	375	31,556,334	7,780,160	22,522,141	30,302,302	332,136	30,634,438	921,896
212- Police	517	44,458,835	9,158,480	27,319,134	36,477,613	636,902	37,114,515	7,344,320
213- EST	57	4,048,679	898,224	2,799,023	3,697,247	54,881	3,752,128	296,551
311- DPW	232	13,564,144	3,122,644	9,757,093	12,879,738	146,203	13,025,940	538,204
420- Devel Serv	66	5,087,165	995,999	3,748,814	4,744,813	92,750	4,837,563	249,602
520- HHS	38	2,817,443	511,708	1,963,433	2,475,140	59,969	2,535,110	282,333
Grand Total	1,456	114,892,162	25,390,181	77,978,789	103,368,970	1,392,626	104,761,596	10,130,566


FT- Fire Attrition	(493,776)	FT- Fire Attrition	(493,776)
FT- Police Attrition	(4,071,069)	FT- Police Attrition	(4,071,069)
FT- Net other payroll	110,605	FT- Net other payroll	(219,945)
FT- Total Revised Budget	<u>110,437,922</u>	FT- Subtotal Variance	<u>5,345,776</u>
		Non-Sworn Attrition (in Bene	<u>(1,190,000)</u>
		Total Variance	<u>4,155,776</u>

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 10/14/23, which includes 14 pay periods, and projects filled positions for 38.2 future weeks.
- 2) Non-sworn vacancies are projected for 34.2 future weeks.
- 3) Adopted head count is 1475 with 19 MHIS positions funded in the MHIS internal service fund.
- 4) Unfavorable department variance is due to city-wide increases been centrally budgeted in FY2024. Budget funding for this increase will be transferred, as needed, at year end.



MEMO

From: Paul Foster 
To: Dr. Leslie Torres-Rodriguez
Date: December 1, 2023
Re: October 2023 Financial Results

Through the end of October, Hartford Public Schools has expended \$81.9 million from all funding sources, an increase of \$31.4 million since the end of September. Encumbrances increased by approximately \$19 million from the prior month, with nearly all of the increase recorded in the tuition line.

In this month's financial reports, at the request of one of our Board members, we've introduced a new metric: a column indicating how much of each adjusted budget line item has been spent or encumbered year to date. The metric can serve as a rough proxy for what expenditures are high because of seasonality/timing differences and which reflect some other underlying cause. This type of analysis would be most useful for our General Fund budget. As an example, four months into the fiscal year, one could reasonably expect about 33% of each budget line to be expended (4 months divided by 12 months).

Looking at outliers in the General Fund budget, several are due to timing/seasonality:

- Certified salaries, 22.5% expended; the first payroll for certified staff was two months after the fiscal year started
- Maintenance contracts, 75.5% expended; most of the contracts are encumbered at the beginning of the year.
- Similarly, we expend or encumber all our transportation, communications (software renewals), utilities and the majority of our dues at the beginning of the fiscal year.

Conversely, some of the budget items with adverse spending so far this year include:

- Non-certified severance, 81.1% expended; severance in this context means payouts due for eligible accrued leave when an employee resigns or retires.
- Legal judgments, 91.5% expended; a particularly large legal settlement was paid in August.

We will monitor the above two items closely for the duration of the year since the level of spending so far suggests the expenses will exceed the amount budgeted. Going forward, we believe the new metric will help guide some of our budget variance analysis, particularly as we work to close the remaining piece of the 2023-24 budget deficit.

Let me know if you have any questions on the information above or the attached Period 4 financial reports.



All Funds Budget
 Financial Position Report as of 1/28/2023
 For: 7/1/2023 to 10/31/2023 Period: 1 to 4



Description	Series	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	Year To Date Expenditures	Year To Date Encumbered/ Committed	% Expended/ Encumbered	Balance
Certified Salaries	100	141,589,860	151,349,997	33,213,055	-	21.9%	118,136,943
Severance/Other	199	1,215,000	1,264,285	733,115	-	58.0%	531,170
Certified Salaries Total		142,804,860	152,614,283	33,946,170	-	22.2%	118,668,113
Non Cert Salaries	200	56,589,006	63,048,446	17,809,244	-	28.2%	45,239,203
Severance/Other	299	383,498	429,945	345,577	-	80.4%	84,368
Non Certified Salaries Total		56,972,504	63,478,391	18,154,821	-	28.6%	45,323,570
Instructional Improvements	322	5,186,347	12,022,501	1,334,589	4,687,099	50.1%	6,000,813
Professional Services	333	2,299,234	10,690,975	1,903,056	1,291,442	29.9%	7,496,477
MHIS/IT Services	335	3,535,236	3,972,903	-	-	0.0%	3,972,903
Professional Contracts & Svs		11,020,818	26,686,379	3,237,645	5,978,542	34.5%	17,470,193
Maint Supplies & Services	442	420,429	420,429	83,133	231,906	74.9%	105,390
Maintenance Contracts	443	3,113,519	5,087,565	1,463,131	2,071,501	69.5%	1,558,174
Rental - Equip & Facilities	444	2,526,071	1,233,949	138,959	196,676	27.2%	898,314
Building Improvements	445	610,000	2,507,503	716,637	318,292	41.3%	1,697,474
Purchased Property Services		6,670,018	9,249,446	2,401,859	2,818,376	56.4%	4,259,353
Transportation	551	27,115,571	29,075,942	4,757,153	21,981,834	92.0%	2,336,956
Communications	553	2,642,338	5,871,799	2,822,459	666,843	59.4%	2,382,497
Advertising	554	282,317	619,727	23,299	11,000	5.5%	585,428
Printing & Binding	555	72,185	72,435	250	-	0.3%	72,185
Tuition	556	108,212,370	105,216,423	3,164,242	17,276,416	19.4%	84,775,766
Travel & Conferences	558	234,118	239,102	31,983	-	13.4%	207,120
Misc Services	559	936,360	1,654,703	174,409	164,092	20.5%	1,316,201
Systemwide Purchased Svs Total		139,495,259	142,750,131	10,973,794	40,100,184	35.8%	91,676,153
Instructional & Other Supplies	610	5,669,854	8,190,161	1,333,201	1,351,572	32.8%	5,506,089
Utilities	620	9,406,986	9,405,856	2,531,319	6,800,360	99.2%	74,177
Text & Library Books	640	126,760	145,694	9,858	14,753	16.9%	121,082
Misc Supplies	690	890,746	3,035,378	358,997	332,816	22.8%	2,343,566
Supplies & Materials Total		16,094,346	20,777,088	4,233,376	8,499,501	61.3%	8,044,914
Equipment	730	1,527,732	10,805,102	270,830	2,155,427	22.5%	8,378,844
Outlay Total		1,527,732	10,805,102	270,830	2,155,427	22.6%	8,378,844
Organization Dues	810	248,779	247,257	84,976	41,287	51.1%	120,993
Legal Judgments	820	120,000	120,000	109,780	-	91.5%	10,220
Other Operating Expenses	899	(1,094,216)	(102,184)	128,193	169,635	N/A	(400,012)
Other Misc Expend Total		(725,437)	265,072	322,949	210,922	201.4%	(268,799)
Fringe Benefits/Insurances	990	55,869,121	59,935,679	8,386,773	87,465	14.1%	51,461,440
Contingency	998	-	-	-	-	N/A	-
Indirect	999	-	401,918	-	-	0.0%	401,918
Sundry Total		55,869,121	60,337,596	8,386,773	87,465	14.0%	51,863,358
All Funds Budget Total		429,729,220	486,963,488	81,928,214	59,850,417	29.1%	345,184,857



General Fund Budget
 Financial Position Report as of 11/28/2023
 For: 7/1/2023 to 10/31/2023 Period: 1 to 4



Description	Series	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	Year To Date Expenditures	Year To Date Encumbered/ Committed	% Expended/ Encumbered	Balance
Certified Salaries	100	80,057,293	77,198,158	17,345,655	-	22.5%	59,852,504
Severance/Other	199	1,215,000	1,215,000	190,990	-	15.7%	1,024,010
Certified Salaries Total		81,272,293	78,413,158	17,536,645	-	22.4%	60,876,514
Non Cert Salaries	200	35,334,171	35,467,979	10,110,283	-	28.5%	25,357,696
Severance/Other	299	383,498	383,498	311,077	-	81.1%	72,421
Non Certified Salaries Total		35,717,669	35,851,477	10,421,360	-	29.1%	25,430,117
Instructional Improvements	322	1,325,967	3,475,630	344,342	1,987,426	67.1%	1,065,491
Professional Services	333	1,133,864	1,068,824	141,721	135,410	25.9%	791,694
MHIS/IT Services	335	2,778,990	3,206,800	-	-	0.0%	3,206,800
Professional Contracts & Svs		5,238,821	7,751,254	486,062	2,122,835	33.7%	5,063,984
Maint Supplies & Services	442	417,000	417,000	82,679	229,321	74.8%	105,000
Maintenance Contracts	443	3,011,783	4,292,484	1,242,946	1,998,264	75.5%	1,053,895
Rental - Equip & Facilities	444	2,250,289	943,016	74,316	117,357	20.3%	751,343
Building Improvements	445	610,000	610,700	83,949	-	13.7%	976,552
Purchased Property Services		6,289,071	6,263,199	1,483,890	2,344,942	61.1%	2,886,789
Transportation	551	26,478,012	26,488,033	3,404,593	21,412,133	93.7%	1,671,145
Communications	553	1,797,460	1,867,524	1,037,682	68,835	59.3%	761,008
Advertising	554	21,157	20,657	-	-	0.0%	20,657
Printing & Binding	555	56,685	56,935	250	-	0.4%	56,685
Tuition	556	86,050,037	85,890,037	2,727,772	14,037,302	19.5%	69,124,963
Travel & Conferences	558	171,981	168,625	24,447	-	14.5%	144,178
Misc Services	559	467,626	459,500	122,598	111,450	50.9%	225,452
Systemwide Purchased Svs Total		115,042,958	114,951,311	7,317,341	35,629,719	37.4%	72,004,089
Instructional & Other Supplies	610	1,865,795	1,840,784	546,567	683,494	66.8%	611,074
Utilities	620	7,496,005	7,415,950	1,575,044	5,815,224	99.7%	25,682
Text & Library Books	640	23,342	17,417	-	-	0.0%	17,417
Misc Supplies	690	438,479	483,906	113,504	85,883	41.2%	284,518
Supplies & Materials Total		9,823,621	9,758,056	2,235,116	6,584,601	90.4%	938,690
Equipment	730	328,801	613,316	31,152	88,886	19.6%	493,279
Outlay Total		328,801	613,316	31,152	88,886	19.6%	493,279
Organization Dues	810	166,897	140,294	45,292	34,287	56.7%	60,715
Legal Judgments	820	120,000	120,000	109,780	-	91.5%	10,220
Other Operating Expenses	899	(1,480,744)	(675,872)	83,117	104,327	N/A	(863,315)
Other Misc Expend Total		(1,193,847)	(415,577)	238,189	138,613	N/A	(792,380)
Fringe Benefits/Insurances	990	32,949,293	32,282,486	8,386,669	87,465	26.2%	23,808,351
Contingency	998	-	-	-	-	N/A	-
Indirect	999	(1,455,407)	(1,455,407)	-	-	0.0%	(1,455,407)
Sundry Total		31,493,887	30,827,079	8,386,669	87,465	27.5%	22,352,944
General Fund Budget Total		284,013,274	284,013,274	48,136,424	46,997,061	33.5%	188,879,789



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Federal Grants:								
AMERICAN RESCUE PLAN ARP-ESSER III	2021	9,200,000	50,867,839	10,065,760	5,082,126	29.8%	19,665,299	35,719,954
ARP ESSER SPPT	2023	200,000	356,456	22,156	799	6.4%	0	333,502
ARPA - Priority Sch Dist-Faith Acts	2021		1,240,811	-	-	0.0%	0	1,240,811
ARPA RIGHT TO READ	2023		167,449	-	-	0.0%	0	167,449
ARPA-INTERDISTRICT MAGNET TUITION	2023	3,000,000	479,609	-	-	0.0%	0	479,609
ARP-ESSER III subgrant SEIG	2022		10,641,989	-	-	0.0%	0	10,641,989
CARL D. PERKINS	2024	673,150	673,150	5,058	-	0.8%	0	668,092
CT CHILDREN MEDICAL CENTER-DWORKIN	2022		-	-	-	N/A	102,997	-
ESSER II (CRRSA ACT) Covid-19	2021		584,776	-	-	0.0%	0	584,776
ESSER II SPED Recovery Activities	2022		39,621	-	-	0.0%	0	39,621
IDEA PART B SECTION 611	2023	1,000,000	1,007,029	775,994	450,876	121.8%	0	(219,841)
IDEA PART B SECTION 611	2024	6,579,149	6,579,149	662,389	743,998	21.4%	0	5,172,762
IDEA PART B, SECTION 619 PRE-SCHOOL	2023		182,835	-	-	0.0%	0	182,835
IDEA PART B, SECTION 619 PRE-SCHOOL	2024	212,368	212,368	5,334	3,398	4.1%	0	203,636
OD ESSA SIG C02-BURNS	2023		144,018	-	-	0.0%	0	144,018
OD ESSA SIG C02-MILNER	2023		163,455	-	-	0.0%	0	163,455
OD ESSA SIG C02-MILNER	2024		300,000	-	-	0.0%	0	300,000
OD ESSA SIG C02-MLKING	2023		166,503	-	-	0.0%	0	166,503
OD ESSA SIG C02-SAND	2023		105,951	-	-	0.0%	0	105,951
OD ESSA SIG C02-SAND	2024		500,000	-	-	0.0%	0	500,000
OD ESSA SIG C02-SMSA	2023		76,943	-	-	0.0%	0	76,943
OD ESSA SIG C02-SMSA	2024		212,283	-	-	0.0%	0	212,283
OD ESSA SIG C02-WISH	2023		118,773	-	-	0.0%	0	118,773
OD ESSA SIG CO2-WHS	2023		50,364	-	-	0.0%	0	50,364
OD ESSA SIG CO2-WHS	2024	140,127	212,283	-	-	0.0%	0	212,283
SEDS IMPLEMENTATION STIPEND	2023		-	-	-	N/A	710	-
TITLE 1, PART D, NEG & DEL	2023		42,937	-	-	0.0%	0	42,937
TITLE 1, PART D, NEG & DEL	2024	42,937	42,937	-	-	0.0%	0	42,937
TITLE 2 PART A, TEACHERS	2023	70,000	70,000	58,419	-	83.5%	0	11,581
TITLE 2 PART A, TEACHERS	2024	1,184,836	1,184,836	274,087	1,170	23.2%	0	909,579
TITLE 3 PART A, ENGLISH LANGUAGE	2023	250,000	244,240	2,722	-	1.1%	0	241,518
TITLE 3 PART A, ENGLISH LANGUAGE	2024	517,544	517,544	151,967	16,600	32.6%	0	348,977
TITLE I IMPROVING BASIC PROGRAMS	2023	3,500,000	3,623,819	828,534	169,851	27.6%	0	2,625,434
TITLE I IMPROVING BASIC PROGRAMS	2024	12,669,101	12,669,101	1,983,559	13,028	15.8%	0	10,672,513
TITLE IV-A SOC SUPPT & ACAD ENRICH	2023		75,135	-	-	0.0%	0	75,135
TITLE IV-A SOC SUPPT & ACAD ENRICH	2024	934,571	934,571	106,684	-	11.4%	0	827,887
Total Federal Grants:		40,173,793	94,488,774	14,942,663	6,481,846	22.7%	19,769,005	73,064,265



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State Grants:								
ADULT EDUCATION - PROVIDER (STATE)	2024	1,810,566	1,810,566	329,906	45,551	20.7%	1,327,749	1,435,109
ADULT EDUCATION CEE1-LITERACY VOL	2024	112,211	112,211	-	-	0.0%	0	112,211
ADULT EDUCATION CEE2 - URBAN LEAGUE	2024	6,461	6,461	-	-	0.0%	82,691	6,461
ALLIANCE - GOVENORS TURNAROUND	2024	26,904,562	26,904,562	4,606,888	1,062,282	21.1%	0	21,235,393
CHILD HEALTH & DEVELOP INSTITUTE CT	2023	-	-	-	-	N/A	5,264	-
COMMISSIONER'S NETWORK S1 HPHS	2024	830,358	791,840	-	3,188	0.4%	0	788,652
COMMISSIONER'S NETWORK S2-McDonough	2024	605,000	1,202,000	-	-	0.0%	0	1,202,000
CT DEPT OF PUBLIC HEALTH	2024	925,000	925,000	130,535	-	14.1%	0	794,465
DEPT OF PUBLIC HEALTH - ORAL HEALTH	2024	-	100,000	-	-	0.0%	0	100,000
EXTENDED SCHOOL HOUR	2024	338,084	333,913	-	-	0.0%	0	333,913
FAMILY RESOURCE CENTER PROGRAM	2024	508,250	508,250	-	-	0.0%	0	508,250
LOW PERFORMING SCHOOLS	2023	-	412,483	-	-	0.0%	0	412,483
MAGNET SCHOOL JOINT MAGNET OFFICE	2024	650,000	600,000	111,670	-	18.6%	65,681	488,330
MAGNET SCHOOL OPERATING GRANT	2024	49,500,000	49,465,189	10,469,170	1,310,894	23.8%	36,586,691	37,685,125
OPEN CHOICE SLOTS (RECEIVING DIST)	2024	150,000	150,000	14,693	-	9.8%	0	135,307
Paraeducator Stipend	2024	-	-	-	-	N/A	270,112	-
PRIORITY SCHOOL DISTRICTS	2024	4,415,943	4,415,943	747,774	500	16.9%	0	3,667,669
PSD-SUMMER SCHOOL	2024	389,859	387,422	368,640	-	95.2%	0	18,782
SBHC-MATERNAL HEALTH & CHILD BLOCK	2024	125,000	125,000	13,150	-	10.5%	0	111,850
SCHOOL READINESS GRANT	2024	2,190,000	2,190,000	317,262	-	14.5%	0	1,872,738
SCHOOL SECURITY GRANT	2024	-	1,350,305	-	-	0.0%	0	1,350,305
STATE BILINGUAL EDUCATION	2024	393,539	393,539	120,782	-	30.7%	0	272,757
Total State Grants:		89,866,833	92,184,684	17,230,471	2,422,415	21.3%	30,338,188	72,531,799




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Private/Foundation Grants/Fees:								
AMERICAN ONLINE GIVING FOUNDATION	2024	-	-	-	-	N/A	5,018	-
BARR FOUNDATION G-II	2024	-	-	-	-	N/A	187,000	-
CT COALITION AGAINST DOMESTIC VIOLE	2022	2,000	-	-	-	0.0%	0	2,000
DALIO FOUNDATION	2024	17,000	-	-	-	0.0%	17,000	17,000
FEE COLLECTION - BEFORE/AFTER PRGMS	2024	-	-	-	-	N/A	11,100	-
FEE COLLECTION REPLACE TIME CARDS	2024	-	-	-	-	N/A	335	-
HARTFORD FOUNDATION PUBLIC GIVING	2022	2,774	-	-	-	0.0%	0	2,774
HARTFORD FOUNDATION PUBLIC GIVING	2023	25,342	-	-	-	0.0%	0	25,342
HARTFORD FOUNDATION PUBLIC GIVING	2024	2,000	-	-	-	0.0%	0	2,000
INSURANCE BILLING - MEDICAID(SBCH)	2024	2,500,000	2,500,000	672,346	-	26.9%	467,452	1,827,654
INSURANCE BILLING - MEDICAL REIMB	2024	2,100,000	2,100,000	340,281	32,392	17.7%	1,957	1,727,327
ISIDORE & SELMA WISE TRAVEL FOUND	2024	-	11,000	-	-	0.0%	11,000	11,000
MULTISOURCE - FOR SCHOOL	2023	-	100	-	-	0.0%	0	100
MULTISOURCE - FOR SCHOOL	2024	-	8,505	-	-	0.0%	11,255	8,505
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2019	-	12,993	-	-	0.0%	0	12,993
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2023	-	6,860	-	-	0.0%	0	6,860
PROJECT LEAD THE WAY, INC	2023	-	10,000	-	-	0.0%	0	10,000
SCHOFF & REARDON PLLC	2023	-	7,954	-	-	0.0%	0	7,954
SCHOOL READINESS-PARENT FEE COLLECT	2024	130,809	130,809	27,682	796	21.8%	23,875	102,331
SCHOOL-BASED HEALTH ALLIANCE	2023	-	265,257	-	-	0.0%	66,315	265,257
SPECIAL EDUCATION EXCESS COST	2024	6,750,000	6,750,000	458,912	2,008,520	36.6%	0	4,281,568
TRAVELERS	2022	-	75,246	-	-	0.0%	0	75,246
TUITION BILLING - SPECIAL EDUCATION	2024	4,000,000	4,000,000	711,370	9,071	18.0%	0	3,279,559
Total Private/Foundation Grants/Fees:		15,480,809	15,927,841	2,210,591	2,081,779	26.8%	802,307	11,665,470
Total All Grants:		145,510,425	202,601,298	34,383,725	10,956,040	31.2%	58,909,500	157,261,634



MEMO

From: Paul Foster 
To: Dr. Leslie Torres-Rodriguez
Date: December 1, 2023
Re: COVID-19 Relief Grant Spending

Hartford Public Schools spent or encumbered \$8.3 million of our Federal COVID relief grants in the month of October, bringing total expenditures across all three grants since inception to almost \$112.1 million. October expenditures and encumbrances included more than \$950,000 in the SEIG (Scaling Equity Innovation Grants) that were given to schools during the 2022-23 year and are now being aggressively utilized. The District has now spent or encumbered 72.5% of its Federal COVID relief grants since 2021. The table that follows summarizes that spending by grant:

Grant	Spending Deadline	Total Grant Award	Total Spent or Encumbered	Change From 9/30/2023	Amount Remaining
ESSER I/CARES Act	9/30/2022	\$10,314,679	\$10,289,326	\$0	\$0
ESSER II	9/30/2023	\$45,730,706	\$45,729,991	(\$176)	\$715
ARP/ESSER III	9/30/2024	<u>\$98,589,663</u>	<u>\$56,072,386</u>	<u>\$8,333,765</u>	<u>\$42,517,277</u>
Total		\$154,635,048	\$112,091,703	\$8,333,589	\$42,517,992

Both the ESSER I/Cares Act and ESSER II grants have now expired. Notable in the above table is the final spending from the ESSER II grant, with \$715 remaining unspent of the \$45.7 million grant, meaning HPS expended 99.998% of the grant. The small negative number shown for the ESSER II grant reflects a refund for a returned item that had been purchased with the grant.

All remaining COVID relief expenditures, including those in the month of October, will be from the ARP/ESSER III grant. Our detailed spending plans for that grant continue to suggest that the grant will be fully expended by next September, with an internal goal of having spending completed by June 30, 2024. Steps taken to ensure the full expenditure of the ARP/ESSER III grant include: 1) eliminating and sweeping funding from all ESSER-funded positions that remained vacant as of the end of October; and, 2) a December sweep of budgeted, but unencumbered ESSER funds for other than personnel purchases.

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

ARP/ESSER III

Expenditures through 10/31/2023

OBJECT	ACCOUNT DESCRIPTION	2021-22 EXPENDED	2022-23 EXPENDED	2023-24 EXPENDED	ENCUMBRANCES	TOTAL
511010	SUPT/DEP/ASST-REG	0.00	0.00	40,644.23	0.00	40,644.23
511020	ADMINISTRATOR-REG	187,500.08	375,999.80	118,745.63	0.00	682,245.51
511021	ADMINISTRATOR-PT	0.00	56,100.00	1,100.00	0.00	57,200.00
511040	DIRECTOR/ASST-REG	321,492.39	487,460.29	159,754.67	0.00	968,707.35
511041	DIRECTOR - PT	0.00	2,325.34	0.00	0.00	2,325.34
511240	PRIN/VP-REG	127,578.09	525,212.70	318,751.61	0.00	971,542.40
511241	PRIN/VP-PT	0.00	48,223.20	14,413.82	0.00	62,637.02
511360	TEACHER-REG	0.00	2,335,411.11	1,263,512.77	0.00	3,598,923.88
511361	TEACHER-PT	49,087.50	205,962.37	228,262.67	0.00	483,312.54
511363	TEACHER-SUBS	11,750.00	35,250.00	58,840.18	0.00	105,840.18
511365	TEACHER STIPENDS/ATHLETIC	0.00	698,274.25	145,292.00	0.00	843,566.25
511380	GUIDANCE COUNSELOR-REG	0.00	67,143.53	18,612.50	0.00	85,756.03
511400	SOCIAL WKR-REG	0.00	270,638.71	287,038.53	0.00	557,677.24
511401	SOCIAL WKR-PT	0.00	3,900.00	0.00	0.00	3,900.00
511997	BONUS CERTIFIED	0.00	2,924,132.00	542,125.00	0.00	3,466,257.00
512180	MANAGER-REG	0.00	400,191.05	196,426.96	0.00	596,618.01
512280	SUPPORTIVE STAFF-REG	54,979.58	1,995,022.94	873,420.40	0.00	2,923,422.92
512281	SUPPORTIVE STAFF-PT	2,383.51	3,553.34	37,651.16	0.00	43,588.01
512282	SUPPORTIVE STAFF-OT	0.00	0.00	16,722.05	0.00	16,722.05
512320	CLERICAL - REG	0.00	14,892.51	12,888.64	0.00	27,781.15
512322	CLERICAL - OT	0.00	0.00	6,614.68	0.00	6,614.68
512461	NURSE-PT	0.00	8,997.18	0.00	0.00	8,997.18
512463	NURSE-SUBS	0.00	759.90	0.00	0.00	759.90
512540	PARAPROFESSIONAL-REG	0.00	500,794.60	107,479.15	0.00	608,273.75
512560	SPEC POLICE OFF-REG	0.00	44,053.47	7,995.75	0.00	52,049.22
512561	SPEC POLICE OFF-PT	0.00	20,412.96	0.00	0.00	20,412.96
512562	SPEC POLICE OFF-OT	0.00	82,184.14	14,682.72	0.00	96,866.86
512591	FOOD SERVICE WORKER-PT	0.00	952.22	0.00	0.00	952.22
512680	CUSTODIAN-REG	28,241.70	132,740.64	154,423.07	0.00	315,405.41
512681	CUSTODIAN-PT	0.00	1,162.91	0.00	0.00	1,162.91
512682	CUSTODIAN-OT	0.00	186.32	3,382.02	0.00	3,568.34
512997	BONUS NONCERTIFIED	0.00	790,121.10	34,500.00	0.00	824,621.10
529997	FRINGE BENEFITS-CERT	136,563.61	1,673,092.59	659,779.10	0.00	2,469,435.30
529998	FRINGE BENEFITS-NON-CER	35,010.46	1,430,203.06	0.00	0.00	1,465,213.52
533210	INSTR CONTRACT SVS	0.00	0.00	43,881.21	101,328.79	145,210.00
533220	INSTR PROG IMPROVE SVS	189,929.30	438,557.80	90,899.00	294,284.99	1,013,671.09
533230	PUPIL SVS: NON-PAYROLL SERVICES	0.00	1,671,000.00	520,098.00	1,213,562.00	3,404,660.00
533240	FIELD TRIPS	0.00	1,949.40	71,327.26	66,403.95	139,680.61
533250	PARENT ACTIVITIES	0.00	0.00	0.00	4,300.00	4,300.00
533303	STAFF DEVELOPMENT	0.00	2,280.00	8,974.00	447.00	11,701.00
533305	OTHER PROF TECH SVS	1,015,793.30	6,369,345.98	1,329,736.28	1,006,450.86	9,721,326.42
544038	RENTAL OF CHAIRS/TABLES	0.00	0.00	1,566.00	550.00	2,116.00
544300	MAINT & CUSTODIAL SERVICES	0.00	42,619.05	0.00	0.00	42,619.05
544307	MECHANICAL SVS CONTRACTS	0.00	436,159.63	0.00	0.00	436,159.63
544410	RENTAL OF FACILITIES	0.00	120,000.00	0.00	0.00	120,000.00
544411	RENTAL OF FACILITIES-NON INSTR	0.00	0.00	18,915.66	0.00	18,915.66
544420	EQUIPMENT/VEHICLE RENTAL	0.00	0.00	13,739.00	31,567.00	45,306.00
544500	BUILDING & GROUNDS IMPROVE	0.00	1,336,743.00	632,687.33	318,292.27	2,287,722.60
555001	STUDENT COMPETITIONS	0.00	0.00	10,000.00	0.00	10,000.00
555100	STUDENT TRANSPORTATION	0.00	53,200.00	1,336,692.61	512,631.39	1,902,524.00
555107	BUS TICKETS	0.00	0.00	2,498.30	0.00	2,498.30
555303	INTERNET COMMUNICATIONS	706,125.41	1,460,209.51	1,115,827.86	560,287.79	3,842,450.57
555400	ADVERTISEMENT	0.00	0.00	11,000.00	0.00	11,000.00
555801	TRAVEL EXPENSES	0.00	10,732.54	0.00	0.00	10,732.54
555900	MISC PURCHASED SVS	0.00	40,833.00	31,988.52	49,060.34	121,881.86
566110	INSTRUCTIONAL SUPPLIES	761,865.64	3,022.32	203,856.90	427,788.23	1,396,533.09
566113	TRAINING SUPPLIES	485,266.87	5,525.00	4,229.10	0.00	495,020.97
566130	MAINT & CUSTODIAL SUPP	0.00	292,203.82	3,500.00	0.00	295,703.82
566504	TECHNOLOGY RELATED SUPP	42,326.55	317,678.07	8,878.69	2,370.83	371,254.14
566903	ATHLETIC SUPPLIES	0.00	0.00	0.00	314.65	314.65
566904	AWARDS & INCENTIVES	0.00	50,071.48	56,201.98	78,790.80	185,064.26
566905	STUDENT UNIFORMS	0.00	0.00	10,495.00	29,014.81	39,509.81
566909	SUPPLIES & MATERIALS	28,761.70	19,786.33	81,178.47	49,011.41	178,737.91
577340	EQUIPMENT	0.00	321,530.66	67,134.92	785,156.83	1,173,822.41
577341	FURNITURE & FIXTURES	0.00	1,328.54	46,016.08	77,653.17	124,997.79
577348	COMPUTER/TECH RELATED H	2,535,282.74	2,408,562.66	82,124.00	769,619.99	5,795,589.39
588100	ORGANIZATION DUES AND FEES	0.00	7,500.00	249.99	3,800.00	11,549.99
588906	INCENTIVES FOR STAFF	0.00	5,552.70	21,423.87	38,943.06	65,919.63
599999	INDIRECT - OVERHEAD	160,948.30	1,069,943.72	0.00	0.00	1,230,892.02
	Expense Total	6,880,886.73	31,621,689.44	11,148,179.34	6,421,630.16	56,072,385.67

ESSER I/CARES ACT

Expenditures through 9/30/22

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

ESSER II

Expenditures through 10/31/23

OBJECT	ACCOUNT DESCRIPTION	2021-22 EXPENDED	2022-23 EXPENDED	2023-24 EXPENDED	ENCUMBRANCES	TOTAL
511020	ADMINISTRATOR-REG	168,269.23	0.00	0.00	0.00	168,269.23
511021	ADMINISTRATOR-PT	0.00	2,200.00	0.00	0.00	2,200.00
511040	DIRECTOR/ASST-REG	0.00	0.00	0.00	0.00	0.00
511240	PRIN/VP-REG	111,660.27	477,981.46	0.00	0.00	589,641.73
511241	PRIN/VP - PT	26,134.66	47,667.71	0.00	0.00	73,802.37
511360	TEACHER-REG	4,513,501.51	4,203,238.90	61,172.89	0.00	8,777,913.30
511361	TEACHER-PT	314,768.42	811,730.05	17,536.40	0.00	1,144,034.87
511363	TEACHER-SUBS	0.00	140,867.10	0.00	0.00	140,867.10
511365	TCHR-STIPENDS & ATHLETI	525,553.66	205,257.80	0.00	0.00	730,811.46
511400	SOC WKR-REG	282,118.16	1,709,010.15	0.00	0.00	1,991,128.31
511997	BONUS CERTIFIED	545,400.00	0.00	0.00	0.00	545,400.00
512040	DIRECTOR/ASST-REG	76,846.15	52,899.08	0.00	0.00	129,745.23
512280	SUPPORTIVE STAFF-REG	339,535.89	393,609.34	0.00	0.00	733,145.23
512281	SUPPORTIVE STAFF-PT	43,065.23	109,426.65	10,695.00	0.00	163,186.88
512282	SUPPORTIVE STAFF - OT	956.19	14,512.35	0.00	0.00	15,468.54
512321	CLERICAL - PT	0.00	241.45	0.00	0.00	241.45
512322	CLERICAL - OT	0.00	4,011.79	0.00	0.00	4,011.79
512461	NURSE-PT	6,600.00	5,697.15	0.00	0.00	12,297.15
512462	NURSE - OT	8,052.24	0.00	0.00	0.00	8,052.24
512540	PARAPROFESSIONAL-REG	13,324.65	94,226.80	0.00	0.00	107,551.45
512541	PARAPROFESSIONAL-PT	48,269.50	10,736.02	0.00	0.00	59,005.52
512560	SPEC POLICE OFF-REG	12,652.22	505.39	0.00	0.00	13,157.61
512561	SPEC POLICE OFF-PT	17,238.00	0.00	0.00	0.00	17,238.00
512562	SPEC POLICE OFF-OT	41,841.04	68,024.43	0.00	0.00	109,865.47
512680	CUSTODIAN-REG	0.00	3,212,604.99	0.00	0.00	3,212,604.99
512681	CUSTODIAL PART TIME	3,000.00	0.00	0.00	0.00	3,000.00
512682	CUSTODIAN-OT	19,278.46	22,047.49	0.00	0.00	41,325.95
512997	BONUS NON-CERTIFIED	250.00	153,072.00	0.00	0.00	153,322.00
529997	FRINGE BENEFITS-CERT	1,204,204.80	1,540,730.42	14,855.42	0.00	2,759,790.64
529998	FRINGE BENEFITS-NON-CER	199,551.34	1,684,359.49	0.00	0.00	1,883,910.83
533210	INSTR CONTRACT SVS	5,516,890.00	458,342.83	0.00	0.00	5,975,232.83
533220	INSTR PROG IMPROVE SVS	1,363,400.00	321,313.25	0.00	0.00	1,684,713.25
533230	PUPIL SVS: NON-PYRL SVS	1,516,110.00	0.00	0.00	0.00	1,516,110.00
533240	FIELD TRIPS	0.00	193,302.74	0.00	0.00	193,302.74
533250	PARENT ACTIVITIES	0.00	5,200.00	0.00	0.00	5,200.00
533303	STAFF DEVELOPMENT	0.00	22,697.00	0.00	0.00	22,697.00
533305	OTHER PROF TECH SVS	1,321,219.87	774,122.59	159,048.00	0.00	2,254,390.46
544038	RENTAL OF TABLES & CHAIRS	0.00	8,767.97	0.00	0.00	8,767.97
544300	MAINT & CUSTODIAL SERVICES	33,775.38	0.00	0.00	0.00	33,775.38
544410	RENTAL OF FACILITIES	48,000.00	0.00	0.00	0.00	48,000.00
544500	BUILDINGS & GROUNDS IMPROVEMENTS	0.00	374,611.00	0.00	0.00	374,611.00
555100	STUDENT TRANSP	993,731.30	1,582,652.64	0.00	0.00	2,576,383.94
555107	BUS TICKETS	0.00	2,535.75	0.00	0.00	2,535.75
555303	INTERNET COMMUNICATIONS	305,977.24	302,558.60	0.00	0.00	608,535.84
555400	ADVERTISEMENT	10,000.00	12,600.00	0.00	0.00	22,600.00
555500	PRINTING & BINDING	0.00	981.08	0.00	0.00	981.08
555600	TUITION	0.00	37,350.00	0.00	0.00	37,350.00
555900	MISC PURCHASED SVS	34,299.60	22,928.50	0.00	0.00	57,228.10
566110	INSTRUCTIONAL SUPPLIES	254,932.48	1,792,200.75	321,096.36	0.00	2,368,229.59
566113	TRAINING SUPPLIES	1,699.50	25,044.83	0.00	0.00	26,744.33
566130	MAINT & CUSTODIAL SUPPL	331,003.12	0.00	0.00	0.00	331,003.12
566504	TECHNOLOGY SUPPLIES	0.00	36,394.07	0.00	0.00	36,394.07
566903	ATHLETIC SUPPLIES	0.00	10,498.00	0.00	0.00	10,498.00
566904	AWARDS & INCENTIVES	48,067.12	379,211.34	0.00	0.00	427,278.46
566905	STUDENT UNIFORMS	0.00	79,540.71	0.00	0.00	79,540.71
566909	SUPPLIES AND MATERIALS	708,756.82	345,056.25	0.00	0.00	1,053,813.07
577340	EQUIPMENT	0.00	570,903.76	0.00	0.00	570,903.76
577341	FURNITURE/FIXTURES	0.00	275,564.24	0.00	0.00	275,564.24
577438	COMPUTER/TECH RELATED HARDWARE	13,848.00	89,214.75	0.00	0.00	103,062.75
588100	ORGANIZATION DUES & FEES	0.00	2,040.00	0.00	0.00	2,040.00
588300	RELOCATION EXPENSE	13,838.99	26,379.30	0.00	0.00	40,218.29
588906	INCENTIVES FOR STAFF	16,932.10	119,737.96	0.00	0.00	136,670.06
599999	INDIRECT - OVERHEAD	786,602.20	468,023.68	0.00	0.00	1,254,625.88
	Expense Total	21,841,155.34	23,304,431.60	584,404.07	0.00	45,729,991.01

**TOWN OF SPRAGUE
MEMORANDUM**

To: Members of the Municipal Accountability Review Board

From: Cheryl Blanchard

Date: November 30, 2023

Subject: Streetlight Contract Review

Background

The Town of Sprague received from the State of Connecticut a grant-in-aid in the amount of 1.3 million dollars for streetscape improvements that consist of LED lighting for all the streetlights in the town of Sprague, utilizing the same type of fixtures as those utilized in the village of Baltic.

Scope of Services

1. Comprehensive GIS Audit of Existing Streetlights
2. Data Reconciliation of Streetlights
3. Plan Design
4. Financial Analysis.
5. Development of Bid Documents
6. Community Outreach
7. Logistics Management
8. Installation Management
9. Commissioning Coordination
10. Rebate Coordination
11. Final Reporting

Summary

The contract amount will be \$59,961. The term of the contract is until project completion which is expected to be 4-6 months. The vendor was selected due to their expertise in the field as well as experience and recommendations of other municipalities in our area. Tanko Lighting will be acting as the Consultant on the project and will assist with the bid process for the larger portion of the work and materials. I have also attached the full Scope of Services document for your review.

EXHIBIT B – SCOPE OF SERVICES

SCOPE OF SERVICES

Task 1: Comprehensive GIS Audit of Existing Historic Streetlights

The preparation phase for the audit will involve the following activities that are critical to the accuracy of the data collection:

Tanko Lighting working with municipal staff to clearly define audit scope, including priority areas, municipal boundaries, and any areas outside the right-of-way that should be included.

- Our team developing and providing to municipal staff a list of the attributes that will be collected at each historic light during the audit.
- Town staff providing our team with all available Town and utility records for historic streetlights.
- Our team reviewing these data records to determine which should be utilized for the data reconciliation phase.
- Our team develops audit maps, scheduling, and dispatching auditors to the field.

Once the preparation phase is complete, the audit will commence. We will collect data on all of the existing historic inventory and identify attributes on-site, including (but not limited to):

- Global Positioning Service (GPS) coordinates (latitude, longitude) of each fixture location and date of capture
- Fixture type
- Lamp type and wattage
- Pole material, mounting height, and arm length
- Pole ID number
- Street width and configuration (e.g., intersection, crosswalk, cul-de-sac)
- Electrical feed (overhead, underground)
- Visible issues (e.g., pole leaning, fixture damage, tree obstruction)

During the course of the field audit, we will ensure to inspect every historic fixture and pole specified by the Town and will provide Town staff with a pdf report.

Our pricing for the audit assumes the existing utility data quality is decent. Poor utility data quality is typically defined by such issues as (but not limited to):

- Typos in pole numbers or street names
- Incorrect addresses
- Blank values
- Duplicate records
- Outdated records that do not match current field conditions
- Non-unique or non-sequential pole numbers in the field
- Mismatched pole numbers in the field compared with utility records
- Missing pole numbers
- Lack of addresses and/or GIS coordinates
- An audit scope that does not include all lights listed in the utility inventory

These types of issues can be rare, but depending on the details, they can require considerable additional time to reconcile the data. In the event that the Town's utility data is poor, if needed, we will provide the Town with a scope of services and estimated additional price to remedy such issues.

Deliverables:

- Audit Report PDF: An overview map listing the locations completed during the data collection phase, along with a description of any issues that the Town would need to devote immediate attention to – including electrical hazards, tree trimming needs, etc.
- Audit Data: Record of fixtures found in the field audit and their associated attributes, to be provided in geodatabase, shapefile, or spreadsheet form (this deliverable will be provided after the completion of the project).

Task 2: Data Reconciliation of Historic Streetlights

The data reconciliation report will include the following items:

- Analysis of locations confirmed during the audit
- Analysis of locations appearing in the utility records but not in the confirmed audit records
- Analysis of locations confirmed in the audit records but not in the utility records

It should be noted that no field audit is perfect because varying and unknown field conditions can impact the data collected. As such, there is sometimes an error rate associated with data collection that may require the development of an Audit Punch List and a plan to remedy. Depending on the quantity of fixtures and the nature of the issues, there are typically three options to remedy the Audit Punch List:

1. Our team revisits specific locations to collect additional audit points (note this may involve additional costs for the Town, which we can provide estimates for once the Audit Punch List is developed); or
2. Town staff revisits specific locations to collect additional audit points and provides to our team; or
3. The Town opts not to remedy the Audit Punch List – in which case, anything on the Audit Punch List will be removed from the project's scope of work.

Once the audit of the fixtures is completed, we will inform the Town if there is a need for an Audit Punch List, as well as potential remedies for the Town to decide which one best meets its needs.

Deliverables:

- Reconciliation Report: A concise report detailing any discrepancies found between field data and utility billing records, as well as where records tied out cleanly. Note that any locations where discrepancies exist will be discussed prior to including them in the design phase. Further, addressing these discrepancy locations with the utility will be the responsibility of the Town, unless it requests our team to do so (which will require an additional cost).

Task 3: Design

Once our team has canvassed the Town through the audit and established a "clean" data set of the existing fixture conditions (via the data reconciliation process), it can then develop and apply a LED replacement design for the historic fixtures. Our team utilizes Illuminating Engineering Society (IES) RP8 standards for roadways and right of ways. Additionally, we utilize Trade Manual 12-12 for direction on light level equivalencies between HPS and LED and maintain a working knowledge of all the latest publications and updates in the market. However, there are many instances when municipal customers need to alter these standards to best meet their specific needs. Thus, our team uses these types of industry accepted standards as guidelines and works closely with the Town to develop customized proposed standards of comfort and functionality that match its needs.

Our goal will be to provide the Town with an appropriate replacement design that includes the brand of fixture, photocell, replacement wattages, color temperatures, distribution patterns and other appropriate settings and

options to optimize the LED streetlight retrofit. The design will ultimately result in a replacement plan for all existing streetlights that includes photometric data, lifecycle cost analysis (including the initial capital outlay), net present value and return on investment, energy savings, as well as maps of the replacement plan (see sample map on to the right).

Our proven process may include both theoretical photometrics modeling (demonstrating the light distribution from an aerial perspective at the fixture location), as well as photopic (which measures the light that the cones of the eyes typically perceive) and scotopic (which measures the light that the rods of the eyes typically perceive) field measurements obtained from directly under the fixture and at varying distances to the sides of and across the street from the fixture. The results from these models portray the most accurate existing and replacement conditions that verify that the replacement LED fixtures will improve the system.

Tanko Lighting's approach to comprehensive design for this project will include the following elements:

- Applying standard LED replacement wattage recommendations based on the location of each existing historic fixture.
- Conferring with the Town's safety coordinators and police officers to solicit feedback on areas that are currently over- or under-lit and are public safety concerns.
- Coordinating an (optional) pilot of potential products (note that the optional pilot is not included in our pricing but can be provided upon request).
- Selecting appropriate wattages and distribution types for replacement fixtures to meet the Town's needs, while maintaining the objective of providing a simplified design that standardizes inventory (so that the system has consistency and can be more easily maintained over time).
- Applying the Town's preferred products, typical models and special considerations to its GIS inventory to produce maps of the type and wattages by location (see sample map below), as well as an analysis of the total cost, incentives, savings, and payback for the potential retrofit design.
- Presenting the options and total cost/incentives/savings/payback to the Town and obtain its final approval on design.

We provide an interactive design web map to facilitate our design process.

Deliverables:

- Replacement Plan Maps: Town-wide maps with recommended LED replacement wattages for the Town to review and approve.
- Recommended Product Submittals: Technical specification submittal sheets for recommended products.

Task 4: Financial Analysis

Tanko Lighting will utilize the reconciled data from the audit, as well as the Town's preferences on fixtures, and/or other products and the approved installation subcontractor, to develop a financial analysis, which will include:

- Baseline energy use, energy cost and operations and maintenance costs
- Estimated retrofit energy use and operations and maintenance costs
- Estimated cost to acquire the system
- Estimated sources of funding, including rebates
- Calculation of estimated total conversion cost (remaining design tasks, product, and installation), energy reduction, simple payback, and return on investment (ROI)
- Fixed unit pricing encompassing all costs that locks in the pricing and shields the Town from change orders
- Estimated twenty-year projected savings and cash flows

Tanko Lighting will present the financial analysis to the Town for final review of all energy savings and construction cost estimates to ensure accuracy and compliance.

Deliverables:

- **Financial Analysis:** A report outlining baseline conditions, as well as estimated project costs and savings.

Task 5: Financing Coordination

There are a variety of ways in which the Town could fund a comprehensive streetlight LED conversion. We will conduct research to identify eligible options. Regardless of which financing vehicle the Town utilizes to fund this project, our team will provide guidance and support to ensure that all required documents are ready for submission.

Deliverables:

- **Financing Documents:** Draft applications and other supportive documentation for the Town's submission to its selected financial partner(s).

Task 6: Development of Bid Documents

Our approach involves the following activities:

- **Product Submittals:** We will prepare the product submittals based on the Town's preferences and submit these to the Town for review and stamped approval.
- **Installation Specifications:** Based on the finalized design, our team will develop the bid documents for the installation/materials bid and will ensure they include:
 - Description of work
 - Required installation schedule
 - Reference standards
 - Submittals
 - Quality assurance
 - Warranty
 - Installation
 - Field quality control
 - Adjusting and cleaning
 - Disposal
 - Requirements for handling any potential field issues, including no power, missing wire, etc.
 - Safety standards
 - Equipment requirements
 - Licensing/reporting requirements
 - Pricing requirements/templates
 - Communication requirements, including pre-construction and regular project progress meetings, as well as data collection, training, documentation, and reporting requirements
 - Minimum qualifications
- **Procurement Coordination:** We will coordinate one bid for installation and one bid for materials (as this is the most cost-effective way). Once the bid is released, our team will support the Town with the development of responses to questions and any necessary addenda documents, as well as assist with bid reviews and interviews, as needed.

Deliverables:

- **Bid Documents:** Draft language and supporting materials for the Town's installation and materials bids.

Task 7: Community Outreach and Notification

Tanko Lighting believes that proper coordination of information and outreach to stakeholders is an essential part of ensuring a successful streetlight conversion project. To that end, our team will coordinate with the Town's media

office to help develop a community outreach and notification plan prior to the commencement of any project activities. The plan will ensure project awareness and minimize public disturbance. Specifically, our team will develop the message and provide the schedule to the Town's media staff for distribution through the Town's existing media outlets (press releases, website, etc.).

Deliverables

- **Project Messaging and Schedule:** Specific language, draft press release, and timelines related to project activities to assist with notifying community members of the project.

Task 8: Logistics Management

We will ensure that the selected installation contractor stages the receipt of fixture shipments for installation in a manner that ensures the secured storage of materials. We routinely coordinate this in all of our projects and are familiar with how to optimize material shipments in releases so as to allow the installation contractor ample time to receive, process and securely store the materials. We will provide the Town with a schedule of anticipated shipping dates for materials once the materials order is placed.

Further, we will ensure that all logistics are carefully coordinated for the project. Our team will work with the Town's main point of contact to develop an installation plan that minimizes inconvenience to the Town and includes ordering schedules, traffic control plans, waste disposal and recycling procedures (that comply with all applicable State and Federal laws), and installation and commissioning schedules as required to the Town.

Our team is very familiar with the traffic control needs of a municipal streetlight conversion project, as traffic control is an element of virtually every one of our projects. Given that a streetlight conversion project is a mobile operation requiring just a few minutes of work at each location, it can easily be likened to the same traffic control needs as the typical trash collection service in a city. As such, we will work closely with the Town and the installation contractor during this task to confirm the traffic control plan that will seamlessly maintain safe traffic conditions, including locations where police details will be needed.

Our team will facilitate a pre-construction Kick-Off meeting with Town staff and the installation contractor to review the traffic control plans, work safety, public safety and waste material handling procedures and requirements prior to the start of installation. We will also coordinate and participate in regularly scheduled progress meetings with Town staff.

Deliverables

- **Logistics Management Details:** Ordering, traffic control plans, required permits, disposal strategy, pre-construction meeting, ongoing meetings, installation and commissioning schedules.

Task 9: Installation Management

Tanko Lighting will ensure that the installation contractor utilizes professionals, properly trained in and abiding by all company and industry safety standards. The installation contractor will be fully insured and responsible for meeting all federal, state, and local codes and laws.

The installation contractor will provide safety, installation, traffic control, and environmental disposal services for this project. The installation contractor's efforts will be directed by a foreman, who will be responsible for all logistics and field installation, including safety and traffic control, and all management of field staff. The installation contractor will provide all the required safety equipment for the project.

Completion of the project commissioning (see Commissioning section below) will coincide at the end of the installation phase to quickly address any errors, punch list items, or troubleshooting needs.

Utilizing the data from the design process, we will develop installation maps (a sample can be provided upon request) and provide to installers and relevant Town staff for accurate project tracking.

An additional feature of Tanko Lighting's approach is that its GPS data collection activities are integrated throughout project implementation – as a routine practice. We can stay intimately involved with the daily installation phase via its data collection protocols that are required of all installers. We will ensure that installers are equipped with handheld devices and train them in collecting relevant data on both the HPS fixtures being removed, as well as the LED fixtures being installed. Installers will be required to collect data at every location and transmit it *in real time* to Tanko Lighting. We can track each crew's daily progress via time-stamped data on every fixture location. This not only enables our team to know every location where each crew has been, it also allows us to track the routes that each crew has used and any inefficiencies in the process. We review this information daily, which allows us to provide immediate instruction to crews on any course corrections necessary. Our proven experience with managing installation crews through data collection activities routinely integrated into the installation phase ensures the accuracy and accountability of project partners.

If the Town determines that pole labeling is a needed service, upon request, Tanko Lighting can provide labeling for all fixtures or just a subset of fixtures missing labels. If a labeling strategy is of interest to the Town, Tanko Lighting will develop a scope of work based on the Town's needs and an estimated additional cost for these services.

Upon installation, the Town or its standard maintenance contractor will be responsible to serve as first-responder to all outages, shall identify locations where warranty-related work is necessary, and will notify the installation contractor of the warranty-related locations so that a remedy can be implemented.

Deliverables

- Weekly Installation Report: A detailed listing of the locations completed during the installation phase, along with maps corresponding to locations.

Task 10: Commissioning Coordination

Upon completion of the installation, Tanko Lighting will ensure that the installers perform final inspection on all fixtures, correct any "punch list" items, test lights to ensure that they work, and identify locations where repair needs Town assistance. Tanko Lighting will provide the Town with a complete commissioning report outlining any errors and actions taken to correct errors.

Deliverables

- Commissioning Report: Detailed analysis of final installation verification and testing, including an outline of any errors and actions taken to correct errors.

Task 11: Rebate & Tariff Change Coordination

Our team will research any available rebate programs and facilitate all necessary tasks to ensure that the Town receives the rebates and billing changes for which it is eligible. We will prepare all necessary and required documentation for the rebates and submit these to the appropriate departments within the utility/agency. We will follow up with the utility/agency to confirm the materials have been received and are in process. As the Town will be the recipient of the rebate, the utility/agency will negotiate with the Town directly regarding the timing and issuance of the funds. Therefore, if known, we will provide the contact information for the utility/agency staff person processing the application for the Town staff to secure the final payment. If there are any inquiries from the utility/agency to the Town regarding the submitted applications, we will assist the Town with responding to any questions.

We will also coordinate with the utility on changing tariffs to the newly installed LED fixture rates. We will prepare the necessary documentation, submit to the utility, confirm the materials have been received and obtain the timing

for the modification to be processed. If known, we will provide the contact information for the appropriate party addressing any rate changes for the Town. Based on the timeframe provided by the utility, the Town staff will need to confirm that the modification appears in the City utility bills. If there are any inquiries from the utility to the Town regarding the submitted applications, we will assist the Town with responding to any questions.

Deliverables

- Rebate and Tariff Change Documentation: A compilation of copies of paperwork submitted and processed with the utility regarding rebate applications and tariff changes.

Task 12: Final Reporting

A project is never completed until the final documentation and administrative requirements are met. We understand that proper follow-through is essential to considering a project successfully executed. To that end, our team will coordinate all final reporting and data requirements to ensure that the Town considers the project to be compliant and complete. This includes finalizing the GIS layer with design and construction data and updating the analysis of gross cost, savings, incentives, net cost, and payback of finalized design, including any operation and maintenance of costs and savings. We will also provide contacts and the process whereby the Town can obtain warranty support with the manufacturer(s) should it be necessary.

Deliverables

- Final Reporting Documentation: Final requirements necessary to process the available rebates and tariff changes with the Town, as well as post-construction electronic GIS records for all newly installed streetlights in the Town, including all wattages, badge numbers, locations, and other associated attributes, and environmental disposal documentation.

Town of Sprague Budget Status as of October 31, 2023

Summary

As of the end of October 2023, total revenues collected are 48% of the FY 2023/24 budgeted amount. This is slightly higher than total revenues collected for the same period in FY 2022/2023 which were 47% of the total budgeted amount.

Total expenditures as of 10/31/23 are at 28% of budget. This is slightly lower than expenditures for the same period in FY 2022/23 which were 30% of the budget.

<i>Budget Category</i>	FY 2023/2024			Same Period Prior Year
	Budget	Year to Date	Year to Date %	
Property Taxes	6,911,111	4,003,730	58%	58%
State Education Grants	2,707,763	676,686	25%	25%
Other State Grants	566,468	214,360	38%	32%
Other Revenue	233,908	119,764	51%	29%
Total General Fund Revenues	10,419,250	5,014,540	48%	47%
Town/Municipal Expenditures	3,011,729	1,059,134	35%	34%
Board of Education Expenditures	7,308,884	1,838,679	25%	28%
Total General Fund Expenditures	10,320,613	2,897,813	28%	30%

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

Revenues

Property Taxes are the largest revenue source to the Town, representing 66.3% of total revenues. Collections on Property Taxes for the period to October 31, 2023 of the current fiscal year are at 58% of the budgeted amount. This is also on par with prior year property tax revenue which was also 58% of the budgeted amount.

State Grants make up 31.4% of total budgeted revenues. As of October 31, 2023, the Town has received \$891,046 or 27% of its State grant revenue, which is comparable to the same period in the prior year which was at 26%.

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise approximately 2.3% of total budgeted revenues. Current year collections on these sources total \$119,764 and are at 51% of the total budgeted amount. Collections in the prior year were 29% of the budgeted amount. Higher than anticipated interest income received (currently \$49,836 over budget) in the current year is the reason for the increased variance from the previous year.

Expenditures

Departmental and other operating expenditures as of October 31, 2023 tend to range between 22% and 35% with a few exceptions where year-to-date expenditures don't fall into that range. In most cases, Town current year expenditures are comparable to last fiscal year's expenditures for the same period with no major outliers.

Payments for memberships on regional agencies (69% year-to-date), insurance premiums (42% year-to-date) and maintenance contracts (61% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (66% year-to-date) and interest (49% year-to-date) are scheduled payments that do not necessarily occur evenly throughout the fiscal year.

Year to date expenditures by the Board of Education total \$1,838,679 or 25% of total budget. For the same period last fiscal year, Board of Education expenditures were 28% of budget. (Differences between the education expenditures between the Town report and the Board of Education report are due to timing and recording of grant-related expenditures/revenues.)

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

	Three Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	August 2023	Sept 2023	Oct 2023	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Ordinary Income/Expense													
Income													
5000 - Taxes													
5000-1 - Current Taxes	100,267	140,738	31,740	6,487,606	3,712,566	(2,775,040)	57%	58%	6,487,606	6,487,606	-	100%	
5000-2 - Current Interest & Lien Fees	2,728	6,293	1,650	20,000	10,675	(9,325)	53%	44%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	10,882	11,692	10,077	125,000	63,890	(61,110)	51%	37%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	4,098	3,706	3,396	35,000	18,548	(16,452)	53%	36%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	-	-	-	72,000	-	(72,000)	0%	3%	72,000	72,000	-	100%	
5000-6 - Firefighter Tax Abatement	-	-	-	(28,500)	-	28,500	0%	0%	(28,500)	(28,500)	-	100%	
5000-7 - PILOT Solar Farm	200,000	-	-	200,005	200,000	(5)	100%	100%	200,005	200,005	-	100%	
5000-8 - Tax & Applic. Refunds (contra)	(3)	(1,730)	-	-	(1,733)	(1,733)	100%	100%	-	-	-	0%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	(216)	-	(216)	(216)	100%	100%	-	-	-	0%	
Total 5000 - Taxes	317,972	160,699	46,647	6,911,111	4,003,730	(2,907,381)	58%	58%	6,911,111	6,911,111	-	100%	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	-	-	676,686	2,707,763	676,686	(2,031,077)	25%	25%	2,707,763	2,707,763	-	100%	
Total 5100 - State Grants-School	-	-	676,686	2,707,763	676,686	(2,031,077)	25%	25%	2,707,763	2,707,763	-	100%	
5200 - State Grants-Local													
5200-1 - Telecomm. Property Tax Grant	-	-	-	5,569	-	(5,569)	0%	0%	5,569	5,569	-	100%	
5200-10 - Judicial 10th Circuit Court	-	-	-	1,000	-	(1,000)	0%	53%	1,000	1,000	-	100%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	2,800	-	(2,800)	0%	0%	2,800	2,800	-	100%	
5200-13 - St. Police O/T	-	-	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%	
5200-16 - Elderly & Disabled Transp Grant	-	-	-	8,543	-	(8,543)	0%	0%	8,543	8,543	-	100%	
5200-18 - Motor Vehicle Transition Grant	126,684	-	-	126,684	126,684	-	100%	100%	126,684	126,684	-	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	-	75,225	386,528	75,225	(311,303)	19%	15%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	-	12,451	-	11,582	12,451	869	108%	0%	11,582	11,582	-	100%	
5200-5 - Mashantucket Pequot Grant	-	-	-	17,479	-	(17,479)	0%	0%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	-	-	-	684	-	(684)	0%	0%	684	684	-	100%	
5200-7 - Disability Exemption Reimb.	-	-	-	599	-	(599)	0%	0%	599	599	-	100%	
Total 5200 - State Grants-Local	126,684	12,451	75,225	566,468	214,360	(352,108)	38%	32%	566,468	566,468	-	100%	
5300 - Local Revenues													
5300-1 - Interest Income	17,712	17,282	18,040	20,000	69,836	49,836	349%	712%	120,000	20,000	100,000	600%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	126	22	72	3,500	264	(3,236)	8%	221%	3,500	3,500	-	100%	
5300-13 - Landfill Receipts	2,591	3,077	2,803	24,000	11,138	(12,862)	46%	37%	24,000	24,000	-	100%	
5300-14 - Newsletter Ads	-	-	-	1,500	-	(1,500)	0%	110%	1,500	1,500	-	100%	
5300-15 - Marriage Licenses	-	32	16	150	80	(70)	53%	53%	150	150	-	100%	
5300-16 - Sportsmans Licenses	1	11	4	150	20	(130)	13%	10%	150	150	-	100%	
5300-17 - Farmland Preservation	111	72	90	1,000	366	(634)	37%	29%	1,000	1,000	-	100%	
5300-2 - Licenses, Burial, Crem, Pis, Liq	250	70	340	1,200	915	(285)	76%	98%	1,200	1,200	-	100%	
5300-3 - Building Inspector Fees	840	2,050	490	25,000	6,120	(18,880)	24%	43%	25,000	25,000	-	100%	
5300-4 - Dog License Fees	69	29	33	1,100	331	(769)	30%	28%	1,100	1,100	-	100%	
5300-5 - Sundry Receipts, faxes, etc	-	-	-	400	-	(400)	0%	6%	400	400	-	100%	
5300-6 - Recording Land Rec, maps, trade	1,385	1,162	814	12,000	4,692	(7,308)	39%	45%	12,000	12,000	-	100%	
5300-8 - Conveyance Tax	3,526	2,300	1,984	20,000	10,870	(9,130)	54%	69%	20,000	20,000	-	100%	
5300-9 - Copies	861	401	502	5,500	2,227	(3,273)	40%	37%	5,500	5,500	-	100%	
Total 5300 - Local Revenues	27,472	26,508	25,188	115,500	106,859	(8,641)	93%	66%	215,500	115,500	100,000	187%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	120	1,413	-	-	1,733	1,733	100%	100%	-	-	-	0%	
5400-6 - Waste Management	-	5,457	5,715	53,000	11,172	(41,828)	21%	14%	53,000	53,000	-	100%	
Total 5400 - Misc Revenues	120	6,870	5,715	55,000	12,905	(42,095)	23%	29%	55,000	55,000	-	100%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	-	45,000	-	(45,000)	0%	0%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	-	18,408	-	(18,408)	0%	0%	18,408	18,408	-	100%	
5800 - Transfer in of Capitalized Interest for Bond	-	-	-	-	-	-	0%	0%	-	-	-	0%	
Total Income	472,248	206,528	829,461	10,419,250	5,014,540	(5,404,710)	48%	47%	10,519,250	10,419,250	100,000	101%	
Gross Profit	472,248	206,528	829,461	10,419,250	5,014,540	(5,404,710)	48%	47%	10,519,250	10,419,250	100,000	101%	

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

	Three Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	August 2023	Sept 2023	Oct 2023	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Expense													
6000 · Board of Selectmen													
6000-1 · First Selectman	3,266	3,266	3,266	42,452	13,064	(29,388)	31%	31%	42,452	42,452	-	100%	
6000-2 · Selectman 2	100	100	100	1,200	400	(800)	33%	33%	1,200	1,200	-	100%	
6000-3 · Selectman 3	100	100	100	1,200	400	(800)	33%	33%	1,200	1,200	-	100%	
6000-4 · Selectman Office Sup, Misc.	-	23	1,073	1,600	1,146	(454)	72%	88%	1,600	1,600	-	100%	
6000-5 · Selectman - Mileage	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%	
6000-6 · Selectman Executive Assistant	3,116	3,075	3,127	37,874	12,278	(25,596)	32%	31%	37,874	37,874	-	100%	
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	0%	-	-	-	0%	
Total 6000 · Board of Selectmen	6,582	6,564	7,666	85,326	27,288	(58,038)	32%	31%	85,326	85,326	-	100%	
6005 · Elections													
6005-1 · Election Salaries	153	183	574	6,885	1,110	(5,775)	16%	28%	6,885	6,885	-	100%	
6005-2 · Election Misc.	578	-	3,635	24,220	5,593	(18,627)	23%	32%	24,220	24,220	-	100%	
Total 6005 · Elections	731	183	4,209	31,105	6,703	(24,402)	22%	30%	31,105	31,105	-	100%	
6010 · Board of Finance													
6010-2 · BOF - Town Rpt, Sup.	-	-	-	250	-	(250)	0%	0%	250	250	-	100%	
Total 6010 · Board of Finance	-	-	-	250	-	(250)	0%	0%	250	250	-	100%	
6011 · Auditing													
6011 · Auditing	-	5,000	-	18,700	5,000	(13,700)	27%	19%	18,700	18,700	-	100%	
6012 · Bookkeeper													
6012-1 · Bookkeeper - Salary	2,757	1,969	2,273	29,940	9,307	(20,633)	31%	31%	29,940	29,940	-	100%	
6012-2 · Bookkeeper-Support	-	148	-	900	148	(752)	16%	0%	900	900	-	100%	
Total 6012 · Bookkeeper	2,757	2,117	2,273	30,840	9,455	(21,385)	31%	30%	30,840	30,840	-	100%	
6015 · Assessors													
6015-1 · Assessors, Salary	1,792	1,792	1,792	23,291	7,168	(16,123)	31%	31%	23,291	23,291	-	100%	
6015-4 · Assessors, Travel Expense	-	-	-	100	-	(100)	0%	0%	100	100	-	100%	
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	-	-	-	0%	0%	-	-	-	0%	
6015-6 · Assess. Misc. Supplies, Postage	-	387	27	1,500	414	(1,086)	28%	18%	1,500	1,500	-	100%	
6015-7 · Assess. Map updt, Pric.Manuls	-	-	-	-	-	-	0%	0%	-	-	-	0%	
Total 6015 · Assessors	1,792	2,179	1,819	24,891	7,582	(17,309)	30%	30%	24,891	24,891	-	100%	
6025 · Tax Collector													
6025-1 · Tax Collector, Salary	2,166	2,166	2,166	28,158	8,664	(19,494)	31%	31%	28,158	28,158	-	100%	
6025-4 · Tax Collector Misc. Sup. Sch.	-	46	17	700	63	(637)	9%	7%	700	700	-	100%	
6025-5 · Tax Collector, Postage	-	-	176	2,070	176	(1,894)	9%	9%	2,070	2,070	-	100%	
Total 6025 · Tax Collector	2,166	2,212	2,359	30,928	8,903	(22,025)	29%	29%	30,928	30,928	-	100%	
6030 · Town Treasurer													
6030 · Town Treasurer	100	300	200	2,400	800	(1,600)	33%	33%	2,400	2,400	-	100%	
6035 · Town Counsel & Financial Advsr													
6035-1 · Town Counsel	-	1,042	555	45,000	2,817	(42,183)	6%	12%	45,000	45,000	-	100%	
6035-2 · Financial Advisor	-	-	-	1,500	-	(1,500)	0%	0%	1,500	1,500	-	100%	
Total 6035 · Town Counsel & Financial Advsr	-	1,042	555	46,500	2,817	(43,683)	6%	12%	46,500	46,500	-	100%	
6040 · Town Clerk													
6040-1 · Town Clerk, Salary	4,046	4,046	4,046	52,600	16,184	(36,416)	31%	31%	52,600	52,600	-	100%	
6040-2 · Town Clerk, Office Sup, Misc.	-	50	75	1,463	125	(1,338)	9%	-60%	1,463	1,463	-	100%	
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	0%	350	350	-	100%	
6040-4 · Town Clerk, School	595	-	(20)	1,200	575	(625)	48%	51%	1,200	1,200	-	100%	
6040-5 · Town Clerk, Microfm(Security)	-	-	-	400	-	(400)	0%	0%	400	400	-	100%	
Total 6040 · Town Clerk	4,641	4,096	4,101	56,013	16,884	(39,129)	30%	28%	56,013	56,013	-	100%	
6045 · Telephone Services/DSL/Website													
6045 · Telephone Services/DSL/Website	579	1,058	1,067	14,592	3,759	(10,833)	26%	30%	14,592	14,592	-	100%	
6050 · Pool Secretaries													
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,909	1,869	1,858	24,817	7,525	(17,292)	30%	31%	24,817	24,817	-	100%	
6050-2 · Pool Sec, Salary-Land Use Clerk	2,580	2,570	2,561	33,415	10,281	(23,134)	31%	20%	33,415	33,415	-	100%	
Total 6050 · Pool Secretaries	4,489	4,439	4,419	58,232	17,806	(40,426)	31%	24%	58,232	58,232	-	100%	
6055 · Town Off. Bldg.													
6055-1 · Town Off. Bldg.Janitorial Serv	-	715	715	9,900	2,145	(7,755)	22%	22%	9,900	9,900	-	100%	
6055-2 · Town Off. Bldg. Sup. Maint.	608	124	46	2,000	902	(1,098)	45%	46%	2,000	2,000	-	100%	
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	-	-	-	15,000	-	(15,000)	0%	0%	15,000	15,000	-	100%	
6055-4 · Town Off Bldg/Sen Ctr - Lights	534	508	506	12,777	1,548	(11,229)	12%	19%	12,777	12,777	-	100%	
6055-5 · Town Off. Bldg. rpr & renov.	906	211	-	17,000	3,212	(13,788)	19%	75%	17,000	17,000	-	100%	
Total 6055 · Town Off. Bldg.	2,048	1,558	1,267	56,677	7,807	(48,870)	14%	21%	56,677	56,677	-	100%	

Town of Sprague
BOF Budget vs. Actual
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 July through October 2023

	Three Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	August 2023	Sept 2023	Oct 2023	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
6100 · P & Z Comm.													
6100-1 · P & Z Comm. Enc. Off.	590	590	590	7,668	2,360	(5,308)	31%	31%	7,668	7,668	-	100%	
6100-2 · P & Z Comm. Planner	-	-	689	11,500	2,321	(9,179)	20%	14%	11,500	11,500	-	100%	
6100-5 · P & Z Secretarial & Other Services	-	-	-	360	-	(360)	0%	0%	360	360	-	100%	
Total 6100 · P & Z Comm.	590	590	1,279	19,528	4,681	(14,847)	24%	21%	19,528	19,528	-	100%	
6111 · Land Use Miscellaneous	-	-	27	500	27	(473)	5%	0%	500	500	-	100%	
6115 · Ec. Devel.	-	-	225	900	225	(675)	25%	25%	900	900	-	100%	
6120 · Conservation Commission													
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	100	100	-	100%	
6120-4 · Miscellaneous	-	-	-	1,000	-	(1,000)	0%	4%	1,000	1,000	-	100%	
Total 6120 · Conservation Commission	-	-	-	1,100	-	(1,100)	0%	3%	1,100	1,100	-	100%	
6150 · Conservation Wetlands Enf Off	-	-	-	7,000	-	(7,000)	0%	5%	7,000	7,000	-	100%	
6200 · Highways													
6200-1 · Highways, General Maintenance	17,046	2,646	5,657	50,000	27,474	(22,526)	55%	24%	50,000	50,000	-	100%	
6200-10 · Drug & Alcohol Testing	-	-	-	500	-	(500)	0%	0%	500	500	-	100%	
6200-2 · Highways, Public Works Salary	18,304	19,954	19,941	259,171	76,632	(182,539)	30%	25%	259,171	259,171	-	100%	
6200-3 · Highways, Misc. o/t labor.	330	-	248	28,000	578	(27,422)	2%	14%	28,000	28,000	-	100%	
6200-4 · Boots - Highways	-	300	250	3,125	550	(2,575)	18%	8%	3,125	3,125	-	100%	
6200-5 · Storm Materials	-	-	-	27,500	-	(27,500)	0%	25%	27,500	27,500	-	100%	
6200-6 · Highways, Roadway Mgmt.	72	-	13,033	40,000	13,105	(26,895)	33%	29%	40,000	40,000	-	100%	
6200-7 · Highways, Town Garage	54	51	51	8,000	156	(7,844)	2%	4%	8,000	8,000	-	100%	
6200-8 · Stormwater Permit Fees(Phasell)	-	-	-	8,500	-	(8,500)	0%	0%	8,500	8,500	-	100%	
Total 6200 · Highways	35,806	22,951	39,180	424,796	118,495	(306,301)	28%	23%	424,796	424,796	-	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	-	-	-	12,000	-	(12,000)	0%	37%	12,000	12,000	-	100%	
6202-4 · Tree Warden Mileage	-	-	-	400	-	(400)	0%	0%	400	400	-	100%	
Total 6202 · Tree Maintenance	-	-	-	15,000	-	(15,000)	0%	30%	15,000	15,000	-	100%	
6205 · Street Lighting													
6205-1 · Street Lighting	1,289	1,443	1,245	20,831	3,977	(16,854)	19%	25%	20,831	20,831	-	100%	
6205-2 · Repairs	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
Total 6205 · Street Lighting	1,289	1,443	1,245	22,831	3,977	(18,854)	17%	23%	22,831	22,831	-	100%	
6300 · Social Security	3,961	4,055	4,199	58,244	16,073	(42,171)	28%	26%	58,244	58,244	-	100%	
6310 · Deferred Compensation	1,346	1,346	1,346	17,502	5,384	(12,118)	31%	31%	17,502	17,502	-	100%	
6400 · Regional Agencies													
6400-1 · Reg. Agency - TVCCA	-	-	-	1,210	1,210	-	100%	100%	1,210	1,210	-	100%	
6400-10 · RegAgency-SSAC of Eastern CT	-	-	-	300	-	(300)	0%	100%	300	300	-	100%	
6400-11 · RegAg-SE CT Enterpr Reg	1,335	-	-	1,335	1,335	-	100%	100%	1,335	1,335	-	100%	
6400-12 · RegAgcy-Regional Animal Control	-	-	-	9,811	11,063	1,252	113%	100%	9,811	9,811	-	100%	
6400-2 · Reg. Agency - Cncl. of Gvnt	-	-	-	1,632	-	(1,632)	0%	0%	1,632	1,632	-	100%	
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	-	-	300	-	(300)	0%	23%	300	300	-	100%	
6400-4 · Reg. Agency - Women's Center	250	-	-	250	250	-	100%	100%	250	250	-	100%	
6400-5 · Uncas Health District	-	-	5,354	21,417	10,708	(10,709)	50%	50%	21,417	21,417	-	100%	
6400-6 · Reg. Agency - CCM	-	-	-	2,032	2,032	-	100%	100%	2,032	2,032	-	100%	
6400-7 · Reg. Agency - Norwich PrbCrt	-	-	603	2,411	1,206	(1,205)	50%	50%	2,411	2,411	-	100%	
6400-8 · Council of Small Towns (COST)	-	-	-	975	975	-	100%	100%	975	975	-	100%	
6400-9 · Quinebaug Walking Weekends	-	-	500	500	500	-	100%	0%	500	500	-	100%	
Total 6400 · Regional Agencies	1,585	-	6,457	42,173	29,279	(12,894)	69%	66%	42,173	42,173	-	100%	
6500 · Insurance													
6500-1 · Insurance, General Town	-	8,536	-	32,137	16,885	(15,252)	53%	44%	32,137	32,137	-	100%	
6500-2 · Insurance, Fire Department	-	4,433	-	18,953	8,866	(10,087)	47%	50%	18,953	18,953	-	100%	
6500-4 · Insurance, Water & Sewer Plants	-	2,120	-	9,064	4,240	(4,824)	47%	50%	9,064	9,064	-	100%	
6500-5 · Insurance, CIRMA (Workers Comp)	-	8,912	-	42,072	17,824	(24,248)	42%	24%	42,072	42,072	-	100%	
6500-6 · Insurance, Empl. Medical Ins.	-	32,598	3,144	175,031	69,391	(105,640)	40%	35%	175,031	175,031	-	100%	
6500-7 · Employee Insurance Waiver	121	121	121	1,450	484	(966)	33%	8%	1,450	1,450	-	100%	
Total 6500 · Insurance	121	56,720	3,265	278,707	117,690	(161,017)	42%	35%	278,707	278,707	-	100%	
6600 · Police Department													
6600-1 · Police Dept. Resident Trooper	-	-	-	188,983	-	(188,983)	0%	0%	188,983	188,983	-	100%	
6600-2 · Police Dept., O/T 50% contra	-	-	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%	
6600-3 · Police Dept. DARE Program	-	-	-	300	-	(300)	0%	0%	300	300	-	100%	
6600-4 · Police Dept., Supplies, Misc.	65	65	66	750	261	(489)	35%	38%	750	750	-	100%	
6600-5 · Police Dept.- Sch. Crs. Guard	-	390	585	5,250	975	(4,275)	19%	18%	5,250	5,250	-	100%	
Total 6600 · Police Department	65	455	651	200,283	1,236	(199,047)	1%	1%	200,283	200,283	-	100%	

Town of Sprague
BOF Budget vs. Actual
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	Three Month Totals			Current Year Totals				Comparison		Estimated Year-End Totals			
	August 2023	Sept 2023	Oct 2023	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget	
6605 · Fire Dept.													
6605-1 · Fire Dept., Vehicle Maint.	-	-	1,534	26,500	1,534	(24,966)	6%	2%	26,500	26,500	-	100%	
6605-2 · Fire Dept, Fixed Expenses	579	1,727	1,527	38,800	12,152	(26,648)	31%	31%	38,800	38,800	-	100%	
6605-3 · Fire Dept. Truck Supplies	-	-	-	7,550	-	(7,550)	0%	0%	7,550	7,550	-	100%	
6605-4 · Fire Dept., Firehouse Maint.	100	632	325	11,200	2,529	(8,671)	23%	17%	11,200	11,200	-	100%	
6605-5 · Fire Dept., Training	-	-	-	17,000	-	(17,000)	0%	26%	17,000	17,000	-	100%	
6605-6 · Fire Dept., Business Exp.	450	120	623	14,140	1,193	(12,947)	8%	8%	14,140	14,140	-	100%	
6605-7 · Fire Dept., Equip. Maint.	255	320	62	12,600	637	(11,963)	5%	19%	12,600	12,600	-	100%	
Total 6605 · Fire Dept.	1,384	2,799	4,071	127,790	18,045	(109,745)	14%	18%	127,790	127,790	-	100%	
6610 · Emergency													
6610-1 · Salary Director	-	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%	
6610-5 · Training Expense	-	-	-	500	-	(500)	0%	0%	500	500	-	100%	
6610-6 · Equipment Maintenance	-	-	-	830	-	(830)	0%	0%	830	830	-	100%	
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	-	500	-	(500)	0%	0%	500	500	-	100%	
Total 6610 · Emergency	-	-	-	4,030	-	(4,030)	0%	0%	4,030	4,030	-	100%	
6615 · Fire Marshal/Burning Official													
6615-1 · Fire Marshal/Salary	667	667	667	8,000	2,668	(5,332)	33%	33%	8,000	8,000	-	100%	
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	-	-	2,250	-	(2,250)	0%	0%	2,250	2,250	-	100%	
6615-4 · Burning Official - Salary	-	-	-	625	-	(625)	0%	0%	625	625	-	100%	
Total 6615 · Fire Marshal/Burning Official	667	667	667	10,875	2,668	(8,207)	25%	25%	10,875	10,875	-	100%	
6620 · Enf. Off-Bldg.Code													
6620-1 · Enf.Off-Bldg Code - Salary	1,590	1,590	1,590	20,665	6,360	(14,305)	31%	31%	20,665	20,665	-	100%	
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	-	800	-	(800)	0%	0%	800	800	-	100%	
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	-	-	250	-	(250)	0%	0%	250	250	-	100%	
6620-6 · Enf.Off-Bldg.Code - Ed.Training	-	-	-	850	-	(850)	0%	0%	850	850	-	100%	
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	-	(500)	0%	0%	500	500	-	100%	
Total 6620 · Enf. Off-Bldg.Code	1,590	1,590	1,590	23,065	6,360	(16,705)	28%	28%	23,065	23,065	-	100%	
6625 · Blight Enforcement Officer													
6625-1 · Blight Enforce. Officer-Salary	314	314	314	3,773	1,256	(2,517)	33%	33%	3,773	3,773	-	100%	
6625-2 · Blight Enforce.Officer-Mileage	-	-	-	150	-	(150)	0%	0%	150	150	-	100%	
6625-3 · Blight Enforce.Officer-Postage	-	-	-	150	-	(150)	0%	0%	150	150	-	100%	
Total 6625 · Blight Enforcement Officer	314	314	314	4,073	1,256	(2,817)	31%	31%	4,073	4,073	-	100%	
6700 · Sanit/Wst Rem.													
6700-2 · Sanit/Wst.Rem,Matls.Misc	278	320	308	6,000	1,146	(4,854)	19%	17%	6,000	6,000	-	100%	
6700-3 · Sanit/Wst.Rem., Recycling	5,466	6,237	5,422	70,000	17,925	(52,075)	26%	28%	70,000	70,000	-	100%	
Total 6700 · Sanit/Wst Rem.	5,744	6,557	5,730	76,000	19,071	(56,929)	25%	28%	76,000	76,000	-	100%	
6702 · Waste Management Exp. (Waste Management)	6,436	6,705	5,864	67,000	19,005	(47,995)	28%	23%	67,000	67,000	-	100%	
6810 · Comm. of Aging													
6810-1 · Comm. on Aging - Salary	1,764	1,787	1,971	20,000	7,261	(12,739)	36%	26%	20,000	20,000	-	100%	
6810-2 · Commission on Aging-Munic Agent	-	-	-	100	-	(100)	0%	0%	100	100	-	100%	
6810-4 · Comm. on Aging - Off sup/misc.	53	53	56	1,300	229	(1,071)	18%	18%	1,300	1,300	-	100%	
6810-5 · Comm. of Aging - Elevator Contr	563	228	-	2,787	1,019	(1,768)	37%	33%	2,787	2,787	-	100%	
6810-6 · Comm. of Aging - Programs	35	105	30	2,100	170	(1,930)	8%	35%	2,100	2,100	-	100%	
6810-7 · Comm. of Aging - Van Driver	-	210	495	3,500	705	(2,795)	20%	0%	3,500	3,500	-	100%	
6810-7a · Comm of Aging-Van Dr	1,230	1,230	1,230	21,324	4,920	(16,404)	23%	28%	21,324	21,324	-	100%	
6810-9 · Van Expense, Comm. on Aging	1,684	228	187	7,000	2,169	(4,831)	31%	13%	7,000	7,000	-	100%	
Total 6810 · Comm. of Aging	5,329	3,841	3,969	58,111	16,473	(41,638)	28%	24%	58,111	58,111	-	100%	
6950 · Capital Project													
6950-1 · Capital Project,Rpr Centrl Pnt	-	-	-	6,000	1,800	(4,200)	30%	19%	6,000	6,000	-	100%	
6950-2 · Engineering Fees, Cap. Proj.	-	-	-	18,700	-	(18,700)	0%	50%	18,700	18,700	-	100%	
Total 6950 · Capital Project	-	-	-	24,700	1,800	(22,900)	7%	42%	24,700	24,700	-	100%	
7000 · Parks & Playgrounds	160	160	160	1,200	640	(560)	53%	93%	1,200	1,200	-	100%	
7003 · Recreation Facilities (BoS)													
7003-2 · Electricity	133	156	349	1,825	720	(1,105)	39%	23%	1,825	1,825	-	100%	
Total 7003 · Recreation Facilities (BoS)	133	156	349	1,825	720	(1,105)	39%	23%	1,825	1,825	-	100%	

Town of Sprague
BOF Budget vs. Actual
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 July through October 2023

	Three Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	August 2023	Sept 2023	Oct 2023	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
7004 · Recreation Events(SPARC)												
7004-1 · RecEvent-3 Villages Fall Fest	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%
7004-2 · Rec Event-Earth Day	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
7004-3 · Rec Event-Youth Yr Lng Activity	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
7004-4 · Rec Event-Shetucket River Fest	-	-	-	250	-	(250)	0%	0%	250	250	-	100%
7004-8 · Rec Event-Other	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 7004 · Recreation Events(SPARC)	-	-	-	3,650	-	(3,650)	0%	0%	3,650	3,650	-	100%
7005 · Other Recreation Programs												
7005-1 · Sprague/Franklin/Canterbury LL	-	-	102	1,250	102	(1,148)	8%	0%	1,250	1,250	-	100%
Total 7005 · Other Recreation Programs	-	-	102	1,250	102	(1,148)	8%	0%	1,250	1,250	-	100%
7010 · Grist Mill												
7010-1 · Grist Mill - Supplies, Maint.	-	-	-	940	-	(940)	0%	0%	940	940	-	100%
7010-2 · Grist Mill-Elevator Maintenance	1,515	208	-	3,000	1,931	(1,069)	64%	27%	3,000	3,000	-	100%
7010-3 · Grist Mill - Heat, Light	-	600	598	9,100	1,788	(7,312)	20%	20%	9,100	9,100	-	100%
7010-5 · Grist Mill - Janitor- Salaries	-	335	335	4,800	1,005	(3,795)	21%	21%	4,800	4,800	-	100%
Total 7010 · Grist Mill	1,515	1,143	933	17,840	4,724	(13,116)	26%	21%	17,840	17,840	-	100%
7012 · Historical Museum												
7012-1 · Salary	-	-	-	2,184	-	(2,184)	0%	0%	2,184	2,184	-	100%
7012-14 · Sprague Historical Society	-	-	215	200	215	15	108%	53%	200	200	-	100%
Total 7012 · Historical Museum	-	-	215	2,384	215	(2,169)	9%	4%	2,384	2,384	-	100%
7015 · Library												
7015-1 · Library - Librarian Assistant-1	893	1,073	1,508	15,600	4,044	(11,556)	26%	16%	15,600	15,600	-	100%
7015-10 · Library - Director	2,516	2,334	2,345	29,591	9,614	(19,977)	32%	33%	29,591	29,591	-	100%
7015-11 · Library - Programs	-	115	-	2,500	240	(2,260)	10%	4%	2,500	2,500	-	100%
7015-12 · Professional Fees	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
7015-13 · Library-St Lib CT Membership	350	-	-	350	350	-	100%	100%	350	350	-	100%
7015-2 · Library - Books	986	-	564	4,500	1,550	(2,950)	34%	19%	4,500	4,500	-	100%
7015-3 · Library - Sup./Misc.	72	69	-	2,054	141	(1,913)	7%	3%	2,054	2,054	-	100%
7015-4 · Library - Librarian Assistant - 4	765	-	-	15,600	1,665	(13,935)	11%	21%	15,600	15,600	-	100%
7015-5 · Librarian Assistant - 5	1,455	1,230	1,234	10,230	4,980	(5,250)	49%	43%	10,230	10,230	-	100%
7015-6 · Library - Librarian Assistant-6	-	930	853	7,800	1,938	(5,862)	25%	25%	7,800	7,800	-	100%
Total 7015 · Library	7,037	5,751	6,504	88,725	24,522	(64,203)	28%	26%	88,725	88,725	-	100%
7100 · Miscellaneous												
7100-10 · Newsletter- Salary	250	250	250	3,000	1,000	(2,000)	33%	28%	3,000	3,000	-	100%
7100-11 · Bank Fees	-	-	170	-	170	170	100%	100%	-	-	-	0%
7100-12 · Newsletter - Misc.	170	47	48	1,072	265	(807)	25%	18%	1,072	1,072	-	100%
7100-2 · War Mem./Lords Bridge Gazebo	-	-	-	675	47	(628)	7%	7%	675	675	-	100%
7100-3 · Cemeteries, Vets Graves	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
7100-4 · Contingent Fund	-	-	-	40,000	-	(40,000)	0%	12%	40,000	40,000	-	100%
7100-5 · Memorial Day Celebration	-	-	-	1,100	-	(1,100)	0%	0%	1,100	1,100	-	100%
7100-6 · Legal Ads	661	1,968	-	12,000	3,208	(8,792)	27%	32%	12,000	12,000	-	100%
7100-8 · Unemployment Compensation	-	-	-	12,000	-	(12,000)	0%	0%	12,000	12,000	-	100%
Total 7100 · Miscellaneous	1,081	2,265	468	70,847	4,690	(66,157)	7%	16%	70,847	70,847	-	100%
7150 · Sewer & Water Dept.												
7150-1 · Water & Sewer Public Services	-	2,102	-	8,000	2,102	(5,898)	26%	26%	8,000	8,000	-	100%
Total 7150 · Sewer & Water Dept.	-	2,102	-	8,000	2,102	(5,898)	26%	26%	8,000	8,000	-	100%
7200 · Office Machines/Sup/Mnt.												
7200-1 · Office Mach/Sup/Mnt -Town Clerk	1,562	-	286	10,150	3,274	(6,876)	32%	32%	10,150	10,150	-	100%
7200-10 · Fixed Asset Inventory	-	-	1,681	1,528	1,681	153	110%	110%	1,528	1,528	-	100%
7200-2 · Office Mach/Sup/Mnt.- Tax Coll.	-	-	1,316	10,808	9,178	(1,630)	85%	87%	10,808	10,808	-	100%
7200-3 · Office Mach/Sup/Mnt.- Assessor	-	-	250	18,394	15,677	(2,717)	85%	89%	18,394	18,394	-	100%
7200-4 · Office Mach/Sup/Mnt-Select/Trea	280	320	-	1,000	600	(400)	60%	46%	1,000	1,000	-	100%
7200-5 · Office Machines - Equip.Mnt.	3,005	30	-	7,000	3,035	(3,965)	43%	20%	7,000	7,000	-	100%
7200-6 · Office MachSupp-ServSupp	213	533	453	6,000	1,530	(4,470)	26%	4%	6,000	6,000	-	100%
7200-7 · Paychex Services	292	305	309	4,100	1,194	(2,906)	29%	27%	4,100	4,100	-	100%
7200-8 · Off.Mach/Sup/Mnt-Library Suppor	2,186	-	-	2,983	2,186	(797)	73%	50%	2,983	2,983	-	100%
7200-9 · Off.Mach/Sup/Mnt.-Mail System	-	-	177	708	177	(531)	25%	25%	708	708	-	100%
Total 7200 · Office Machines/Sup/Mnt.	7,538	1,188	4,472	62,671	38,532	(24,139)	61%	56%	62,671	62,671	-	100%

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	Three Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	August 2023	Sept 2023	Oct 2023	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
7300 · Interest Payments - Bonds												
7300-14 · 2005 Bonds, Land Purchase, Rds	-	4,000	-	12,000	4,000	(8,000)	33%	50%	12,000	12,000	-	100%
7300-15 · 2009 Bond-Roads, Roof, Fire App, A	-	-	-	6,300	-	(6,300)	0%	0%	6,300	6,300	-	100%
7300-16 · 2013 Bonds-Various Purposes	44,338	-	-	83,675	44,338	(39,337)	53%	53%	83,675	83,675	-	100%
7300-17 · 2020 Bonds-Various Purposes	73,000	-	-	143,700	73,000	(70,700)	51%	51%	143,700	143,700	-	100%
Total 7300 · Interest Payments - Bonds	117,338	4,000	-	245,675	121,338	(124,337)	49%	49%	245,675	245,675	-	100%
7305 · Redemption of Debt-Principal												
7305-14 · 2005 Bonds, Land Purchase, Rds	-	-	-	80,000	-	(80,000)	0%	0%	80,000	80,000	-	100%
7305-15 · 2009 Bond-Roads, Roof, FireApp, AD	-	-	-	105,000	-	(105,000)	0%	0%	105,000	105,000	-	100%
7305-16 · 2013 Bonds Various Purposes	250,000	-	-	250,000	250,000	-	100%	100%	250,000	250,000	-	100%
7305-17 · 2020 Bonds - Various Purposes	115,000	-	-	115,000	115,000	-	100%	100%	115,000	115,000	-	100%
Total 7305 · Redemption of Debt-Principal	365,000	-	-	550,000	365,000	(185,000)	66%	66%	550,000	550,000	-	100%
7360 · Operating Transfers CNR Fund	-	-	-	17,000	-	(17,000)	0%	0%	17,000	17,000	-	100%
7370 · Transfer to Eliminate CNR Deficit	-	-	-	-	-	-	0%	0%	-	-	-	0%
7500 · Board of Education	251,110	500,248	791,945	7,308,884	1,838,679	(5,470,205)	25%	28%	7,308,884	7,308,884	-	100%
Total Expense	843,024	657,794	915,162	10,320,613	2,897,813	(7,422,800)	28%	30%	10,320,613	10,320,613	-	100%
Net Ordinary Income	(370,776)	(451,266)	(85,701)	98,637	2,116,727	2,018,090			198,637	98,637	100,000	201%
Net Income	(370,776)	(451,266)	(85,701)	98,637	2,116,727	2,018,090			198,637	98,637	100,000	201%
Summary	Three Month Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
Board of Selectmen Expenditures	\$ 591,914	\$ 157,546	\$ 123,217	\$ 3,011,729	\$ 1,059,134	\$ (1,952,595)	35%	34%	\$ 3,011,729	\$ 3,011,729	\$ -	100%
Board of Education Expenditures	\$ 251,110	\$ 500,248	\$ 791,945	\$ 7,308,884	\$ 1,838,679	\$ (5,470,205)	25%	28%	\$ 7,308,884	\$ 7,308,884	\$ -	100%
Total Expenditures	\$ 843,024	\$ 657,794	\$ 915,162	\$ 10,320,613	\$ 2,897,813	\$ (7,422,800)	28%	30%	\$ 10,320,613	\$ 10,320,613	\$ -	100%

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1000-Regular Instruction									
1000.51110. Wages Paid to Teachers - Regular Ed	1,112,295.00	0.00	0.00	1,112,295.00	235,937.59	0.00	235,937.59	876,357.41	21.21
1000.51120. Wages Paid to Instructional Aides - Regular Ed	8,866.00	0.00	0.00	8,866.00	2,399.72	0.00	2,399.72	6,466.28	27.07
1000.52100. Group Life Insurance - Regular Ed	726.00	0.00	0.00	726.00	269.34	0.00	269.34	456.66	37.10
1000.52200. FICA/Medicare Employer - Regular Ed	18,283.00	0.00	0.00	18,283.00	3,506.47	0.00	3,506.47	14,776.53	19.18
1000.52500. Tuition Reimbursement	10,000.00	0.00	0.00	10,000.00	4,917.60	0.00	4,917.60	5,082.40	49.18
1000.52800. Health Insurance - Regular Ed	344,773.00	0.00	0.00	344,773.00	118,367.17	0.00	118,367.17	226,405.83	34.33
1000.53200. Substitutes - Regular Education	3,500.00	0.00	0.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00
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
1000.54420. Equipment Leasing	19,000.00	0.00	0.00	19,000.00	9,663.69	11,057.64	20,721.33	(1,721.33)	109.06
1000.56100. General Supplies - Regular Ed	7,000.00	0.00	0.00	7,000.00	2,145.70	28.85	2,174.55	4,825.45	31.07
1000.56110. Instructional Supplies - Regular Ed	5,000.00	0.00	0.00	5,000.00	499.90	0.00	499.90	4,500.10	10.00
1000.56400. Workbooks/Disposables	8,500.00	0.00	0.00	8,500.00	0.00	0.00	0.00	8,500.00	0.00
1000.56410. Textbooks	1,500.00	0.00	0.00	1,500.00	1,505.39	524.55	2,029.94	(529.94)	135.33
1000.56501. Ink and Toner	8,000.00	0.00	0.00	8,000.00	395.08	0.00	395.08	7,604.92	4.94
1000.58100. Dues & Fees	9,551.00	0.00	0.00	9,551.00	8,193.00	0.00	8,193.00	1,358.00	85.78
Total	1,558,244.00	0.00	0.00	1,558,244.00	387,800.65	11,611.04	399,411.69	1,158,832.31	25.63
1200-Special Education									
1200.51110. Wages Paid to Teachers - SPED	205,108.00	0.00	0.00	205,108.00	53,867.92	0.00	53,867.92	151,240.08	26.26
1200.51120. Wages Paid to Instructional Aides - SPED	211,419.00	0.00	0.00	211,419.00	34,579.10	0.00	34,579.10	176,839.90	16.36
1200.51900. Wages Paid - Other Certified Staff	122,822.00	0.00	0.00	122,822.00	37,817.12	0.00	37,817.12	85,004.88	30.79
1200.51901. Wages Paid - Other Non Certified Staff - SPED	65,134.00	0.00	0.00	65,134.00	17,151.08	0.00	17,151.08	47,982.92	26.33
1200.52100. Group Life Insurance - SPED	814.00	0.00	0.00	814.00	271.44	0.00	271.44	542.56	33.35
1200.52200. FICA/Medicare Employer - SPED	28,425.00	0.00	0.00	28,425.00	5,232.35	0.00	5,232.35	23,192.65	18.41
1200.52300. Pension Contributions - SPED	2,606.00	0.00	0.00	2,606.00	821.76	0.00	821.76	1,784.24	31.53
1200.52800. Health Insurance - SPED	196,233.00	0.00	0.00	196,233.00	54,708.66	0.00	54,708.66	141,524.34	27.88
1200.53200. Substitutes - SPED	3,500.00	0.00	0.00	3,500.00	7,307.48	54,227.24	61,534.72	(58,034.72)	1,758.13
1200.53230. Purchased Pupil Services - SPED	36,740.00	0.00	0.00	36,740.00	7,659.81	23,942.50	31,602.31	5,137.69	86.02
1200.53300. Other Prof/Tech Services	3,620.00	0.00	0.00	3,620.00	1,500.00	0.00	1,500.00	2,120.00	41.44
1200.55800. Travel Reimbursement	1,200.00	0.00	0.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
1200.56100. General Supplies - SPED	1,000.00	0.00	0.00	1,000.00	65.38	0.00	65.38	934.62	6.54
1200.56110. Instructional Supplies - SPED	1,000.00	0.00	0.00	1,000.00	1,018.99	0.00	1,018.99	(18.99)	101.90
1200.56400. Workbooks/Disposables	500.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
1200.57300. Equipment Non-Instructional	0.00	0.00	0.00	0.00	79.99	0.00	79.99	(79.99)	0.00
1200.58100. Dues & Fees	810.00	0.00	0.00	810.00	(400.00)	0.00	(400.00)	1,210.00	(49.38)
Total	880,931.00	0.00	0.00	880,931.00	221,681.08	78,169.74	299,850.82	581,080.18	34.04
1300-Adult Education - Cooperative									

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1300.55690. Tuition - Adult Cooperative	14,567.00	0.00	0.00	14,567.00	(12,732.00)	0.00	(12,732.00)	27,299.00	(87.40)
Total	14,567.00	0.00	0.00	14,567.00	(12,732.00)	0.00	(12,732.00)	27,299.00	(87.40)
1500-Stipends - Extra Curricular									
1500.51930. Extra Curricular Stipends Paid	10,146.00	0.00	0.00	10,146.00	0.00	0.00	0.00	10,146.00	0.00
Total	10,146.00	0.00	0.00	10,146.00	0.00	0.00	0.00	10,146.00	0.00
1600-Summer School									
1600.51110. Wages Paid to Teachers - Summer School	3,060.00	0.00	0.00	3,060.00	2,745.00	0.00	2,745.00	315.00	89.71
1600.51120. Wages Paid to Inst Aides - Summer School	1,625.00	0.00	0.00	1,625.00	2,787.50	0.00	2,787.50	(1,162.50)	171.54
1600.51901. Wages Paid - Other Non-Cert - Summer School	1,757.00	0.00	0.00	1,757.00	2,087.64	0.00	2,087.64	(330.64)	118.82
1600.52200. FICA/Medicare Employer - Summer School	304.00	0.00	0.00	304.00	412.76	0.00	412.76	(108.76)	135.78
Total	6,746.00	0.00	0.00	6,746.00	8,032.90	0.00	8,032.90	(1,286.90)	119.08
1700-Tutoring									
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	350.00	0.00	0.00	350.00	0.00	0.00	0.00	350.00	0.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	3,650.00	0.00	0.00	3,650.00	0.00	0.00	0.00	3,650.00	0.00
1700.000200.53230. Purchased Pupil Services - Spec Ed	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
Total	9,000.00	0.00	0.00	9,000.00	0.00	0.00	0.00	9,000.00	0.00
1800-Stipends - Sports Teams									
1800.51930. Sports Teams Stipends Paid	16,283.00	0.00	0.00	16,283.00	0.00	0.00	0.00	16,283.00	0.00
1800.52200. FICA/Medicare Employer	250.00	0.00	0.00	250.00	0.00	0.00	0.00	250.00	0.00
1800.53540. Sports Officials	3,570.00	0.00	0.00	3,570.00	380.00	0.00	380.00	3,190.00	10.64
1800.56100. General Supplies - Sports Teams	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
Total	21,103.00	0.00	0.00	21,103.00	380.00	0.00	380.00	20,723.00	1.80
2110-Social Work Services									
2110.51900. Wages Paid - Social Worker	50,005.00	0.00	0.00	50,005.00	3,902.26	0.00	3,902.26	46,102.74	7.80
2110.52100. Group Life Insurance - Social Worker	38.00	0.00	0.00	38.00	4.74	0.00	4.74	33.26	12.47
2110.52200. FICA/Medicare Employer - Social Worker	725.00	0.00	0.00	725.00	94.76	0.00	94.76	630.24	13.07
2110.52800. Health Insurance - Social Worker	11,439.00	0.00	0.00	11,439.00	2,809.23	0.00	2,809.23	8,629.77	24.56
2110.56100. Supplies - Social Worker	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00
Total	62,407.00	0.00	0.00	62,407.00	6,810.99	0.00	6,810.99	55,596.01	10.91
2130-Health Office									
2130.51901. Wages Paid - School Nurse	90,149.00	0.00	0.00	90,149.00	26,968.49	0.00	26,968.49	63,180.51	29.92
2130.51910. Wages Paid - Nurse Substitutes	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
2130.51930. Nursing Stipends Paid - Health Office	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00

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2130.52100. Group Life Insurance - Health Office	76.00	0.00	0.00	76.00	25.95	0.00	25.95	50.05	34.14
2130.52200. FICA/Medicare Employer - Health Office	8,965.00	0.00	0.00	8,965.00	2,027.15	0.00	2,027.15	6,937.85	22.61
2130.52800. Health Insurance - Health Office	12,652.00	0.00	0.00	12,652.00	5,234.70	0.00	5,234.70	7,417.30	41.37
2130.53230. Purchased Pupil Services - Health Office	720.00	0.00	0.00	720.00	845.00	0.00	845.00	(125.00)	117.36
2130.53300. Other Prof/Tech Services - Health Office	630.00	0.00	0.00	630.00	630.00	0.00	630.00	0.00	100.00
2130.54300. Repairs & Maint Equipment - Health Office	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00
2130.55800. Conference/Travel - Health Office	700.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00	0.00
2130.56100. Supplies - Health Office	2,400.00	0.00	0.00	2,400.00	1,150.78	0.00	1,150.78	1,249.22	47.95
2130.56430. Professional Periodicals - Health Office	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00
2130.58100. Dues & Fees - Nurse's Office	600.00	0.00	0.00	600.00	110.00	0.00	110.00	490.00	18.33
Total	123,192.00	0.00	0.00	123,192.00	36,992.07	0.00	36,992.07	86,199.93	30.03
2140-Psychological Services									
2140.51900. Wages Paid - School Psychologist	54,932.00	0.00	0.00	54,932.00	11,880.75	0.00	11,880.75	43,051.25	21.63
2140.52100. Group Life Insurance - Psychologist	38.00	0.00	0.00	38.00	15.75	0.00	15.75	22.25	41.45
2140.52200. FICA/Medicare Employer - Psychologist	797.00	0.00	0.00	797.00	147.41	0.00	147.41	649.59	18.50
2140.52800. Health Insurance - Psychologist	24,353.00	0.00	0.00	24,353.00	9,970.45	0.00	9,970.45	14,382.55	40.94
2140.53230. Purchased Pupil Services - Psychologist	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
2140.56100. Assessment Supplies - Psychologist	2,000.00	0.00	0.00	2,000.00	610.70	0.00	610.70	1,389.30	30.54
2140.56110. Instructional Supplies - Psychologist	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00
Total	84,320.00	0.00	0.00	84,320.00	22,625.06	0.00	22,625.06	61,694.94	26.83
2150-Speech & Audiology Services									
2150.53230. Purchased Pupil Services - Speech	77,655.00	0.00	0.00	77,655.00	16,219.86	68,647.50	84,867.36	(7,212.36)	109.29
2150.56100. Supplies - Speech	775.00	0.00	0.00	775.00	262.78	0.00	262.78	512.22	33.91
Total	78,430.00	0.00	0.00	78,430.00	16,482.64	68,647.50	85,130.14	(6,700.14)	108.54
2160-PT/OT Services									
2160.53230. Purchased Pupil Services - PT\OT	20,381.00	0.00	0.00	20,381.00	0.00	20,381.00	20,381.00	0.00	100.00
2160.56100. Supplies - PT\OT	200.00	0.00	0.00	200.00	59.41	0.00	59.41	140.59	29.71
Total	20,581.00	0.00	0.00	20,581.00	59.41	20,381.00	20,440.41	140.59	99.32
2210-Improvement of Instruction									
2210.53220. In Service - Professional Development	3,000.00	0.00	0.00	3,000.00	760.00	0.00	760.00	2,240.00	25.33
2210.55800. Conference/Travel - Professional Development	4,000.00	0.00	0.00	4,000.00	201.47	0.00	201.47	3,798.53	5.04
2210.56100. Supplies - Professional Development	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
Total	8,000.00	0.00	0.00	8,000.00	961.47	0.00	961.47	7,038.53	12.02
2220-Library/Media Services									

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2230-Technology									
2230.51901. Wages Paid - Technology Staff	6,661.00	0.00	0.00	6,661.00	2,020.52	0.00	2,020.52	4,640.48	30.33
2230.52100. Group Life Insurance - Technology	4.00	0.00	0.00	4.00	1.60	0.00	1.60	2.40	40.00
2230.52200. FICA/Medicare Employer - Technology	511.00	0.00	0.00	511.00	150.15	0.00	150.15	360.85	29.38
2230.52300. Pension Contributions - Technology	267.00	0.00	0.00	267.00	92.28	0.00	92.28	174.72	34.56
2230.52800. Health Insurance - Technology	1,265.00	0.00	0.00	1,265.00	529.50	0.00	529.50	735.50	41.86
2230.53520. Other Technical Services - Technology	78,945.00	0.00	0.00	78,945.00	43,572.50	35,371.50	78,944.00	1.00	100.00
2230.56100. Supplies - Technology	500.00	0.00	0.00	500.00	9.45	906.35	915.80	(415.80)	183.16
2230.56500. Technology Supplies - Technology	2,000.00	0.00	0.00	2,000.00	103.47	80.00	183.47	1,816.53	9.17
2230.57340. Technology Hardware - Instructional	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
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
2230.57350. Software - Instructional - Technology	20,578.00	0.00	0.00	20,578.00	89.00	0.00	89.00	20,489.00	0.43
2230.57351. Software - Non-Instructional - Technology	34,957.00	0.00	0.00	34,957.00	3,333.99	0.00	3,333.99	31,623.01	9.54
Total	150,688.00	0.00	0.00	150,688.00	49,902.46	36,357.85	86,260.31	64,427.69	57.24
2310-Board of Education									
2310.51901. Wages Paid - Non-Certified - BOE Office	25,970.00	0.00	0.00	25,970.00	7,502.29	0.00	7,502.29	18,467.71	28.89
2310.52100. Group Life Insurance - BOE Office	15.00	0.00	0.00	15.00	6.25	0.00	6.25	8.75	41.67
2310.52200. FICA/Medicare Employer - BOE Office	1,991.00	0.00	0.00	1,991.00	536.32	0.00	536.32	1,454.68	26.94
2310.52300. Pension Contributions - BOE Office	1,042.00	0.00	0.00	1,042.00	359.84	0.00	359.84	682.16	34.53
2310.52600. Unemployment Compensation - BOE Office	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
2310.52700. Workers' Compensation - BOE Office	19,969.00	0.00	0.00	19,969.00	9,754.80	9,754.80	19,509.60	459.40	97.70
2310.52800. Health Insurance - BOE Office	10,823.00	0.00	0.00	10,823.00	4,515.20	0.00	4,515.20	6,307.80	41.72
2310.53020. Legal Services - BOE Office	2,500.00	0.00	0.00	2,500.00	722.98	0.00	722.98	1,777.02	28.92
2310.55200. Property/Liability Insurance - BOE Office	21,911.00	0.00	0.00	21,911.00	10,994.05	9,636.00	20,630.05	1,280.95	94.15
2310.55301. Postage - BOE Office	0.00	0.00	0.00	0.00	9.80	0.00	9.80	(9.80)	0.00
2310.55400. Advertising - BOE Office	4,000.00	0.00	0.00	4,000.00	360.00	2,479.00	2,839.00	1,161.00	70.98
2310.55800. Conference/Travel - BOE Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2310.56100. Supplies - BOE Office	1,400.00	0.00	0.00	1,400.00	678.97	0.00	678.97	721.03	48.50
2310.58100. Dues & Fees - BOE Office	2,687.00	0.00	0.00	2,687.00	0.00	0.00	0.00	2,687.00	0.00
2310.58900. Graduation Costs - BOE Office	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
2310.58990. Other Expenses - BOE Office	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
Total	97,608.00	0.00	0.00	97,608.00	35,440.50	21,869.80	57,310.30	40,297.70	58.71
2320-Superintendents Office									
2320.51900. Wages Paid - Superintendent	71,000.00	0.00	0.00	71,000.00	23,076.96	0.00	23,076.96	47,923.04	32.50
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	25,970.00	0.00	0.00	25,970.00	7,502.29	0.00	7,502.29	18,467.71	28.89
2320.52100. Group Life Insurance - Superintendent Office	15.00	0.00	0.00	15.00	6.27	0.00	6.27	8.73	41.80

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Year to Date 10/26/2023

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2320.52200. FICA/Medicare Employer - Superintendent's Office	3,021.00	0.00	0.00	3,021.00	870.85	0.00	870.85	2,150.15	28.83
2320.52300. Pension Contributions - Superintendent's Office	1,041.00	0.00	0.00	1,041.00	359.84	0.00	359.84	681.16	34.57
2320.52800. Health Insurance - Superintendent's Office	10,823.00	0.00	0.00	10,823.00	4,515.20	0.00	4,515.20	6,307.80	41.72
2320.55800. Conference/Travel - Superintendent's Office	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
2320.56100. Supplies - Superintendent's Office	300.00	0.00	0.00	300.00	17.69	0.00	17.69	282.31	5.90
2320.58100. Dues & Fees - Superintendent's Office	3,445.00	0.00	0.00	3,445.00	0.00	0.00	0.00	3,445.00	0.00
Total	116,615.00	0.00	0.00	116,615.00	36,349.10	0.00	36,349.10	80,265.90	31.17
2400-School Administration Office									
2400.51900. Wages Paid - Principal	132,000.00	0.00	0.00	132,000.00	40,642.96	0.00	40,642.96	91,357.04	30.79
2400.51901. Wages Paid - Non-Certified - School Administration Office	82,833.00	0.00	0.00	82,833.00	23,189.23	0.00	23,189.23	59,643.77	28.00
2400.52100. Group Life Insurance - School Administration Office	194.00	0.00	0.00	194.00	80.85	0.00	80.85	113.15	41.68
2400.52200. FICA/Medicare Employer - School Administration Office	8,250.00	0.00	0.00	8,250.00	2,321.11	0.00	2,321.11	5,928.89	28.13
2400.52300. Pension Contributions - School Admin Office	1,855.00	0.00	0.00	1,855.00	0.00	0.00	0.00	1,855.00	0.00
2400.52800. Health Insurance - School Administration Office	29,948.00	0.00	0.00	29,948.00	12,338.00	0.00	12,338.00	17,610.00	41.20
2400.53300. Other Prof/Tech Services - School Administration Office	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
2400.55301. Postage - School Administration Office	3,500.00	0.00	0.00	3,500.00	892.84	0.00	892.84	2,607.16	25.51
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
2400.56100. Supplies - School Administration Office	2,500.00	0.00	0.00	2,500.00	14.98	82.92	97.90	2,402.10	3.92
2400.58100. Dues & Fees - School Administration Office	924.00	0.00	0.00	924.00	945.00	0.00	945.00	(21.00)	102.27
Total	264,754.00	0.00	0.00	264,754.00	80,424.97	82.92	80,507.89	184,246.11	30.41
2510-Business Office									
2510.51901. Wages Paid - Non Certified - Business Office	107,838.00	0.00	0.00	107,838.00	32,929.07	0.00	32,929.07	74,908.93	30.54
2510.52100. Group Life Insurance - Business Office	72.00	0.00	0.00	72.00	29.95	0.00	29.95	42.05	41.60
2510.52200. FICA/Medicare Employer - Business Office	8,268.00	0.00	0.00	8,268.00	2,479.27	0.00	2,479.27	5,788.73	29.99
2510.52300. Pension Contributions - Business Office	4,904.00	0.00	0.00	4,904.00	1,599.88	0.00	1,599.88	3,304.12	32.62
2510.52800. Health Insurance - Business Office	11,387.00	0.00	0.00	11,387.00	4,711.20	0.00	4,711.20	6,675.80	41.37
2510.53300. Other Prof/Tech Services - Business Office	15,000.00	0.00	0.00	15,000.00	4,189.81	0.00	4,189.81	10,810.19	27.93
2510.53410. Audit/Accounting Services - Business Office	25,850.00	0.00	0.00	25,850.00	4,866.00	0.00	4,866.00	20,984.00	18.82
2510.55800. Conference/Travel - Business Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2510.56100. Supplies - Business Office	1,000.00	0.00	0.00	1,000.00	292.85	98.07	390.92	609.08	39.09
2510.58100. Dues & Fees - Business Office	325.00	0.00	0.00	325.00	0.00	0.00	0.00	325.00	0.00
Total	174,944.00	0.00	0.00	174,944.00	51,098.03	98.07	51,196.10	123,747.90	29.26

SPRAGUE BOARD OF EDUCATION

BOE Budget v. Actual

For Fiscal Year 2023-2024

Year to Date 10/26/2023

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
6100.000100.55660. Tuition - Elem Magnet Schools	52,213.00	0.00	0.00	52,213.00	0.00	56,438.40	56,438.40	(4,225.40)	108.09
6100.000200.55631. Tuition - Elem Special Ed - private schools	198,473.00	0.00	0.00	198,473.00	68,370.54	263,420.93	331,791.47	(133,318.47)	167.17
6100.000200.55660. Tuition - Elem Special Ed Magnet Schools	<u>152,564.00</u>	<u>0.00</u>	<u>0.00</u>	<u>152,564.00</u>	<u>107,667.00</u>	<u>68,431.50</u>	<u>176,098.50</u>	<u>(23,534.50)</u>	<u>115.43</u>
Total	<u>403,250.00</u>	<u>0.00</u>	<u>0.00</u>	<u>403,250.00</u>	<u>176,037.54</u>	<u>388,290.83</u>	<u>564,328.37</u>	<u>(161,078.37)</u>	<u>139.95</u>
Total Expenditures	<u>\$ 7,308,884.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 7,308,884.00</u>	<u>\$ 1,915,473.91</u>	<u>\$ 2,996,476.26</u>	<u>\$ 4,911,950.17</u>	<u>\$ 2,396,933.83</u>	<u>\$ 67.21</u>

BOE Budget v. Actual										
10/26/2023										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
1000-Regular Instruction										
1000.51110. Wages Paid to Teachers - Regular Ed	\$ 1,112,295.00	\$ -	\$ -	\$ 1,112,295.00	\$ 235,937.59	\$ -	\$ 235,937.59	\$ 876,357.41	\$ 842,296.25	\$ 34,061.16
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 8,866.00	\$ -	\$ -	\$ 8,866.00	\$ 2,399.72	\$ -	\$ 2,399.72	\$ 6,466.28	\$ 6,466.12	\$ 0.16
1000.52100. Group Life Insurance - Regular	\$ 726.00	\$ -	\$ -	\$ 726.00	\$ 269.34	\$ -	\$ 269.34	\$ 456.66	\$ 471.59	\$ (14.93)
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 18,283.00	\$ -	\$ -	\$ 18,283.00	\$ 3,506.47	\$ -	\$ 3,506.47	\$ 14,776.53	\$ 12,707.95	\$ 2,068.58
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 4,917.60	\$ -	\$ 4,917.60	\$ 5,082.40	\$ -	\$ 5,082.40
1000.52800. Health Insurance - Regular	\$ 344,773.00	\$ -	\$ -	\$ 344,773.00	\$ 118,367.17	\$ -	\$ 118,367.17	\$ 226,405.83	\$ 198,390.55	\$ 28,015.28
1000.53200. Substitutes - Regular Education	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00
1000.53230. Purchased Pupil Services	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00
1000.54420. Equipment Leasing	\$ 19,000.00	\$ -	\$ -	\$ 19,000.00	\$ 9,663.69	\$ 11,057.64	\$ 20,721.33	\$ (1,721.33)	\$ -	\$ (1,721.33)
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 2,145.70	\$ 28.85	\$ 2,174.55	\$ 4,825.45	\$ 2,412.73	\$ 2,412.73
1000.56110. Instructional Supplies - Regular Education	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 499.90	\$ -	\$ 499.90	\$ 4,500.10	\$ 2,250.05	\$ 2,250.05
1000.56400. Workbooks/Disposables	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	\$ -	\$ -	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00
1000.56410. Textbooks	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 1,505.39	\$ 524.55	\$ 2,029.94	\$ (529.94)	\$ -	\$ (529.94)
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 395.08	\$ -	\$ 395.08	\$ 7,604.92	\$ 7,604.92	\$ -
1000.57300. Equipment - Non Instructional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000.58100. Dues & Fees	\$ 9,551.00	\$ -	\$ -	\$ 9,551.00	\$ 8,193.00	\$ -	\$ 8,193.00	\$ 1,358.00	\$ 1,358.00	\$ -
Total	\$ 1,558,244.00	\$ -	\$ -	\$ 1,558,244.00	\$ 387,800.65	\$ 11,611.04	\$ 399,411.69	\$ 1,158,832.31	\$ 1,073,958.16	\$ 84,874.15
1200-Special Education										
1200.51110. Wages Paid to Teachers - SPED	\$ 205,108.00	\$ -	\$ -	\$ 205,108.00	\$ 53,867.92	\$ -	\$ 53,867.92	\$ 151,240.08	\$ 188,780.98	\$ (37,540.90)
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 211,419.00	\$ -	\$ -	\$ 211,419.00	\$ 34,579.10	\$ -	\$ 34,579.10	\$ 176,839.90	\$ 167,855.54	\$ 8,984.36
1200.51900. Wages Paid to Other Cert - SPED	\$ 122,822.00	\$ -	\$ -	\$ 122,822.00	\$ 37,817.12	\$ -	\$ 37,817.12	\$ 85,004.88	\$ 85,088.63	\$ (83.75)
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 65,134.00	\$ -	\$ -	\$ 65,134.00	\$ 17,151.08	\$ -	\$ 17,151.08	\$ 47,982.92	\$ 47,993.36	\$ (10.44)
1200.52100. Group Life Insurance - SPED	\$ 814.00	\$ -	\$ -	\$ 814.00	\$ 271.44	\$ -	\$ 271.44	\$ 542.56	\$ 438.62	\$ 103.94
1200.52200. FICA/Medicare Employer - SPED	\$ 28,425.00	\$ -	\$ -	\$ 28,425.00	\$ 5,232.35	\$ -	\$ 5,232.35	\$ 23,192.65	\$ 20,483.55	\$ 2,709.10
1200.52300. Pension Contributions	\$ 2,606.00	\$ -	\$ -	\$ 2,606.00	\$ 821.76	\$ -	\$ 821.76	\$ 1,784.24	\$ 1,784.24	\$ -
1200.52800. Health Insurance	\$ 196,233.00	\$ -	\$ -	\$ 196,233.00	\$ 54,708.66	\$ -	\$ 54,708.66	\$ 141,524.34	\$ 103,956.30	\$ 37,568.04
1200.53200. Substitutes - SPED	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 7,307.48	\$ 54,227.24	\$ 61,534.72	\$ (58,034.72)	\$ -	\$ (58,034.72)
1200.53230. Purchased Pupil Services	\$ 36,740.00	\$ -	\$ -	\$ 36,740.00	\$ 7,659.81	\$ 23,942.50	\$ 31,602.31	\$ 5,137.69	\$ (8,000.00)	\$ 13,137.69
1200.53300. Other Prof/Tech Services	\$ 3,620.00	\$ -	\$ -	\$ 3,620.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 2,120.00	\$ -	\$ 2,120.00
1200.55800. Travel Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 65.38	\$ -	\$ 65.38	\$ 934.62	\$ 467.31	\$ 467.31
1200.56110. Instructional Supplies - SPED	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,018.99	\$ -	\$ 1,018.99	\$ (18.99)	\$ -	\$ (18.99)
1200.56400. Workbooks/Disposables	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
1200.57300. Equipment Non-Instructional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79.99	\$ 79.99	\$ (79.99)	\$ -	\$ (79.99)
1200.58100. Dues & Fees	\$ 810.00	\$ -	\$ -	\$ 810.00	\$ (400.00)	\$ -	\$ (400.00)	\$ 1,210.00	\$ 810.00	\$ 400.00
Total	\$ 880,931.00	\$ -	\$ -	\$ 880,931.00	\$ 221,601.09	\$ 78,249.73	\$ 299,850.82	\$ 581,080.18	\$ 609,658.53	\$ (28,578.35)
1300-Adult Education - Cooperative										
1300.55690. Tuition - Adult Cooperative	\$ 14,567.00	\$ -	\$ -	\$ 14,567.00	\$ (12,732.00)	\$ -	\$ (12,732.00)	\$ 27,299.00	\$ 27,299.00	\$ -
Total	\$ 14,567.00	\$ -	\$ -	\$ 14,567.00	\$ (12,732.00)	\$ -	\$ (12,732.00)	\$ 27,299.00	\$ 27,299.00	\$ -
1500-Stipends - Extra Curricular										
1500.51930. Extra Curricular Stipends Paid	\$ 10,146.00	\$ -	\$ -	\$ 10,146.00	\$ -	\$ -	\$ -	\$ 10,146.00	\$ 10,146.00	\$ -
Total	\$ 10,146.00	\$ -	\$ -	\$ 10,146.00	\$ -	\$ -	\$ -	\$ 10,146.00	\$ 10,146.00	\$ -
1600-Summer School										
1600.51110. Wages Paid to Teachers - Summer School	\$ 3,060.00	\$ -	\$ -	\$ 3,060.00	\$ 2,745.00	\$ -	\$ 2,745.00	\$ 315.00	\$ -	\$ 315.00
1600.51120. Wages Paid to Inst Aides - Summer School	\$ 1,625.00	\$ -	\$ -	\$ 1,625.00	\$ 2,787.50	\$ -	\$ 2,787.50	\$ (1,162.50)	\$ -	\$ (1,162.50)
1600.51901. Wages Paid - Other Non-Cert - Summer School	\$ 1,757.00	\$ -	\$ -	\$ 1,757.00	\$ 2,087.64	\$ -	\$ 2,087.64	\$ (330.64)	\$ -	\$ (330.64)
1600.52200. FICA/Medicare Employer - Summer School	\$ 304.00	\$ -	\$ -	\$ 304.00	\$ 412.76	\$ -	\$ 412.76	\$ (108.76)	\$ -	\$ (108.76)
Total	\$ 6,746.00	\$ -	\$ -	\$ 6,746.00	\$ 8,032.90	\$ -	\$ 8,032.90	\$ (1,286.90)	\$ -	\$ (1,286.90)
1700-Tutoring										
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 350.00	\$ -	\$ -	\$ 350.00	\$ -	\$ -	\$ -	\$ 350.00	\$ -	\$ 350.00
1700.000100.53230. Purchased Pupil Services - Reg Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1700.000200.51110. Wages Paid to Teacher Tutors - Special Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 3,650.00	\$ -	\$ -	\$ 3,650.00	\$ -	\$ -	\$ -	\$ 3,650.00	\$ -	\$ 3,650.00
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
Total	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00	\$ -	\$ -	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00
1800-Stipends - Sports Teams										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ -	\$ -	\$ -	\$ 16,283.00	\$ 16,283.00	\$ -
1800.52200. FICA/Medicare Employer	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ -
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ 380.00	\$ -	\$ 380.00	\$ 3,190.00	\$ 3,000.00	\$ 190.00
1800.56100. General Supplies - Sports Teams	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
Total	\$ 21,103.00	\$ -	\$ -	\$ 21,103.00	\$ 380.00	\$ -	\$ 380.00	\$ 20,723.00	\$ 20,533.00	\$ 190.00

BOE Budget v. Actual 10/26/2023										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2110-Social Work Services										
2110.51900. Wages Paid - Social Worker	\$ 50,005.00	\$ -	\$ -	\$ 50,005.00	\$ 3,902.26	\$ -	\$ 3,902.26	\$ 46,102.74	\$ 27,902.00	\$ 18,200.74
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 4.74	\$ -	\$ 4.74	\$ 33.26	\$ 33.06	\$ 0.20
2110.52200. FICA/Medicare Employer - Social Worker	\$ 725.00	\$ -	\$ -	\$ 725.00	\$ 94.76	\$ -	\$ 94.76	\$ 630.24	\$ 404.58	\$ 225.66
2110.52800. Health Insurance - Social Worker	\$ 11,439.00	\$ -	\$ -	\$ 11,439.00	\$ 2,809.23	\$ -	\$ 2,809.23	\$ 8,629.77	\$ -	\$ 8,629.77
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 100.00	\$ 100.00
2110.56110. Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 62,407.00	\$ -	\$ -	\$ 62,407.00	\$ 6,810.99	\$ -	\$ 6,810.99	\$ 55,596.01	\$ 28,439.64	\$ 27,156.37
2130-Health Office										
2130.51901. Wages Paid - School Nurse	\$ 90,149.00	\$ -	\$ -	\$ 90,149.00	\$ 26,968.49	\$ -	\$ 26,968.49	\$ 63,180.51	\$ 63,203.99	\$ (23.48)
2130.51910. Wages Paid - Nurse Substitutes	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
2130.51930. Nursing Stipends Paid	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
2130.52100. Group Life Insurance - Health Office	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 25.95	\$ -	\$ 25.95	\$ 50.05	\$ 50.05	\$ -
2130.52200. FICA/Medicare Employer - Health	\$ 8,965.00	\$ -	\$ -	\$ 8,965.00	\$ 2,027.15	\$ -	\$ 2,027.15	\$ 6,937.85	\$ 4,988.11	\$ 1,949.74
2130.52800. Health Insurance - Health Office	\$ 12,652.00	\$ -	\$ -	\$ 12,652.00	\$ 5,234.70	\$ -	\$ 5,234.70	\$ 7,417.30	\$ 7,328.59	\$ 88.71
2130.53230. Purchased Pupil Services	\$ 720.00	\$ -	\$ -	\$ 720.00	\$ 845.00	\$ -	\$ 845.00	\$ (125.00)	\$ -	\$ (125.00)
2130.53300. Other Prof/Tech Services	\$ 630.00	\$ -	\$ -	\$ 630.00	\$ 630.00	\$ -	\$ 630.00	\$ -	\$ -	\$ -
2130.54300. Repairs & Maint Equipment	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00
2130.55800. Conference/Travel - Health Office	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00
2130.56100. Supplies	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 1,150.78	\$ -	\$ 1,150.78	\$ 1,249.22	\$ 624.61	\$ 624.61
2130.56430. Professional Periodicals	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
2130.58100. Dues & Fees	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 110.00	\$ -	\$ 110.00	\$ 490.00	\$ 490.00	\$ -
Total	\$ 123,192.00	\$ -	\$ -	\$ 123,192.00	\$ 36,992.07	\$ -	\$ 36,992.07	\$ 86,199.93	\$ 78,685.35	\$ 7,514.58
2140-Psychological Services										
2140.51900. Wages Paid - School Psychologist	\$ 54,932.00	\$ -	\$ -	\$ 54,932.00	\$ 11,880.75	\$ -	\$ 11,880.75	\$ 43,051.25	\$ 39,831.25	\$ 3,220.00
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 15.75	\$ -	\$ 15.75	\$ 22.25	\$ 22.25	\$ -
2140.52200. FICA/Medicare Employer - Psychologist	\$ 797.00	\$ -	\$ -	\$ 797.00	\$ 147.41	\$ -	\$ 147.41	\$ 649.59	\$ 577.55	\$ 72.04
2140.52800. Health Insurance	\$ 24,353.00	\$ -	\$ -	\$ 24,353.00	\$ 9,970.45	\$ -	\$ 9,970.45	\$ 14,382.55	\$ 14,338.13	\$ 44.42
2140.53230. Purchased Pupil Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
2140.56100. Assessment Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 610.70	\$ -	\$ 610.70	\$ 1,389.30	\$ 694.65	\$ 694.65
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 100.00	\$ 100.00
Total	\$ 84,320.00	\$ -	\$ -	\$ 84,320.00	\$ 22,625.06	\$ -	\$ 22,625.06	\$ 61,694.94	\$ 55,563.83	\$ 6,131.11
2150-Speech & Audiology Services										
2150.53230. Purchased Pupil Services	\$ 77,655.00	\$ -	\$ -	\$ 77,655.00	\$ 16,219.86	\$ 68,647.50	\$ 84,867.36	\$ (7,212.36)	\$ -	\$ (7,212.36)
2150.56100. Supplies	\$ 775.00	\$ -	\$ -	\$ 775.00	\$ 262.78	\$ -	\$ 262.78	\$ 512.22	\$ -	\$ 512.22
Total	\$ 78,430.00	\$ -	\$ -	\$ 78,430.00	\$ 16,482.64	\$ 68,647.50	\$ 85,130.14	\$ (6,700.14)	\$ -	\$ (6,700.14)
2160-PT/OT Services										
2160.53230. Purchased Pupil Services	\$ 20,381.00	\$ -	\$ -	\$ 20,381.00	\$ -	\$ 20,381.00	\$ 20,381.00	\$ -	\$ -	\$ -
2160.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 59.41	\$ -	\$ 59.41	\$ 140.59	\$ -	\$ 140.59
Total	\$ 20,581.00	\$ -	\$ -	\$ 20,581.00	\$ 59.41	\$ 20,381.00	\$ 20,440.41	\$ 140.59	\$ -	\$ 140.59
2210-Improvement of Instruction										
2210.53220. In Service	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 760.00	\$ -	\$ 760.00	\$ 2,240.00	\$ -	\$ 2,240.00
2210.55800. Conference/Travel - Professional Development	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 201.47	\$ -	\$ 201.47	\$ 3,798.53	\$ -	\$ 3,798.53
2210.56100. Supplies	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
Total	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 961.47	\$ -	\$ 961.47	\$ 7,038.53	\$ -	\$ 7,038.53
2220-Library/Media Services										
2220.56420. Library Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2230-Technology										
2230.51901. Wages Paid - Technology Staff	\$ 6,661.00	\$ -	\$ -	\$ 6,661.00	\$ 2,020.52	\$ -	\$ 2,020.52	\$ 4,640.48	\$ 4,644.32	\$ (3.84)
2230.52100. Group Life Insurance - Technology	\$ 4.00	\$ -	\$ -	\$ 4.00	\$ 1.60	\$ -	\$ 1.60	\$ 2.40	\$ 2.40	\$ -
2230.52200. FICA/Medicare Employer - Technology	\$ 511.00	\$ -	\$ -	\$ 511.00	\$ 150.15	\$ -	\$ 150.15	\$ 360.85	\$ 355.29	\$ 5.56
2230.52300. Pension Contributions - Technology	\$ 267.00	\$ -	\$ -	\$ 267.00	\$ 92.28	\$ -	\$ 92.28	\$ 174.72	\$ 174.72	\$ -
2230.52800. Health Insurance - Technology	\$ 1,265.00	\$ -	\$ -	\$ 1,265.00	\$ 529.50	\$ -	\$ 529.50	\$ 735.50	\$ 741.27	\$ (5.77)
2230.53520. Other Technical Services	\$ 78,945.00	\$ -	\$ -	\$ 78,945.00	\$ 43,572.50	\$ 35,371.50	\$ 78,944.00	\$ 1.00	\$ -	\$ 1.00
2230.56100. Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 9.45	\$ 906.35	\$ 915.80	\$ (415.80)	\$ -	\$ (415.80)
2230.56500. Technology Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 103.47	\$ 80.00	\$ 183.47	\$ 1,816.53	\$ -	\$ 1,816.53
2230.57340. Technology Hardware - Instructional	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
2230.57350. Software - Instructional	\$ 20,578.00	\$ -	\$ -	\$ 20,578.00	\$ 89.00	\$ -	\$ 89.00	\$ 20,489.00	\$ 20,489.00	\$ -
2230.57351. Software - Non-Instructional	\$ 34,957.00	\$ -	\$ -	\$ 34,957.00	\$ 3,333.99	\$ -	\$ 3,333.99	\$ 31,623.01	\$ 24,807.00	\$ 6,816.01
Total	\$ 150,688.00	\$ -	\$ -	\$ 150,688.00	\$ 49,902.46	\$ 36,357.85	\$ 86,260.31	\$ 64,427.69	\$ 51,214.00	\$ 13,213.69
2310-Board of Education										

BOE Budget v. Actual										
10/26/2023										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 25,970.00	\$ -	\$ -	\$ 25,970.00	\$ 7,502.29	\$ -	\$ 7,502.29	\$ 18,467.71	\$ 18,489.39	\$ (21.68)
2310.52100. Group Life Insurance - BOE Office	\$ 15.00	\$ -	\$ -	\$ 15.00	\$ 6.25	\$ -	\$ 6.25	\$ 8.75	\$ 8.75	\$ -
2310.52200. FICA/Medicare Employer - BOE Office	\$ 1,991.00	\$ -	\$ -	\$ 1,991.00	\$ 536.32	\$ -	\$ 536.32	\$ 1,454.68	\$ 1,454.68	\$ -
2310.52300. Pension Contributions - BOE Office	\$ 1,042.00	\$ -	\$ -	\$ 1,042.00	\$ 359.84	\$ -	\$ 359.84	\$ 682.16	\$ 682.16	\$ -
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00
2310.52700. Workers' Compensation - BOE Office	\$ 19,969.00	\$ -	\$ -	\$ 19,969.00	\$ 9,754.80	\$ 9,754.80	\$ 19,509.60	\$ 459.40	\$ -	\$ 459.40
2310.52800. Health Insurance - BOE Office	\$ 10,823.00	\$ -	\$ -	\$ 10,823.00	\$ 4,515.20	\$ -	\$ 4,515.20	\$ 6,307.80	\$ 6,321.26	\$ (13.46)
2310.53020. Legal Services - BOE Office	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 722.98	\$ -	\$ 722.98	\$ 1,777.02	\$ -	\$ 1,777.02
2310.55200. Property/Liability Insurance - BOE Office	\$ 21,911.00	\$ -	\$ -	\$ 21,911.00	\$ 10,994.05	\$ 9,636.00	\$ 20,630.05	\$ 1,280.95	\$ -	\$ 1,280.95
2310.55301. Postage BOE Office	\$ -	\$ -	\$ -	\$ -	\$ 9.80	\$ -	\$ 9.80	\$ (9.80)	\$ -	\$ (9.80)
2310.55400. Advertising - BOE Office	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 360.00	\$ 2,479.00	\$ 2,839.00	\$ 1,161.00	\$ -	\$ 1,161.00
2310.55800. Conference/Travel - BOE Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2310.56100. Supplies - BOE Office	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00	\$ 678.97	\$ -	\$ 678.97	\$ 721.03	\$ 360.52	\$ 360.52
2310.58100. Dues & Fees - BOE Office	\$ 2,687.00	\$ -	\$ -	\$ 2,687.00	\$ -	\$ -	\$ -	\$ 2,687.00	\$ 2,687.00	\$ -
2310.58900. Graduation Costs - BOE Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
2310.58990. Other Expenses	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
Total	\$ 97,608.00	\$ -	\$ -	\$ 97,608.00	\$ 35,440.50	\$ 21,869.80	\$ 57,310.30	\$ 40,297.70	\$ 32,503.76	\$ 7,793.95
2320-Superintendents Office										
2320.51900. Wages Paid - Superintendent	\$ 71,000.00	\$ -	\$ -	\$ 71,000.00	\$ 23,076.96	\$ -	\$ 23,076.96	\$ 47,923.04	\$ 51,923.04	\$ (4,000.00)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 25,970.00	\$ -	\$ -	\$ 25,970.00	\$ 7,502.29	\$ -	\$ 7,502.29	\$ 18,467.71	\$ 18,489.39	\$ (21.68)
2320.52100. Group Life Insurance - Superintendent Office	\$ 15.00	\$ -	\$ -	\$ 15.00	\$ 6.27	\$ -	\$ 6.27	\$ 8.73	\$ 8.73	\$ -
2320.52200. FICA/Medicare Employer - Superintendent	\$ 3,021.00	\$ -	\$ -	\$ 3,021.00	\$ 870.85	\$ -	\$ 870.85	\$ 2,150.15	\$ 2,150.15	\$ -
2320.52300. Pension Contributions - Superintendent's Office	\$ 1,041.00	\$ -	\$ -	\$ 1,041.00	\$ 359.84	\$ -	\$ 359.84	\$ 681.16	\$ 681.16	\$ -
2320.52800. Health Insurance - Superintendent's Office	\$ 10,823.00	\$ -	\$ -	\$ 10,823.00	\$ 4,515.20	\$ -	\$ 4,515.20	\$ 6,307.80	\$ 6,321.26	\$ (13.46)
2320.55800. Conference/Travel - Superintendent's Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
2320.56100. Supplies - Superintendent's Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 17.69	\$ -	\$ 17.69	\$ 282.31	\$ 141.16	\$ 141.16
2320.58100. Dues & Fees - Superintendent's Office	\$ 3,445.00	\$ -	\$ -	\$ 3,445.00	\$ -	\$ -	\$ -	\$ 3,445.00	\$ 3,445.00	\$ -
Total	\$ 116,615.00	\$ -	\$ -	\$ 116,615.00	\$ 36,349.10	\$ -	\$ 36,349.10	\$ 80,265.90	\$ 83,159.89	\$ (2,893.99)
2400-School Administration Office										
2400.51900. Wages Paid - Principal	\$ 132,000.00	\$ -	\$ -	\$ 132,000.00	\$ 40,642.96	\$ -	\$ 40,642.96	\$ 91,357.04	\$ 91,446.63	\$ (89.59)
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 82,833.00	\$ -	\$ -	\$ 82,833.00	\$ 23,189.23	\$ -	\$ 23,189.23	\$ 59,643.77	\$ 59,637.33	\$ 6.44
2400.52100. Group Life Insurance - School Administration Office	\$ 194.00	\$ -	\$ -	\$ 194.00	\$ 80.85	\$ -	\$ 80.85	\$ 113.15	\$ 113.15	\$ -
2400.52200. FICA/Medicare Employer - School Administration	\$ 8,250.00	\$ -	\$ -	\$ 8,250.00	\$ 2,321.11	\$ -	\$ 2,321.11	\$ 5,928.89	\$ 5,928.89	\$ -
2400.52300. Pension Contributions - School Admin Office	\$ 1,855.00	\$ -	\$ -	\$ 1,855.00	\$ -	\$ -	\$ -	\$ 1,855.00	\$ -	\$ 1,855.00
2400.52800. Health Insurance - School Administration Office	\$ 29,948.00	\$ -	\$ -	\$ 29,948.00	\$ 12,338.00	\$ -	\$ 12,338.00	\$ 17,610.00	\$ 17,273.20	\$ 336.80
2400.53300. Other Prof/Tech Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
2400.55301. Postage	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 892.84	\$ -	\$ 892.84	\$ 2,607.16	\$ 2,607.16	\$ -
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 14.98	\$ 82.92	\$ 97.90	\$ 2,402.10	\$ 1,201.05	\$ 1,201.05
2400.58100. Dues & Fees - School Administration	\$ 924.00	\$ -	\$ -	\$ 924.00	\$ 945.00	\$ -	\$ 945.00	\$ (21.00)	\$ -	\$ (21.00)
Total	\$ 264,754.00	\$ -	\$ -	\$ 264,754.00	\$ 80,424.97	\$ 82.92	\$ 80,507.89	\$ 184,246.11	\$ 178,207.41	\$ 6,038.70
2510-Business Office										
2510.51901. Wages Paid - Non Certified - Business Office	\$ 107,838.00	\$ -	\$ -	\$ 107,838.00	\$ 32,929.07	\$ -	\$ 32,929.07	\$ 74,908.93	\$ 74,974.13	\$ (65.20)
2510.52100. Group Life Insurance - Business Office	\$ 72.00	\$ -	\$ -	\$ 72.00	\$ 29.95	\$ -	\$ 29.95	\$ 42.05	\$ 42.05	\$ -
2510.52200. FICA/Medicare Employer - Business Office	\$ 8,268.00	\$ -	\$ -	\$ 8,268.00	\$ 2,479.27	\$ -	\$ 2,479.27	\$ 5,788.73	\$ 5,788.73	\$ -
2510.52300. Pension Contributions - Business Office	\$ 4,904.00	\$ -	\$ -	\$ 4,904.00	\$ 1,599.88	\$ -	\$ 1,599.88	\$ 3,304.12	\$ 3,304.12	\$ -
2510.52800. Health Insurance - Business Office	\$ 11,387.00	\$ -	\$ -	\$ 11,387.00	\$ 4,711.20	\$ -	\$ 4,711.20	\$ 6,675.80	\$ 6,725.72	\$ (49.92)
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 4,189.81	\$ -	\$ 4,189.81	\$ 10,810.19	\$ 10,810.19	\$ -
2510.53410. Audit/Accounting Services - Business Office	\$ 25,850.00	\$ -	\$ -	\$ 25,850.00	\$ 4,866.00	\$ -	\$ 4,866.00	\$ 20,984.00	\$ 20,984.00	\$ -
2510.55800. Conference/Travel - Business Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2510.56100. Supplies - Business Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 292.85	\$ -	\$ 292.85	\$ 707.15	\$ 353.58	\$ 353.58
2510.58100. Dues & Fees - Business Office	\$ 325.00	\$ -	\$ -	\$ 325.00	\$ -	\$ -	\$ -	\$ 325.00	\$ 325.00	\$ -
Total	\$ 174,944.00	\$ -	\$ -	\$ 174,944.00	\$ 51,098.03	\$ -	\$ 51,098.03	\$ 123,845.97	\$ 123,307.52	\$ 538.45
2600-Building & Grounds										
2600.51901. Wages Paid - Building Maintenance	\$ 111,486.00	\$ -	\$ -	\$ 111,486.00	\$ 33,260.73	\$ -	\$ 33,260.73	\$ 78,225.27	\$ 82,422.75	\$ (4,197.48)
2600.52100. Group Life Insurance - Maintenance Department	\$ 189.00	\$ -	\$ -	\$ 189.00	\$ 34.65	\$ -	\$ 34.65	\$ 154.35	\$ 154.35	\$ -
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,541.00	\$ -	\$ -	\$ 8,541.00	\$ 2,323.81	\$ -	\$ 2,323.81	\$ 6,217.19	\$ 6,305.34	\$ (88.15)
2600.52300. Pension Contributions - Maintenance Office	\$ 3,968.00	\$ -	\$ -	\$ 3,968.00	\$ 810.96	\$ -	\$ 810.96	\$ 3,157.04	\$ 3,157.04	\$ -
2600.52800. Health Insurance - Maintenance	\$ 66,422.00	\$ -	\$ -	\$ 66,422.00	\$ 27,823.25	\$ -	\$ 27,823.25	\$ 38,598.75	\$ 38,232.51	\$ 366.24
2600.54010. Purchased Property Services	\$ 30,325.00	\$ -	\$ -	\$ 30,325.00	\$ 17,492.06	\$ 12,912.19	\$ 30,404.25	\$ (79.25)	\$ -	\$ (79.25)
2600.54101. Rubbish Removal	\$ 9,620.00	\$ -	\$ -	\$ 9,620.00	\$ 2,996.44	\$ 6,040.00	\$ 9,036.44	\$ 583.56	\$ -	\$ 583.56
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 312.04	\$ 334.43	\$ 646.47	\$ 4,353.53	\$ 3,265.15	\$ 1,088.38
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 2,032.09	\$ -	\$ 2,032.09	\$ 2,967.91	\$ 2,225.93	\$ 741.98
2600.54411. Water	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 427.65	\$ 2,250.00	\$ 2,677.65	\$ 322.35	\$ -	\$ 322.35
2600.54412. Sewer	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 239.91	\$ 1,500.00	\$ 1,739.91	\$ 260.09	\$ -	\$ 260.09

BOE Budget v. Actual										
10/26/2023										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 2,721.56	\$ 6,214.00	\$ 8,935.56	\$ 2,064.44	\$ 2,064.44	\$ -
2600.55800. Conference/Travel - Building Maintenance	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00
2600.56100. General Supplies - Maintenance Department	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 1,165.27	\$ 224.31	\$ 1,389.58	\$ 14,610.42	\$ 10,957.82	\$ 3,652.61
2600.56220. Electricity	\$ 31,000.00	\$ -	\$ -	\$ 31,000.00	\$ 8,119.74	\$ 600.00	\$ 8,719.74	\$ 22,280.26	\$ 22,280.26	\$ -
2600.56230. Liquid Propane	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	\$ 1,774.24	\$ 10,225.76	\$ 12,000.00	\$ 8,000.00	\$ -	\$ 8,000.00
2600.56240. Heating Oil	\$ 29,250.00	\$ -	\$ -	\$ 29,250.00	\$ -	\$ -	\$ -	\$ 29,250.00	\$ 29,250.00	\$ -
2600.56260. Gasoline	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 750.00	\$ 250.00
2600.57300. Equipment	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 750.00	\$ 250.00
2600.57330. Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 354,901.00	\$ -	\$ -	\$ 354,901.00	\$ 101,534.40	\$ 40,300.69	\$ 141,835.09	\$ 213,065.91	\$ 201,815.59	\$ 11,250.32
2700-Student Transportation										
2700.55100. Contracted Pupil Transp Reg	\$ 383,072.00	\$ -	\$ -	\$ 383,072.00	\$ 43,267.47	\$ 338,900.07	\$ 382,167.54	\$ 904.46	\$ -	\$ 904.46
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 174,647.00	\$ -	\$ -	\$ 174,647.00	\$ 18,900.96	\$ 131,022.32	\$ 149,923.28	\$ 24,723.72	\$ -	\$ 24,723.72
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 76,030.00	\$ -	\$ -	\$ 76,030.00	\$ 30,646.06	\$ 129,619.12	\$ 160,265.18	\$ (84,235.18)	\$ -	\$ (84,235.18)
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ 1,122.59	\$ -	\$ 1,122.59	\$ 7,652.41	\$ 7,500.00	\$ 152.41
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 1,000.00	\$ 1,500.00
2700.56260. Gasoline	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	\$ 5,020.59	\$ 45,579.41	\$ 50,600.00	\$ (10,600.00)	\$ -	\$ (10,600.00)
Total	\$ 685,024.00	\$ -	\$ -	\$ 685,024.00	\$ 98,957.67	\$ 645,120.92	\$ 744,078.59	\$ (59,054.59)	\$ 8,500.00	\$ (67,554.59)
6000-HS Tuition										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,155,173.00	\$ -	\$ -	\$ 1,155,173.00	\$ 354,799.32	\$ 851,525.80	\$ 1,206,325.12	\$ (51,152.12)	\$ -	\$ (51,152.12)
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 745,437.00	\$ -	\$ -	\$ 745,437.00	\$ 24,478.25	\$ 611,947.50	\$ 636,425.75	\$ 109,011.25	\$ (12,129.48)	\$ 121,140.73
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 282,823.00	\$ -	\$ -	\$ 282,823.00	\$ 217,357.40	\$ 222,072.60	\$ 439,430.00	\$ (156,607.00)	\$ (111,360.14)	\$ (45,246.86)
Total	\$ 2,183,433.00	\$ -	\$ -	\$ 2,183,433.00	\$ 596,634.97	\$ 1,685,545.90	\$ 2,282,180.87	\$ (98,747.87)	\$ (123,489.62)	\$ 24,741.75
6100-Elementary Tuition										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 198,473.00	\$ -	\$ -	\$ 198,473.00	\$ 68,370.54	\$ 263,420.93	\$ 331,791.47	\$ (133,318.47)	\$ (94,319.69)	\$ (38,998.78)
6100.000100.55660. Tuition - Elem Magnet Schools	\$ 52,213.00	\$ -	\$ -	\$ 52,213.00	\$ -	\$ 56,438.40	\$ 56,438.40	\$ (4,225.40)	\$ -	\$ (4,225.40)
6100.000200.55660. Tuition - Elem Magnet Schools - Special Ed	\$ 152,564.00	\$ -	\$ -	\$ 152,564.00	\$ 107,667.00	\$ 68,431.50	\$ 176,098.50	\$ (23,534.50)	\$ (24,199.28)	\$ 664.78
Total	\$ 403,250.00	\$ -	\$ -	\$ 403,250.00	\$ 176,037.54	\$ 388,290.83	\$ 564,328.37	\$ (161,078.37)	\$ (118,518.97)	\$ (42,559.40)
Total Expenditures	\$ 7,308,884.00	\$ -	\$ -	\$ 7,308,884.00	\$ 1,915,393.92	\$ 2,996,458.18	\$ 4,911,852.10	\$ 2,397,031.90	\$ 2,340,983.07	\$ 56,048.83

MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD

To: Municipal Accountability Review Board
From: Kimberly Kennison
Subject: Update on West Haven Subcommittee
Date: November 30, 2023

The West Haven Subcommittee last met on Thursday November 30, 2023.

Updates Re: FY 2022 and FY2023 Audit and Bond/BAN Issuance: City stated that FY2022 audit is completed, and the auditor's reports was issued and provided to OPM on 11/28/23. They are looking for to complete FY2023 audit before June 30, 2024, and FY2024 audit by December 31, 2024.

City's new administration will schedule a meeting with city's bond attorney to determine the Bond/Ban issuance date.

Review, Discussion and Possible Action Re: 5 Year Plan: Mr. David Taylor presented City's revised 5 Year Plan with a capital plan and mitigation measures. Each year of the 5 years are balanced, and City is planning to improve the General Fund, Internal Service Fund and OPEB through its mitigation plan. Subcommittee approved unanimous to recommend 5-year plan to full MARB for approval.

Review, Discussion and Possible Action Re: Non-Labor Contracts:

1. Rock Street Brewery LLC – Land Lease: City's legal counsel presented the lease agreement between the City and Rock Street Brewery LLC. with a term of 20 years. Lease payments starting from \$72,000 per year with 10% increase every 10 years. The Lease has two 20 years and one 10 years option of renewal. Subcommittee approved unanimous to recommend the lease to full MARB for approval.
2. Coastal Technical Sales, Inc. – WPCA Hypochlorite Storage Tank: City has entered into a contract with Coastal Technical Sales, Inc to install a new tank for \$92,159.63. Subcommittee approved unanimous to recommend this contract to full MARB for approval.
3. West Shore Fire District – ARPA Fund Grant: The contract is between City and Westshore Fire district to provide \$975,000 to fund the capital improvements of the fire district. Subcommittee approved to recommend this contract to full MARB for approval, with one opposition.
4. Bridges Healthcare, Inc. – ARPA Mental Health Grant: City entered into a contract to provide Bridges Healthcare Inc. \$100,000 from ARPA fund for their health care services to West Haven citizens. The contract ends on December 31, 2026. Subcommittee approved unanimous to recommend this contract to full MARB for approval.

The next meeting of the West Haven Subcommittee is scheduled for December 19th at West Haven City Hall.

West Haven FY 2022 Audit Reports
To be Provided Separately

City of West Haven FY 2024 - 2028 5-Year Plan Presentation

November 28, 2023



City of West Haven
FY 2024 - 2028
5-Year Plan

Agenda

Financial Goals and Objectives

Assumptions

Mill Rate Calculation

FY 2024 - 2028 5-Year Plan

Mitigation Measures

5-Year Capital Plan

City of West Haven
FY 2024 - 2028
5-Year Plan

Financial Goals and
Objectives

Balanced Budget for every year of the plan

Includes Contingencies:

- Funding for Whittlesey Phase I Recommendations
- Funding for Unexpected Circumstances

Continue Funding Police and Fire Pension at the Actuarially Determined Contribution (ADC)

Increase OPEB funding

Fund Internal Service Fund Deficits

Continued growth of Fund Balance

Mitigation Measures Planned to Accelerate Achievement of these goals

City of West Haven FY 2024 - 2028 5-Year Plan

Financial Goals – Pension Funding

Continue to fund the Pension at the Actuarially Determined Contribution (ADC) Rate.

The Plan is to fully fund the Unfunded Liabilities within 15 years.

Actuarial Assumptions reviewed, and ADC recalculated every 2 years.

Progress through F2021 Audited Results:

- Police Pension Liability has fluctuated over the past 8 years from a peak of \$29.0M in FY 2020 to a balance in FY2021 of \$11.8M.**
- AFD Pension Liability has fluctuated over the past 8 years from a peak of \$23.5M in FY 2020 to a balance in FY2021 of \$21.7M.**

Plan to hire an Independent Investment Advisor to review Investment Assets, Strategies, and Portfolio.

City of West Haven FY 2024 - 2028 5-Year Plan

Financial Goals - OPEB Funding

OPEB unfunded liabilities have increased from FY 2017 to FY 2021.

- City \$179M to \$321M

- AFD \$26M to \$31M

FY 2023 Projection includes an increase from \$150K budgeted to \$1.0M.

Increased Funding to the Trust from \$350K per year to \$500K per year.

Mitigation Measures are planned to create a surplus which will be used to increase the OPEB Trust progressively every year.

City of West Haven FY 2024 - 2028 5-Year Plan

Financial Goals - Internal Service Funds

Workers Compensation (WC):

- WC Costs increased from \$1.5M in FY 2018 to \$2.4M in FY 2022.
- Unfunded Deficit grew to over \$7.2M in FY2021

General Liability (GL):

- GL Costs have increased from \$1.5M in FY 2018 to \$2.4M in FY 2022.
- Unfunded Deficit grew to over \$0.6M in FY2021.

Plan to fully fund ISF in 5 years:

- Immediate funding from FY 2023 Surplus \$2.1M.
- ARPA Funds utilized to fund claims during CRF period \$2.0M in FY 2024
- Increased funding in successive years to eliminate the unfunded deficit
- Mitigation Measures are planned to reduce/reverse these increasing costs:
 - Strategies to reduce injury and lost time
 - Improved Claims Management

City of West Haven FY 2024 - 2028 5-Year Plan

Financial Goals - General Fund Balance Growth

Plan is to grow the General Fund (GF) balance every year.

Projected GF at FY 2023 is \$12.3M (7.42% of expenditures). This is \$1.8M more than the previously approved 5-year Plan for FY 2022-2026 (FY 2026: \$10.5M, 6.17%).

Plan is balanced.

Mitigation Measures are planned to create a surplus which will be used to increase the General Fund progressively every year.

City of West Haven FY 2024 - 2028 5-Year Plan

Assumptions

Revenues equal Expenditures -
No Surplus / No Deficit

Includes Contingencies for
Whittlesey Recommendations
and Unexpected Circumstances

No Utilization of Fund Balance

Transparent and Conservative
Assumptions

Maintain Debt Service Levels in
a Manageable Range

MARB Repayment

Inflation 2.3% (CPI)

Grand List growth MV: 1%, RE
P/P: .05%

FY 2024 Revaluation impact: 0%

No increase to State Aid from FY
2024 Governor's Plan

Tax Collection held at 98.4%

Wage increases are tied to
contracts

Health Insurance at 7-8%

Pensions Funded at ADC

FIVE YEAR FINANCIAL PLAN - GENERAL FUND MILL RATE CALCULATION

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
TOTAL EXPENDITURES	160,633,564	165,342,474	168,362,036	166,910,328	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876
TOTAL REVENUES	164,577,637	165,710,761	168,362,036	170,912,898	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876
NET GL - MOTOR VEHICLE	276,734,340	287,802,252	367,793,440	367,793,440	398,182,510	402,164,335	406,185,978	410,247,838	414,350,316
NET GL - REAL ESTATE / PP	2,442,383,215	2,743,827,411	2,757,832,973	2,757,832,973	2,775,733,566	2,780,798,923	2,786,776,229	2,789,089,614	2,790,579,564
NET GRAND LIST	2,719,117,555	3,031,629,663	3,125,626,413	3,125,626,413	3,173,916,076	3,182,963,258	3,192,962,207	3,199,337,452	3,204,929,880
GROSS TAX LEVY - MV			10,780,026		11,730,457	11,815,588	11,929,682	12,048,979	12,148,751
GROSS TAX LEVY - R/E, PP			93,299,643		96,625,556	103,256,531	106,072,815	109,284,691	113,157,993
GROSS TAX LEVY			104,079,668		108,356,013	115,072,119	118,002,497	121,333,670	125,306,745
COLLECTION RATE			98.40%		98.40%	98.40%	98.40%	98.40%	98.40%
TOTAL CURRENT TAX			102,414,394		106,622,316	113,230,965	116,114,457	119,392,331	123,301,837
CAPITAL & NON-RECURRING									
CAPITAL & NON-RECURRING			462,045		-	265,364	273,325	281,525	455,000
CAPITAL & NON-RECURRING MILL RATE			0.15		0.00	0.08	0.09	0.09	0.14
MILL RATE CALCULATION									
MILL RATE - MV			29.31		29.46	29.38	29.37	29.37	29.32
MILL RATE - R/E, PP			33.85		34.81	37.13	38.06	39.18	40.55
MILL RATE - CAPITAL & NON RECUR.			0.15		0.00	0.08	0.09	0.09	0.14
TOTAL MILL RATE - MV			29.46		29.46	29.46	29.46	29.46	29.46
TOTAL MILL RATE - R/E, PP			34.00		34.81	37.21	38.15	39.27	40.69
MILL RATE CHANGE			-		0.81	2.40	0.94	1.12	1.42
TAX REVENUE GROWTH			0.5%		4.1%	6.2%	2.5%	2.8%	3.3%

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE & EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
REVENUES:									
Current Property Tax Levy	99,382,228	101,710,305	102,414,394	102,414,474	106,622,316	113,230,965	116,114,457	119,392,331	123,301,837
Non Current Taxes	2,477,002	2,598,895	1,773,000	1,985,000	1,950,000	1,965,000	1,980,450	1,996,364	2,012,754
Interest & Lien Fees	936,224	1,028,501	832,552	776,000	966,000	970,740	975,622	980,651	985,830
Licenses & Permits	1,585,674	1,473,339	1,732,107	1,918,550	1,646,750	1,661,163	1,667,257	1,669,796	1,670,746
Fines, Forfeits & Penalties	379,842	244,023	261,491	111,500	169,000	268,095	266,906	270,040	270,398
Use Of Money/Property	138,584	153,805	80,611	1,630,071	1,286,000	777,418	584,095	633,230	755,660
From Other Agencies	55,293,755	55,838,541	56,271,909	57,303,265	56,498,193	56,493,193	56,493,193	56,493,193	56,493,193
Charges - Current Services	1,161,687	2,192,833	1,980,400	1,680,304	1,704,000	1,802,726	1,826,862	1,794,661	1,794,663
Other Revenues	2,389,997	2,663,665	2,281,568	2,359,730	2,552,369	2,742,342	2,777,205	2,814,253	2,871,820
Other Financing Sources	732,644	160,335	734,004	734,004	509,425	655,000	638,875	629,925	620,975
Total Operational Revenues	164,477,637	168,064,242	168,362,036	170,912,898	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876
EXPENDITURES:									
General Government	2,042,606	2,002,053	2,581,588	2,228,741	2,559,149	2,605,650	2,659,069	2,713,622	2,769,330
Planning & Development	741,286	902,727	1,376,349	1,015,616	1,365,925	1,507,944	1,538,722	1,570,132	1,602,193
Finance	2,613,708	2,900,985	3,020,213	3,240,179	3,350,254	3,504,725	3,587,859	3,673,271	3,761,027
Public Safety	15,977,280	17,142,785	17,311,991	18,024,809	17,956,577	19,729,536	20,185,110	20,653,118	21,133,972
Public Works	11,235,175	11,868,089	12,559,134	12,010,681	14,438,884	14,745,353	15,006,385	15,325,687	15,652,141
Human Resources	1,464,964	2,007,235	2,464,056	2,308,583	2,624,827	2,652,295	2,706,873	2,762,585	2,819,454
Library	1,321,680	1,435,692	1,575,374	1,575,374	1,625,000	1,625,000	1,625,000	1,625,000	1,625,000
Board Of Education	87,160,421	89,648,222	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421	96,410,421
Operating Charges	17,368,171	18,606,923	19,655,714	21,225,358	23,059,522	25,052,430	26,624,378	28,031,457	29,967,005
Debt Service	18,132,932	17,900,579	14,628,695	12,644,067	14,358,925	15,424,624	13,711,323	12,698,223	12,325,234
Contingency/Other	2,575,341	927,184	3,228,500	2,676,500	2,604,570	2,258,664	2,569,783	2,710,928	2,712,100
Total Expenditures	160,633,564	165,342,474	168,362,036	166,910,328	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876
Surplus/(Deficit) w/o Restruct. Funds	3,844,073	2,721,768	-	4,002,570	-	-	-	-	-
Municipal Restructuring Funds	100,000	-							
Final Surplus/(Deficit)	3,944,073	2,721,768	-	4,002,570	-	-	-	-	-
BEGINNING FUND BALANCE	1,722,294	5,666,367	8,388,135	8,388,135	12,390,705	12,390,705	12,390,705	12,390,705	12,390,705
SURPLUS/(DEFICIT)	3,944,073	2,721,768	-	4,002,570	-	-	-	-	-
FUND BALANCE ADJUSTMENT			-	-	-	-	-	-	-
ENDING FUND BALANCE	5,666,367	8,388,135	8,388,135	12,390,705	12,390,705	12,390,705	12,390,705	12,390,705	12,390,705
FUND BALANCE % OF TOTAL EXP.	3.53%	5.07%	5.02%	7.42%	7.13%	6.86%	6.76%	6.64%	6.49%

FIVE YEAR FINANCIAL PLAN - GENERAL FUND MITIGATION MEASURES

	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
Total Operational Revenues	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876
Total Expenditures	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876
Final Surplus/(Deficit)	-	-	-	-	-
ENDING FUND BALANCE	12,390,705	12,390,705	12,390,705	12,390,705	12,390,705
FUND BALANCE % OF TOTAL EXP.	7.13%	6.86%	6.76%	6.64%	6.49%
Mitigating Factors					
<u>Revenues</u>					
Parking Revenue - Conservancy & Additional Streets and Lots	-	50,000	100,000	150,000	200,000
Adjust Grand List by 3% Increase in revaluation year	-	-	3,182,184	3,278,541	3,394,740
<u>Expenditures</u>					
Adjust attrition based on historical vacancies offset by OT	398,901	646,817	660,405	675,659	691,254
Utilize ARPA funds to decrease gap in Internal Service Funds	400,000	400,000	400,000	400,000	400,000
Debt Service Projection as of November 2023	942,993	-	-	-	-
Revised Surplus after Mitigation Factors	1,741,894	1,096,817	4,342,590	4,504,200	4,685,994
As a % of Expenditures	1.00%	0.61%	2.37%	2.41%	2.46%
In Mills	0.56	0.35	1.38	1.43	1.49
Budget Mitigation Measures					
<u>Short-Term Measures</u>					
Grants Consultant - Federal Opportunities	174,765	352,387	670,497	674,499	669,811
Legacy Telephone Line Audit	50,000	100,000	100,000	100,000	100,000
Changes to Fee Structure	124,765	-	50,000	50,000	50,000
	124,765	252,387	520,497	524,499	519,811
<u>Long-Term Measures</u>					
Grants Coordinator - Targeted Opportunities to fund Operating Costs	-	500,000	1,000,000	1,500,000	2,000,000
Workers Compensation Reduction Strategies					
General Liabilities - Reduce Cost of Claims					
Energy Efficiency Projects					
Economic Development Efforts					
Revised Surplus after All Mitigation Measures	1,916,658	1,949,204	6,013,087	6,678,698	7,355,805
As a % of Expenditures	1.10%	1.08%	3.28%	3.58%	3.86%
In Mills	0.61	0.62	1.91	2.12	2.33

Factors Accumulate Surplus of \$16.4M in 5 years.

Accumulated Surplus of \$23.9M in 5 years.

Note: Planned uses for generated surplus are, OPEB, GF Balance, Internal Service Fund Balances.

City of West Haven FY 2024 - 2028 5-Year Plan

5-Year Capital Plan

The 5-Year Capital Plan provides funding for: Washington School Rebuild; Annual Replacement of 6 Police Vehicles; Street Paving and Sidewalk repairs; Obsolescence and Maintenance of Facilities and Equipment; Sewer Plant, Outfall, Hardening, Pipes, and Pumps Projects; IT Security Maintenance and Upgrades.

Sewer Projects will cost \$124.5M over the period and will be funded by Grants: FEMA-\$57.4M; CWF-\$9.0M; CWF Loans-\$36.1M, Bonding-\$19.1M.

The Plan assumes a 3rd party will handle construction and operation of a Biosolids Disposal Treatment Plan (\$30M).

It is anticipated that the elimination of hauling fees replaced by treatment fees charged by the 3rd party will result in savings.

Debt Service has been calculated in the 5-Year Plan to reflect all elements of the 5-Year Capital Plan.

FIVE YEAR FINANCIAL PLAN CAPITAL NEEDS AND FUNDING SOURCE

Funding Source	FY24	FY25	FY26	FY27	FY28
LOCIP	\$ 700,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Bonding	\$ 12,450,900	\$ 8,043,000	\$ 17,334,970	\$ 15,982,822	\$ 9,886,316
Clean Water Fund Loan	\$ 2,217,600	\$ 7,583,280	\$ 8,950,400	\$ 10,913,600	\$ 6,460,800
Clean Water Fund Grant	\$ 554,400	\$ 1,895,820	\$ 2,237,600	\$ 2,728,400	\$ 1,615,200
FEMA Grant	\$ 750,000	\$ 3,750,000	\$ 26,250,000	\$ 22,875,000	\$ 3,750,000
Town of Orange	\$ 660,000	\$ 1,380,900	\$ 252,000	\$ 348,000	\$ 174,000
Capital Non-Recurring	\$ -	\$ 254,000	\$ 145,000	\$ 100,000	\$ 455,000
Total Requested Capital	\$ 17,332,900	\$ 23,407,000	\$ 55,669,970	\$ 53,447,822	\$ 22,841,316

Bonds/Loans	\$ 14,668,500	\$ 15,880,280	\$ 26,430,370	\$ 26,996,422	\$ 16,802,116
Grants	\$ 2,004,400	\$ 6,145,820	\$ 28,987,600	\$ 26,103,400	\$ 5,865,200
Town of Orange	\$ 660,000	\$ 1,380,900	\$ 252,000	\$ 348,000	\$ 174,000
	\$ 17,332,900	\$ 23,407,000	\$ 55,669,970	\$ 53,447,822	\$ 22,841,316

Department	FY24	FY25	FY26	FY27	FY28
AFD	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	\$ 8,829,900	\$ 2,628,000	\$ 2,946,000	\$ 1,898,000	\$ 2,268,000
Building	\$ 180,000	\$ 180,000	\$ 680,000	\$ 1,500,000	\$ 1,500,000
General Government	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Information Technology	\$ 115,000	\$ 214,000	\$ 45,000	\$ 25,000	\$ 460,000
Parks & Recreation	\$ 100,000	\$ 150,000	\$ 300,000	\$ 400,000	\$ 400,000
Police	\$ 634,000	\$ 674,000	\$ 686,720	\$ 699,822	\$ 713,316
Public Works	\$ 3,042,000	\$ 3,601,000	\$ 4,472,250	\$ 4,335,000	\$ 4,150,000
Water Pollution Control	\$ 4,432,000	\$ 15,860,000	\$ 46,440,000	\$ 44,490,000	\$ 13,250,000
	\$ 17,332,900	\$ 23,407,000	\$ 55,669,970	\$ 53,447,822	\$ 22,841,316

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
MILL RATE CALCULATION**

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
TOTAL EXPENDITURES	160,633,564	165,342,474	168,362,036	166,910,328	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876
TOTAL REVENUES	164,577,637	165,710,761	168,362,036	170,912,898	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876
NET GL - MOTOR VEHICLE	276,734,340	287,802,252	367,793,440	367,793,440	398,182,510	402,164,335	406,185,978	410,247,838	414,350,316
NET GL - REAL ESTATE / PP	2,442,383,215	2,743,827,411	2,757,832,973	2,757,832,973	2,775,733,566	2,780,798,923	2,786,776,229	2,789,089,614	2,790,579,564
NET GRAND LIST	2,719,117,555	3,031,629,663	3,125,626,413	3,125,626,413	3,173,916,076	3,182,963,258	3,192,962,207	3,199,337,452	3,204,929,880
GROSS TAX LEVY - MV			10,780,026		11,730,457	11,815,588	11,929,682	12,048,979	12,148,751
GROSS TAX LEVY - R/E, PP			93,299,643		96,625,556	103,256,531	106,072,815	109,284,691	113,157,993
GROSS TAX LEVY			104,079,668		108,356,013	115,072,119	118,002,497	121,333,670	125,306,745
COLLECTION RATE			98.40%		98.40%	98.40%	98.40%	98.40%	98.40%
TOTAL CURRENT TAX			102,414,394		106,622,316	113,230,965	116,114,457	119,392,331	123,301,837
CAPITAL & NON-RECURRING									
CAPITAL & NON-RECURRING			462,045		-	265,364	273,325	281,525	455,000
CAPITAL & NON-RECURRING MILL RATE			0.15		0.00	0.08	0.09	0.09	0.14
MILL RATE CALCULATION									
MILL RATE - MV			29.31		29.46	29.38	29.37	29.37	29.32
MILL RATE - R/E, PP			33.85		34.81	37.13	38.06	39.18	40.55
MILL RATE - CAPITAL & NON RECUR.			0.15		0.00	0.08	0.09	0.09	0.14
TOTAL MILL RATE - MV			29.46		29.46	29.46	29.46	29.46	29.46
TOTAL MILL RATE - R/E, PP			34.00		34.81	37.21	38.15	39.27	40.69
MILL RATE CHANGE			-		0.81	2.40	0.94	1.12	1.42
TAX REVENUE GROWTH			0.5%		4.1%	6.2%	2.5%	2.8%	3.3%
MILL RATE BY DISTRICT									
CENTER FIRE DISTRICT									
DISTRICT MILL RATE			11.60		11.70	12.00	12.33	12.79	13.29
TOTAL MILL RATE			45.60		46.51	49.21	50.49	52.06	53.98
WEST SHORE FIRE DISTRICT									
DISTRICT MILL RATE			10.29		10.29	10.56	10.85	11.25	11.69
TOTAL MILL RATE			44.29		45.10	47.77	49.00	50.52	52.38
ALLINGTOWN FIRE DISTRICT									
DISTRICT MILL RATE			11.61		11.61	11.91	12.24	12.69	13.19
TOTAL MILL RATE			45.61		46.42	49.12	50.39	51.96	53.88

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
REVENUE & EXPENDITURE SUMMARY**

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
REVENUES:									
Current Property Tax Levy	99,382,228	101,710,305	102,414,394	102,414,474	106,622,316	113,230,965	116,114,457	119,392,331	123,301,837
Non Current Taxes	2,477,002	2,598,895	1,773,000	1,985,000	1,950,000	1,965,000	1,980,450	1,996,364	2,012,754
Interest & Lien Fees	936,224	1,028,501	832,552	776,000	966,000	970,740	975,622	980,651	985,830
Licenses & Permits	1,585,674	1,473,339	1,732,107	1,918,550	1,646,750	1,661,163	1,667,257	1,669,796	1,670,746
Fines, Forfeits & Penalties	379,842	244,023	261,491	111,500	169,000	268,095	266,906	270,040	270,398
Use Of Money/Property	138,584	153,805	80,611	1,630,071	1,286,000	777,418	584,095	633,230	755,660
From Other Agencies	55,293,755	55,838,541	56,271,909	57,303,265	56,498,193	56,493,193	56,493,193	56,493,193	56,493,193
Charges - Current Services	1,161,687	2,192,833	1,980,400	1,680,304	1,704,000	1,802,726	1,826,862	1,794,661	1,794,663
Other Revenues	2,389,997	2,663,665	2,281,568	2,359,730	2,552,369	2,742,342	2,777,205	2,814,253	2,871,820
Other Financing Sources	732,644	160,335	734,004	734,004	509,425	655,000	638,875	629,925	620,975
Total Operational Revenues	164,477,637	168,064,242	168,362,036	170,912,898	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876
EXPENDITURES:									
General Government	2,042,606	2,002,053	2,581,588	2,228,741	2,559,149	2,605,650	2,659,069	2,713,622	2,769,330
Planning & Development	741,286	902,727	1,376,349	1,015,616	1,365,925	1,507,944	1,538,722	1,570,132	1,602,193
Finance	2,613,708	2,900,985	3,020,213	3,240,179	3,350,254	3,504,725	3,587,859	3,673,271	3,761,027
Public Safety	15,977,280	17,142,785	17,311,991	18,024,809	17,956,577	19,729,536	20,185,110	20,653,118	21,133,972
Public Works	11,235,175	11,868,089	12,559,134	12,010,681	14,438,884	14,745,353	15,006,385	15,325,687	15,652,141
Human Resources	1,464,964	2,007,235	2,464,056	2,308,583	2,624,827	2,652,295	2,706,873	2,762,585	2,819,454
Library	1,321,680	1,435,692	1,575,374	1,575,374	1,625,000	1,625,000	1,625,000	1,625,000	1,625,000
Board Of Education	87,160,421	89,648,222	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421	96,410,421
Operating Charges	17,368,171	18,606,923	19,655,714	21,225,358	23,059,522	25,052,430	26,624,378	28,031,457	29,967,005
Debt Service	18,132,932	17,900,579	14,628,695	12,644,067	14,358,925	15,424,624	13,711,323	12,698,223	12,325,234
Contingency/Other	2,575,341	927,184	3,228,500	2,676,500	2,604,570	2,258,664	2,569,783	2,710,928	2,712,100
Total Expenditures	160,633,564	165,342,474	168,362,036	166,910,328	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876
Surplus/(Deficit) w/o Restruct. Funds	3,844,073	2,721,768	-	4,002,570	-	-	-	-	-
Municipal Restructuring Funds	100,000	-							
Final Surplus/(Deficit)	3,944,073	2,721,768	-	4,002,570	-	-	-	-	-
BEGINNING FUND BALANCE	1,722,294	5,666,367	8,388,135	8,388,135	12,390,705	12,390,705	12,390,705	12,390,705	12,390,705
SURPLUS/(DEFICIT)	3,944,073	2,721,768	-	4,002,570	-	-	-	-	-
FUND BALANCE ADJUSTMENT									
ENDING FUND BALANCE	5,666,367	8,388,135	8,388,135	12,390,705	12,390,705	12,390,705	12,390,705	12,390,705	12,390,705
FUND BALANCE % OF TOTAL EXP.	3.53%	5.07%	5.02%	7.42%	7.13%	6.86%	6.76%	6.64%	6.49%

FIVE YEAR FINANCIAL PLAN - GENERAL FUND MITIGATION MEASURES

	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
Total Operational Revenues	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876
Total Expenditures	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876
Final Surplus/(Deficit)	-	-	-	-	-
ENDING FUND BALANCE	12,390,705	12,390,705	12,390,705	12,390,705	12,390,705
FUND BALANCE % OF TOTAL EXP.	7.13%	6.86%	6.76%	6.64%	6.49%

Mitigating Factors

Revenues

Parking Revenue - Conservancy & Additional Streets and Lots	-	50,000	100,000	150,000	200,000
Adjust Grand List by 3% Increase in revaluation year	-	-	3,182,184	3,278,541	3,394,740

Expenditures

Adjust attrition based on historical vacancies offset by OT	398,901	646,817	660,405	675,659	691,254
Utilize ARPA funds to decrease gap in Internal Service Funds	400,000	400,000	400,000	400,000	400,000
Debt Service Projection as of November 2023	942,993	-	-	-	-

Revised Surplus after Mitigation Factors	1,741,894	1,096,817	4,342,590	4,504,200	4,685,994
As a % of Expenditures	1.00%	0.61%	2.37%	2.41%	2.46%
In Mills	0.56	0.35	1.38	1.43	1.49

Budget Mitigation Measures

Short-Term Measures

Grants Consultant - Federal Opportunities	174,765	352,387	670,497	674,499	669,811
Legacy Telephone Line Audit	50,000	100,000	100,000	100,000	100,000
Changes to Fee Structure	124,765	-	50,000	50,000	50,000
	124,765	252,387	520,497	524,499	519,811

Long-Term Measures

Grants Coordinator - Targeted Opportunities to fund Operating Costs	-	500,000	1,000,000	1,500,000	2,000,000
Workers Compensation Reduction Strategies					
General Liabilities - Reduce Cost of Claims					
Energy Efficiency Projects					
Economic Development Efforts					

Revised Surplus after All Mitigation Measures	1,916,658	1,949,204	6,013,087	6,678,698	7,355,805
As a % of Expenditures	1.10%	1.08%	3.28%	3.58%	3.86%
In Mills	0.61	0.62	1.91	2.12	2.33

Note: Planned uses for generated surplus are, OPEB, GF Balance, Internal Service Fund Balances.

FIVE YEAR FINANCIAL PLAN - GENERAL FUND GRAND LIST PROJECTIONS

Assessment	----- 5 YEAR FINANCIAL PLAN -----							
	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28
Net GL - Motor Vehicle	276,734,340	287,802,252	367,793,440	398,182,510	402,164,335	406,185,978	410,247,838	414,350,316
Growth Factor	3.68%	4.00%	27.79%	8.26%	1.00%	1.00%	1.00%	1.00%
Real Estate/Personal Property	2,442,383,215	2,743,827,411	2,757,832,973	2,775,733,566	2,777,121,433	2,778,509,994	2,779,899,249	2,781,289,199
Growth Factor	1.08%	12.34%	0.51%	0.65%	0.050%	0.050%	0.050%	0.050%
Development Impact - Stiles School	-		-	-	500,000	2,000,000	2,000,000	2,000,000
Development Impact - Thompson School	-		-	-	500,000	2,000,000	2,000,000	2,000,000
Development Impact - Blake	-		-	-	500,000	1,000,000	1,500,000	1,600,000
Tax Abatement Impact - Forest Manor	-		-	-	1,329,230	1,993,845	1,993,845	1,993,845
Tax Abatement Impact - Park View	-		-	-	848,260	1,272,390	1,696,520	1,696,520
Real Estate/Personal Property Total	2,442,383,215	2,743,827,411	2,757,832,973	2,775,733,566	2,780,798,923	2,786,776,229	2,789,089,614	2,790,579,564
Total Net Grand List	2,719,117,555	3,031,629,663	3,125,626,413	3,173,916,076	3,182,963,258	3,192,962,207	3,199,337,452	3,204,929,880
Prior Year Assumptions				3,134,360,753	3,145,043,818	3,150,600,105	3,155,770,470	
No impact assumed for FY 2024 Revaluation.								

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
CURRENT PROPERTY TAX LEVY									
Current Property Tax Levy - MV	10,042,667	10,679,582	10,607,545	10,553,259	11,542,769	11,626,539	11,738,807	11,856,195	11,954,371
Current Property Tax Levy - R/E, PP	89,339,560	91,030,723	91,806,849	91,861,215	95,079,547	101,604,426	104,375,650	107,536,136	111,347,466
Subtotal	99,382,228	101,710,305	102,414,394	102,414,474	106,622,316	113,230,965	116,114,457	119,392,331	123,301,837
NON CURRENT TAXES									
Motor Vehicle Supplement	1,273,818	1,804,178	1,261,000	1,400,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Tax Levy - Prior Years	1,029,717	613,726	412,000	412,000	500,000	515,000	530,450	546,364	562,754
Tax Levy - Suspense	173,467	180,991	100,000	173,000	150,000	150,000	150,000	150,000	150,000
Subtotal	2,477,002	2,598,895	1,773,000	1,985,000	1,950,000	1,965,000	1,980,450	1,996,364	2,012,754
INTEREST & LIEN FEES									
Tax Interest - Current Year	470,125	545,833	476,100	406,000	500,000	500,000	500,000	500,000	500,000
Tax Interest - Prior Years	308,443	318,818	256,452	200,000	308,000	308,000	308,000	308,000	308,000
Tax Interest - Suspense	157,656	163,850	100,000	170,000	158,000	162,740	167,622	172,651	177,830
Subtotal	936,224	1,028,501	832,552	776,000	966,000	970,740	975,622	980,651	985,830
LICENSES & PERMITS									
Animal Licenses	11,904	7,881	9,389	3,504	6,000	7,322	6,177	5,751	5,751
Marriage Licenses	7,147	20,119	7,800	40,000	10,000	19,510	22,631	23,266	23,312
Sporting Licenses	531	(358)	250	446	250	219	141	267	267
Building Permits	1,162,180	825,998	1,175,000	1,300,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Building Dept - Flood Plain Mgmt			-	6,000	-	-	-	-	-
Electrical Permits	95,180	264,832	176,254	275,000	190,000	190,000	190,000	190,000	190,000
Excavation Permits	2,100	21,401	13,265	7,000	6,000	6,000	6,000	6,000	6,000
Plumbing & Heating Permits	51,358	73,562	96,548	70,000	91,000	91,000	91,000	91,000	91,000
Zoning Permits	103,260	120,163	135,000	65,000	103,000	103,000	103,000	103,000	103,000
Alcoholic Beverage License	860	1,080	700	1,100	1,000	1,040	1,087	1,088	1,095
Police & Protection Licenses	51,844	28,205	25,701	22,000	27,000	27,000	26,833	26,479	26,638
City Clerk Fees	5,731	6,595	6,300	5,500	6,500	6,264	6,401	6,351	6,389
Dog Pound Releases	1,022	2,369	500	3,000	1,000	1,903	2,130	2,068	2,081
Health Licenses	92,557	101,491	85,400	120,000	105,000	107,905	111,857	114,526	115,213
Subtotal	1,585,674	1,473,339	1,732,107	1,918,550	1,646,750	1,661,163	1,667,257	1,669,796	1,670,746
FINES, FORFEITS & PENALTIES									
Parking Tags	288,149	169,087	200,254	50,000	100,000	200,000	200,000	200,000	200,000
Fines And Penalties	88,292	74,936	53,452	60,000	60,000	59,885	60,084	61,789	62,404
Bldg Code Violations	3,401		7,785	1,500	9,000	8,210	6,822	8,251	7,994
Subtotal	379,842	244,023	261,491	111,500	169,000	268,095	266,906	270,040	270,398

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
USE OF MONEY/PROPERTY									
Investment Income	44,064	120,555	52,000	1,607,071	1,258,000	750,000	556,000	604,000	726,000
Rent from City Facilities	94,520	33,250	28,611	23,000	28,000	27,418	28,095	29,230	29,660
Subtotal	138,584	153,805	80,611	1,630,071	1,286,000	777,418	584,095	633,230	755,660
FROM OTHER AGENCIES									
MARB	100,000		-	-	-	-	-	-	-
State grants			-	12,805	-	-	-	-	-
Educational Cost Sharing	45,085,506	45,207,234	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487
Health Services	73,068	73,776	60,000	74,185	73,000	73,000	73,000	73,000	73,000
Pilot-Colleges & Hospitals	5,527,988	8,693,468	8,741,348	8,741,348	8,756,669	8,756,669	8,756,669	8,756,669	8,756,669
Muni Rev Shr (Mfg Pr Tax Reli)	147,516	147,516	147,516	1,084,924	147,516	147,516	147,516	147,516	147,516
Motor Vehicle Tax Reimbursement	-		502,691	502,691	672,795	672,795	672,795	672,795	672,795
Mashantucket Pequot Grant	807,097	807,097	807,097	807,097	807,097	807,097	807,097	807,097	807,097
Prop Tax Relief-Totally Disabl	4,508	4,031	5,000	5,000	4,600	4,600	4,600	4,600	4,600
Pilot-State Owned Property	181,198		-	-	-	-	-	-	-
Property Tax Relief-Veterans	138,561	114,482	127,400	127,400	110,000	110,000	110,000	110,000	110,000
Town Aid Road	619,574	618,370	618,370	621,029	621,029	621,029	621,029	621,029	621,029
Miscellaneous State/Fed Grants	183,795	172,566	122,000	186,299	165,000	160,000	160,000	160,000	160,000
COVID Relief Funds	1,212,472		-	-	-	-	-	-	-
Subtotal	54,081,283	55,838,541	56,271,909	57,303,265	56,498,193	56,493,193	56,493,193	56,493,193	56,493,193
CHARGES - CURRENT SERVICES									
Record Legal Instrument Fees	1,052,536	1,790,737	1,650,000	1,500,000	1,555,000	1,600,000	1,600,000	1,600,000	1,600,000
Police Charges	9,774	12,968	13,500	9,000	12,900	13,000	13,000	13,000	13,000
Miscellaneous Public Works	40	2,125	37,900	250	2,100	3,000	3,000	3,000	3,000
Miscellaneous - General Gov't	48,300	103,142	56,000	36,000	50,000	50,000	50,000	50,000	50,000
Misc. - Parks & Recreation	27,180	276,669	220,000	120,054	71,000	123,726	147,862	115,661	115,661
All Other-Public Works	23,856	7,193	3,000	15,000	13,000	13,000	13,000	13,000	13,000
Subtotal	1,161,687	2,192,833	1,980,400	1,680,304	1,704,000	1,802,726	1,826,862	1,794,661	1,794,663

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
REVENUE PROJECTIONS**

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
OTHER REVENUES									
Telephone Access Grant	79,279	69,871	95,000	95,000	79,000	79,000	79,000	79,000	79,000
SCCRWA-Pilot Grant	312,233	284,757	301,100	301,100	285,000	303,450	306,592	307,298	314,953
Parking Meter Revenue	64,753	90,987	62,000	90,000	300,000	384,000	400,000	415,000	430,000
Sale of Property	309,608	550,800	14,500	320,000	250,000	250,000	250,000	250,000	250,000
Pilot - Housing Authority	147,965	135,688	146,600	169,656	148,000	148,000	148,000	148,000	148,000
Sewer Fee Collection Expenses	55,166	55,166	55,200	55,200	55,166	55,166	55,166	55,166	55,166
Insurance Reimbursement	36,394	4,728	9,823	-	4,000	4,000	4,000	4,000	4,000
Yale Contribution	444,796	466,715	466,715	505,015	506,000	521,180	536,815	552,919	569,507
Miscellaneous	59,801	148,418	160,000	85,000	65,000	94,928	104,237	92,529	93,639
Quigley/Yale Parking	39,969	43,603	43,603	43,603	43,603	43,603	43,603	43,603	43,603
Fire Dept Share Of ERS	831,387	806,164	916,427	688,156	806,000	848,415	839,192	856,138	873,352
Organic Recycling Compost	8,647	6,770	10,600	7,000	10,600	10,600	10,600	10,600	10,600
Subtotal	2,389,997	2,663,665	2,281,568	2,359,730	2,552,369	2,742,342	2,777,205	2,814,253	2,871,820
OTHER FIN. SOURCES									
Operating Transfers In	19,001		110,000	110,000	-	110,000	110,000	110,000	110,000
Operating Transfers Out		(388,450)			-				
Residual Equity Transfers In	-		200,000	200,000	200,000	250,000	250,000	250,000	250,000
Transfer From Sewer Oper Fund	713,643	548,785	424,004	424,004	309,425	295,000	278,875	269,925	260,975
Subtotal	732,644	160,335	734,004	734,004	509,425	655,000	638,875	629,925	620,975
Grand Total	163,265,165	168,064,242	168,362,036	170,912,898	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876

FIVE YEAR FINANCIAL PLAN - GENERAL FUND EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
GENERAL GOVERNMENT									
City Council	117,216	102,099	118,489	110,549	98,589	99,745	100,924	102,129	103,358
Mayor's Office	287,718	299,860	335,909	304,700	350,191	363,726	371,220	378,869	386,675
Corporation Counsel	613,513	646,409	738,121	663,374	746,626	762,552	778,818	795,434	812,405
Labor Relations & Personnel	262,326	253,708	438,383	254,609	458,162	467,374	476,772	486,360	496,141
Communications - City	293,272	225,507	357,055	296,070	285,644	292,214	298,935	305,810	312,844
Town & City Clerk	324,771	340,849	419,621	424,421	431,175	440,321	449,662	459,203	468,947
Registrar Of Voters	136,061	125,624	164,352	167,118	179,104	169,838	172,630	175,477	178,382
Probate Court	7,729	7,997	9,658	7,900	9,658	9,880	10,107	10,340	10,578
Subtotal	2,042,606	2,002,053	2,581,588	2,228,741	2,559,149	2,605,650	2,659,069	2,713,622	2,769,330
PLANNING & DEVELOPMENT									
Planning & Development	279,236	378,043	534,733	400,594	516,075	571,561	583,737	596,175	608,878
Grants Administration	80,019	99,538	226,842	207,725	281,234	286,658	292,190	297,833	303,589
Building Department	382,031	425,146	614,774	407,297	568,616	649,725	662,795	676,124	689,725
Subtotal	741,286	902,727	1,376,349	1,015,616	1,365,925	1,507,944	1,538,722	1,570,132	1,602,193
FINANCE									
Treasurer	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
Finance/Comptroller	851,508	960,680	973,958	1,334,600	1,133,322	1,156,769	1,180,701	1,205,132	1,230,071
Purchasing	97,868	214,856	299,281	259,215	289,454	320,294	326,970	333,786	340,745
Info. & Tech. / Data Processing	592,480	730,420	663,177	629,901	782,273	837,282	865,397	894,640	925,062
Central Services	217,154	112,339	146,180	131,382	150,900	154,371	157,921	161,553	165,269
Tax Assessment	440,846	449,688	471,126	450,086	494,254	525,882	536,460	547,254	558,263
Board Of Assessment Appeals	6,111	3,506	3,600	3,500	3,600	3,681	3,764	3,849	3,935
Tax Collection	400,143	421,896	455,291	423,895	488,851	498,847	509,047	519,457	530,083
Subtotal	2,613,708	2,900,985	3,020,213	3,240,179	3,350,254	3,504,725	3,587,859	3,673,271	3,761,027
PUBLIC SAFETY									
Emergency Reporting System (ERS)	1,992,298	1,976,003	2,158,503	2,184,877	2,112,308	2,178,657	2,239,461	2,303,302	2,370,380
Public Safety Administration	1,002,584	1,147,498	1,106,962	1,222,280	1,216,416	1,242,838	1,269,849	1,297,463	1,325,692
Public Safety Operations	11,734,674	12,591,627	12,614,183	13,288,200	13,171,726	14,821,514	15,158,216	15,503,049	15,856,198
Public Safety Support	977,375	1,131,791	1,094,765	1,033,351	1,095,727	1,118,242	1,141,224	1,164,680	1,188,621
Animal Control	257,468	273,750	285,328	245,251	306,900	313,708	320,684	327,829	335,143
Emergency Management	12,882	22,116	52,250	50,850	53,500	54,577	55,675	56,796	57,939
Subtotal	15,977,280	17,142,785	17,311,991	18,024,809	17,956,577	19,729,536	20,185,110	20,653,118	21,133,972
PUBLIC WORKS									
Administration	562,437	504,596	604,658	603,786	810,697	827,773	845,208	863,012	881,194
Bureau Of Engineering	364,578	411,784	444,674	372,000	513,449	518,813	524,286	529,871	535,570

FIVE YEAR FINANCIAL PLAN - GENERAL FUND EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 21	FY 22	FY 23	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28
	ACTUAL	ACTUAL	BUDGET	FORECAST	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
Central Garage	1,207,733	1,186,037	1,499,571	1,479,018	1,626,391	1,662,308	1,699,019	1,736,545	1,774,901
Compost Site	46,438	36,150	40,200	40,200	127,200	130,126	133,118	136,180	139,312
Disposal Of Solid Waste	3,590,685	3,966,319	4,108,900	4,108,900	4,241,700	4,339,259	4,439,062	4,541,160	4,645,607
Grounds & Building Maintenance	1,302,090	1,786,768	1,418,655	1,435,000	1,792,375	1,833,625	1,875,864	1,919,121	1,963,415
Hwy & Park Maintenance	4,161,212	3,976,435	4,442,476	3,971,777	5,327,072	5,433,450	5,489,827	5,599,797	5,712,142
Subtotal	11,235,175	11,868,089	12,559,134	12,010,681	14,438,884	14,745,353	15,006,385	15,325,687	15,652,141
HUMAN RESOURCES									
Human Resources	257,505	441,943	456,344	384,891	465,052	447,951	457,030	466,293	475,745
Elderly Services	183,073	354,550	425,252	381,411	439,201	448,652	458,309	468,173	478,250
Parks & Recreation	667,981	835,751	1,085,153	1,084,708	1,132,458	1,155,777	1,179,584	1,203,891	1,228,705
Health Department	356,405	374,991	497,307	457,573	588,116	599,915	611,950	624,229	636,754
Subtotal	1,464,964	2,007,235	2,464,056	2,308,583	2,624,827	2,652,295	2,706,873	2,762,585	2,819,454
OTHER									
Library	1,321,680	1,435,692	1,575,374	1,575,374	1,625,000	1,625,000	1,625,000	1,625,000	1,625,000
City Insurance	845,480	1,324,151	800,977	1,390,000	1,460,000	1,543,580	1,579,082	1,615,401	1,652,555
Pensions & Hospitalizations	16,484,098	17,244,179	18,812,558	19,789,358	21,556,499	23,464,838	25,000,271	26,369,996	28,267,330
Med Com..Prog.	38,593	38,593	42,179	46,000	43,023	44,013	45,025	46,060	47,120
Debt Service	18,132,932	17,900,579	14,628,695	12,644,067	14,358,925	15,424,624	13,711,323	12,698,223	12,325,234
Contingency	2,575,341	927,184	3,228,500	2,676,500	2,604,570	2,258,664	2,569,783	2,710,928	2,712,100
Subtotal	39,398,124	38,870,378	39,088,283	38,121,299	41,648,017	44,360,718	44,530,484	45,065,608	46,629,339
CITY TOTAL	73,473,143	75,694,252	78,401,615	76,949,908	83,943,633	89,106,222	90,214,502	91,764,023	94,367,456
BOARD OF EDUCATION									
BOARD OF EDUCATION TOTAL	87,160,421	89,648,222	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421	96,410,421
City Excluding Debt	55,340,211	57,793,673	62,360,920	64,305,841	69,584,708	73,681,598	76,503,179	79,065,800	82,042,221
Fund Balance Adjustment	-	-	1,412,000	-	-	-	-	-	-
Debt Service	18,132,932	17,900,579	14,628,695	12,644,067	14,358,925	15,424,624	13,711,323	12,698,223	12,325,234
Education	87,160,421	89,648,222	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421	96,410,421
Total Expenditures	160,633,564	165,342,474	168,362,036	166,910,328	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----								
			FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
11000010	CITY COUNCIL										
11000010	51000	REGULAR WAGES	56,575	43,333	40,989	41,334	40,989	41,809	42,645	43,498	44,368
11000010	51010	CLERK OF THE COUNCIL	3,500	7,625	10,000	12,640	10,300	10,300	10,300	10,300	10,300
11000010	51350	PART TIME - ELECTED	32,635	28,801	32,700	31,324	32,700	32,700	32,700	32,700	32,700
11000010	52250	ADVERTISING	11,205	9,735	3,000	2,628	4,000	4,092	4,186	4,282	4,381
11000010	52510	MAINTENANCE SERVICE AGREEMENT	995		4,000	4,000	4,000	4,092	4,186	4,282	4,381
11000010	52770	OTHER CONTRACTUAL SERVICES	2,175	10,367	2,500	18,468	6,000	6,138	6,279	6,424	6,571
11000010	54331	MISC. EXPENSE	-	242	300	300	600	614	628	642	657
11000010	56250	CHARTER REVISION EXPENSE	10,037		-	-	-	-	-	-	-
11000010	52430	LEGAL SERVICES	-		25,000	-	-	-	-	-	-
11000010		CITY COUNCIL	117,216	102,099	118,489	110,549	98,589	99,745	100,924	102,129	103,358
11050010	MAYOR										
11050010	51000	REGULAR WAGES	230,756	217,209	243,274	216,997	258,806	270,299	275,706	281,220	286,844
11050010	51300	PART TIME WAGES	11,212	18,503	20,000	17,068	20,000	20,400	20,808	21,224	21,649
11050010	52220	OUTSIDE PRINTING SERVICES	1,075	146	1,000	1,000	1,000	1,023	1,047	1,071	1,095
11050010	52320	SUBSCRIPTIONS AND PERIODICALS	-		275	275	175	179	183	187	192
11050010	52330	TRAINING AND EDUCATION	50	179	300	300	300	307	314	321	329
11050010	52350	TRAVEL EXPENSES	-	40	1,500	1,500	1,000	1,023	1,047	1,071	1,095
11050010	52360	BUSINESS EXPENSE	1,979	3,754	4,900	4,900	4,750	4,859	4,971	5,085	5,202
11050010	52370	COUNCIL OF GOVERNMENTS	18,700	18,600	19,500	19,500	18,900	19,335	19,779	20,234	20,700
11050010	52390	CT CONFERENCE OF MUNICIPALITIE	18,080	36,160	36,160	36,160	36,160	36,992	37,842	38,713	39,603
11050010	52397	U.S. CONFERENCE OF MAYORS	5,269	5,269	7,000	7,000	7,000	7,161	7,326	7,494	7,667
11050010	53490	OTHER OPERATING SUPPLIES	598		2,000	-	2,100	2,148	2,198	2,248	2,300
11050010		MAYOR'S OFFICE	287,718	299,860	335,909	304,700	350,191	363,726	371,220	378,869	386,675
11100010	CORPORATION COUNSEL										
11100010	51000	REGULAR WAGES	355,866	379,064	397,121	336,874	405,626	413,739	422,013	430,454	439,062
11100010	51300	PART TIME WAGES	3,163	16,581	10,000	-	10,000	10,200	10,404	10,612	10,824
11100010	51500	OVERTIME	47	952	-	-	-	-	-	-	-
11100010	52310	CONVENTIONS AND DUES	898	985	1,000	1,000	1,000	1,023	1,047	1,071	1,095
11100010	52430	LEGAL SERVICES	185,304	182,688	250,000	246,013	250,000	255,750	261,632	267,650	273,806
11100010	52480	OTHER PROFESSIONAL SERVICES	24,894	17,515	25,000	25,000	25,000	25,575	26,163	26,765	27,381
11100010	52490	TAX FORECLOSURE EXPENSE	32,916	34,863	37,000	37,000	37,000	37,851	38,722	39,612	40,523
11100010	53110	OFFICE SUPPLIES	1,047	1,841	3,500	3,500	3,500	3,581	3,663	3,747	3,833
11100010	53140	LIBRARY SUPPLIES	9,379	11,920	12,000	12,000	12,000	12,276	12,558	12,847	13,143
11100010		CORPORATION COUNSEL	613,513	646,409	738,121	663,374	746,626	762,552	778,818	795,434	812,405
11150010	PERSONNEL DEPARTMENT										
11150010	51000	REGULAR WAGES	238,188	237,611	416,083	233,853	435,862	444,579	453,471	462,542	471,794
11150010	51500	OVERTIME	13,276	6,781	6,000	1,188	6,000	6,120	6,242	6,367	6,495
11150010	52250	ADVERTISING	2,405	1,635	3,000	3,000	3,000	3,069	3,140	3,212	3,286
11150010	52260	OTHER PRINTING	-		500	500	500	512	523	535	548
11150010	52310	CONVENTIONS AND DUES	483		1,500	1,500	1,500	1,535	1,570	1,606	1,643
11150010	52330	TRAINING AND EDUCATION	-		3,000	3,000	3,000	3,069	3,140	3,212	3,286
11150010	52830	OTHER EXAMINATIONS	7,975	7,681	8,300	11,568	8,300	8,491	8,686	8,886	9,090
11150010		PERSONNEL DEPARTMENT	262,326	253,708	438,383	254,609	458,162	467,374	476,772	486,360	496,141
11209910	TELEPHONE ADMINISTRATION										
11209910	52150	TELEPHONE EXPENSE	293,272	225,507	357,055	296,070	285,644	292,214	298,935	305,810	312,844
11209910		TELEPHONE ADMINISTRATION	293,272	225,507	357,055	296,070	285,644	292,214	298,935	305,810	312,844

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----								
			FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
11250010	CITY CLERK										
11250010	51000	REGULAR WAGES	214,331	220,955	243,521	240,329	255,075	260,177	265,381	270,689	276,104
11250010	51500	OVERTIME	2,204	1,475	2,000	2,338	2,000	2,040	2,081	2,122	2,165
11250010	52250	ADVERTISING	-	810	1,500	1,500	1,500	1,535	1,570	1,606	1,643
11250010	52290	ELECTION DAY EXPENSE	15,000	15,437	20,000	27,754	20,000	20,460	20,931	21,412	21,904
11250010	52310	CONVENTIONS AND DUES	-	1,010	900	900	900	921	942	964	986
11250010	52330	TRAINING AND EDUCATION	695	180	500	500	500	512	523	535	548
11250010	52425	ARCHIVING SERVICES	-	-	50,000	50,000	50,000	51,150	52,326	53,530	54,761
11250010	52480	OTHER PROFESSIONAL SERVICES	11,474	12,825	20,000	20,000	20,000	20,460	20,931	21,412	21,904
11250010	52520	OFFICE EQUIPMENT REPAIRS	196	207	3,900	3,900	3,900	3,990	4,081	4,175	4,271
11250010	52750	FEES AND CHARGES	327	442	1,200	1,200	1,200	1,228	1,256	1,285	1,314
11250010	52770	OTHER CONTRACTUAL SERVICES	80,544	87,424	76,000	76,000	76,000	77,748	79,536	81,366	83,237
11250010	53590	DOG LICENSES	-	84	100	-	100	102	105	107	110
11250010		CITY CLERK	<u>324,771</u>	<u>340,849</u>	<u>419,621</u>	<u>424,421</u>	<u>431,175</u>	<u>440,321</u>	<u>449,662</u>	<u>459,203</u>	<u>468,947</u>
11300010	REGISTRAR OF VOTERS										
11300010	51000	REGULAR WAGES	48,692	50,165	51,396	52,467	52,424	53,472	54,542	55,632	56,744
11300010	51020	DEPUTY REGISTRARS	10,000	10,000	10,200	11,725	11,200	11,424	11,652	11,886	12,123
11300010	51350	PART TIME - ELECTED	28,000	28,000	33,000	32,555	33,000	33,000	33,000	33,000	33,000
11300010	51400	TEMPORARY PAYROLL	43,000	26,631	47,135	47,135	47,440	48,389	49,357	50,344	51,351
11300010	51500	OVERTIME	2,094	-	4,444	4,444	5,443	5,552	5,663	5,776	5,892
11300010	52310	CONVENTIONS AND DUES	-	581	3,010	1,500	3,030	3,100	3,171	3,244	3,319
11300010	52330	TRAINING AND EDUCATION	1,550	375	1,200	712	600	614	628	642	657
11300010	52580	EQUIPMENT MAINTENANCE	-	5,850	6,500	6,500	6,500	6,650	6,802	6,959	7,119
11300010	53130	OTHER OPERATING SUPPLIES	517	393	702	744	702	718	735	752	769
11300010	55600	VOTING MACHINES	2,208	3,629	6,765	9,336	6,765	6,921	7,080	7,243	7,409
11300010		POSTAGE	-	-	-	-	12,000	-	-	-	-
11300010		REGISTRAR OF VOTERS	<u>136,061</u>	<u>125,624</u>	<u>164,352</u>	<u>167,118</u>	<u>179,104</u>	<u>169,838</u>	<u>172,630</u>	<u>175,477</u>	<u>178,382</u>
11650010	PROBATE COURT										
11650010	52640	RENTAL OF OFFICE EQUIPMENT	3,165	3,345	3,700	3,100	3,700	3,785	3,872	3,961	4,052
11650010	53110	OFFICE SUPPLIES	3,105	2,660	3,700	2,500	3,700	3,785	3,872	3,961	4,052
11650010	55190	OTHER OFFICE EQUIPMENT	1,459	1,992	2,258	2,300	2,258	2,310	2,363	2,417	2,473
11650010		PROBATE COURT	<u>7,729</u>	<u>7,997</u>	<u>9,658</u>	<u>7,900</u>	<u>9,658</u>	<u>9,880</u>	<u>10,107</u>	<u>10,340</u>	<u>10,578</u>

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----								
			FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
11900010	PLANNING & DEVEL. ADMINISTRATION										
11900010	51000	REGULAR WAGES	207,937	275,618	308,133	230,000	270,625	320,473	326,882	333,420	340,088
11900010	51500	OVERTIME	2,652	1,837	2,500	3,356	2,500	2,550	2,601	2,653	2,706
11900010	52210	PRINTING	45	696	200	200	200	205	209	214	219
11900010	52250	ADVERTISING	47,723	42,578	47,000	34,000	55,000	56,265	57,559	58,883	60,237
11900010	52280	MAP PRINTING	-	-	1,200	400	300	307	314	321	329
11900010	52310	CONVENTIONS AND DUES	266	1,149	11,250	4,000	4,000	4,092	4,186	4,282	4,381
11900010	52382	ENGINEERING COST PLAN AND DEV	-	-	20,000	20,000	20,000	20,460	20,931	21,412	21,904
11900010	52385	ECON. DEVELOPMENT CONSULTANT	-	27,158	100,000	19,938	100,000	102,300	104,653	107,060	109,522
11900010	52395	REGIONAL GROWTH PARTNERSHIP	16,669	-	16,700	16,700	18,200	18,619	19,047	19,485	19,933
11900010	52425	ARCHIVING SERVICES	-	3,147	5,000	2,000	10,000	10,230	10,465	10,706	10,952
11900010	52475	PUBLIC HEARING SECRETARY	3,325	3,075	6,500	30,000	10,000	10,230	10,465	10,706	10,952
11900010	52520	OFFICE EQUIPMENT REPAIRS	84	145	250	-	250	256	262	268	274
11900010	56400	PROPERTY MANG.	535	22,640	16,000	40,000	25,000	25,575	26,163	26,765	27,381
11900010		PLANNING AND DEVEL. ADMINISTRATION	<u>279,236</u>	<u>378,043</u>	<u>534,733</u>	<u>400,594</u>	<u>516,075</u>	<u>571,561</u>	<u>583,737</u>	<u>596,175</u>	<u>608,878</u>
11900012	GRANTS ADMINISTRATION										
11900012	51000	REGULAR WAGES	79,399	92,389	220,842	200,000	271,234	276,658	282,190	287,833	293,589
11900012	51500	OVERTIME	620	7,149	5,000	6,042	10,000	10,000	10,000	10,000	10,000
11900012	53420	GRANT DEVELOPMENT EXP.	-	-	1,000	1,683	-	-	-	-	-
11900012		GRANTS ADMINISTRATION	<u>80,019</u>	<u>99,538</u>	<u>226,842</u>	<u>207,725</u>	<u>281,234</u>	<u>286,658</u>	<u>292,190</u>	<u>297,833</u>	<u>303,589</u>
11900013	BUILDING DEPARTMENT										
11900013	51000	REGULAR WAGES	359,271	397,833	583,374	370,000	537,216	617,625	629,980	642,578	655,431
11900013	51500	OVERTIME	7,996	16,857	7,500	23,000	7,500	7,650	7,803	7,959	8,118
11900013	52310	CONVENTIONS AND DUES	1,840	6,989	6,000	3,841	6,000	6,138	6,279	6,424	6,571
11900013	52360	BUSINESS EXPENSE	1,574	22	2,000	50	2,000	2,046	2,093	2,141	2,190
11900013	52425	ARCHIVING SERVICES	5,931	773	5,000	1,000	5,000	5,115	5,233	5,353	5,476
11900013	52440	ENGINEERING SERVS	-	-	900	-	900	921	942	964	986
11900013	52520	OFFICE EQUIPMENT REPAIRS	-	12	500	-	500	512	523	535	548
11900013	52590	DEMOLITION OF BUILDINGS	5,419	2,554	9,000	8,906	9,000	9,207	9,419	9,635	9,857
11900013	55190	OTHER OFFICE EQUIPMENT	-	106	500	500	500	512	523	535	548
11900013		BUILDING DEPARTMENT	<u>382,031</u>	<u>425,146</u>	<u>614,774</u>	<u>407,297</u>	<u>568,616</u>	<u>649,725</u>	<u>662,795</u>	<u>676,124</u>	<u>689,725</u>
12000010	TREASURER										
12000010	51350	PART TIME - ELECTED	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
12000010		TREASURER	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>
12100010	COMPTROLLER										
12100010	51000	REGULAR WAGES	624,826	642,223	712,658	693,000	868,622	885,994	903,712	921,787	940,223
12100010	51500	OVERTIME	24,224	5,849	2,000	70,000	4,500	4,590	4,682	4,775	4,871
12100010	52310	CONVENTIONS AND DUES	-	65	200	-	200	205	209	214	219
12100010	52420	FINANCIAL SERVICES	186,333	281,543	237,500	550,000	250,000	255,750	261,632	267,650	273,806
12100010	52570	OTHER REPAIRS AND MAINT/UPGRD	-	-	21,600	21,600	10,000	10,230	10,465	10,706	10,952
12100010	56210	CONSULTING SERVICES/MARB	15,000	31,000	-	-	-	-	-	-	-
12100010		COMPTROLLER	<u>851,508</u>	<u>960,680</u>	<u>973,958</u>	<u>1,334,600</u>	<u>1,133,322</u>	<u>1,156,769</u>	<u>1,180,701</u>	<u>1,205,132</u>	<u>1,230,071</u>

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----								
			FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
12100020	PURCHASING										
12100020	51000	REGULAR WAGES	12,589	38,298	222,281	147,441	201,454	230,270	234,875	239,573	244,365
12100020	52250	ADVERTISING	9,051	19,005	10,000	22,516	13,000	13,299	13,605	13,918	14,238
12100020	53110	OFFICE SUPPLIES	50,782	56,286	42,000	63,314	50,000	51,150	52,326	53,530	54,761
12100020	53115	OFFICE SUPPLIES - POLICE	25,373	18,192	25,000	25,000	25,000	25,575	26,163	26,765	27,381
12100020		PURCHASING / RISK MGT. DEPT.	97,868	214,856	299,281	259,215	289,454	320,294	326,970	333,786	340,745
12200022	INFO. & TEC. D/P DEPARTMENT										
12200022	51000	REGULAR WAGES	109,628	177,783	265,248	197,991	308,392	345,134	352,037	359,078	366,260
12200022	51500	OVERTIME	7,381	8,002	-	8,191	10,000	10,200	10,404	10,612	10,824
12200022	52330	TRAINING AND EDUCATION	-	1,000	10,000	4,000	10,000	10,230	10,465	10,706	10,952
12200022	52460	OUTSIDE DATA PROCESSING	121,469	19,073	4,000	2,000	6,000	6,138	6,279	6,424	6,571
12200022	52510	MAINTENANCE SERVICE AGREEMENT	291,256	446,967	323,929	324,000	354,881	372,625	391,256	410,819	431,360
12200022	52570	OTHER REPAIRS AND MAINT/UPGRD	47,008	60,058	40,000	40,000	70,000	71,610	73,257	74,942	76,666
12200022	52660	SOFTWARE LICENSES	1,791	5,973	6,000	6,000	8,000	6,000	6,000	6,000	6,000
12200022	53120	DATA PROCESSING SUPPLIES	1,729	1,958	4,000	2,719	5,000	5,115	5,233	5,353	5,476
12200022	55170	OTHER DATA PROCESSING EQUIPMNT	12,219	9,606	10,000	45,000	10,000	10,230	10,465	10,706	10,952
12200022		INFO. AND TEC. D/P DEPARTMENT	592,480	730,420	663,177	629,901	782,273	837,282	865,397	894,640	925,062
12200023	CENTRAL SERVICES										
12200023	51000	REGULAR WAGES	59,349	2,202	-	-	-	-	-	-	-
12200023	51500	OVERTIME	297	-	-	-	-	-	-	-	-
12200023	52010	POSTAGE	52,352	39,134	52,000	62,000	52,000	53,196	54,420	55,671	56,952
12200023	52570	OTHER REPAIRS AND MAINT/UPGRD	1,050		2,100	2,100	2,100	2,148	2,198	2,248	2,300
12200023	52670	COPIER RENTAL	51,443	56,329	45,880	55,000	50,000	51,150	52,326	53,530	54,761
12200023	53490	OTHER OPERATING SUPPLIES	9,915		10,000	6,482	10,000	10,230	10,465	10,706	10,952
12200023	53495	COFFEE AND WATER	4,783	4,124	4,400	1,000	5,000	5,115	5,233	5,353	5,476
12200023	55190	OTHER OFFICE EQUIPMENT	36,106	9,128	30,000	3,000	30,000	30,690	31,396	32,118	32,857
12200023	55640	SAFETY EQUIPMENT	1,860	1,422	1,800	1,800	1,800	1,841	1,884	1,927	1,971
12200023		CENTRAL SERVICES	217,154	112,339	146,180	131,382	150,900	154,371	157,921	161,553	165,269
12300010	TAX ASSESSMENT										
12300010	51000	REGULAR WAGES	421,653	434,232	442,286	432,260	470,185	501,271	511,296	521,523	531,953
12300010	51500	OVERTIME	5,101	1,222	2,500	2,424	4,000	4,080	4,162	4,245	4,330
12300010	52210	PRINTING	5,429	5,428	7,820	8,228	8,194	8,382	8,575	8,772	8,974
12300010	52250	ADVERTISING	775	310	-	-	-	-	-	-	-
12300010	52280	MAP PRINTING	4,071	4,951	6,000	3,000	6,000	6,138	6,279	6,424	6,571
12300010	52310	CONVENTIONS AND DUES	551	560	595	911	600	614	628	642	657
12300010	52330	TRAINING AND EDUCATION	2,764	2,358	4,275	2,693	4,275	4,373	4,474	4,577	4,682
12300010	52480	OTHER PROFESSIONAL SERVICES	502	627	7,650	570	1,000	1,023	1,047	1,071	1,095
12300010		TAX ASSESSMENT	440,846	449,688	471,126	450,086	494,254	525,882	536,460	547,254	558,263
12300025	BOARD OF ASSESSMENT APPEALS										
12300025	51500	OVERTIME	3,111	506	600	500	600	612	624	637	649
12300025	52760	STIPENDS	3,000	3,000	3,000	3,000	3,000	3,069	3,140	3,212	3,286
12300025		BOARD OF ASSESSMENT APPEALS	6,111	3,506	3,600	3,500	3,600	3,681	3,764	3,849	3,935

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----								
			FY 21	FY 22	FY 23	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28
			ACTUAL	ACTUAL	BUDGET	FORECAST	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
12400010	TAX COLLECTOR										
12400010	51000	REGULAR WAGES	356,774	363,321	394,557	375,496	414,131	422,413	430,860	439,477	448,268
12400010	51500	OVERTIME	1,773	1,513	1,700	2,197	1,600	1,632	1,665	1,698	1,732
12400010	52020	PROC AND MAIL TAX BILLS	5,890	40,406	40,406	29,742	45,000	46,035	47,094	48,177	49,285
12400010	52210	PRINTING	30,906	11,670	15,000	13,000	14,500	14,834	15,175	15,524	15,881
12400010	52250	ADVERTISING	3,935	4,436	2,700	1,532	2,200	2,251	2,302	2,355	2,409
12400010	52310	CONVENTIONS AND DUES	350	275	308	1,058	1,050	1,074	1,099	1,124	1,150
12400010	52330	TRAINING AND EDUCATION	-	275	350	600	600	614	628	642	657
12400010	52520	EQUIPMENT REPAIR	400	-	220	220	220	225	230	236	241
12400010	54260	BAD CHECKS	-	-	50	50	50	51	52	54	55
12400010	56995	DMV	-	-	-	-	500	512	523	535	548
12400010	52420	CASH TRANSPORT	-	-	-	-	9,000	9,207	9,419	9,635	9,857
12400010	55190	OTHER OFFICE EQUIPMENT	115	-	-	-	-	-	-	-	-
12400010		TAX COLLECTOR	400,143	421,896	455,291	423,895	488,851	498,847	509,047	519,457	530,083
13000010	EMERGENCY REPORTING SYSTEM										
13000010	51000	REGULAR WAGES	1,203,476	1,035,902	1,332,123	950,000	1,002,023	1,022,065	1,042,505	1,063,359	1,084,630
13000010	51300	PART TIME PAYROLL	-	-	5,850	-	23,712	24,186	24,670	25,163	25,667
13000010	51400	TEMPORARY PAYROLL	-	2,085	-	16,000	-	-	-	-	-
13000010	51500	OVERTIME	94,040	320,627	-	468,000	266,162	266,162	266,162	266,162	266,162
13000010	51700	LONGEVITY PAY	6,030	6,130	6,030	1,487	6,740	6,740	6,740	6,740	6,740
13000010	51800	SEPARATION PAY	-	-	30,148	-	30,148	-	-	-	-
13000010	52150	TELEPHONE EXPENSE	23,415	19,710	25,000	18,375	26,000	26,598	27,210	27,836	28,476
13000010	52510	MAINTENANCE SERVICE AGREEMENT	234,743	204,135	255,437	255,437	254,851	260,713	266,709	272,843	279,119
13000010	53110	OFFICE SUPPLIES	2,532	2,797	5,570	5,978	5,570	5,698	5,829	5,963	6,100
13000010	54110	HEALTH INSURANCE PREMIUMS	226,749	169,333	282,362	252,912	298,118	373,568	403,454	435,730	470,589
13000010	54130	FICA-CITY'S SHARE	100,751	102,332	101,193	108,000	86,851	81,787	83,085	84,408	85,758
13000010	54140	PENSION - CITY'S SHARE	80,678	91,126	88,290	98,409	85,375	83,766	85,095	86,450	87,833
13000010	55180	COMPUTER SOFTWARE	7,000	9,601	13,400	2,647	12,958	13,256	13,561	13,873	14,192
13000010	55190	OTHER OFFICE EQUIPMENT	12,884	12,225	13,100	7,632	13,800	14,117	14,442	14,774	15,114
13000010		EMERGENCY REPORTING SYSTEM	1,992,298	1,976,003	2,158,503	2,184,877	2,112,308	2,178,657	2,239,461	2,303,302	2,370,380

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----								
			FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
13100010	POLICE DEPT. ADMIN.										
13100010	51000	REGULAR WAGES	252,594	265,045	261,937	385,486	268,976	274,356	279,843	285,440	291,148
13100010	51530	VACATION BUY BACK	24,509	29,486	30,000	36,828	35,000	35,700	36,414	37,142	37,885
13100010	51700	LONGEVITY PAY	26,910	26,057	28,885	37,164	28,000	28,000	28,000	28,000	28,000
13100010	52110	ELECTRICITY	43,323	35,940	40,000	30,076	76,000	77,748	79,536	81,366	83,237
13100010	52150	TELEPHONE EXPENSE	177,144	232,643	175,000	145,495	230,000	235,290	240,702	246,238	251,901
13100010	52220	OUTSIDE PRINTING SERVICES	1,723	3,438	2,400	2,880	2,600	2,660	2,721	2,784	2,848
13100010	52255	MINORITY RECRUITMENT	2,724	7,037	8,000	9,600	8,000	8,184	8,372	8,565	8,762
13100010	52260	OTHER PRINTING SERVICES	-	1,102	500	600	500	512	523	535	548
13100010	52310	CONVENTIONS AND DUES	1,393	1,675	2,200	2,106	2,200	2,251	2,302	2,355	2,409
13100010	52450	MEDICAL SERVICES	27,037	30,017	27,500	11,244	27,500	28,133	28,780	29,441	30,119
13100010	52630	RENTAL OF VEHICLES	22,805	22,860	24,000	23,000	24,000	24,552	25,117	25,694	26,285
13100010	52640	RENTAL OF OFFICE EQUIPMENT	50,417	58,829	50,000	53,000	50,000	51,150	52,326	53,530	54,761
13100010	52650	OTHER RENTAL	22,902	20,745	21,600	24,000	24,000	24,552	25,117	25,694	26,285
13100010	52660	SOFTWARE LICENSES	10,742	13,281	10,140	3,000	10,140	10,373	10,612	10,856	11,106
13100010	52730	BOARDING PRISONERS	3,427	3,882	3,000	3,300	3,000	3,069	3,140	3,212	3,286
13100010	52750	FEES AND CHARGES (UpSafety)	-	-	15,000	15,000	-	-	-	-	-
13100010	52770	OTHER CONTRACTUAL SERVICES	100,955	130,373	145,000	177,700	145,000	148,335	151,747	155,237	158,807
13100010	52780	UNIFORM ALLOWANCE - FULL TIME	3,233	6,112	3,500	3,500	3,500	3,581	3,663	3,747	3,833
13100010	52820	PSYCHOLOGICAL TESTING	2,525	8,385	12,000	12,000	12,000	12,276	12,558	12,847	13,143
13100010	52830	OTHER EXAMINATIONS	12,568	1,005	7,000	7,000	7,000	7,161	7,326	7,494	7,667
13100010	53130	OTHER SUPPLIES	20,137	14,537	14,000	14,000	14,000	14,322	14,651	14,988	15,333
13100010	53210	AUTOMOTIVE FUEL AND FLUIDS	167,213	200,730	180,000	180,000	200,000	204,600	209,306	214,120	219,045
13100010	54320	PAYMENTS TO OUTSIDE AGENCIES	12,000	12,000	12,000	12,000	12,000	12,276	12,558	12,847	13,143
13100010	55650	SWAT EQUIPMENT	5,640	11,243	10,000	10,000	10,000	10,230	10,465	10,706	10,952
13100010	56180	EDUCATIONAL REIMBURSEMENT	10,662	11,076	23,300	23,300	23,000	23,529	24,070	24,624	25,190
13100010		POLICE DEPT. ADMIN.	1,002,584	1,147,498	1,106,962	1,222,280	1,216,416	1,242,838	1,269,849	1,297,463	1,325,692
13100030	POLICE DEPT. OPERATIONS										
13100030	51000	REGULAR WAGES	8,313,191	8,800,508	8,860,983	8,210,000	9,418,526	11,008,014	11,283,195	11,565,261	11,854,373
13100030	51270	EXTRA EARNINGS	23	-	-	-	-	-	-	-	-
13100030	51500	OVERTIME	381,714	518,223	300,000	686,000	300,000	306,000	312,120	318,362	324,730
13100030	51520	POLICE MANPOWER OVERTIME	1,108,064	1,497,509	1,500,000	2,200,000	1,500,000	1,530,000	1,560,600	1,591,812	1,623,648
13100030	51530	VACATION BUY BACK	415,605	340,375	406,100	550,000	406,100	414,222	422,506	430,957	439,576
13100030	51540	INTERCITY POLICE EXTRA DUTY	264,551	255,990	200,000	542,000	200,000	204,000	208,080	212,242	216,486
13100030	51610	SHIFT DIFFERENTIAL - UNIFORM	103,044	61,448	115,000	65,000	115,000	117,300	119,646	122,039	124,480
13100030	51700	LONGEVITY PAY	598,897	467,467	520,000	310,000	520,000	520,000	520,000	520,000	520,000
13100030	51800	SEPARATION PAY	111,223	2,524	250,000	316,000	250,000	255,000	260,100	265,302	270,608
13100030	51801	WORKERS' COMP. PAY	224,306	296,348	250,000	214,000	250,000	250,000	250,000	250,000	250,000
13100030	52360	BUSINESS EXPENSE	20,801	25,230	7,100	17,000	7,100	7,263	7,430	7,601	7,776
13100030	52780	UNIFORM ALLOWANCE - FULL TIME	177,550	302,358	180,000	170,000	180,000	184,140	188,375	192,708	197,140
13100030	53520	POLICE CONSUMABLES	15,705	23,647	25,000	8,200	25,000	25,575	26,163	26,765	27,381
13100030		POLICE DEPT. OPERATIONS	11,734,674	12,591,627	12,614,183	13,288,200	13,171,726	14,821,514	15,158,216	15,503,049	15,856,198

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----								
			FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
13100031	POLICE DEPT. SUPPORT										
13100031	51000	REGULAR WAGES	483,847	481,412	585,445	434,000	513,907	524,183	534,667	545,360	556,269
13100031	51300	PART TIME WAGES	224,439	251,742	250,820	260,000	250,820	255,836	260,953	266,172	271,496
13100031	51510	POLICE TRAINING OVERTIME	66,823	112,565	100,000	160,000	130,000	132,600	135,252	137,957	140,716
13100031	51801	WORKERS' COMP. PAY	99	1,337	-	351	-	-	-	-	-
13100031	52330	TRAINING AND EDUCATION	53,653	69,674	40,000	62,000	62,000	63,426	64,885	66,377	67,904
13100031	52350	TRAVEL EXPENSES	601	4,455	6,000	6,000	6,000	6,138	6,279	6,424	6,571
13100031	52480	OTHER PROFESSIONAL SERVICES	20,349	21,004	20,000	21,000	20,000	20,460	20,931	21,412	21,904
13100031	52570	OTHER REPAIRS AND MAINT/UPGRD	80,294	136,882	45,000	35,000	50,000	51,150	52,326	53,530	54,761
13100031	52790	UNIFORM ALLOWANCE - PART TIME	230	1,769	3,000	3,000	3,000	3,069	3,140	3,212	3,286
13100031	53260	TRAFFIC RELATED SUPPLIES	13,183	15,945	15,000	16,000	17,500	17,903	18,314	18,735	19,166
13100031	53450	LABORATORY SUPPLIES	5,721	5,495	4,500	9,000	7,500	7,673	7,849	8,029	8,214
13100031	53510	FIREARM SUPPLIES	28,136	28,887	25,000	27,000	35,000	35,805	36,629	37,471	38,333
13100031	53650	AUDIO VISUAL MATERIAL		624		-					
13100031		POLICE DEPT. SUPPORT	977,375	1,131,791	1,094,765	1,033,351	1,095,727	1,118,242	1,141,224	1,164,680	1,188,621
13202010	ANIMAL CONTROL										
13202010	51000	REGULAR WAGES	161,339	173,759	188,128	172,275	193,800	198,644	203,612	208,704	213,920
13202010	51300	PART TIME WAGES	19,873	6,069	20,300	1,663	20,300	20,706	21,120	21,543	21,973
13202010	51500	OVERTIME	13,629	29,974	14,000	22,204	17,000	17,000	17,000	17,000	17,000
13202010	51530	VACATION BUY BACK	848		3,100	7,204	3,500	3,570	3,641	3,714	3,789
13202010	51700	LONGEVITY PAY	4,794	6,062	5,100	2,852	5,100	5,100	5,100	5,100	5,100
13202010	51801	WORKERS' COMP. PAY	7,553	19,942	2,500	379	2,500	2,500	2,500	2,500	2,500
13202010	52110	ELECTRICITY	14,258	12,973	14,000	12,836	26,500	27,110	27,733	28,371	29,023
13202010	52250	ADVERTISING	-	100	500	-	500	512	523	535	548
13202010	52310	CONVENTIONS AND DUES	100	80	-	-	-	-	-	-	-
13202010	52455	VETERINARY SERVICES	15,729	13,032	20,000	18,000	20,000	20,460	20,931	21,412	21,904
13202010	52780	UNIFORM ALLOWANCE - FULL TIME	5,996	8,659	6,200	5,000	6,200	6,343	6,488	6,638	6,790
13202010	53485	DOG FOOD	1,532	1,068	2,000	600	2,000	2,046	2,093	2,141	2,190
13202010	55370	OTHER EQUIPMENT	11,820	2,032	6,700	2,237	6,700	6,854	7,012	7,173	7,338
13202010		ANIMAL CONTROL	257,468	273,750	285,328	245,251	306,900	313,708	320,684	327,829	335,143
13300010	EMERGENCY MANAGEMENT										
13300010	51300	PART TIME WAGES	11,948	11,948	50,000	50,000	51,250	52,275	53,321	54,387	55,475
13300010	52150	TELEPHONE EXPENSE	705		750	-	750	767	785	803	821
13300010	53130	OTHER OPERATING SUPPLIES	-	2,039	1,000	150	1,000	1,023	1,047	1,071	1,095
13300010	54090	OTHER CHARGES	229	8,129	500	700	500	512	523	535	548
13300010		EMERGENCY MANAGEMENT	12,882	22,116	52,250	50,850	53,500	54,577	55,675	56,796	57,939
14000010	PUBLIC WORKS ADMINISTRATION										
14000010	51000	REGULAR WAGES	273,731	266,409	301,658	268,000	506,697	516,832	527,167	537,710	548,464
14000010	51500	OVERTIME	16,622	16,564	4,000	4,467	5,000	5,100	5,202	5,306	5,412
14000010	51300	PART TIME WAGES	9,999	9,999	12,000	44,319	12,000	12,240	12,485	12,734	12,989
14000010	52680	TOWN AID ROAD	251,682	201,600	275,000	275,000	275,000	281,325	287,795	294,415	301,186
14000010	53460	CLOTHING AND UNIFORMS	10,403	10,024	12,000	12,000	12,000	12,276	12,558	12,847	13,143
14000010		PUBLIC WORKS ADMINISTRATION	562,437	504,596	604,658	603,786	810,697	827,773	845,208	863,012	881,194

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----								
			FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
14100010	ENGINEERING										
14100010	51000	REGULAR WAGES	115,208	117,311	191,674	120,000	231,849	236,486	241,216	246,040	250,961
14100010	52310	CONVENTIONS AND DUES	383	465	2,000	1,000	600	614	628	642	657
14100010	52480	PROFESSIONAL SERVICES				-	30,000	30,690	31,396	32,118	32,857
14100010	52335	PROFESSIONAL LICENSE FEES	-		1,000	1,000	1,000	1,023	1,047	1,071	1,095
14100010	56110	DEP STIPULATED/SEWERS/MS4	248,988	294,008	250,000	250,000	250,000	250,000	250,000	250,000	250,000
14100010		ENGINEERINGENGINEERING	364,578	411,784	444,674	372,000	513,449	518,813	524,286	529,871	535,570
14404072	VEHICLE MAINTENANCE										
14404072	51000	REGULAR WAGES	393,243	430,998	444,221	406,157	448,191	457,156	466,299	475,625	485,136
14404072	51500	OVERTIME	127,249	87,804	49,000	79,711	49,000	49,980	50,980	51,999	53,039
14404072	52100	GAS HEAT NYMEX	56,046	27,359	45,000	30,000	35,000	35,805	36,629	37,471	38,333
14404072	52110	ELECTRICITY	-	18,509	25,200	25,000	47,800	48,899	50,024	51,175	52,352
14404072	52130	WATER	1,504	2,314	2,000	2,000	2,500	2,558	2,616	2,676	2,738
14404072	52310	CONVENTIONS AND DUES	499	499	600	600	3,500	3,581	3,663	3,747	3,833
14404072	52320	SUBSCRIPTIONS AND PERIODICALS	6,978	6,998	6,000	6,000	7,500	7,673	7,849	8,029	8,214
14404072	52540	MOTOR VEHICLE MAINT/REPAIR	70,505	59,900	90,000	90,000	90,000	92,070	94,188	96,354	98,570
14404072	52545	SPECIAL EQUIPMENT REPAIR	22,850	24,633	40,000	40,000	40,000	40,920	41,861	42,824	43,809
14404072	52550	GROUNDS MAINTENANCE	6,687	3,832	7,200	7,200	7,200	7,366	7,535	7,708	7,886
14404072	52575	EMISSIONS TESTING	-		1,000	1,000	500	512	523	535	548
14404072	52585	TIRE REPAIR AND SERVICE	6,473	2,924	11,000	11,000	9,000	9,207	9,419	9,635	9,857
14404072	52630	RENTAL OF VEHICLES	-	1,141	2,000	2,000	1,000	1,023	1,047	1,071	1,095
14404072	52650	OTHER RENTAL	1,380	202	2,700	2,700	-	-	-	-	-
14404072	52740	SECURITY SYSTEM	-		2,700	2,700	3,200	3,274	3,349	3,426	3,505
14404072	52940	HAZARDOUS WASTE DISPOSAL	4,018	3,924	6,000	6,000	6,000	6,138	6,279	6,424	6,571
14404072	53210	AUTOMOTIVE FUEL AND FLUIDS	198,111	227,434	380,000	380,000	530,000	542,190	554,660	567,418	580,468
14404072	53220	MOTOR VEHICLE PARTS	206,626	204,086	250,000	250,000	200,000	204,600	209,306	214,120	219,045
14404072	53240	TIRES, TUBES AND BATTERIES	41,279	41,751	60,000	60,000	60,000	61,380	62,792	64,236	65,713
14404072	53250	TOOLS AND MISCELLANEOUS EQUIPMNT	14,409	10,800	12,000	14,000	12,000	12,276	12,558	12,847	13,143
14404072	53430	JANITORIAL SUPPLIES	-	1,694	450	450	1,000	1,023	1,047	1,071	1,095
14404072	53445	SAFETY SUPPLIES	1,019	799	2,500	2,500	3,000	3,069	3,140	3,212	3,286
14404072	53530	SNOW REMOVAL EQUIPMENT	33,092	17,801	40,000	40,000	40,000	40,920	41,861	42,824	43,809
14404072	53560	BROOMS AND SWEEPERS	15,766	10,635	20,000	20,000	30,000	30,690	31,396	32,118	32,857
14404072		VEHICLE MAINTENANCE	1,207,733	1,186,037	1,499,571	1,479,018	1,626,391	1,662,308	1,699,019	1,736,545	1,774,901
14505071	COMPOST SITE										
14505071	52740	SECURITY SYSTEM	1,865		2,200	2,200	2,200	2,251	2,302	2,355	2,409
14505071	52930	COMPOST SITE	7,425	1,230	8,000	8,000	90,000	92,070	94,188	96,354	98,570
14505071	52940	HAZARDOUS WASTE PICKUP	37,149	34,920	30,000	30,000	35,000	35,805	36,629	37,471	38,333
14505071		COMPOST SITE	46,438	36,150	40,200	40,200	127,200	130,126	133,118	136,180	139,312

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----								
			FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
14509971	SOLID WASTE										
14509971	52900	SPECIAL TRASH PICKUP	203,855	318,164	298,300	298,300	327,600	335,135	342,843	350,728	358,795
14509971	52910	TRASH PICKUP	1,376,965	1,609,756	1,446,200	1,446,200	1,497,600	1,532,045	1,567,282	1,603,329	1,640,206
14509971	52915	TRASH PICKUP-CITY BUILDINGS	99,891	119,678	128,000	128,000	136,000	139,128	142,328	145,601	148,950
14509971	52920	TIPPING FEES	1,347,272	1,322,975	1,450,000	1,450,000	1,475,000	1,508,925	1,543,630	1,579,134	1,615,454
14509971	52941	HAZARDOUS WASTE - CITY	436	266	2,000	2,000	5,000	5,115	5,233	5,353	5,476
14509971	52950	RECYCLING PICKUP	539,000	561,871	579,400	579,400	589,500	603,059	616,929	631,118	645,634
14509971	52955	PORTABLE RESTROOMS	23,266	33,609	25,000	25,000	31,000	31,713	32,442	33,189	33,952
14509971	52931	BAG PICKUP	-	-	180,000	180,000	180,000	184,140	188,375	192,708	197,140
14509971		SOLID WASTE	3,590,685	3,966,319	4,108,900	4,108,900	4,241,700	4,339,259	4,439,062	4,541,160	4,645,607
14606074	GROUNDS MAINTENANCE										
14606074	52510	MAINTENANCE SERVICE AGREEMENT	384	1,995	3,500	3,500	3,500	3,581	3,663	3,747	3,833
14606074	52580	EQUIPMENT MAINTENANCE/REPAIR	-	844	2,000	2,000	2,000	2,046	2,093	2,141	2,190
14606074	53265	STREET MARKING PAINT	1,781	-	5,000	5,000	5,000	5,115	5,233	5,353	5,476
14606074	53490	OTHER OPERATING SUPPLIES	1,466	3,040	5,000	5,000	5,000	5,115	5,233	5,353	5,476
14606074	53555	LIGHT POLES	12,638	13,476	15,000	15,000	15,000	15,345	15,698	16,059	16,428
14606074		GROUNDS MAINTENANCE	16,269	19,355	30,500	30,500	30,500	31,202	31,919	32,653	33,404
14606075	BUILDING MAINTENANCE										
14606075	51000	REGULAR WAGES	423,287	440,285	453,855	439,376	481,075	490,694	500,505	510,515	520,723
14606075	51500	OVERTIME	98,176	124,989	69,100	99,924	74,200	75,684	77,198	78,742	80,316
14606075	52100	GAS HEAT NYMEX	123,782	83,722	100,000	100,000	80,000	81,840	83,722	85,648	87,618
14606075	52110	ELECTRICITY	414,741	381,325	440,000	440,000	794,200	812,467	831,153	850,270	869,826
14606075	52130	WATER	4,609	15,469	25,000	25,000	20,000	20,460	20,931	21,412	21,904
14606075	52500	HVAC MAINTENANCE	100,800	444,005	105,000	105,000	110,000	112,530	115,118	117,766	120,475
14606075	52510	MAINTENANCE SERVICE AGREEMENT	52,162	42,875	71,400	71,400	74,100	75,804	77,548	79,331	81,156
14606075	52530	BUILDING MAINTENANCE/REPAIR	34,239	103,151	82,800	82,800	82,800	86,398	90,153	94,071	98,160
14606075	52740	SECURITY SYSTEM	12,332	99,387	15,500	15,500	15,500	15,857	16,221	16,594	16,976
14606075	53430	JANITORIAL SUPPLIES	19,981	25,392	20,000	20,000	24,000	24,552	25,117	25,694	26,285
14606075	53445	SAFETY SUPPLIES	834	3,386	5,000	5,000	5,000	5,115	5,233	5,353	5,476
14606075	53490	OTHER OPERATING SUPPLIES	257	2,263	-	-	-	-	-	-	-
14606075	53495	COFFEE AND WATER	620	1,164	500	500	1,000	1,023	1,047	1,071	1,095
14606075		BUILDING MAINTENANCE	1,285,822	1,767,413	1,388,155	1,404,500	1,761,875	1,802,424	1,843,945	1,886,467	1,930,011
14704010	HIGHWAYS & PARKS ADMIN										
14704010	51000	REGULAR WAGES	2,340,336	2,155,207	2,550,834	2,029,105	2,563,580	2,614,851	2,614,851	2,667,145	2,720,482
14704010	51400	TEMPORARY PAYROLL	42,681	96,903	110,000	134,421	110,000	112,200	114,444	116,733	119,068
14704010	51500	OVERTIME	426,733	380,589	240,000	374,803	260,000	260,000	260,000	260,000	260,000
14704010	51550	SNOW REMOVAL	218	-	80,000	40,000	80,000	81,600	83,232	84,897	86,595
14704010	52160	STREET LIGHTING	638,519	590,413	760,000	720,000	1,400,000	1,432,200	1,465,141	1,498,839	1,533,312
14704010	52550	GROUNDS MAINTENANCE	34,015	21,527	41,800	41,800	41,800	42,761	43,745	44,751	45,780
14704010	52610	RENTAL OF LAND	500	442	850	850	-	-	-	-	-
14704010	53380	MISC. CONSTRUCTION SUPPLIES	71,054	251,397	74,380	60,000	74,380	76,091	77,841	79,631	81,463
14704010	56990	SPECIAL PROJECTS	-	-	55,000	55,000	55,000	56,265	57,559	58,883	60,237
14704010		HIGHWAYS AND PARKS ADMIN	3,554,055	3,496,478	3,912,864	3,455,979	4,584,760	4,675,968	4,716,812	4,810,879	4,906,937

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			----- 5 YEAR FINANCIAL PLAN -----								
			FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
14706010	HIGHWAYS & PARKS										
14706010	52210	PRINTING	-	149	-	-	-	-	-	-	-
14706010	53445	SAFETY SUPPLIES	2,000	1,805	5,000	6,269	9,000	9,207	9,419	9,635	9,857
14706010		HIGHWAYS AND PARKS	2,000	1,954	5,000	6,269	9,000	9,207	9,419	9,635	9,857
14706076	PARKS MAINTENANCE										
14706076	52110	ELECTRICITY	108,536	89,716	115,000	115,000	196,700	201,224	205,852	210,587	215,430
14706076	52130	WATER	19,259	24,044	30,000	26,870	30,000	30,690	31,396	32,118	32,857
14706076	52530	BUILDING MAINTENANCE/REPAIR	4,546	7,304	16,000	15,000	16,000	16,695	17,421	18,178	18,968
14706076	52550	GROUPS MAINTENANCE	83,988	86,955	77,312	66,533	77,312	79,090	80,909	82,770	84,674
14706076	52740	SECURITY SYSTEM	1,197	1,553	2,700	2,526	2,700	2,762	2,826	2,891	2,957
14706076		PARKS MAINTENANCE	217,525	209,572	241,012	225,929	322,712	330,462	338,404	346,544	354,886
14706077	OUTSIDE CONTRACTORS										
14706077	52570	OTHER REPAIRS AND MAINT/UPGRD	80,507	13,445	20,000	20,000	33,000	33,759	34,535	35,330	36,142
14706077	53380	MISC. CONSTRUCTION SUPPLIES	7,065	7,708	35,000	35,000	35,000	35,805	36,629	37,471	38,333
14706077		EVICION STORAGE				-	67,000	67,000	67,000	67,000	67,000
14706077		EVICION SERVICES				-	30,000	30,000	30,000	30,000	30,000
14706077	54095	STORM/EMERGENCY LOSSES	66,683	14,760	25,100	25,100	25,100	25,677	26,268	26,872	27,490
14706077		OUTSIDE CONTRACTORS	154,255	35,913	80,100	80,100	190,100	192,241	194,432	196,673	198,965
14706078	TREE DEPT.										
14706078	52555	TREE MAINTENANCE	233,377	232,271	200,000	200,000	217,000	221,991	227,097	232,320	237,663
14706078	53490	OPER.SUPPLIES	-	247	1,000	1,000	1,000	1,023	1,047	1,071	1,095
14706078	53570	TREES AND SHRUBS	-	-	2,500	2,500	2,500	2,558	2,616	2,676	2,738
14706078		TREE DEPT.	233,377	232,518	203,500	203,500	220,500	225,572	230,760	236,067	241,497
15000010	HUMAN RESOURCES										
15000010	51000	REGULAR WAGES	177,474	311,076	372,344	312,420	377,052	384,594	392,286	400,132	408,135
15000010	51400	TEMPORARY PAYROLL	11,775	4,538	13,000	8,881	13,000	13,260	13,525	13,796	14,072
15000010	51500	OVERTIME	12,244	17,591	6,000	7,766	10,000	10,200	10,404	10,612	10,824
15000010	52220	OUTSIDE PRINTING SERVICES	-	-	500	500	500	512	523	535	548
15000010	52810	VETERANS MEMORIAL DAY SERVICE	2,792	2,980	4,000	500	4,000	4,092	4,186	4,282	4,381
15000010	52840	BAND CONCERTS	5,700	5,500	6,000	17,000	6,000	6,138	6,279	6,424	6,571
15000010	52850	HOLIDAY FESTIVITIES	16,184	57,902	8,000	-	8,000	8,184	8,372	8,565	8,762
15000010	52230	BEACH STICKERS	4,000	14,123	500	4,000	-	-	-	-	-
15000010	52425	ARCHIVING SERVICES	24,355	24,355	26,000	5,500	-	-	-	-	-
		ARTIFACT STOR MMILIT MUSEUM				-	26,000				
15000010	53570	TREES AND SHRUBS	2,443	2,478	2,000	8,324	2,500	2,558	2,616	2,676	2,738
15000010	54470	CLIENT ASSISTANCE	539	1,400	8,000	8,000	8,000	8,184	8,372	8,565	8,762
15000010	56990	AT RISK YOUTH	-	-	10,000	10,000	10,000	10,230	10,465	10,706	10,952
15000010		HUMAN RESOURCES	257,505	441,943	456,344	384,891	465,052	447,951	457,030	466,293	475,745

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
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			----- 5 YEAR FINANCIAL PLAN -----								
			FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
15100010	ELDERLY SERVICES										
15100010	51000	REGULAR WAGES	164,562	160,886	170,797	164,431	181,436	185,064	188,765	192,539	196,389
15100010	51500	OVERTIME	1,812	-	-	3,288	-	-	-	-	-
15100010	51100	SR.CNT. P/T (2 @ 19 HRS/WK)	-	-	35,080	-	35,080	35,782	36,497	37,227	37,972
15100010	52310	CONVENTIONS AND DUES	-	-	490	69	500	512	523	535	548
15100010	52410	INSTRUCTORS	-	2,925	5,500	5,748	6,500	6,650	6,802	6,959	7,119
15100010	52630	RENTAL OF VEHICLES	-	-	-	-	-	-	-	-	-
15100010	52700	TRANSPORTATION CONTRACT	13,885	187,610	205,685	205,685	205,685	210,416	215,255	220,206	225,271
15100010	52710	ELDERLY NUTRITION	-	-	4,700	2,000	5,000	5,115	5,233	5,353	5,476
15100010	53490	OTHER OPERATING SUPPLIES	2,814	3,129	3,000	190	5,000	5,115	5,233	5,353	5,476
15100010		ELDERLY SERVICES	183,073	354,550	425,252	381,411	439,201	448,652	458,309	468,173	478,250
15202050	RECREATIONAL SERVICES										
15202050	51000	REGULAR WAGES	284,802	328,464	381,247	385,865	388,175	395,938	403,857	411,935	420,173
15202050	51080	RECREATION AIDES	16,300	63,001	46,200	63,593	49,500	50,490	51,500	52,530	53,580
15202050	51130	BEACH CONSTABLES	77,535	42,064	62,916	84,903	67,410	68,758	70,133	71,536	72,967
15202050	51160	SPECIAL ACTIVITY INSTRUCTORS	-	7,797	25,540	10,816	26,480	27,010	27,550	28,101	28,663
15202050	51170	SUPERVISORS AND INSTRUCTORS	36,055	30,637	83,974	69,638	89,804	91,600	93,432	95,301	97,207
15202050	51180	LIFE GUARDS	67,168	72,729	73,390	80,000	76,940	78,479	80,048	81,649	83,282
15202050	51500	OVERTIME	7,069	10,326	8,700	7,971	9,315	9,501	9,691	9,885	10,083
15202050	52230	BEACH STICKERS	9,402	-	5,000	2,000	-	-	-	-	-
15202050	52310	CONVENTIONS AND DUES	365	455	1,250	1,000	2,450	2,506	2,564	2,623	2,683
15202050	52530	BUILDING MAINTENANCE/REPAIR	8,916	9,035	12,096	8,375	12,960	13,523	14,111	14,724	15,364
15202050	52750	FEES AND CHARGES	-	-	4,000	3,000	4,000	4,092	4,186	4,282	4,381
15202050	53250	TOOLS AND MISCELLANEOUS EQUIPMNT	2,487	2,588	2,750	2,750	3,000	3,069	3,140	3,212	3,286
15202050	53440	MEDICAL SUPPLIES	3,147	4,000	4,000	3,000	5,510	5,637	5,766	5,899	6,035
15202050	53540	RECREATION SUPPLIES	10,332	15,661	15,300	15,300	16,298	16,673	17,056	17,449	17,850
15202050	54320	PAYMENTS TO OUTSIDE AGENCIES	7,313	9,250	11,200	5,200	11,200	11,458	11,721	11,991	12,266
15202050	55520	OTHER RECREATION EQUIPMENT	4,296	4,800	4,800	4,800	5,100	5,217	5,337	5,460	5,586
15202050		RECREATIONAL SERVICES	535,186	600,807	742,363	748,211	768,142	783,951	800,094	816,577	833,406
15202051	DAY CAMP PROGRAM										
15202051	51400	TEMPORARY PAYROLL	63,984	98,396	152,370	150,393	161,460	164,689	167,983	171,343	174,769
15202051	51080	RECREATION AIDES	2,553	31,329	-	-	-	-	-	-	-
15202051	52700	TRANSPORTATION CONTRACT	3,850	12,710	18,000	18,000	18,000	18,414	18,838	19,271	19,714
15202051	52750	FEES AND CHARGES	5,992	4,469	6,000	6,000	6,000	6,138	6,279	6,424	6,571
15202051		DAY CAMP PROGRAM	76,379	146,904	176,370	174,393	185,460	189,241	193,100	197,037	201,055
15202552	BENNETT RINK PROGRAMS										
15202552	52620	RENTAL OF BUILDINGS	25,000	25,000	25,000	25,000	25,000	25,575	26,163	26,765	27,381
15202552		BENNETT RINK PROGRAMS	25,000	25,000	25,000	25,000	25,000	25,575	26,163	26,765	27,381

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----								
			FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
15202553	AQUATIC PROGRAMS										
15202553	51040	AQUATIC PROGRAM INSTRUCTORS	54	253	20,640	20,000	21,792	22,228	22,672	23,126	23,588
15202553	51070	SWIMMING POOL STAFF	6,290	25,032	80,180	80,000	86,632	88,365	90,132	91,935	93,773
15202553	51140	SWIM TEAM COACH	4,112		-	-	-	-	-	-	-
15202553	51300	POOL CUSTODIANS	403	32,060	17,500	17,059	20,000	20,400	20,808	21,224	21,649
15202553	52770	OTHER CONTRACTUAL SERVICES	13,995		16,000	13,000	16,000	16,368	16,744	17,130	17,524
15202553	53540	RECREATION SUPPLIES	1,767	1,615	2,100	2,045	3,100	3,171	3,244	3,319	3,395
15202553	53545	SPECIAL ACTIVITY SUPPLIES	4,795	4,080	5,000	5,000	6,332	6,478	6,627	6,779	6,935
15202553		AQUATIC PROGRAMS	<u>31,416</u>	<u>63,040</u>	<u>141,420</u>	<u>137,104</u>	<u>153,856</u>	<u>157,009</u>	<u>160,228</u>	<u>163,512</u>	<u>166,864</u>
15300010	HEALTH DEPARTMENT										
15300010	51000	REGULAR WAGES	350,240	363,717	482,757	442,176	572,666	584,119	595,800	607,716	619,871
15300010	51500	OVERTIME	553	7,094	5,000	5,164	3,000	3,060	3,121	3,184	3,247
15300010	52310	CONVENTIONS AND DUES	-		1,000	1,330	1,200	1,228	1,256	1,285	1,314
15300010	52450	MEDICAL SERVICES	110	1,718	1,000	1,767	500	512	523	535	548
15300010	52480	OTHER PROFESSIONAL SERVICES	381		-	-	-	-	-	-	-
15300010	52535	PEST CONTROL	-		1,000	1,000	1,000	1,023	1,047	1,071	1,095
15300010	52780	UNIFORMS-FULL TIME	-		250	836	1,750	1,790	1,831	1,874	1,917
15300010	53440	MEDICAL SUPPLIES	5,121	2,462	6,000	5,000	4,500	4,604	4,709	4,818	4,929
15300010		HEALTH DEPARTMENT	<u>356,405</u>	<u>374,991</u>	<u>497,307</u>	<u>457,573</u>	<u>588,116</u>	<u>599,915</u>	<u>611,950</u>	<u>624,229</u>	<u>636,754</u>
16001060	LIBRARY										
16001060	51000	REGULAR WAGES	1,321,000	1,421,004	1,575,374	1,575,374	1,625,000	1,625,000	1,625,000	1,625,000	1,625,000
16001060	56320	COVID19 EXP-STATE SUBSIDIZED	680	14,688	-	-	-	-	-	-	-
16001060		LIBRARY	<u>1,321,680</u>	<u>1,435,692</u>	<u>1,575,374</u>	<u>1,575,374</u>	<u>1,625,000</u>	<u>1,625,000</u>	<u>1,625,000</u>	<u>1,625,000</u>	<u>1,625,000</u>
18009980	CITY INSURANCE PREMIUMS										
18009980	54030	GEN'L LIABILITY INS PREMIUM	432,339	497,861	485,977	600,000	600,000	613,800	627,917	642,360	657,134
18009980		CITY INSURANCE PREMIUMS	<u>432,339</u>	<u>497,861</u>	<u>485,977</u>	<u>600,000</u>	<u>600,000</u>	<u>613,800</u>	<u>627,917</u>	<u>642,360</u>	<u>657,134</u>
18009981	CITY INSURANCE - RETENTION										
18009981	54210	PHYSICAL AUTO DAMAGE	179,143	262,969	50,000	150,000	220,000	225,060	230,236	235,532	240,949
18009981	54230	GENERAL LIABILITY LOSSES	167,431	454,706	225,000	600,000	600,000	663,800	679,067	694,686	710,664
18009981	54250	OTHER LOSSES	66,568	108,615	40,000	40,000	40,000	40,920	41,861	42,824	43,809
18009981		CITY INSURANCE - RETENTION	<u>413,142</u>	<u>826,290</u>	<u>315,000</u>	<u>790,000</u>	<u>860,000</u>	<u>929,780</u>	<u>951,165</u>	<u>973,042</u>	<u>995,422</u>

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

		----- 5 YEAR FINANCIAL PLAN -----								
		FY 21	FY 22	FY 23	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28
		ACTUAL	ACTUAL	BUDGET	FORECAST	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
18109982	EMPLOYEE BENEFITS									
18109982	51530 VACATION BUY BACK	114,366	91,789	110,000	110,000	112,200	114,444	116,733	119,068	121,449
18109982	51700 LONGEVITY PAY	62,450	53,860	80,000	80,000	81,600	81,600	81,600	81,600	81,600
18109982	51800 SEPARATION PAY	69,000	101,212	90,000	30,000	91,800	91,800	91,800	91,800	91,800
18109982	54110 HEALTH INS. - CT PARTNERSHIP	5,331,262	5,029,695	5,840,736	5,840,736	6,255,428	6,704,008	7,240,331	7,819,563	8,445,125
18109982	54110 HEALTH INS. - RETIREES	3,997,325	4,327,741	5,195,505	5,195,505	5,413,716	5,844,074	6,077,258	6,319,388	6,570,778
18109982	54120 LIFE INSURANCE PREM.	184,044	137,333	136,500	136,500	169,329	173,224	177,208	181,283	185,453
18109982	54130 FICA-CITY	1,425,390	1,394,732	1,513,907	1,513,907	1,544,185	1,662,545	1,694,159	1,729,464	1,765,556
18109982	54140 401K - CITY	1,030,188	1,040,366	1,257,710	1,257,710	1,282,864	1,364,372	1,390,650	1,420,139	1,450,290
18109982	54141 PENSION - POLICE	2,412,000	2,430,000	2,396,000	2,396,000	4,023,000	4,787,000	5,428,000	5,843,000	6,727,000
18109982	54170 LONG TERM DISABIL. PREM.	109,676	82,425	96,000	96,000	97,920	100,172	102,476	104,833	107,244
18109982	54180 HEART AND HYPERTENSION	588	-	-	-	-	-	-	-	-
18109982	56180 EDUCATION REIMBURSEMENT	3,659	13,738	15,000	15,000	15,000	15,345	15,698	16,059	16,428
18109982	EMPLOYEE BENEFITS	14,739,949	14,702,891	16,731,358	16,671,358	19,087,042	20,938,583	22,415,913	23,726,197	25,562,724
18109983	STATE MANDATED BENEFITS									
18109983	54160 CT. UNEMPLOYMENT COMP.	71,679	6,230	75,000	75,000	76,500	78,260	80,059	81,901	83,785
18109983	54180 HEART AND HYPER COMP.	134,548	112,686	400,000	43,000	42,957	43,945	44,956	45,990	47,047
18109983	54190 WORKER'S COMP PREM.	1,537,922	2,422,372	1,606,200	3,000,000	2,350,000	2,404,050	2,459,343	2,515,908	2,573,774
18109983	STATE MANDATED BENEFITS	1,744,149	2,541,288	2,081,200	3,118,000	2,469,457	2,526,255	2,584,358	2,643,799	2,704,606
18209984	DEBT SERVICE PAYMENTS									
18209984	54510 CITY - G/P BONDS PRINCIPAL	11,648,055	14,760,000	6,302,556	6,302,556	6,574,740	6,708,556	5,429,100	4,806,000	4,522,450
18209984	54520 CITY - G/P BONDS INTEREST	2,256,694	2,935,899	1,769,286	1,567,786	1,387,532	1,245,203	1,148,058	1,170,271	1,284,225
18209984	DEBT SERVICE - CITY	13,904,749	17,695,899	8,071,842	7,870,342	7,962,272	7,953,759	6,577,158	5,976,271	5,806,675
18209984	54510 BOE - G/P BONDS PRINCIPAL	2,762,944	-	4,038,544	2,568,215	4,318,260	4,455,444	4,020,900	3,643,000	3,479,300
18209984	54520 BOE - G/P BONDS INTEREST	751,595	-	2,094,305	1,778,486	1,768,968	2,720,421	2,834,389	2,809,026	2,778,284
18209984	DEBT SERVICE - BOE	3,514,540	-	6,132,849	4,346,701	6,087,228	7,175,865	6,855,289	6,452,026	6,257,584
18209984	54510 WPCA - G/P BONDS PRINCIPAL	207,000	-	194,000	194,000	191,000	186,000	179,000	179,000	179,000
18209984	54520 WPCA - G/P BONDS INTEREST	145,515	-	128,050	128,050	118,425	109,000	99,875	90,925	81,975
18209984	54640 WPCA - CLEAN WATER FUND (PANDI)	361,128	204,680	101,954	104,974	-	-	-	-	-
18209984	DEBT SERVICE - WPCA	713,643	204,680	424,004	427,024	309,425	295,000	278,875	269,925	260,975
18209984	DEBT SERVICE PAYMENTS	18,132,932	17,900,579	14,628,695	12,644,067	14,358,925	15,424,624	13,711,323	12,698,223	12,325,234

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----								
			FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
18309910	MED COM										
18309910	54320	PAYMENTS TO OUTSIDE AGENCIES	38,593	38,593	42,179	46,000	43,023	44,013	45,025	46,060	47,120
18309910		MED COM	38,593	38,593	42,179	46,000	43,023	44,013	45,025	46,060	47,120
19009990	CONTINGENCY / OTHER EXPENSES										
19009990	56010	UNALLOCATED CONTINGENCY	-		600,000	600,000	1,157,000	1,000,000	1,000,000	1,000,000	1,000,000
19009990	56320	COVID 19 EXP-STATE SUBSIDIZED		51,261							
19009990	52340	MILEAGE ALLOWANCE REIMBURSEMEN	2,000	2	500	500	512	524	536	548	561
19009990	56140	PRIMARY EXPENSE	58,902	44,312	60,000	60,000	50,000	50,000	60,000	50,000	50,000
19009990	56220	ACTUARIAL STUDY	11,900	11,100	-	-	-	-	-	-	-
19009990	56245	UNSUBSTANTIATED CREDIT CARD EXP		73							
19009990	56305	ELECTION EXPENSE	34,309	55,075	35,000	35,000	35,805	36,629	37,471	38,333	39,214
19009990	56360	BANK FEES	51,934	53,151	50,000	50,000	50,000	50,000	50,000	50,000	50,000
19009990	56370	DOG REPORT	5,395	11,390	9,000	9,000	9,207	9,419	9,635	9,857	10,084
19009990	56990	MISCELLANEOUS	6,580		2,000	2,000	2,046	2,093	2,141	2,190	2,241
19009990	56997	SEIZED ASSET DEFICIT	40,000	21,867	-	-	-	-	-	-	-
19009990	56210	CONSULTING SERVICES/MARB pmnts	100,000		100,000	100,000	600,000	450,000	750,000	900,000	900,000
19009990	56000	HR/PAY. OUTSOURCING	43,641	165,041	160,000	170,000	200,000	160,000	160,000	160,000	160,000
19009990	56175	ADVANCE FUNDING OPEB TRUST	-	150,000	150,000	1,000,000	500,000	500,000	500,000	500,000	500,000
19009990	56352	FEMA PA PW-COVID19 EXPENSE	2,117,309	352,634	-	-	-	-	-	-	-
19009990	56353	FEMA-STORM ISAIAS	103,372	11,278	-	-	-	-	-	-	-
19009990	56010	FUND BAL. ADJ (WHPD-assigned)	-		150,000	150,000	-	-	-	-	-
19009990	56010	FUND BAL. ADJ (ADC-assigned)	-		500,000	500,000	-	-	-	-	-
19009990	56010	FUND BAL. ADJ (Covid-assigned)	-		500,000	-	-	-	-	-	-
19009990	56010	FUND BALANCE ADJUSTMENT	-		912,000	-	-	-	-	-	-
19009990		CONTINGENCY / OTHER EXPENSES	2,575,341	927,184	3,228,500	2,676,500	2,604,570	2,258,664	2,569,783	2,710,928	2,712,100
BOE	BOARD OF EDUCATION										
		BOARD OF EDUCATION	87,160,421	89,648,222	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421	96,410,421
		BOE Agreed Increases			-		-	1,500,000	1,650,000	1,800,000	1,500,000
	City		73,473,143	75,694,252	78,401,615	76,949,908	83,943,633	89,106,222	90,214,502	91,764,023	94,367,456
	Education		87,160,421	89,648,222	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421	96,410,421
	Total Expenditures		160,633,564	165,342,474	168,362,035	166,910,328	173,904,053	180,566,642	183,324,923	186,674,443	190,777,876

OUTSTANDING DEBT

<u>Outstanding Debt as of 6/30/23</u>	<u>Maturity</u>	<u>Original Debt</u>	<u>Balance</u>
<u>Deficit Funding</u>			
Series 2017A - Deficit Bonds \$16,135,000	FY 2028	\$ 16,135,000	\$ 8,060,000
<u>City Purpose</u>			
Series 2010A - City Purpose \$11,716,000	FY 2025	\$ 11,716,000	\$ 990,112
Series 2012 Ref - City Purpose \$47,620,000	FY 2026	\$ 47,620,000	\$ 5,387,000
Series 2012 New Money - City Purpose \$3,475,000	FY 2027	\$ 3,475,000	\$ 435,000
Series 2014B - City Purpose \$9,100,000	FY 2035	\$ 9,100,000	\$ 4,164,000
Series 2017B - City Purpose \$9,635,000	FY 2038	\$ 9,635,000	\$ 3,510,000
Series 2020 - City Purpose \$19,173,000	FY 2040	\$ 19,173,000	\$ 4,271,000
Series 2021 - City Purpose \$20,545,000	FY 2042	\$ 20,545,000	\$ 3,715,000
Total City Excluding Deficit Funding		\$ 121,264,000	\$ 22,472,112
Total City Purpose		\$ 137,399,000	\$ 30,532,112
<u>School Purpose</u>			
Series 2010A - School Purpose \$11,716,000	FY 2025	\$ 11,716,000	\$ 569,888
Series 2012 Ref - School Purpose \$47,620,000	FY 2026	\$ 4,762,000	\$ 3,299,000
Series 2012 New Money - School Purpose \$3,475,000	FY 2027	\$ 3,475,000	\$ 795,000
Series 2014B - School Purpose \$9,100,000	FY 2035	\$ 9,100,000	\$ 736,000
Series 2017B - School Purpose \$9,635,000	FY 2038	\$ 9,635,000	\$ 455,000
Series 2020 - School Purpose \$19,173,000	FY 2040	\$ 19,173,000	\$ 11,324,000
Series 2021 - School Purpose \$20,545,000	FY 2042	\$ 20,545,000	\$ 15,290,000
Total School Purpose		\$ 78,406,000	\$ 32,468,888
<u>Sewer Purpose</u>			
Series 2012 Ref - Sewer Purpose \$47,620,000	FY 2025	\$ 47,620,000	\$ 14,000
Series 2017B - Sewer Purpose \$9,635,000	FY 2038	\$ 9,635,000	\$ 2,450,000
Total Sewer Purpose		\$ 57,255,000	\$ 2,464,000
Grand Total as of 6/23/2023		\$ 273,060,000	\$ 65,465,000
Proposed Bonds September 2023	FY 2044	\$ 18,270,000	\$ 18,270,000
FY 2024 Planned Debt		\$ 291,330,000	\$ 83,735,000

Debt Service

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
<u>City Debt Service - Deficit Bond</u>					
Principal	\$ 1,615,000	\$ 1,615,000	\$ 1,610,000	\$ 1,610,000	\$ 1,610,000
Interest	\$ 362,625	\$ 281,875	\$ 201,250	\$ 120,750	\$ 40,250
Total	\$ 1,977,625	\$ 1,896,875	\$ 1,811,250	\$ 1,730,750	\$ 1,650,250

<u>City Debt Service - General</u>					
Principal	\$ 4,959,740	\$ 5,093,556	\$ 3,819,100	\$ 3,196,000	\$ 2,912,450
Interest	\$ 1,024,907	\$ 963,328	\$ 946,808	\$ 1,049,521	\$ 1,243,975
Total	\$ 5,984,647	\$ 6,056,884	\$ 4,765,908	\$ 4,245,521	\$ 4,156,425

<u>City Debt Service</u>					
Principal	\$ 6,574,740	\$ 6,708,556	\$ 5,429,100	\$ 4,806,000	\$ 4,522,450
Interest	\$ 1,387,532	\$ 1,245,203	\$ 1,148,058	\$ 1,170,271	\$ 1,284,225
Total	\$ 7,962,272	\$ 7,953,759	\$ 6,577,158	\$ 5,976,271	\$ 5,806,675

<u>BOE Debt Service</u>					
Principal	\$ 4,318,260	\$ 4,455,444	\$ 4,020,900	\$ 3,643,000	\$ 3,479,300
Interest	\$ 1,768,968	\$ 2,720,421	\$ 2,834,389	\$ 2,809,026	\$ 2,778,284
Total	\$ 6,087,228	\$ 7,175,865	\$ 6,855,289	\$ 6,452,026	\$ 6,257,584

<u>Sewer Debt Service</u>					
Principal	\$ 191,000	\$ 186,000	\$ 179,000	\$ 179,000	\$ 179,000
Interest	\$ 118,425	\$ 109,000	\$ 99,875	\$ 90,925	\$ 81,975
Total	\$ 309,425	\$ 295,000	\$ 278,875	\$ 269,925	\$ 260,975

<u>Total GF Funded Debt</u>					
Principal	\$ 11,084,000	\$ 11,350,000	\$ 9,629,000	\$ 8,628,000	\$ 8,180,750
Interest	\$ 3,274,925	\$ 4,074,624	\$ 4,082,323	\$ 4,070,223	\$ 4,144,484
Total	\$ 14,358,925	\$ 15,424,624	\$ 13,711,323	\$ 12,698,223	\$ 12,325,234

FIVE YEAR FINANCIAL PLAN - GENERAL FUND CAPITAL AND NON-RECURRING

	----- 5 YEAR FINANCIAL PLAN -----					
	FY 23 BUDGET	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
<u>GENERAL GOVERNMENT</u>						
PROPERTY REVALUATION	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
UNIDENTIFIED		\$ -	\$ -	\$ 128,325	\$ 181,525	\$ -
TOTAL GENERAL GOVERNMENT	\$ 100,000	\$ -	\$ 100,000	\$ 228,325	\$ 281,525	\$ 100,000
<u>PUBLIC SAFETY</u>						
PD VEHICLES EXISTING LEASE (10 CARS)	\$ 58,000	\$ -	\$ -	\$ -	\$ -	\$ -
PD VEHICLES NEW LEASE (5 CARS)	\$ 74,000	\$ -	\$ 63,364	\$ -	\$ -	\$ -
PD VEHICLES NEW LEASE (PRISONER TRANS.)	\$ 13,200	\$ -	\$ -	\$ -	\$ -	\$ -
FED.CAT TRAP-NEUTER PROG.	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC SAFETY	\$ 150,200	\$ -	\$ 63,364	\$ -	\$ -	\$ -
<u>PUBLIC WORKS</u>						
TOTAL PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>INFORMATION & TECHNOLOGY</u>						
FIREWALLS	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 135,000
CORE SWITCHES	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
WIRELESS ACCESS POINTS	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
IP PHONE	\$ 60,000	\$ -	\$ -	\$ 45,000	\$ -	\$ -
APC SMART UPS	\$ 6,845	\$ -	\$ 10,000	\$ -	\$ -	\$ 30,000
SECURITY MAGLOCK SYSTEM	\$ 15,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -
HYPERVISOR SERVER FIRM SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
DISASTER RECOVERY	\$ -	\$ -	\$ 67,000	\$ -	\$ -	\$ -
TOTAL INFORMATION AND TECHNOLOGY	\$ 211,845	\$ -	\$ 102,000	\$ 45,000	\$ -	\$ 355,000
GRAND TOTAL CAPITAL & NON-RECURRING	\$ 462,045	\$ -	\$ 265,364	\$ 273,325	\$ 281,525	\$ 455,000

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY24

		Employee Annual Cost	Share	City Share
	Partnership Plan	7,064,361	1,098,339	5,966,022
7% Increase	Dental/Vision	449,653	67,941	381,712
4% Increase	Retirees - Pre 65	4,215,375	163,349	4,052,026
4% Increase	Retirees - Post 65	1,618,897	51,395	1,567,502
	Total Healthcare	13,348,286	1,381,024	11,967,262
	ERS	374,046	75,928	298,118
	City - Active	7,345,780	1,090,352	6,255,428
	City - Retiree	5,628,460	214,744	5,413,716
	Total	13,348,286	1,381,024	11,967,262

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	34	33	25	100		14%
ERS	3	3	6	5	17		18%
895	20	39	19	53	131		16%
1103	8	8	18	8	42		14%
AP	9	-	3	2	14		14%
E	2	-	1	-	3		14%
Total	50	84	80	93	307		
Rates	\$ -	\$ 1,213	\$ 2,602	\$ 3,180	7.1%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	495,026	1,030,305	954,093	2,479,424
ERS	-	43,679	187,328	190,819	421,826
895	-	567,824	593,206	2,022,677	3,183,707
1103	-	116,477	561,984	305,310	983,771
AP	-	-	93,664	76,327	169,992
E	-	-	31,221	-	31,221
Total	-	1,223,006	2,497,709	3,549,226	7,269,941

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	69,304	144,243	133,573	347,120	2,132,304
ERS	-	7,862	33,719	34,347	75,928	345,898
895	-	90,852	94,913	323,628	509,393	2,674,314
1103	-	16,307	78,678	42,743	137,728	846,043
AP	-	-	13,113	10,686	23,799	146,193
E	-	-	4,371	-	4,371	26,850
Total	-	184,325	369,037	544,977	1,098,339	6,171,602

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	141,712	19,840	153,405	21,477
ERS	-	-	39,466	7,104
895	-	-	538,379	86,141
1103	145,034	20,305	213,505	29,891
Fixed	245,582	11,250	133,829	18,736
Total	532,329	51,395	1,078,584	163,349

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY25

		Employee Annual Cost	Share	City Share
	Partnership Plan	7,851,525	1,186,206	6,665,319
8% Increase	Dental/Vision	485,625	73,368	412,257
4% Increase	Retirees - Pre 65	4,388,205	176,416	4,211,789
4% Increase	Retirees - Post 65	1,686,891	54,606	1,632,285
	Total Healthcare	14,412,246	1,490,596	12,921,650
	ERS	455,571	82,003	373,568
	City - Active	7,881,579	1,177,571	6,704,008
	City - Retiree	6,075,096	231,022	5,844,074
	Total	14,412,246	1,490,596	12,921,650

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	34	33	25	100		14%
ERS	3	3	6	5	17		18%
895	20	39	19	53	131		16%
1103	8	8	18	8	42		14%
AP	9	-	3	2	14		14%
E	2	-	1	-	3		14%
Total	50	84	80	93	307		
Rates	\$ -	\$ 1,310	\$ 2,810	\$ 3,435	8.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	534,627	1,112,728	1,030,419	2,677,774
ERS	-	47,173	202,314	206,084	455,571
895	-	613,248	640,662	2,184,488	3,438,399
1103	-	125,795	606,943	329,734	1,062,471
AP	-	-	101,157	82,434	183,591
E	-	-	33,719	-	33,719
Total	-	1,320,843	2,697,523	3,833,159	7,851,525

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	74,848	155,782	144,259	374,889	2,302,885
ERS	-	8,491	36,417	37,095	82,003	373,568
895	-	98,120	102,506	349,518	550,144	2,888,255
1103	-	17,611	84,972	46,163	148,746	913,725
AP	-	-	14,162	11,541	25,703	157,888
E	-	-	4,721	-	4,721	28,998
Total	-	199,070	398,560	588,576	1,186,206	6,665,319

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	153,049	21,427	165,677	23,195
ERS	-	-	42,624	7,672
895	-	-	581,449	93,032
1103	156,637	21,929	230,585	32,282
Fixed	265,229	11,250	144,535	20,235
Total	574,915	54,606	1,164,870	176,416

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY26

		Employee Annual Cost	Share	City Share
	Partnership Plan	8,479,646	1,281,100	7,198,546
8% Increase	Dental/Vision	524,475	79,237	445,238
4% Increase	Retirees - Pre 65	4,568,121	190,528	4,377,593
4% Increase	Retirees - Post 65	1,757,740	58,075	1,699,665
	Total Healthcare	15,329,982	1,608,940	13,721,042
	ERS	492,017	88,563	403,454
	City - Active	8,512,105	1,271,774	7,240,331
	City - Retiree	6,325,861	248,603	6,077,258
		15,329,982	1,608,940	13,721,042

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	34	33	25	100		14%
ERS	3	3	6	5	17		18%
895	20	39	19	53	131		16%
1103	8	8	18	8	42		14%
AP	9	-	3	2	14		14%
E	2	-	1	-	3		14%
Total	50	84	80	93	307		
Rates	\$ -	\$ 1,415	\$ 3,035	\$ 3,710	8.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	577,398	1,201,745	1,112,853	2,891,996
ERS	-	50,947	218,499	222,571	492,017
895	-	662,309	691,914	2,359,248	3,713,471
1103	-	135,858	655,497	356,113	1,147,469
AP	-	-	109,250	89,028	198,278
E	-	-	36,417	-	36,417
Total	-	1,426,512	2,913,322	4,139,813	8,479,646

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	80,836	168,244	155,799	404,879	2,487,117
ERS	-	9,170	39,330	40,063	88,563	403,454
895	-	105,969	110,706	377,480	594,155	3,119,316
1103	-	19,020	91,770	49,856	160,646	986,823
AP	-	-	15,295	12,464	27,759	170,519
E	-	-	5,098	-	5,098	31,319
Total	-	214,995	430,443	635,662	1,281,100	7,198,546

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	165,293	23,141	178,931	25,050
ERS	-	-	46,034	8,286
895	-	-	627,965	100,474
1103	169,168	23,684	249,032	34,864
Fixed	286,447	11,250	156,098	21,854
Total	620,908	58,075	1,258,060	190,528

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY27

		Employee Annual Cost	Share	City Share
	Partnership Plan	9,158,025	1,383,589	7,774,436
8% Increase	Dental/Vision	566,433	85,576	480,857
4% Increase	Retirees - Pre 65	4,755,414	205,771	4,549,643
4% Increase	Retirees - Post 65	1,831,565	61,820	1,769,745
	Total Healthcare	16,311,437	1,736,756	14,574,681
	ERS	531,378	95,648	435,730
	City - Active	9,193,080	1,373,517	7,819,563
	City - Retiree	6,586,979	267,591	6,319,388
	Total	16,311,437	1,736,756	14,574,681

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	34	33	25	100		14%
ERS	3	3	6	5	17		18%
895	20	39	19	53	131		16%
1103	8	8	18	8	42		14%
AP	9	-	3	2	14		14%
E	2	-	1	-	3		14%
Total	50	84	80	93	307		
Rates	\$ -	\$ 1,528	\$ 3,277	\$ 4,006	8.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	623,591	1,297,886	1,201,881	3,123,358
ERS	-	55,023	235,979	240,376	531,378
895	-	715,296	747,268	2,547,988	4,010,551
1103	-	146,727	707,938	384,602	1,239,267
AP	-	-	117,990	96,150	214,140
E	-	-	39,330	-	39,330
Total	-	1,540,637	3,146,390	4,470,997	9,158,025

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	87,303	181,704	168,263	437,270	2,686,088
ERS	-	9,904	42,476	43,268	95,648	435,730
895	-	114,447	119,563	407,678	641,688	3,368,863
1103	-	20,542	99,111	53,844	173,497	1,065,770
AP	-	-	16,519	13,461	29,980	184,160
E	-	-	5,506	-	5,506	33,824
Total	-	232,196	464,879	686,514	1,383,589	7,774,436

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	178,517	24,992	193,246	27,054
ERS	-	-	49,716	8,949
895	-	-	678,203	108,512
1103	182,702	25,578	268,954	37,654
Fixed	309,363	11,250	168,586	23,602
Total	670,581	61,820	1,358,705	205,771

FIVE YEAR FINANCIAL PLAN - GENERAL FUND HEALTHCARE COSTS - FY28

		Employee Annual Cost	Share	City Share
	Partnership Plan	9,890,663	1,494,275	8,396,388
8% Increase	Dental/Vision	611,748	92,422	519,326
4% Increase	Retirees - Pre 65	4,950,386	222,233	4,728,153
4% Increase	Retirees - Post 65	1,908,491	65,866	1,842,625
	Total Healthcare	17,361,288	1,874,796	15,486,492
	ERS	573,888	103,299	470,589
	City - Active	9,928,523	1,483,398	8,445,125
	City - Retiree	6,858,877	288,099	6,570,778
		17,361,288	1,874,796	15,486,492

ACTIVE EMPLOYEES - TYPE OF COVERAGE							EE
UNION	N	S	D	F	Total		Contrib.
681	8	34	33	25	100		14%
ERS	3	3	6	5	17		18%
895	20	39	19	53	131		16%
1103	8	8	18	8	42		14%
AP	9	-	3	2	14		14%
E	2	-	1	-	3		14%
Total	50	84	80	93	307		
Rates	\$ -	\$ 1,651	\$ 3,540	\$ 4,327	8.0%		

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	673,477	1,401,717	1,298,031	3,373,226
ERS	-	59,424	254,858	259,606	573,888
895	-	772,518	807,049	2,751,826	4,331,393
1103	-	158,465	764,573	415,370	1,338,408
AP	-	-	127,429	103,842	231,271
E	-	-	42,476	-	42,476
Total	-	1,663,885	3,398,102	4,828,675	9,890,663

ACTIVE EMPLOYEES - EE COST SHARE						City
UNION	N	S	D	F	Total	Cost
681	-	94,287	196,240	181,724	472,251	2,900,975
ERS	-	10,696	45,874	46,729	103,299	470,589
895	-	123,603	129,128	440,292	693,023	3,638,370
1103	-	22,185	107,040	58,152	187,377	1,151,031
AP	-	-	17,840	14,538	32,378	198,893
E	-	-	5,947	-	5,947	36,529
Total	-	250,771	502,069	741,435	1,494,275	8,396,388

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	192,798	26,992	208,705	29,219
ERS	-	-	53,694	9,665
895	-	-	732,459	117,193
1103	197,318	27,624	290,471	40,666
Fixed	334,112	11,250	182,073	25,490
Total	724,227	65,866	1,467,401	222,233

FIVE YEAR FINANCIAL PLAN - GENERAL FUND
Wages and Overtime Analysis

	5 YEAR FINANCIAL PLAN										
	FY2018 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
Regular Wages											
Budget Regular Wages	20,018,893	18,924,663	19,101,254	19,142,385	19,799,545	21,119,766	20,313,594	22,351,909	22,835,158	23,381,785	23,940,767
Actual Regular Wages	19,201,353	17,788,455	18,358,834	18,313,163	18,903,215	18,487,333					
"Vacancies"	817,540	1,136,208	742,420	829,222	896,330	2,632,433	Average:				
	4%	6%	4%	4%	5%	12%	6%				
Regular Overtime											
Budget	735,641	749,700	726,682	687,212	680,050	730,124	1,047,820	1,057,713	1,067,804	1,078,097	1,088,595
Actual	770,209	611,545	709,269	1,250,780	1,650,995	1,883,778					
Variance	(34,568)	138,155	17,413	(563,568)	(970,945)	(1,153,654)	Average:				
	-5%	18%	2%	-82%	-143%	-158%	-61%				
Police Manpower Overtime											
Budget	1,300,000	1,100,000	1,100,000	1,100,000	1,100,000	1,500,000	1,500,000	1,530,000	1,560,600	1,591,812	1,623,648
Actual	987,700	1,219,831	1,303,290	1,108,064	1,497,509	2,200,000					
Variance	312,300	(119,831)	(203,290)	(8,064)	(397,509)	(700,000)	Average:				
	24%	-11%	-18%	-1%	-36%	-47%	-15%				
Summary											
Budget Wages	20,018,893	18,924,663	19,101,254	19,142,385	19,799,545	21,119,766	20,313,594	22,351,909	22,835,158	23,381,785	23,940,767
Budget Overtime	735,641	749,700	726,682	687,212	680,050	730,124	1,047,820	1,057,713	1,067,804	1,078,097	1,088,595
Budget Police Manpower Overtime	1,300,000	1,100,000	1,100,000	1,100,000	1,100,000	1,500,000	1,500,000	1,530,000	1,560,600	1,591,812	1,623,648
	22,054,534	20,774,363	20,927,936	20,929,597	21,579,595	23,349,890	22,861,414	24,939,622	25,463,562	26,051,694	26,653,011
Actual Wages	19,201,353	17,788,455	18,358,834	18,313,163	18,903,215	18,487,333					
Actual Overtime	770,209	611,545	709,269	1,250,780	1,650,995	1,883,778					
Actual Police Manpower Overtime	987,700	1,219,831	1,303,290	1,108,064	1,497,509	2,200,000					
	20,959,262	19,619,831	20,371,393	20,672,007	22,051,719	22,571,111	0	0	0	0	0
Variance	1,095,272	1,154,532	556,543	257,590	(472,124)	778,779	Average:				
	5%	6%	3%	1%	-2%	3%	3%	3%	3%	3%	3%
Estimated Vacancies							592,918	646,817	660,405	675,659	691,254
Budgeted Vacancies							194,017				
Estimated Surplus							398,901	646,817	660,405	675,659	691,254

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN FIRE DEPARTMENT

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
FINANCIAL SUMMARY:									
ADMINISTRATION	\$ 5,203,443	\$ 5,444,463	\$ 5,911,290	\$ 5,894,705	\$ 6,091,368	\$ 5,993,470	\$ 6,147,158	\$ 6,349,491	\$ 6,577,986
OPERATIONS	\$ 2,491,353	\$ 2,542,875	\$ 3,272,023	\$ 3,188,738	\$ 3,090,215	\$ 3,144,664	\$ 3,197,204	\$ 3,257,671	\$ 3,318,699
TOTAL EXPENSE	\$ 7,694,796	\$ 7,987,338	\$ 9,183,313	\$ 9,083,443	\$ 9,181,583	\$ 9,138,134	\$ 9,344,362	\$ 9,607,162	\$ 9,896,685
NON CURRENT TAX REVENUES	\$ 1,350,738	\$ 2,352,597	\$ 2,393,136	\$ 2,419,105	\$ 2,393,136	\$ 2,149,907	\$ 2,150,407	\$ 2,147,107	\$ 2,143,407
CURRENT PERIOD TAXES	\$ 7,253,932	\$ 6,972,611	\$ 6,790,177	\$ 6,664,338	\$ 6,788,447	\$ 6,988,227	\$ 7,193,955	\$ 7,460,055	\$ 7,753,278
TOTAL REVENUES	\$ 8,604,670	\$ 9,325,208	\$ 9,183,313	\$ 9,083,443	\$ 9,181,583	\$ 9,138,134	\$ 9,344,362	\$ 9,607,162	\$ 9,896,685
TAX REVENUE INC/(DEC) %	3.4%	-3.9%	-2.6%	-4.4%	1.9%	2.9%	2.9%	3.7%	3.9%
BEGINNING FUND BALANCE	\$ 1,990,020	\$ 2,899,894	\$ 4,237,764	\$ 4,237,764	\$ 4,237,764	\$ 4,237,764	\$ 4,237,764	\$ 4,237,764	\$ 4,237,764
SURPLUS/(DEFICIT)	\$ 909,874	\$ 1,337,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 2,899,894	\$ 4,237,764	\$ 4,237,764	\$ 4,237,764	\$ 4,237,764	\$ 4,237,764	\$ 4,237,764	\$ 4,237,764	\$ 4,237,764
FUND BALANCE % OF TOTAL EXP.	37.69%	53.06%	46.15%	46.65%	46.16%	46.37%	45.35%	44.11%	42.82%
Mill Rate - R/E, PP	-	-	11.61		11.61	11.91	12.24	12.69	13.19
MILL RATE CHANGE	(14.02)	-	11.61		-	0.30	0.33	0.45	0.50

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN GRAND LIST PROJECTIONS

Assessment	----- 5 YEAR FINANCIAL PLAN -----							
	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28
Net GL - Motor Vehicle	57,523,260	62,385,230	77,526,620	77,526,620	78,301,886	79,084,905	79,875,754	80,674,512
Growth Factor	8.27%	8.45%	24.27%	0.00%	1.00%	1.00%	1.00%	1.00%
Real Estate/Personal Property	495,341,903	568,606,571	574,211,414	574,211,414	574,498,520	574,785,769	575,073,162	575,360,699
Growth Factor	3.29%	14.79%	0.99%	0.000%	0.050%	0.050%	0.050%	0.050%
Development Impact - Forest Manor	-	-	-	-	1,329,230	1,993,845	1,993,845	1,993,845
Development Impact - Park View	-	-	-	-	848,260	1,272,390	1,696,520	1,696,520
Real Estate/Personal Property Total	495,341,903	568,606,571	574,211,414	574,211,414	576,676,010	578,052,004	578,763,527	579,051,064
Total Net Grand List	552,865,163	630,991,801	651,738,034	651,738,034	654,977,896	657,136,909	658,639,281	659,725,576
Prior Year Grand List Assumptions				659,657,638	666,545,918	672,827,579	678,743,685	

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN FIRE DEPARTMENT

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
REVENUE									
Tax Levy - Current Year	\$ 7,253,932	\$ 6,972,611	\$ 6,790,177	\$ 6,664,338	\$ 6,788,447	\$ 6,988,227	\$ 7,193,955	\$ 7,460,055	\$ 7,753,278
Tax Levy - Prior Years	\$ 147,749	\$ 171,006	\$ 66,000	\$ 70,700	\$ 66,000	\$ 70,700	\$ 70,700	\$ 70,700	\$ 70,700
Tax Levy - Suspense	\$ 4,874	\$ 13,077	\$ 6,000	\$ 8,200	\$ 6,000	\$ 7,600	\$ 8,200	\$ 7,500	\$ 7,300
NON CURRENT TAXES	\$ 152,623	\$ 184,083	\$ 72,000	\$ 78,900	\$ 72,000	\$ 78,300	\$ 78,900	\$ 78,200	\$ 78,000
Tax Interest - Current Year	\$ 35,356	\$ 39,660	\$ 22,000	\$ 37,500	\$ 22,000	\$ 31,300	\$ 30,500	\$ 30,300	\$ 28,500
Tax Interest - Prior Years	\$ 23,874	\$ 45,855	\$ 15,000	\$ 29,400	\$ 15,000	\$ 25,800	\$ 26,200	\$ 24,100	\$ 22,800
Tax Interest - Suspense	\$ 7,295	\$ 12,358	\$ 7,000	\$ 10,100	\$ 7,000	\$ 8,800	\$ 9,100	\$ 8,800	\$ 8,400
INTEREST & LIEN FEES	\$ 66,525	\$ 97,873	\$ 44,000	\$ 77,000	\$ 44,000	\$ 65,900	\$ 65,800	\$ 63,200	\$ 59,700
Miscellaneous Fees	\$ 25,320	\$ 48,335	\$ 60,000	\$ 48,335	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
FEMA Grants	\$ -	\$ -	\$ 271,429	\$ 271,429	\$ 271,429	\$ -	\$ -	\$ -	\$ -
Pilot-Colleges & Hospitals	\$ -	\$ 568,482	\$ 770,501	\$ 770,501	\$ 770,501	\$ 770,501	\$ 770,501	\$ 770,501	\$ 770,501
MRSA - Motor Vehicle/MV Cap	\$ 960,525	\$ 1,162,543	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525
State Miscellaneous Grants	\$ 21,515	\$ 26,515	\$ 21,515	\$ 21,515	\$ 21,515	\$ 21,515	\$ 21,515	\$ 21,515	\$ 21,515
SCCRWA-Pilot Grant	\$ 59,404	\$ 49,166	\$ 49,166	\$ 56,000	\$ 49,166	\$ 49,166	\$ 49,166	\$ 49,166	\$ 49,166
Police/FD Extra Duty	\$ 420	\$ 3,470	\$ 4,000	\$ 8,800	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
FD Bundle Billing EMS	\$ 11,709	\$ 12,276	\$ 40,000	\$ 24,500	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
FD Transport Income	\$ 39,340	\$ 52,106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Miscellaneous	\$ 13,357	\$ 47,748	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -
NON TAX INCOME	\$ 1,131,590	\$ 2,070,641	\$ 2,277,136	\$ 2,263,205	\$ 2,277,136	\$ 2,005,707	\$ 2,005,707	\$ 2,005,707	\$ 2,005,707
TOTAL INCOME	\$ 8,604,670	\$ 9,325,208	\$ 9,183,313	\$ 9,083,443	\$ 9,181,583	\$ 9,138,134	\$ 9,344,362	\$ 9,607,162	\$ 9,896,685

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN FIRE DEPARTMENT

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
ADMINISTRATION									
Regular Wages	\$ 223,878	\$ 290,579	\$ 282,273	\$ 283,286	\$ 289,609	\$ 296,849	\$ 304,270	\$ 311,877	\$ 319,674
Gas Heating	\$ 9,994	\$ 9,353	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,375	\$ 15,759	\$ 16,153	\$ 16,557
Electricity	\$ 15,430	\$ 16,012	\$ 16,000	\$ 16,000	\$ 17,000	\$ 17,425	\$ 17,861	\$ 18,307	\$ 18,765
Water	\$ 177,827	\$ 183,126	\$ 195,000	\$ 195,000	\$ 198,000	\$ 198,000	\$ 198,000	\$ 198,000	\$ 198,000
Telephone Expense	\$ 9,555	\$ 11,034	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Training And Education	\$ 31,000	\$ 17,128	\$ 34,000	\$ 34,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000
Business Expense	\$ 10,000	\$ 9,522	\$ 14,000	\$ 13,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Financial Services	\$ 21,048	\$ 22,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Building Maintenance/Repair	\$ 19,043	\$ 12,635	\$ 20,000	\$ 22,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Equipment Maintenance/Repair	\$ 45,175	\$ 38,992	\$ 70,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Psychological Testing	\$ 3,081	\$ 868	\$ 14,000	\$ 10,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Office Supplies	\$ 4,648	\$ 5,763	\$ 6,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Automotive Fuel & Fluids	\$ 13,586	\$ 16,000	\$ 18,000	\$ 14,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
LAP Prem-Allingtn	\$ 18,248	\$ 30,353	\$ 47,177	\$ 47,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Health Insurance Premiums	\$ 1,274,947	\$ 1,330,477	\$ 1,618,808	\$ 1,618,808	\$ 1,666,842	\$ 1,783,521	\$ 1,908,367	\$ 2,041,953	\$ 2,184,890
Life Insurance Premiums	\$ 11,981	\$ 12,822	\$ 15,000	\$ 15,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000
FICA-City's Share	\$ 49,848	\$ 13,131	\$ 7,621	\$ 14,200	\$ 21,721	\$ 22,200	\$ 22,700	\$ 23,200	\$ 23,700
Pension - City's Share	\$ 3,144,865	\$ 2,895,093	\$ 2,393,411	\$ 2,393,411	\$ 2,540,196	\$ 2,459,000	\$ 2,475,000	\$ 2,529,000	\$ 2,600,000
Advance Funding OPEB Trust	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 117,500	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Heart & Hypertension	\$ 748	\$ 174	\$ 35,000	\$ 35,000	\$ 35,000	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500
Workers Comp Prem-Allingtown	\$ 8,650	\$ 66,985	\$ 125,000	\$ 125,000	\$ 125,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Personal Computers	\$ 25,000	\$ 31,975	\$ 25,000	\$ 25,000	\$ 42,500	\$ 29,900	\$ 30,900	\$ 32,100	\$ 33,900
Radio Equipment	\$ 1,807	\$ 709	\$ 5,000	\$ 5,000	\$ 40,000	\$ 10,500	\$ 12,200	\$ 16,900	\$ 19,900
Unallocated Contingency	\$ 78,828	\$ 24,236	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Miscellaneous	\$ 4,256	\$ 9,878	\$ 16,000	\$ 10,000	\$ 16,000	\$ 11,200	\$ 12,600	\$ 12,500	\$ 13,100
Allingtown Capital Projects	\$ -	\$ 395,618	\$ 680,000	\$ 680,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
TOTAL ADMINISTRATION	\$ 5,203,443	\$ 5,444,463	\$ 5,911,290	\$ 5,894,705	\$ 6,091,368	\$ 5,993,470	\$ 6,147,158	\$ 6,349,491	\$ 6,577,986

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN FIRE DEPARTMENT

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 23 FORECAST	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
OPERATIONS									
Regular Wages	\$ 1,478,166	\$ 1,582,617	\$ 1,596,383	\$ 1,552,298	\$ 1,519,965	\$ 1,557,964	\$ 1,596,913	\$ 1,636,836	\$ 1,677,757
Overtime	\$ 537,339	\$ 395,199	\$ 475,000	\$ 475,000	\$ 480,000	\$ 492,000	\$ 504,300	\$ 516,908	\$ 529,830
Separation Pay	\$ -	\$ -	\$ 60,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Workers' Comp. Pay	\$ 10,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone Expense - ERS Charge	\$ 223,002	\$ 284,291	\$ 304,900	\$ 308,800	\$ 305,000	\$ 305,000	\$ 305,000	\$ 305,000	\$ 305,000
Uniform Allowance - Full Time	\$ 13,911	\$ 22,048	\$ 12,000	\$ 13,900	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Tools & Miscellaneous Equipmnt	\$ 108,837	\$ 49,627	\$ 90,000	\$ 70,000	\$ 70,000	\$ 77,700	\$ 71,500	\$ 72,300	\$ 72,900
Medical Supplies	\$ 20,648	\$ 21,975	\$ 35,000	\$ 30,000	\$ 38,000	\$ 29,100	\$ 30,800	\$ 32,000	\$ 32,500
FICA - City's Share	\$ 20,078	\$ 64,315	\$ 60,442	\$ 60,442	\$ 60,000	\$ 61,500	\$ 63,038	\$ 64,613	\$ 66,229
Pension - City's Share	\$ 50,764	\$ 62,997	\$ 66,073	\$ 66,073	\$ 166,000	\$ 170,150	\$ 174,404	\$ 178,764	\$ 183,233
Trucks	\$ 28,588	\$ 59,806	\$ 465,000	\$ 465,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000
Educational Reimbursement	\$ -	\$ -	\$ 107,225	\$ 107,225	\$ 115,250	\$ 115,250	\$ 115,250	\$ 115,250	\$ 115,250
TOTAL OPERATIONS	\$ 2,491,353	\$ 2,542,875	\$ 3,272,023	\$ 3,188,738	\$ 3,090,215	\$ 3,144,664	\$ 3,197,204	\$ 3,257,671	\$ 3,318,699
TOTAL EXPENSES	\$ 7,694,796	\$ 7,987,338	\$ 9,183,313	\$ 9,083,443	\$ 9,181,583	\$ 9,138,134	\$ 9,344,362	\$ 9,607,162	\$ 9,896,685
ADMINISTRATION	\$ 5,203,443	\$ 5,444,463	\$ 5,911,290	\$ 5,894,705	\$ 6,091,368	\$ 5,993,470	\$ 6,147,158	\$ 6,349,491	\$ 6,577,986
OPERATIONS	\$ 2,491,353	\$ 2,542,875	\$ 3,272,023	\$ 3,188,738	\$ 3,090,215	\$ 3,144,664	\$ 3,197,204	\$ 3,257,671	\$ 3,318,699
TOTAL EXPENSES	\$ 7,694,796	\$ 7,987,338	\$ 9,183,313	\$ 9,083,443	\$ 9,181,583	\$ 9,138,134	\$ 9,344,362	\$ 9,607,162	\$ 9,896,685
CURRENT TAX CALCULATION									
Net GL - Motor Vehicle	\$ 57,523,260	\$ 62,385,230	\$ 77,526,620		\$ 77,526,620	\$ 78,301,886	\$ 79,084,905	\$ 79,875,754	\$ 80,674,512
Net GL - Real Estate/PP	\$ 495,341,903	\$ 568,606,571	\$ 574,211,414		\$ 574,211,414	\$ 576,676,010	\$ 578,052,004	\$ 578,763,527	\$ 579,051,064
Net Grand List	\$ 552,865,163	\$ 630,991,801	\$ 651,738,034		\$ 651,738,034	\$ 654,977,896	\$ 657,136,909	\$ 658,639,281	\$ 659,725,576
Mill Rate - MV			3.0		3.0	3.0	3.0	3.0	3.0
Mill Rate - R/E, PP			11.61		11.61	11.91	12.24	12.69	13.19
Gross Tax Levy - MV			\$ 232,580		\$ 232,580	\$ 234,906	\$ 237,255	\$ 239,627	\$ 242,024
Gross Tax Levy - R/E, PP			\$ 6,668,007		\$ 6,666,248	\$ 6,866,951	\$ 7,073,676	\$ 7,341,729	\$ 7,637,324
Gross Tax Levy			\$ 6,900,586		\$ 6,898,828	\$ 7,101,857	\$ 7,310,930	\$ 7,581,356	\$ 7,879,347
Collection Rate			98.40%		98.40%	98.40%	98.40%	98.40%	98.40%
Tax Levy - Current Year			\$ 6,790,177		\$ 6,788,447	\$ 6,988,227	\$ 7,193,955	\$ 7,460,055	\$ 7,753,278
					-0.03%	2.94%	2.94%	3.70%	3.93%

CITY OF WEST HAVEN ANALYSIS OF SEWER FUND BALANCE

	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
TOTAL REVENUE	11,835,495	11,736,177	12,498,222	12,926,993	13,357,957	13,760,440	14,537,825	16,545,366
TOTAL EXPENSES	10,331,242	11,890,529	12,498,222	12,926,993	13,357,957	13,760,440	14,537,825	16,545,366
SURPLUS/(DEFICIT) WITHOUT MARB FUNDING	1,504,253	(154,352)	-	-	-	-	-	-
OTHER REVENUES	-	-	-	-	-	-	-	-
FINAL SURPLUS/(DEFICIT)	1,504,253	(154,352)	-	-	-	-	-	-
SEWER RATE	\$426	\$426	\$453	\$470	\$488	\$502	\$528	\$598
SEWER RATE (PRIOR YEAR MODEL)	\$421	\$426	\$453	\$430	\$438	\$446	\$448	
SEWER RATE CHANGE	\$0	\$0	\$27	\$17	\$18	\$14	\$26	\$70
SEWER RATE CHANGE (PRIOR YEAR MODEL)	(\$5)	\$5	\$27	(\$23)	\$8	\$8	\$2	
BEGINNING FUND BALANCE	4,904,432	6,408,685	6,254,333	6,254,333	6,254,333	6,254,333	6,254,333	6,254,333
ENDING FUND BALANCE	6,408,685	6,254,333	6,254,333	6,254,333	6,254,333	6,254,333	6,254,333	6,254,333
ORIGINAL FUND BALANCE (PRIOR YEAR MODEL)	4,342,530	4,030,221	4,030,221	4,030,221	4,030,221	4,030,221	4,030,221	
FUND BALANCE % OF TOTAL EXP.	62.03%	52.60%	50.04%	48.38%	46.82%	45.45%	43.02%	37.80%
FUND BALANCE % OF TOTAL EXP. (PRIOR YEAR MODEL)	42.03%	33.89%	32.25%	31.18%	30.17%	29.29%	27.72%	

FIVE YEAR FINANCIAL PLAN - SEWER FUND

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
FINANCIAL SUMMARY:								
ADMINISTRATION	\$4,492,446	\$4,725,819	\$5,178,377	\$4,910,423	\$5,163,216	\$5,344,662	\$6,016,707	\$7,801,336
OPERATIONS	\$5,838,796	\$7,164,710	\$7,319,845	\$8,016,570	\$8,194,741	\$8,415,778	\$8,521,118	\$8,744,030
TOTAL EXPENSE	<u>\$10,331,242</u>	<u>\$11,890,529</u>	<u>\$12,498,222</u>	<u>\$12,926,993</u>	<u>\$13,357,957</u>	<u>\$13,760,440</u>	<u>\$14,537,825</u>	<u>\$16,545,366</u>
NON CURRENT TAX REVENUES	\$593,379	\$656,156	\$673,200	\$659,000	\$641,195	\$678,221	\$762,534	\$962,894
CURRENT PERIOD TAXES	\$11,242,116	\$11,080,021	\$11,825,022	\$12,267,993	\$12,716,762	\$13,082,219	\$13,775,291	\$15,582,472
TOTAL REVENUES	<u>\$11,835,495</u>	<u>\$11,736,177</u>	<u>\$12,498,222</u>	<u>\$12,926,993</u>	<u>\$13,357,957</u>	<u>\$13,760,440</u>	<u>\$14,537,825</u>	<u>\$16,545,366</u>
BEGINNING FUND BALANCE	\$3,130,249	\$4,634,502	\$4,480,150	\$4,480,150	\$4,480,150	\$4,480,150	\$4,480,150	\$4,480,150
SURPLUS/(DEFICIT)	\$1,504,253	-\$154,352	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$4,634,502	\$4,480,150	\$4,480,150	\$4,480,150	\$4,480,150	\$4,480,150	\$4,480,150	\$4,480,150
FUND BALANCE % OF TOTAL EXP.	44.86%	37.68%	35.85%	34.66%	33.54%	32.56%	30.82%	27.08%

RATE CALCULATION:

AMOUNT RAISED BY CURRENT TAXES			\$11,825,022	\$12,267,993	\$12,716,762	\$13,082,219	\$13,775,291	\$15,582,472
COLLECTION RATE			98.4%	98.4%	98.4%	98.4%	98.4%	98.4%
GROSS TAX LEVY			<u>\$12,017,299</u>	<u>\$12,467,473</u>	<u>\$12,923,539</u>	<u>\$13,294,938</u>	<u>\$13,999,279</u>	<u>\$15,835,845</u>
ESTIMATED # OF UNITS			26,500	26,500	26,500	26,500	26,500	26,500
SEWER USE RATE	\$426	\$426	\$453	\$470	\$488	\$502	\$528	\$598

FIVE YEAR FINANCIAL PLAN - SEWER FUND

		----- 5 YEAR FINANCIAL PLAN -----							
		FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
REVENUE									
46610	Sewer Use Fees-Current	\$11,242,116	\$11,080,021	\$11,825,022	\$12,267,993	\$12,716,762	\$13,082,219	\$13,775,291	\$15,582,472
46620	Sewer Use Fees - Prior Years	\$35,719	\$13,909	\$30,000	\$18,000	\$23,667	\$24,606	\$22,754	\$24,386
46630	Sewer Interest & Liens - Current	\$76,280	\$93,292	\$20,000	\$20,000	\$38,323	\$26,108	\$28,144	\$30,858
46640	Sewer Interest & Liens - PY	\$23,958	\$14,624	\$17,000	\$15,000	\$15,406	\$15,135	\$15,180	\$15,240
46670	Orange Share Service Charge	\$214,318	\$314,947	\$380,000	\$390,000	\$373,561	\$388,811	\$391,806	\$392,421
47675	Orange Share Cwf Debt	\$117,319	\$195,531	\$196,200	\$216,000	\$190,238	\$223,561	\$304,650	\$499,989
47680	Nitrogen Credit	\$125,785	\$23,853	\$30,000	\$0	\$0	\$0	\$0	\$0
45251	Clean Water Fund Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenue	\$11,835,495	\$11,736,177	\$12,498,222	\$12,926,993	\$13,357,957	\$13,760,440	\$14,537,825	\$16,545,366
SEWER OPERATIONS ADMIN									
51000	Regular Wages	\$110,524	\$57,794	\$121,950	\$121,950	\$124,999	\$128,124	\$131,327	\$134,610
51050	Secretary/Clerk	\$0	\$0	\$4,000	\$4,200	\$4,305	\$4,413	\$4,523	\$4,636
51500	Overtime	\$8,581	\$8,179	\$8,000	\$3,000	\$3,075	\$3,152	\$3,231	\$3,311
51530	Vacation Buy Back			\$2,000	\$2,000	\$2,050	\$2,101	\$2,154	\$2,208
52360	Business Expense	\$3,915	\$2,823	\$12,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
52420	Financial Services	\$55,166	\$55,166	\$55,156	\$55,156	\$55,156	\$55,156	\$55,156	\$55,156
52440	Engineering Services	\$444,581	\$379,501	\$500,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
52580	Equipment Maintenance/Repair	\$452,995	\$339,801	\$500,000	\$300,000	\$373,559	\$357,672	\$326,558	\$339,447
52750	Fees And Charges	\$3,530	\$6,899	\$7,000	\$7,000	\$6,286	\$6,837	\$6,781	\$6,726
54100	Fringe Benefits	\$10,300	\$0	\$15,000	\$15,000	\$15,375	\$15,759	\$16,153	\$16,557
54130	FICA-City's Share	\$3,136	\$4,447	\$9,330	\$9,330	\$9,563	\$9,802	\$10,047	\$10,299
54140	Pension - City's Share	\$0	\$526	\$9,000	\$9,000	\$9,225	\$9,456	\$9,692	\$9,934
54640	CWF - Debt Serv. - General Fund	\$361,128	\$204,680	\$101,954	\$320,800	\$295,000	\$278,875	\$269,925	\$260,975
55710	Capital Improv.-Sewer Plant	\$605,523	\$890,501	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
55720	Capital Imp - Collection System	\$280,955	\$381,393	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
55749	Clean Water (New)	\$1,797,987	\$2,015,424	\$1,797,987	\$1,797,987	\$1,901,323	\$2,093,715	\$2,799,760	\$4,597,677
56010	Unallocated Contingency	\$0	\$34,580	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
56990	Miscellaneous	\$354,125	\$344,105	\$535,000	\$335,000	\$433,300	\$449,600	\$451,400	\$429,800
	TOTAL ADMINISTRATION	\$4,492,446	\$4,725,819	\$5,178,377	\$4,910,423	\$5,163,216	\$5,344,662	\$6,016,707	\$7,801,336
Note: Direct Debt Service - Sewer		\$2,159,115	\$2,220,104	\$1,899,941	\$2,118,787	\$2,196,323	\$2,372,590	\$3,069,685	\$4,858,652

FIVE YEAR FINANCIAL PLAN - SEWER FUND

		----- 5 YEAR FINANCIAL PLAN -----							
		FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGET	FY 24 BUDGET	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST	FY 28 FORECAST
<u>IN-HOUSE SEWER OPERATIONS</u>									
51000	Regular Wages	\$1,580,217	\$1,575,813	\$1,906,913	\$1,964,120	\$2,013,223	\$2,063,554	\$2,115,142	\$2,168,021
51500	Overtime	\$659,655	\$695,310	\$660,000	\$660,000	\$676,500	\$693,413	\$710,748	\$728,517
51530	Vacation Buy Back	\$5,746	\$9,679	\$17,000	\$17,000	\$17,425	\$17,861	\$18,307	\$18,765
51800	Separation Pay	\$0	\$0	\$50,000	\$50,000	\$51,250	\$52,531	\$53,845	\$55,191
52100	Gas Heating	\$22,366	\$48,436	\$70,000	\$84,000	\$85,932	\$87,908	\$89,930	\$91,999
52105	Gases (Propane, Etc)	\$840	\$938	\$5,000	\$5,000	\$5,115	\$5,233	\$5,353	\$5,476
52110	Electricity	\$917,732	\$1,206,613	\$1,200,000	\$1,500,000	\$1,534,500	\$1,569,794	\$1,605,899	\$1,642,834
52130	Water	\$165,517	\$118,032	\$175,000	\$200,000	\$204,600	\$209,306	\$214,120	\$219,045
52150	Telephone Expense	\$2,612	\$5,931	\$8,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
52510	Maintenance Service Agreement	\$25,005	\$79,847	\$80,000	\$80,000	\$72,419	\$82,376	\$82,634	\$83,325
52540	Motor Vehicle Maint/Repair	\$29,116	\$40,000	\$40,000	\$40,000	\$37,823	\$39,565	\$39,347	\$39,184
52650	Other Rental	\$400	\$0	\$5,000	\$5,000	\$3,080	\$3,616	\$4,174	\$3,968
52770	Other Contractual Services	\$184,040	\$199,215	\$200,000	\$200,000	\$202,551	\$206,364	\$208,296	\$210,432
52910	Trash Pickup	\$15,000	\$15,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
53000	Supplies & Materials	\$185,631	\$180,661	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
53200	Heating Oil	\$779,999	\$948,333	\$1,000,000	\$1,100,000	\$1,125,300	\$1,151,182	\$1,177,659	\$1,204,745
53210	Automotive Fuel & Fluids	\$20,151	\$29,067	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
53250	Tools & Miscellaneous Equipmnt	\$24,150	\$49,151	\$50,000	\$50,000	\$44,660	\$48,762	\$48,356	\$47,945
53430	Janitorial Supplies	\$13,430	\$15,000	\$16,000	\$16,000	\$15,086	\$15,417	\$15,376	\$15,470
53435	Chemicals	\$103,607	\$140,000	\$140,000	\$210,000	\$214,200	\$218,484	\$222,854	\$227,311
53445	Safety Supplies	\$9,883	\$7,153	\$8,000	\$8,000	\$8,371	\$8,063	\$8,271	\$8,340
53450	Laboratory Supplies	\$62,694	\$60,845	\$68,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
53460	Clothing & Uniforms	\$34,333	\$32,216	\$36,000	\$44,000	\$36,510	\$36,945	\$38,364	\$38,955
54100	Fringe Benefits	\$323,387	\$391,040	\$460,000	\$474,000	\$485,850	\$497,996	\$510,446	\$523,207
54130	FICA-City's Share	\$166,500	\$163,818	\$183,932	\$189,450	\$194,186	\$199,041	\$204,017	\$209,117
54140	Pension - City's Share	\$132,422	\$132,455	\$200,000	\$200,000	\$205,000	\$210,125	\$215,378	\$220,763
54232	Lap Claims-Sewer	\$109,325	\$726,137	\$250,000	\$250,000	\$302,092	\$340,646	\$266,935	\$289,918
54735	Sewer Claims-Workers Comp	\$171,320	\$144,020	\$100,000	\$200,000	\$133,068	\$125,418	\$127,122	\$146,402
56215	Outside Services	\$93,720	\$150,000	\$150,000	\$150,000	\$206,000	\$212,180	\$218,545	\$225,101
54390	Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATIONS		\$5,838,796	\$7,164,710	\$7,319,845	\$8,016,570	\$8,194,741	\$8,415,778	\$8,521,118	\$8,744,030
TOTAL EXPENSE		\$10,331,242	\$11,890,529	\$12,498,222	\$12,926,993	\$13,357,957	\$13,760,440	\$14,537,825	\$16,545,366
SURPLUS/(DEFICIT)		\$1,504,253	-\$154,352	41 \$0	\$0	\$0	\$0	Created 11/18/2023 \$0	\$0

Debt Service

	<u>2023-24</u>		<u>2024-25</u>		<u>2025-26</u>		<u>2026-27</u>		<u>2027-28</u>
<u>Existing - Sewer Fund</u>									
Principal	\$ 1,900,612	\$	1,807,898	\$	1,844,387	\$	1,881,616	\$	1,919,591
Interest	\$ 408,895	\$	359,785	\$	323,294	\$	286,066	\$	248,087
Total	\$ 2,309,507	\$	2,167,682	\$	2,167,680	\$	2,167,681	\$	2,167,678
<u>New - Sewer Fund - See 5-Year Capital Plan</u>									
Principal	\$ -	\$	19,642	\$	141,122	\$	283,260	\$	1,467,857
Interest	\$ -	\$	8,998	\$	63,788	\$	618,744	\$	1,223,117
Total	\$ -	\$	28,640	\$	204,910	\$	902,004	\$	2,690,974
<u>Total - Existing & New</u>									
Principal	\$ 1,900,612	\$	1,827,540	\$	1,985,509	\$	2,164,876	\$	3,387,448
Interest	408,895		368,783		387,081		904,809		1,471,204
Total	\$ 2,309,507	\$	2,196,323	\$	2,372,590	\$	3,069,685	\$	4,858,652

FY23-24 BUDGET - CAPITAL REQUEST

Owner	Project Name	Description/Reason	Funding Source	FY24	FY25	FY26	FY27	FY28
Board of Education	Bailey Middle School	Bathroom upgrades	Bonding	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Board of Education	Bailey Middle School	Domestic Piping	Bonding	\$ -	\$ 85,000	\$ -	\$ -	\$ -
Board of Education	Bailey Middle School	Electrical System upgrade and repairs	Bonding	\$ -	\$ -	\$ 175,000	\$ -	\$ -
Board of Education	Bailey Middle School	Parking lot and hardscape upgrades	Bonding	\$ -	\$ -	\$ 300,000	\$ -	\$ -
Board of Education	Bailey Middle School	Science lab upgrades	Bonding	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Board of Education	Bennett Rink	Floor replacement with piping	Bonding	\$ 800,000	\$ -	\$ -	\$ -	\$ -
Board of Education	Bennett Rink	Chiller Plant	Bonding	\$ 450,000	\$ -	\$ -	\$ -	\$ -
Board of Education	Carrigan Intermediate School	Bathroom upgrades	Bonding	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Board of Education	Carrigan Intermediate School	Electrical System upgrade and repairs	Bonding	\$ -	\$ -	\$ 275,000	\$ -	\$ -
Board of Education	Carrigan Intermediate School	Science lab upgrades	Bonding	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Board of Education	Carrigan Intermediate School	Windows & Doors (City Share)	Bonding	\$ -	\$ 695,000	\$ -	\$ -	\$ -
Board of Education	District-Wide	Accessibility improvements	Bonding	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Board of Education	District-Wide	Asbestos abatement and removal	Bonding	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Board of Education	District-Wide	Code compliance- Emergency Lighting- Fire Panels	Bonding	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Board of Education	District-Wide	Electrical System upgrades	Bonding	\$ -	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000
Board of Education	District-Wide	Exterior masonry repair	Bonding	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Board of Education	District-Wide	Floor Cleaning Equipment Replacement	Bonding	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Board of Education	District-Wide	Maintenance equipment -Mowers/Tractors	Bonding	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -
Board of Education	District-Wide	Paving and curbing	Bonding	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Board of Education	District-Wide	Technology upgrades/Infrastructure Upgrades	Bonding	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Board of Education	Mackrille Elementary School	Roof Replacement (City Share)	Bonding	\$ -	\$ -	\$ 468,000	\$ -	\$ -
Board of Education	Pagels Elementary School	Roof Replacement (City Share)	Bonding	\$ -	\$ -	\$ 410,000	\$ -	\$ -
Board of Education	Seth Haley Elementary School	Roof Replacement (City Share)	Bonding	\$ -	\$ -	\$ -	\$ 550,000	\$ -
Board of Education	Savin Rock	Roof Replacement (City Share)	Bonding	\$ 350,000	\$ -	\$ -	\$ -	\$ -
Board of Education	Vehicle - Light Duty	Maintenance Trucks Replacement	Bonding	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Board of Education	Washington School	Rebuild Project	Bonding	\$ 7,199,900	\$ -	\$ -	\$ -	\$ -
Public Works	Street Paving	Ongoing Needs	Bonding	\$ 800,000	\$ 1,000,000	\$ 1,772,250	\$ 2,300,000	\$ 2,300,000
Public Works	Handicap Curb Cuts	Ongoing Needs	LOCIP	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Public Works	Handicap Curb Cuts	Ongoing Needs	Bonding	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Public Works	Equipment	Mower Replacements	Bonding	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Public Works	Equipment	New Trailers- Parks & PW	Bonding	\$ 30,000	\$ -	\$ 45,000	\$ -	\$ -
Public Works	Sidewalks	Sidewalk Replacement	LOCIP	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Public Works	Storm Sewers	Ongoing Needs	LOCIP	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Public Works	DPW - Passenger Vehicles	72WN - 1998 Crown Victoria - Pool	Bonding	\$ -	\$ 21,000	\$ -	\$ -	\$ -
Public Works	DPW - Passenger Vehicles	243WN- 2004 Crown Victoria - Zoning Coniff	Bonding	\$ 18,500	\$ -	\$ -	\$ -	\$ -
Public Works	DPW- Passenger Vehicles	110WN - 2005 Crown Victoria - Mayors Office	Bonding	\$ 18,500	\$ -	\$ -	\$ -	\$ -
Public Works	DPW Vehicle - Heavy Duty	1994 Hyster Forklift	Bonding	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Public Works	DPW Vehicle - Heavy Duty	121WN- 2012 International Dump 7400 #5	Bonding	\$ -	\$ -	\$ -	\$ -	\$ 270,000
Public Works	DPW Vehicle - Heavy Duty	155WN - 2012 International Dump 7400 #10	Bonding	\$ -	\$ -	\$ -	\$ -	\$ 270,000
Public Works	DPW Vehicle - Heavy Duty	115WN - 2005 International Dump 7400 #9	Bonding	\$ -	\$ 240,000	\$ -	\$ -	\$ -
Public Works	DPW Vehicle - Heavy Duty	116WN - 2008 International Dump 7400SD #2	Bonding	\$ -	\$ -	\$ -	\$ 245,000	\$ -

FY23-24 BUDGET - CAPITAL REQUEST

Owner	Project Name	Description/Reason	Funding Source	FY24	FY25	FY26	FY27	FY28
Public Works	DPW Vehicle - Heavy Duty	119WN - 2008 International Dump 7400SD #8	Bonding	\$ -	\$ -	\$ -	\$ 245,000	
Public Works	DPW Vehicle - Heavy Duty	146WN - 2011 Elgin Sweeper (Pelican) NP - PW	Bonding	\$ -	\$ 400,000		\$ -	
Public Works	DPW Vehicle - Heavy Duty	152WN - 2011 Doosan Loader (DI250) - PW	Bonding	\$ -		\$ 445,000	\$ -	
Public Works	DPW Vehicle - Heavy Duty	109WN - 2001 Volvo Dump -PW Tandem axle	Bonding	\$ -	\$ -	\$ 350,000	\$ -	
Public Works	DPW Vehicle - Heavy Duty	244WN - 2012 Pickup W/Plow - PARKS	Bonding	\$ -	\$ 85,000	\$ -	\$ -	
Public Works	DPW Vehicle - Heavy Duty	163WN - 2000 Sterling VAC Truck (LT7501) - PW	Bonding		\$ -	\$ 500,000	\$ -	
Public Works	DPW Vehicle - Heavy Duty	201WN - 2005 International Dump #7- PW	Bonding	\$ -	\$ -		\$ 245,000	
Public Works	DPW Vehicle - Heavy Duty	226WN - 2006 Case 580 SM Backhoe - PW	Bonding	\$ -	\$ 185,000	\$ -	\$ -	
Public Works	DPW Vehicle - Heavy Duty	220WN - 2005 F-350 DRW DUMP-SAND-PLOW	Bonding	\$ 130,000	\$ -	\$ -	\$ -	
Public Works	DPW Vehicle - Heavy Duty	2007 John Deere Tractor 2520w/cab-blower-load	Bonding		\$ 175,000			
Public Works	DPW Vehicle - Heavy Duty	180WN - 2001 GMC 6500 Utility	Bonding					\$ 80,000
Public Works	DPW Vehicle - Heavy Duty	HWY18 - 2002 Freightliner Refuse	Bonding	\$ 185,000	\$ -	\$ -	\$ -	
Public Works	DPW Vehicle - Heavy Duty	HWY23- 2001 Volvo Dump	Bonding	\$ 250,000				
Public Works	DPW Vehicle - Heavy Duty	162WN- Senior Bus	Bonding	\$ -	\$ -	\$ 135,000	\$ -	
Public Works	DPW Vehicle- Heavy Duty	175WN - Bucket Truck	Bonding	\$ 165,000				
Public Works	DPW Vehicle - Heavy Duty	(NEW)- Heavy Duty 24TON Constr. Trailer	Bonding		\$ 65,000			
Public Works	DPW Vehicle - Light Duty	165WN - 2012 F250 Pickup w/ Plow	Bonding	\$ 250,000	\$ 85,000	\$ -	\$ -	
Public Works	DPW Vehicle - Light Duty	170WN - 2012 F250 Pickup	Bonding	\$ -	\$ 85,000		\$ -	
Public Works	DPW Vehicle - Light Duty	173WN - 2012 F350 Dump/Sander/Plow 4x4	Bonding		\$ 130,000	\$ -	\$ -	
Public Works	DPW Vehicle - Light Duty	3WN - 2016 Ford Explorer - Supervisor	Bonding	\$ 30,000				
Public Works	DPW Vehicle - Light Duty	4WN - 2013 Ford Explorer - Supervisor	Bonding	\$ 30,000				
Public Works	DPW Vehicle - Light Duty	6WN - 2017 Explorer- Supervisor	Bonding	\$ 30,000				
Public Works	DPW Vehicle - Light Duty	238WN - 2002 Ford Explorer - Pool	Bonding	\$ 45,000				
Public Works	DPW Vehicle - Light Duty	176WN - 2012 F350 Dump/Sander/Plow	Bonding		\$ 130,000		\$ -	
Public Works	DPW Vehicle - Light Duty	211WN - 2008 F250 Pickup w/Plow	Bonding	\$ 75,000	\$ -	\$ -	\$ -	
Public Works	DPW Vehicle - Light Duty	65WN - 2004 F250 Pickup w/Plow/Liftgate	Bonding	\$ 75,000	\$ -	\$ -	\$ -	
Public Works	DPW Vehicle - Light Duty	164WN - 1999 F550 Flatbed 4X4	Bonding		\$ 100,000	\$ -	\$ -	
Public Works	DPW Vehicle - Light Duty	69WN - 2004 F-250 Pickup w/ Plow	Bonding		\$ 60,000			
Public Works	DPW Vehicle - Light Duty	10WN- 2009 F-150 Pickup	Bonding			\$ 45,000		
Public Works	DPW EQUIPMENT	John Deere 6120 Tractor 114WN - 2004	Bonding			\$ 200,000		
Public Works	DPW EQUIPMENT	Barber Surf Rake	Bonding			\$ 225,000		
Public Works	DPW EQUIPMENT	2007 John Deere Tractor 2520w/cab-blower-load	Bonding					\$ 75,000
Public Works	DPW EQUIPMENT	BAF FANS for PW Garage	Bonding	\$ 100,000	\$ -	\$ -	\$ -	
Public Works	DPW EQUIPMENT	1995 Samsung 130LCM Excavator	Bonding					\$ 375,000
Public Works	DPW EQUIPMENT	NEW TIRE MACHINE	Bonding	\$ 25,000	\$ -	\$ -	\$ -	
Public Works	DPW Vehicle- Heavy Duty	FLAILER ATTACHMENT FOR LOADER	Bonding		\$ 140,000	\$ -	\$ -	
Public Works	DPW Vehicle- Light Duty	62WN- Tree Warden- 1998 Ford F-150 PU	Bonding	\$ 55,000	\$ -	\$ -	\$ -	
Public Works	DPW Vehicle- Heavy Duty	Stump Grinder	Bonding	\$ -	\$ -	\$ 55,000		
Public Works	DPW Vehicle- Heavy Duty	Vac Truck 163WN	Bonding	\$ -	\$ -	\$ -	\$ 600,000	
Parks & Recreation	Beach Sand Management	Erosion of beach area	Bonding	\$ 100,000	\$ 150,000	\$ 300,000	\$ 400,000	\$ 400,000

FY23-24 BUDGET - CAPITAL REQUEST

Owner	Project Name	Description/Reason	Funding Source	FY24	FY25	FY26	FY27	FY28
Police	Traffic Control Signal Box	Traffic controls - (approx 6 intersections each yea	Bonding	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Police	Patrol Car Replacements	2007 Crown Vic (28-WN)	Bonding	\$ 64,000	\$ -	\$ -	\$ -	\$ -
Police	Patrol Car Replacements	2011 Crown Vic (29-WN)	Bonding	\$ 64,000	\$ -	\$ -	\$ -	\$ -
Police	Patrol Car Replacements	2011 Crown Vic (33-WN)	Bonding	\$ 64,000	\$ -	\$ -	\$ -	\$ -
Police	Patrol Car Replacements	2011 Crown Vic (34-WN)	Bonding	\$ 64,000	\$ -	\$ -	\$ -	\$ -
Police	Patrol Car Replacements	2011 Crown Vic (35-WN)	Bonding	\$ 64,000	\$ -	\$ -	\$ -	\$ -
Police	Patrol Car Replacements	1999 Crown Vic (71-WN)	Bonding	\$ 64,000	\$ -	\$ -	\$ -	\$ -
Police	Patrol Car Replacements	2010 Crown Vic (94-WN)	Bonding	\$ -	\$ 71,000	\$ -	\$ -	\$ -
Police	Patrol Car Replacements	2010 Crown Vic (884-ZAO)	Bonding	\$ -	\$ 71,000	\$ -	\$ -	\$ -
Police	Patrol Car Replacements	2010 Crown Vic (965-ZAO)	Bonding	\$ -	\$ 71,000	\$ -	\$ -	\$ -
Police	Patrol Car Replacements	2010 Crown Vic (AL-53014)	Bonding	\$ -	\$ 71,000	\$ -	\$ -	\$ -
Police	Patrol Car Replacements	2010 Crown Vic (AL-53015)	Bonding	\$ -	\$ 71,000	\$ -	\$ -	\$ -
Police	Patrol Car Replacements	2010 Crown Vic (93-WN)	Bonding	\$ -	\$ 69,000	\$ -	\$ -	\$ -
Police	Patrol Car Replacements	2005 Mustang (64-WN)	Bonding	\$ -	\$ -	\$ 73,130	\$ -	\$ -
Police	Patrol Car Replacements	2006 E350 (26-WN)	Bonding	\$ -	\$ -	\$ 73,130	\$ -	\$ -
Police	Patrol Car Replacements	2004 Envoy (AC-54098)	Bonding	\$ -	\$ -	\$ 73,130	\$ -	\$ -
Police	Patrol Car Replacements	2014 Explorer (AT11704)	Bonding	\$ -	\$ -	\$ 73,130	\$ -	\$ -
Police	Patrol Car Replacements	2015 Explorer (BE16619)	Bonding	\$ -	\$ -	\$ 73,130	\$ -	\$ -
Police	Patrol Car Replacements	2016 Explorer (36-WN)	Bonding	\$ -	\$ -	\$ 71,070	\$ -	\$ -
Police	Patrol Car Replacements	2016 Explorer (37-WN)	Bonding	\$ -	\$ -	\$ -	\$ 75,324	\$ -
Police	Patrol Car Replacements	2016 Explorer (38-WN)	Bonding	\$ -	\$ -	\$ -	\$ 75,324	\$ -
Police	Patrol Car Replacements	2016 Explorer (39-WN)	Bonding	\$ -	\$ -	\$ -	\$ 75,324	\$ -
Police	Patrol Car Replacements	2016 Explorer (56-WN)	Bonding	\$ -	\$ -	\$ -	\$ 75,324	\$ -
Police	Patrol Car Replacements	2016 Explorer (57-WN)	Bonding	\$ -	\$ -	\$ -	\$ 75,324	\$ -
Police	Patrol Car Replacements	2016 Explorer (58-WN)	Bonding	\$ -	\$ -	\$ -	\$ 73,202	\$ -
Police	Patrol Car Replacements	201? Explorer (TBD-WN)	Bonding	\$ -	\$ -	\$ -	\$ -	\$ 77,584
Police	Patrol Car Replacements	201? Explorer (TBD-WN)	Bonding	\$ -	\$ -	\$ -	\$ -	\$ 77,584
Police	Patrol Car Replacements	201? Explorer (TBD-WN)	Bonding	\$ -	\$ -	\$ -	\$ -	\$ 77,584
Police	Patrol Car Replacements	201? Explorer (TBD-WN)	Bonding	\$ -	\$ -	\$ -	\$ -	\$ 77,584
Police	Patrol Car Replacements	201? Explorer (TBD-WN)	Bonding	\$ -	\$ -	\$ -	\$ -	\$ 77,584
Police	Patrol Car Replacements	201? Explorer (TBD-WN)	Bonding	\$ -	\$ -	\$ -	\$ -	\$ 75,398
Water Pollution Control	Treatment Plant	Biosolids Disposal (\$30M)	Outsource to 3rd Party	\$ -	\$ -	\$ -	\$ -	\$ -
Water Pollution Control	Outfall Reconstruction	End of Useful Life and Danger of Breaks	Bonding	\$ 250,000	\$ 1,250,000	\$ 8,750,000	\$ 7,250,000	\$ -
Water Pollution Control			Fema Grant	\$ 750,000	\$ 3,750,000	\$ 26,250,000	\$ 21,750,000	\$ -
Water Pollution Control	Plant Hardening	Protection from 100 Year High Tides	Bonding	\$ -	\$ -	\$ -	\$ 375,000	\$ 1,250,000
Water Pollution Control			Fema Grant	\$ -	\$ -	\$ -	\$ 1,125,000	\$ 3,750,000
Water Pollution Control	Consent Decree Order - EPA	Mandated Sewer Rehabilitation	Clean Water Fund Loan	\$ 345,600	\$ 1,728,000	\$ 3,152,000	\$ 4,512,000	\$ 3,760,000
Water Pollution Control			Clean Water Fund Grant	\$ 86,400	\$ 432,000	\$ 788,000	\$ 1,128,000	\$ 940,000
Water Pollution Control	Sewer Rehabilitation	Ongoing Pump Station Upgrades	Clean Water Fund Loan	\$ 1,872,000	\$ 5,855,280	\$ 5,798,400	\$ 6,401,600	\$ 2,700,800
Water Pollution Control			Clean Water Fund Grant	\$ 468,000	\$ 1,463,820	\$ 1,449,600	\$ 1,600,400	\$ 675,200
Water Pollution Control			Town of Orange	\$ 660,000	\$ 1,380,900	\$ 252,000	\$ 348,000	\$ 174,000

FY23-24 BUDGET - CAPITAL REQUEST

Owner	Project Name	Description/Reason	Funding Source	FY24	FY25	FY26	FY27	FY28
AFD	Fire Station	New state of the art building, consolidation of 2 ac	Bonding	\$ -	\$ -	\$ -	\$ -	\$ -
Building	Digitization Project	Scanning archived files (10 Years at a time)	Bonding	\$ 180,000	\$ 180,000	\$ 180,000	\$ -	\$ -
Building	City Building Improvements	HVAC, Ceilings, Lighting, Work Stations	Bonding	\$ -	\$ -	\$ 500,000	\$ 1,500,000	\$ 1,500,000
Information Technology	Laptop + Docking Stations	Many of our computers are running on an outdate	Bonding	\$ 60,000	\$ 60,000			\$ 80,000
Information Technology	Core Network switches	The city Network Switches are at end of life. Broc	Capital Non-Recurring	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Information Technology	Firewalls	The city firewalls are at end of life/support. In orde	Capital Non-Recurring	\$ -	\$ -	\$ -	\$ -	\$ 135,000
Information Technology	Wireless AccessPoints	Our wireless coverage is very unstable due to lim	Capital Non-Recurring	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Information Technology	IP PHONE	The city VoIP server firmware and 2008/server ar	Capital Non-Recurring	\$ -	\$ -	\$ 45,000	\$ -	\$ -
Information Technology	Security Cameras	The city continues to have BNC ongoing connecti	Bonding	\$ 55,000	\$ -	\$ -	\$ 25,000	\$ 25,000
Information Technology	APC Smart UPS	Many of the city APC/UPS is located inside our de	Capital Non-Recurring	\$ -	\$ 10,000	\$ -	\$ -	\$ 30,000
Information Technology	Security MagLock System	The city main entrance doors, elevators, EOC, IT,	Capital Non-Recurring	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Information Technology	Nutanix - AOS Pro Software Licen	The city Hypervisor server farm software will expi	Capital Non-Recurring	\$ -	\$ 52,000			\$ 65,000
Information Technology	Hot Computing Disaster Recovery	The city will need hot disaster recovery site in an	Capital Non-Recurring	\$ -	\$ 67,000			\$ -
General Government	Assessment Accrual	Annual accrual to prepare for Assessment Costs	Capital Non-Recurring	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL REQUESTED CAPITAL				\$ 17,332,900	\$ 23,407,000	\$ 55,669,970	\$ 53,447,822	\$ 22,841,316

LOCIP	\$ 700,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Bonding	\$ 12,450,900	\$ 8,043,000	\$ 17,334,970	\$ 15,982,822	\$ 9,886,316
Clean Water Fund Loan	\$ 2,217,600	\$ 7,583,280	\$ 8,950,400	\$ 10,913,600	\$ 6,460,800
Clean Water Fund Grant	\$ 554,400	\$ 1,895,820	\$ 2,237,600	\$ 2,728,400	\$ 1,615,200
FEMA Grant	\$ 750,000	\$ 3,750,000	\$ 26,250,000	\$ 22,875,000	\$ 3,750,000
Town of Orange	\$ 660,000	\$ 1,380,900	\$ 252,000	\$ 348,000	\$ 174,000
Capital Non-Recurring	\$ -	\$ 254,000	\$ 145,000	\$ 100,000	\$ 455,000
Total Requested Capital	\$ 17,332,900	\$ 23,407,000	\$ 55,669,970	\$ 53,447,822	\$ 22,841,316

Bonds/Loans	\$ 14,668,500	\$ 15,880,280	\$ 26,430,370	\$ 26,996,422	\$ 16,802,116
Grants	\$ 2,004,400	\$ 6,145,820	\$ 28,987,600	\$ 26,103,400	\$ 5,865,200
Town of Orange	\$ 660,000	\$ 1,380,900	\$ 252,000	\$ 348,000	\$ 174,000
	\$ 17,332,900	\$ 23,407,000	\$ 55,669,970	\$ 53,447,822	\$ 22,841,316

Department	FY24	FY25	FY26	FY27	FY28
AFD	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	\$ 8,829,900	\$ 2,628,000	\$ 2,946,000	\$ 1,898,000	\$ 2,268,000
Building	\$ 180,000	\$ 180,000	\$ 680,000	\$ 1,500,000	\$ 1,500,000
General Government	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Information Technology	\$ 115,000	\$ 214,000	\$ 45,000	\$ 25,000	\$ 460,000
Parks & Recreation	\$ 100,000	\$ 150,000	\$ 300,000	\$ 400,000	\$ 400,000
Police	\$ 634,000	\$ 674,000	\$ 686,720	\$ 699,822	\$ 713,316
Public Works	\$ 3,042,000	\$ 3,601,000	\$ 4,472,250	\$ 4,335,000	\$ 4,150,000
Water Pollution Control	\$ 4,432,000	\$ 15,860,000	\$ 46,440,000	\$ 44,490,000	\$ 13,250,000
	\$ 17,332,900	\$ 23,407,000	\$ 55,669,970	\$ 53,447,822	\$ 22,841,316

MARB Hazard Duty Pay Presentation

1. A summary tabs

A. Documents presented include;

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

B. Reasons for the Request,

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

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

C. Total cost to the city

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

2. Comparatives

- A. Other CT municipalities
- B. Nationwide Survey through the IAFC
- C. Union Survey

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

- A. Chief Michael Terenzio - City of West Haven FD Allingtown
- B. Chief James O'Brien - West Haven Center Fire District
- C. Chief Steven Scafariello - West Shore Fire District

MARB Hazard Duty Pay Presentation

D. Sarah Goss – UHY Associates

WEST HAVEN FIRE SERVICES



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

Dear Kimberly,

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

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

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

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

The Extra Hazard threats faced by our staff included:

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

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

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

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

Respectfully submitted,

Michael Terenzio

Chief Michael Terenzio
City of West Haven Allingtown

date November 1, 2023

James O'Brien

Chief James O'Brien
West Haven Fire Department

date November 1, 2023

Stephen Scafariello

Chief Stephen Scafariello
West Shore Fire Department

date November 1, 2023

October 16, 2023

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

Overview

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

Eligible Use of ARPA Funding for Premium Pay

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

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

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

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

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

City Premium Pay for EMS Workers

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

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

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

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

Payroll – Premium Pay – Retention Pay – Training - ARPA

Payroll

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

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

Premium Pay

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

Page 219 – Worker experienced additional burden

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

Page 223 – Essential Worker

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

Page 225 - Essential Work

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

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

Page 227 – Prioritizes low-moderate income workers

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

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

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

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

Determining eligible use of ARPA for Premium Pay

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2023-001 EMS Premium Pay

\$ 1,030,000

Premium Pay Hourly Rate \$4.81 per Hour

Summary of Premium Pay Distribution to the 3 Fire Departments

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

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

Total Funds to be distributed for Premium Pay

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

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

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

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

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

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

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

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

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

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

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

2023-001 EMS Premium Pay

\$ 1,030,000

Premium Pay Hourly Rate of \$13 per Hour

Summary of Premium Pay Distribution to the 3 Fire Departments

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

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

Total Funds to be distributed for Premium Pay

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

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

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

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Grants shall be made to the Fire Departments upon receipt of a roster of eligible employees (and grant application) to pass funds through to their respective eligible employees via their normal payroll process.¹

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

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

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

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

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



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

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Gisela Vidal
Grants Accountant
gvidal@westhaven-ct.gov

December 22, 2022

Keegan French
UHY Consulting
Via email

RE: EMS Worker Hazard Pay qualification

Dear Keegan:

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

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

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

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

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

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

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



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Grants Accountant
ghela@westhaven-ct.gov

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

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

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

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

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

Sincerely

Douglas E. Colter

Doug Colter
Grants Coordinator
City of West Haven

CC: Chief O'Brien
Chief Scaffariello
Chief Terenzio

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

Good morning, Collin:

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

Danbury, Local 801

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

Groton Dispatchers, Local 5378

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

Mansfield, Local 4120

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

Manchester, Local 1579

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

Poquonnock Bridge, Local 2704

Each member received \$1,500.00

Willimantic, Local 1033

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

Fraternally,

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

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Michael Terenzio

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

This is the unions data
Sent from my iPhone

Begin forwarded message:

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

John Perry
203-996-1496

Begin forwarded message:

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

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

Thank You

Collin

Sent from my iPhone

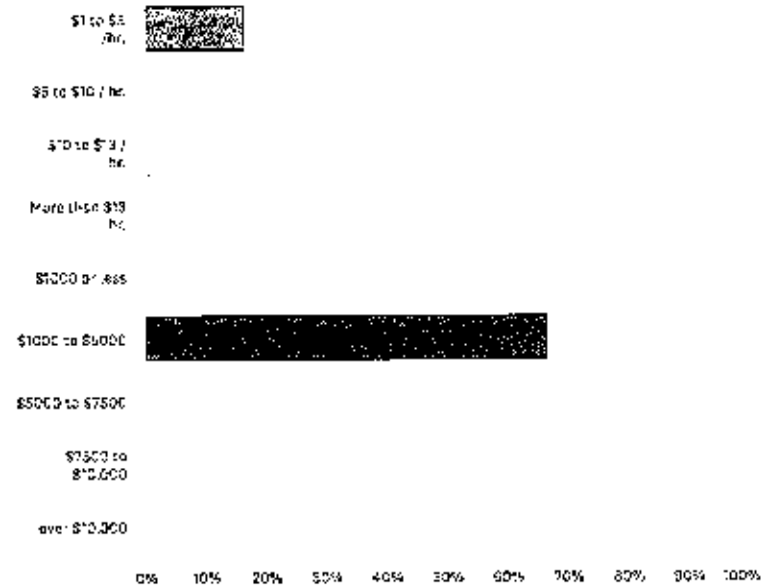
PAID FEATURE

Export your survey data in .PDF, .XLS, .CSV, .PPTX, or SPSS format.

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

Answered: 6 Skipped: 2



ANSWER CHOICES

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

Total Respondents: 6

RESPONSES

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

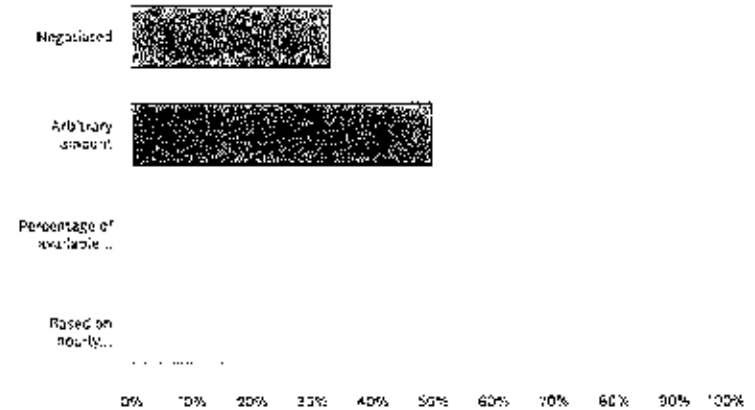
PAID FEATURE

Export your survey data in .PDF, .XLS, .CSV, .PPTX, or SPSS format.

[Upgrade](#) [Learn more >](#)

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

Answered: 6 Skipped: 2



ANSWER CHOICES


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

Total Respondents: 6

RESPONS

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

Q6

 [Customize](#)

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

Answered: 6 Skipped: 2

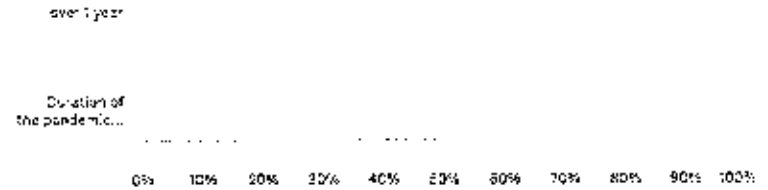


EXPORTS 

PAID FEATURE

Export your survey data in .PDF, .XLS, .CSV, .PPTK, or SPSS format.

[Upgrade](#) [Learn more »](#)



ANSWER CHOICES


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

TOTAL

RESPONSE

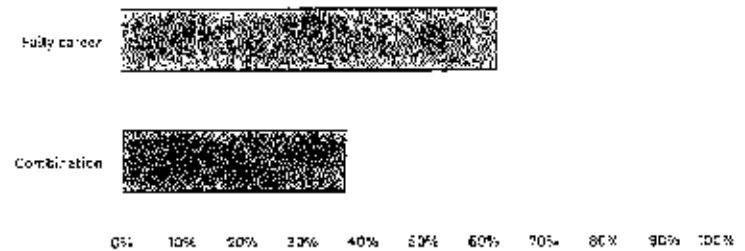
- 33.33%
- 16.67%
- 0.00%
- 50.00%

Q7

 [Customize](#)

Is your agency fully career, or a combination?

Answered: 8 Skipped: 0



ANSWER CHOICES

- Fully career
- Combination

Total Respondents: 8

RESPONSES

- 62.50%
- 37.50%



MARB Radio Grant Purchase Presentation

1. A summary tabs

A. Documents presented include;

- a) Agenda request letter
- b) Motorola Quote using State of CT Bid Contract #
- c) FEMA AFG award notification letter

B. Reasons for the Request,

The City of West Haven FD - Allingtown prepared and submitted a FEMA; Assistance to Firefighters Grant (AFG) Regional joint application for the replacement of two-way radio communications subscriber equipment. The City of West Haven FD -- Allingtown submitted the request as the host, of the anticipated award with the 2 independent fire districts that also protect the city as anticipated partner recipients. The need to replace the aging 14-year-old out dated and unsupported radios that are experiencing communication efficacy gaps during vital dangerous operations was recognized by the FEMA Grants review through the application submitted. This resulted in an award being issued to the City of West Haven and its fire departments on January 23, 2023 allocating \$927,733.39 of Federal funding to assist in the replacement of the radio subscriber equipment with current state of the art P-25 digital equipment.

The collective departments began their due diligence to responsibly begin the project by ensuring that the most cost-effective options were identified in the use of the funds received and to further ensure that their responding firefighting forces were provided with the most reliable, effective performing and NFPA compliant equipment available. After conducting months of research, meetings and discussions with possible vendors, field trials of proposed equipment, and ultimately enlisting the services of a third-party independent consultant to further guide us in our decision, we have arrived at the point to execute a purchase of the quoted equipment.

As the host and identified fiduciary responsible entity for the awarded grant, I am on the behalf of the grant recipient partners submitting a request for approval by the Municipal Accountability Review Board to enter into a contract with Motorola Solutions for the replacement of the two-way radio communications as specified in the quotation for the deliverables enumerated.

Total cost to the city

- a) As approximately 67% of the total cost will be covered by the FEMA AFG allocated funding, the remaining capital short fall will be provided by each of the three partner recipients as follows;
 1. City of West Haven FD - Allingtown shortfall will be made up from;
 - a) Approximately \$30,000 from its current operating budget line item #19500010 55630 for Radio Equipment

MARB Radio Grant Purchase Presentation

- b) And \$103,000 from ARPA funding for FD infrastructure allocated by the City of West Haven City Council
 2. The 1st Taxation fire District (a.k.a. West Haven FD Center District) shortfall will be made up from;
 - a) Funding with-in their current operating budget
 3. West Shore Fire District shortfall will be made up from;
 - a) new equipment line item in the budget.
2. Speakers who will be presenting to the board or providing answers to their questions;
 - A. Chief Michael Terenzio - City of West Haven FD Allingtown
 - B. Chief James O'Brien - West Haven Center Fire District
 - C. Chief Steven Scafariello - West Shore Fire District
 - D. Matthew Cohen - Serviam Consultants

WEST HAVEN FIRE SERVICES



Mr. John Mehr, CPA
Office of Policy and Management (OPM)
State of Connecticut

Dear Mr. Mehr,

The collective Fire Chiefs of the three fire districts that protect the City of West Haven are requesting to be added to the agenda of the Full MARB meeting of December 7th, 2023. Please accept this letter as an official request to do so as I understand that we have already been added to the agenda.

The reason for the request as outlined in the included documentation is to present to the Full board a request for approval to enter a contract to purchase new two-way radio equipment for all three fire departments that provide fire and live safety protection services to the West Haven community. As it will be further explained during their review, the need for the purchase will be funded in large part by an awarded FEMA Assistance to Firefighters grant, and a recipient cost share based on the total of deliverables per each department.

In addition to the included documents, besides the 3 fire chiefs, we will also have with us in attendance, the 3rd party independent radio consultant who will be able to further provide clarity to any technical questions, and the overall communication industry trends. The consultant also has provided the departments with invaluable guidance in determining the project direction and scope.

I am confident that we will be able to satisfy the full MARB boards questions and address any concerns they may have. Thank you for your anticipated attention and consideration to this request.

Respectfully,

November 28, 2023

Chief Michael Terenzio
City of West Haven Allingtown



QUOTE-2410395
 WHFD - APX NEXT XN Portables,
 APX8500 Mobiles, & APX1500 Control
 Stations

Billing Address:
 WEST HAVEN FIRE DEPT, CITY
 OF
 W HAVEN FIRE DEPT, CITY OF
 20 ADMIRAL ST
 WEST HAVEN, CT 06516
 US

Shipping Address:
 WEST HAVEN FIRE DEPT, CITY
 OF
 W HAVEN FIRE DEPT, CITY OF
 20 ADMIRAL ST
 WEST HAVEN, CT 06516
 US

Quote Date:11/20/2023
 Expiration Date:12/15/2023
 Quote Created By:
 Mark Ambrosone
 Senior Account Manager
 Mark.Ambrosone@
 motorolasolutions.com
 617-733-5894

End Customer:
 WEST HAVEN FIRE DEPT, CITY OF
 Chief Michael Terenzio
 mterenzio@cityofwesthavenfd.org
 203-933-2541

Contract: STATE OF CT (A-99-001)
 Payment Terms:30 NET

Summary:

Any sales transaction resulting from Motorola's quote is based on and subject to the applicable Motorola Standard Terms and Conditions, notwithstanding terms and conditions on purchase orders or other Customer ordering documents. Motorola Standard Terms and Conditions are found at www.motorolasolutions.com/product-terms.

Line #	Item Number	APC	Description	Qty	Term	List Price	Disc %	Sale Price	Ext. Sale Price
	APX™ NEXT		APX NEXT XN ALL						
1	H55TGU9PW8AN	0621	APX NEXT XN; ALL-BAND MODEL 4.5 PORTABLE	101		\$10,441.00	25.0%	\$7,830.75	\$790,905.75
1a	Q806CH	0621	ADD: ASTRO DIGITAL CAI OPERATION	101		\$567.00	25.0%	\$425.25	\$42,950.25
1b	QA09001AM	0621	ADD: WIFI CAPABILITY	101		\$330.00	25.0%	\$247.50	\$24,997.50
1c	H636AB	0621	ADD: APX NEXT APPLICATION BUNDLE PROMO+	101		-\$300.00	0.0%	-\$300.00	-\$30,300.00
1d	QA08853AA	0621	ADD: CPS ENABLEMENT*	101		\$0.00	0.0%	\$0.00	\$0.00
1e	H35DD	0621	ADD: CONVENTIONAL OPERATION	101		\$550.00	25.0%	\$412.50	\$41,662.50
1f	QA09113AA	0621	ADD: BASELINE RELEASE SW	101		\$0.00	0.0%	\$0.00	\$0.00



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.
 Motorola Solutions, Inc.: 500 West Monroe, United States - 60561 - #: 36-1115800

Line #	Item Number	APC	Description	Qty	Term	List Price	Disc %	Sale Price	Ext. Sale Price
1g	QA08674AA	0621	ADD: TRIGGER OPTION: APX NEXT XVN500 RSM-NFPA	101		\$0.00	0.0%	\$0.00	\$0.00
1h	Q667BB	0621	ADD: ADP ONLY (NON- P25 CAP COMPLIANT) (US ONLY)	101		\$0.00	0.0%	\$0.00	\$0.00
1i	Q445BC	0621	ADD: APX PERSONNEL ACCOUNTABILITY	101		\$165.00	25.0%	\$123.75	\$12,498.75
1j	QA08852AA	0621	ADD: LEATHER CARRY CASE XN	101		\$114.00	25.0%	\$85.50	\$8,635.50
1k	QA09016AA	0621	ADD: LTE FOR VERIZON LTE SERVICE*	101		\$0.00	0.0%	\$0.00	\$0.00
2	SSV01P01476A	0712	SMARTLOCATE PROMO+	101	1 YEAR	\$75.00	0.0%	\$75.00	\$7,575.00
3	SSV01P01902A	0712	SMARTMAPPING PROMO+	101	1 YEAR	\$75.00	0.0%	\$75.00	\$7,575.00
4	SSV01P01901A	0712	SMARTMESSAGING PROMO+	101	1 YEAR	\$75.00	0.0%	\$75.00	\$7,575.00
5	SSV01P01685B	0612	ELIGIBLE FOR PROMO - CC AWARE STARTER+	101	1 YEAR	\$0.00	0.0%	\$0.00	\$0.00
6	LSV01S03446A	0723	APX NEXT DMS ESSENTIAL	101	7 YEARS	\$484.60	0.0%	\$484.60	\$48,944.60
7	PSV01S03059A	0700	APX NEXT PROVISIONING WITH CPS*	1		\$0.00	0.0%	\$0.00	\$0.00
8	LSV00Q00202A	0461	DEVICE PROGRAMMING	101		\$75.00	0.0%	\$75.00	\$7,575.00
9	LSV00Q00381A	0461	ENGRAVING SERVICES	101		\$25.00	0.0%	\$25.00	\$2,525.00
10	PSV01S02944A	0712	PROVISIONING SUPPORT*	1		\$0.00	0.0%	\$0.00	\$0.00



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Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 - #: 36-1115800

Line #	Item Number	APC	Description	Qty	Term	List Price	Disc %	Sale Price	Ext. Sale Price
11	PMMN4138A	0372	ACCESSORY KIT,ACCESSORY KIT, XVN500 REMOTE SPEAKER MIC, HIGH IMPACT GREEN WITHOUT KNOB	101		\$775.00	25.0%	\$581.25	\$58,706.25
12	SSV01P01408B	0712	VIQI VIRTUAL PARTNER PROMO+	101	1 YEAR	\$75.00	0.0%	\$75.00	\$7,575.00
	APX™ 8500								
13	M37TSS9PW1AN	0681	APX8500 ALL BAND MP MOBILE	45		\$5,893.68	25.0%	\$4,420.26	\$198,911.70
13a	G488B	0681	ENH: CONVENTIONAL OPERATION APX	45		\$880.00	25.0%	\$660.00	\$29,700.00
13b	GA01606AA	0681	ADD: NO BLUETOOTH/ WIFI/GPS ANTENNA NEEDED	45		\$0.00	0.0%	\$0.00	\$0.00
13c	G89AC	0681	ADD: NO RF ANTENNA NEEDED	45		\$0.00	0.0%	\$0.00	\$0.00
13d	G444AH	0681	ADD: APX CONTROL HEAD SOFTWARE	45		\$0.00	0.0%	\$0.00	\$0.00
13e	GA01517AA	0681	DEL: NO J600 ADAPTER CABLE NEEDED	45		\$0.00	0.0%	\$0.00	\$0.00
13f	G806BL	0681	ENH: ASTRO DIGITAL CAI OP APX	45		\$567.00	25.0%	\$425.25	\$19,136.25
13g	GA01670AA	0681	ADD: APX E5 CONTROL HEAD	45		\$717.00	25.0%	\$537.75	\$24,198.75
13h	G831AD	0681	ADD: SPKR 15W WATER RESISTANT	45		\$66.00	25.0%	\$49.50	\$2,227.50
13i	HA00694AA	0185	ADD: 7Y ESSENTIAL SERVICE HTM	45		\$604.80	0.0%	\$604.80	\$27,216.00
13j	G892AB	0681	ENH:HAND MIC,GCAI WTR RESISTANT APX	45		\$79.00	25.0%	\$59.25	\$2,666.25
13k	G67EH	0681	ADD: REMOTE MOUNT E5 MP	45		\$327.00	25.0%	\$245.25	\$11,036.25



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 Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 - #: 36-1115000

Line #	Item Number	APC	Description	Qty	Term	List Price	Disc %	Sale Price	Ext. Sale Price
13l	QA09113AB	0681	ADD: BASELINE RELEASE SW	45		\$0.00	0.0%	\$0.00	\$0.00
13m	G193AK	0681	ADD: ADP ONLY (NON- P25 CAP COMPLIANT) (US ONLY)	45		\$0.00	0.0%	\$0.00	\$0.00
14	LSV00Q00202A	0461	DEVICE PROGRAMMING	45		\$75.00	0.0%	\$75.00	\$3,375.00
	APX™ 8500								
15	M37TSS9PW1AN	0681	APX8500 ALL BAND MP MOBILE	4		\$5,893.68	25.0%	\$4,420.26	\$17,681.04
15a	G48BB	0681	ENH: CONVENTIONAL OPERATION APX	4		\$880.00	25.0%	\$660.00	\$2,640.00
15b	GA01606AA	0681	ADD: NO BLUETOOTH/ WIFI/GPS ANTENNA NEEDED	4		\$0.00	0.0%	\$0.00	\$0.00
15c	G89AC	0681	ADD: NO RF ANTENNA NEEDED	4		\$0.00	0.0%	\$0.00	\$0.00
15d	G444AH	0681	ADD: APX CONTROL HEAD SOFTWARE	4		\$0.00	0.0%	\$0.00	\$0.00
15e	GA01517AA	0681	DEL: NO J600 ADAPTER CABLE NEEDED	4		\$0.00	0.0%	\$0.00	\$0.00
15f	G806BL	0681	ENH: ASTRO DIGITAL CAI OP APX	4		\$567.00	25.0%	\$425.25	\$1,701.00
15g	GA01670AA	0681	ADD: APX E5 CONTROL HEAD	4		\$717.00	25.0%	\$537.75	\$2,151.00
15h	G831AD	0681	ADD: SPKR 15W WATER RESISTANT	8		\$66.00	25.0%	\$49.50	\$396.00
15i	HA00694AA	0185	ADD: 7Y ESSENTIAL SERVICE HTM	4		\$604.80	0.0%	\$604.80	\$2,419.20
15j	G892AB	0681	ENH:HAND MIC,GCAI WTR RESISTANT APX	8		\$79.00	25.0%	\$59.25	\$474.00
15k	G67EH	0681	ADD: REMOTE MOUNT E5 MP	4		\$327.00	25.0%	\$245.25	\$981.00
15l	QA09113AB	0681	ADD: BASELINE RELEASE SW	4		\$0.00	0.0%	\$0.00	\$0.00



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 - #: 36-1115800

Line #	Item Number	APC	Description	Qty	Term	List Price	Disc %	Sale Price	Ext. Sale Price
15m	G628AC	0681	ADD: REMOTE MOUNT CABLE 17 FT APX	8		\$17.00	25.0%	\$12.75	\$102.00
15n	GA00092AU	0681	ADD: APXM DUAL E5 CH	4		\$627.00	25.0%	\$470.25	\$1,881.00
15o	G193AK	0681	ADD: ADP ONLY (NON-P25 CAP COMPLIANT) (US ONLY)	4		\$0.00	0.0%	\$0.00	\$0.00
16	LSV00Q00202A	0461	DEVICE PROGRAMMING	4		\$75.00	0.0%	\$75.00	\$300.00
	APX™ 1500 Enhanced								
17	M36SSS9PW1BN	0466	APX1500 ENHANCED UHF R2 MOBILE	6		\$1,932.32	25.0%	\$1,449.24	\$8,695.44
17a	W665BF	0466	ADD: BASE STATION OP APX	6		\$77.00	25.0%	\$57.75	\$346.50
17b	GA00235AA	0466	ADD: NO GPS ANTENNA NEEDED APX	6		\$0.00	0.0%	\$0.00	\$0.00
17c	G66BF	0466	ADD: DASH MOUNT O2 APXM	6		\$138.00	25.0%	\$103.50	\$621.00
17d	G142AD	0466	ADD: NO SPEAKER APX	6		\$0.00	0.0%	\$0.00	\$0.00
17e	Q811BU	0466	ADD: SOFTWARE P25 CONVENTIONAL	6		\$715.00	25.0%	\$536.25	\$3,217.50
17f	GA00804AA	0466	ADD: APX O2 CH (GREY)	6		\$541.00	25.0%	\$405.75	\$2,434.50
17g	G89AC	0466	ADD: NO RF ANTENNA NEEDED	6		\$0.00	0.0%	\$0.00	\$0.00
17h	G444AH	0466	ADD: APX CONTROL HEAD SOFTWARE	6		\$0.00	0.0%	\$0.00	\$0.00
17i	G91AF	0466	ADD: CNTRL STATION PWR SUPPLY	6		\$296.00	25.0%	\$222.00	\$1,332.00
17j	HA00692AA	0185	ADD: 7Y ESSENTIAL SERVICE LTM	6		\$454.00	0.0%	\$454.00	\$2,724.00
17k	QA09113AB	0466	ADD: BASELINE RELEASE SW	6		\$0.00	0.0%	\$0.00	\$0.00



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Motorola Solutions, Inc.: 560 West Monroe, United States - 60661 - #: 36-1115660

Line #	Item Number	APC	Description	Qty	Term	List Price	Disc %	Sale Price	Ext. Sale Price
17l	G193AK	0466	ADD: ADP ONLY (NON-P25 CAP COMPLIANT) (US ONLY)	6		\$0.00	0.0%	\$0.00	\$0.00
17m	G90AC	0466	ADD: NO MICROPHONE NEEDED APX	6		\$0.00	0.0%	\$0.00	\$0.00
18	LSV00Q00202A	0461	DEVICE PROGRAMMING	6		\$75.00	0.0%	\$75.00	\$450.00
19	PMPN4639B	0785	CHGR VEHICLE IMPRES 2 EXT NA/AU/NZ KIT	63		\$599.00	25.0%	\$449.25	\$28,302.75
20	PMPN4591A	0785	CHGR DESKTOP MULTI UNIT IMPRES 2 6 DISPLAYS INT PS US	17		\$1,799.29	25.0%	\$1,349.47	\$22,940.99
21	PMNN4812A	0453	BATTERY PACK, BATT IMPRES 2 LIION UL DIV2 IP68 3400T	101		\$285.00	25.0%	\$213.75	\$21,588.75
22	RLN6488A	0271	ANTI-SWAY STRAP	101		\$16.20	25.0%	\$12.15	\$1,227.15
23	AY000229A01	0271	CARRY ACCESSORY-STRAP,XL, WITH BUTTON BACK HOLDER	101		\$54.00	25.0%	\$40.50	\$4,090.50
24	HMN1089C	0476	ACCESSORY KIT,MODIFIED STANDARD MOBILE MIC,GCAI,WTR REST	6		\$73.44	25.0%	\$55.08	\$330.48
25	DSNF50B12X	0351	CONNECTOR, N FEMALE INTERFACE FOR EC4-50-HF	6		\$43.00	10.0%	\$38.70	\$232.20
26	DSNM50V12	0351	CONNECTOR, N MALE INTERFACE FOR EC4-50	6		\$28.25	9.98%	\$25.43	\$152.58
27	DSEC450HF	0351	COAXIAL CABLE, 1/2" HIFLEX, 50 OHM WITH BLACK PE JACKET	150		\$3.84	9.9%	\$3.46	\$519.00
28	DSEC450	0351	COAXIAL CABLE, 1/2" 50 OHM CORRUGATED COPPER WITH BLACK PE JACKET	450		\$3.29	10.03%	\$2.96	\$1,332.00



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.
 Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 - #: 36-1115800

Line #	Item Number	APC	Description	Qty	Term	List Price	Disc %	Sale Price	Ext. Sale Price
29	DSISB50LNC2MA	0207	RF SPD, 125-1000MHZ DC BLOCK BROADBAND BULKHEAD MT, NM ANT, NF EQUIP	6		\$84.00	10.0%	\$75.60	\$453.60
30	DSNM50B12X	0351	CONNECTOR, N MALE INTERFACE FOR EC4-50-HF	6		\$43.50	10.0%	\$39.15	\$234.90
31	DSNF50V12	0351	CONNECTOR, N FEMALE INTERFACE FOR EC4-50	6		\$28.00	10.0%	\$25.20	\$151.20
32	DSDS4C03CS36UN	0351	UHF CONTROL STATION ANTENNA, 3 DBD	6		\$1,920.00	10.0%	\$1,728.00	\$10,368.00

Grand Total **\$1,500,340.08(USD)**

0

Notes:

- Additional information is required for one or more items on the quote for an order.
- + Promotional pricing for 1 year Application Service trial.

Motorola's quote (Quote Number: _____ Dated: _____) is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then the following Motorola's Standard Terms of use and Purchase Terms and Conditions govern the purchase of the Products which is found at <http://www.motorolasolutions.com/product-terms>.

The Parties hereby enter into this Agreement as of the Effective Date.

Motorola Solutions, Inc.

Customer

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.
Motorola Solutions, Inc. 500 West Monroe, United States - 60651 - #: 36-1115800

- 1. Installation Services for the mobile subscribers & control stations will be quoted separately & provided by our MR Partners NorcomCT & Utility Communications.
- 2. Development of a template for programming the subscribers will be quoted separately & supplied by NorcomCT for use by all three (3) Fire Districts.
- 3. Mobile subscriber antennas will be quoted separately & supplied by NorcomCT & Utility Communications.
- 4. Vehicle Recorders will be quoted separately & supplied by NorcomCT & Utility Communications.
- **Any associated promotions for SmartConnect, SmartProgramming, SmartMessaging, SmartMapping, SmartLocate, ViQi Virtual Partner, RadioCentral or CommandCentral Aware are valid only for orders placed on or before December 31, 2023. A new quote is required if the order is placed beyond this date.**
- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.



Purchase Order Checklist	
Marked as PO/ Contract/ Notice to Proceed on Company Letterhead (PO will not be processed without this)	
PO Number/ Contract Number	
PO Date	
Vendor = Motorola Solutions, Inc.	
Payment (Billing) Terms/ State Contract Number	
Bill-To Name on PO must be equal to the <i>Legal</i> Bill-To Name	
Bill-To Address	
Ship-To Address (If we are shipping to a MR location, it must be documented on PO)	
Ultimate Address (If the Ship-To address is the MR location then the Ultimate Destination address must be documented on PO)	
PO Amount must be equal to or greater than Order Total	
Non-Editable Format (Word/ Excel templates cannot be accepted)	
Bill To Contact Name & Phone # and EMAIL for customer accounts payable dept	
Ship To Contact Name & Phone #	
Tax Exemption Status	
Signatures (As required)	

Award Letter

U.S. Department of Homeland Security
Washington, D.C. 20472

Effective date: 01/23/2023



Douglas Colter
CITY OF WEST HAVEN
CITY OF WEST HAVEN 355 MAIN STREET
WEST HAVEN, CT 06516

EMW-2021-FG-01324

Dear Douglas Colter,

Congratulations on behalf of the Department of Homeland Security. Your application submitted for the Fiscal Year (FY) 2021 Assistance to Firefighters Grant (AFG) Grant funding opportunity has been approved in the amount of \$927,333.86 in Federal funding. As a condition of this grant, you are required to contribute non-Federal funds equal to or greater than 10.0% of the Federal funds awarded, or \$92,733.39 for a total approved budget of \$1,020,067.25. Please see the FY 2021 AFG Notice of Funding Opportunity for information on how to meet this cost share requirement.

Before you request and receive any of the Federal funds awarded to you, you must establish acceptance of the award through the FEMA Grants Outcomes (FEMA GO) system. By accepting this award, you acknowledge that the terms of the following documents are incorporated into the terms of your award:

- Summary Award Memo - included in this document
- Agreement Articles - included in this document
- Obligating Document - included in this document
- 2021 AFG Notice of Funding Opportunity (NOFO) - incorporated by reference

Please make sure you read, understand, and maintain a copy of these documents in your official file for this award.

Sincerely,

A handwritten signature in blue ink, appearing to read 'P. Williams', is located below the 'Sincerely,' text.

PAMELA WILLIAMS
Assistant Administrator, Grant Programs

Summary Award Memo

Program: Fiscal Year 2021 Assistance to Firefighters Grant

Recipient: CITY OF WEST HAVEN

UEI-EFT: D18EAK71JJ87

DUNS number: 082682208

Award number: EMW-2021-FG-01324

Summary description of award

The purpose of the Assistance to Firefighters Grant program is to protect the health and safety of the public and firefighting personnel against fire and fire-related hazards. After careful consideration, FEMA has determined that the recipient's project or projects submitted as part of the recipient's application and detailed in the project narrative as well as the request details section of the application - including budget information - was consistent with the Assistance to Firefighters Grant Program's purpose and was worthy of award.

Except as otherwise approved as noted in this award, the information you provided in your application for Fiscal Year (FY) 2021 Assistance to Firefighters Grants funding is incorporated into the terms and conditions of this award. This includes any documents submitted as part of the application.

Amount awarded table

The amount of the award is detailed in the attached Obligating Document for Award.

The following are the budgeted estimates for object classes for this award (including Federal share plus your cost share, if applicable):

Object Class	Total
Personnel	\$0.00
Fringe benefits	\$0.00
Travel	\$0.00
Equipment	\$1,020,067.25
Supplies	\$0.00
Contractual	\$0.00
Construction	\$0.00
Other	\$0.00
Indirect charges	\$0.00
<hr/>	
Federal	\$927,333.86
Non-federal	\$92,733.39
<hr/>	
Total	\$1,020,067.25
<hr/>	
Program Income	\$0.00

Approved scope of work

After review of your application, FEMA has approved the below scope of work. Justifications are provided for any differences between the scope of work in the original application and the approved scope of work under this award. You must submit scope or budget revision requests for FEMA's prior approval, via an amendment request, as appropriate per 2 C.F.R. § 200.308 and the FY2021 AFG NOFO.

Approved request details:

Equipment

Mobile Radios (must be P-25 Compliant)

DESCRIPTION

P-25 compliant digital multi channel, multi frequency mobile two way radio

	QUANTITY	UNIT PRICE	TOTAL	BUDGET CLASS
Cost 1	35	\$6,403.25	\$224,113.75	Equipment

CHANGE FROM APPLICATION

Quantity from 42 to 35

JUSTIFICATION

This reduction is because the cost requested for communication equipment exceeds the statutory requirement allowed based on population

Base Station (must be P-25 Compliant)

DESCRIPTION

P-25 Base station transceivers for fire houses and Emergency Management Office, which provides direct communication in the event the repeater system fails.

	QUANTITY	UNIT PRICE	TOTAL	BUDGET CLASS
Cost 1	9	\$8,000.00	\$72,000.00	Equipment

Portable Radios (must be P-25 Compliant, limited to number of AFG approved seated positions)

DESCRIPTION

P-25 compliant digital multi channel, multi frequency handheld two way radios, including remote microphone/speaker

	QUANTITY	UNIT PRICE	TOTAL	BUDGET CLASS
Cost 1	106	\$6,829.75	\$723,953.50	Equipment

CHANGE FROM APPLICATION

Quantity from 125 to 106

JUSTIFICATION

This reduction is because the cost requested for communication equipment exceeds the statutory requirement allowed based on population

ARPA GRANT – AID TO FIRE DISTRICTS

- ARPA subrecipient grant to the West Shore Fire District in the amount of \$975,000
- Being used to reimburse district for previously approved projects detailed within this contract
- Remainder of appropriated funds and un-spent grant funds will be combined with two other Fire Districts to fund a comprehensive study of overall fire safety operations and infrastructure within the City.



American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recover Funds Subaward Agreement
Between
THE CITY OF WEST HAVEN, CONNECTICUT
and
WEST SHORE FIRE DISTRICT

Article I. Overview.

Section 1.1. Parties. The parties to this agreement ("Agreement") are the CITY OF WEST HAVEN, CONNECTICUT ("City") and the WEST SHORE FIRE DISTRICT, a special taxing district organized under the laws of the State of Connecticut ("Subrecipient").

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

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

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

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

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

Section 1.7. Term. This Agreement shall govern the performance of the parties for the period from October 23, 2023 (the "Effective Date") through January 22, 2025 (the "Expiration Date"), unless earlier terminated by either party in accordance with the terms of this Agreement, or extended by the City in its sole and exclusive discretion (the "Agreement Term").

Article II. Scope of Funded Activities.

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

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

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

Article III. Compensation.

Section 3.1. Payment of Funds. The City will serve as payment agent for the Approved Activities for costs and expenses actually incurred by Subrecipient in accordance with the Approved Budget and for the performance of

the Approved Activities under this Agreement in accordance with the provisions of this Agreement in an amount not to exceed Nine Hundred Seventy-Five Thousand Dollars (\$975,000.00) ("Total Agreement Funds"). The amount of Total Agreement Funds, however, is subject to adjustment by the City if a substantial change is made in the Approved Activities that affects this Agreement or if this Agreement is terminated prior to the expiration of the Agreement Term. Additionally, all contracts funded under this Agreement with expenditure commitments of \$50,000.00 or more shall be subject to prior review and approval by the Municipal Advisory and Review Board of the State of Connecticut. The City's disbursement of all program funds will be by direct payment to the Subrecipient's contractors and is conditioned upon (a) no outstanding defaults by Subrecipient in compliance with its obligations under this Agreement, (b) the Subrecipient's monitoring and reporting on compliance with the provisions of all such contracts to the City's ARPA Committee at such times and in such manner as required by the City's ARPA Committee, (c) the Subrecipient's certification to the City's ARPA Committee in connection with each request for payment by a contractor submitted by Subrecipient to the City's ARPA Committee that such contractor is entitled to such requested payment, together with such supporting documentation and information as required by the City's ARPA Committee and (d) payment approval by the City's ARPA Committee. The City's ARPA Committee may deny any request for disbursement in whole or in part with a statement of the reason(s) for such denial. Program funds shall not be expended prior to the Effective Date or following the earlier of the Expiration Date or the last day of the Agreement Term. Costs and expenses incurred shall only be as necessary and allowable to carry out the purposes and activities of the Approved Activities and may not exceed the maximum limits set in the Approved Budget. Costs and expenses charged against the Total Agreement Funds shall be incurred in accordance with this Agreement. To the extent the City disburses Total Agreement Funds to Subrecipient that are subsequently determined to be unallowable costs or expenses, Subrecipient shall reimburse the City for such unallowable costs or expenses within thirty (30) days after becoming aware of expenditure of advanced funds on unallowable costs or expenses. The City may withhold any Total Agreement Funds not yet disbursed under this Agreement in an amount equal to such unallowable costs and expenses.

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

Ken Carney, Chair

ARPA Committee

City of West Haven

355 Main St

West Haven, CT 06516

203-530-0006

kenc@baybrookremodelers.com

and to:

Rick Spreyer

Purchasing Director

City of West Haven

355 Main St.

West Haven, CT 06516

203-937-3624

rspreyer@westhaven-ct.gov

setting forth requested disbursements of program funds to Subrecipient's contractor(s), together with relevant documentation and information in accordance with this Agreement. Each monthly invoice shall contain a certification by Subrecipient that the information contained in Subrecipient's Disclosure and Certification Affidavit executed in connection with entering this Agreement remains true and correct in all material respects. Within forty-five (45) days from the date it receives such request for disbursement, the City may disapprove the requested disbursement in whole or in part. To the extent any disbursement request is so disapproved, the City shall notify Subrecipient as to the disapproval and the reason(s) for such disapproval. A decision by the City to disapprove all or any part of an invoice is final. There is no appeal process for Subrecipient. To the extent the City approves a request for disbursement, then the City will disburse the funds within forty-five (45) days after receiving Subrecipient's request for payment. Disbursements will be made directly to the applicable contractors. All of Subrecipient's contracts shall allow for meeting the requirements of this Agreement.

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

Article IV. Financial Accountability and Grant Administration.

Section. 4.1. Financial Management. Subrecipient shall maintain a management system and records related to all transactions for funds disbursed pursuant to this Agreement and with any program income earned as a result of funds disbursed pursuant to this Agreement. All funds to be disbursed under this Agreement shall be administered by the City in accordance with all applicable federal, state and local requirements, including, without limitation, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, as required by the ARP/CSLFRF Assistance Listing (21.027). Subrecipient shall provide the City with such documents and records requested by the City in connection with the City's rights and obligations related to funds disbursed under this Agreement and shall adopt such additional management procedures as may from time-to-time be prescribed by the City. Subrecipient shall maintain detailed, itemized documentation and other necessary records for all matters for which costs and expenses are incurred and payments disbursed by the City pursuant to this Agreement.

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

Agreement; and (iii) incurred in accordance with all applicable requirements for the expenditure of funds payable under this Agreement.

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

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

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

Section. 4.6. Audits. Subrecipient certifies compliance with applicable provisions of 2 C.F.R. 200.501-200.521, and continued compliance with these provisions during and after the term of this Agreement for so long as is necessary to fulfill the intent of this Section. Subrecipient's activities under this Agreement are subject to reviews and audits by representatives of the City, the State of Connecticut, the U.S. Department of Treasury and the U.S. Government Accountability Office.

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

Article V. Compliance with Grant Agreement and Applicable Laws.

Section. 5.1. General Compliance. Subrecipient shall perform all Approved Activities funded under this Agreement in accordance with this Agreement, the award agreement between the City and the U.S. Department of the Treasury, and all applicable federal, state and local requirements, including all applicable statutes, rules,

regulations, executive orders, directives or other requirements. Such requirements may be different from Subrecipient's current policies and practices. The City may assist Subrecipient in complying with all applicable requirements. However, Subrecipient shall remain fully responsible for ensuring its compliance with all applicable requirements.

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

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

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

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

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

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

The applicable UG provisions are as follows:

[Subpart A, Acronyms and Definitions](#)

[Subpart B, General provisions](#)

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

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

[Subpart E, Cost Principles](#)

[Subpart F, Audit Requirements](#)

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

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

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

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

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

Section 5.4. Procurement Requirements

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

1. Procurement Requirements and Procedures

Subrecipient shall follow the procurement procedures set out in Chapter 42 of the Code of the City of West Haven ("Purchasing Procedures"). Without limiting the generality of the immediately prior sentence,

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

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

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

- 2. Reporting.** Subrecipient shall file quarterly written reports with the City in form and substance required by the City regarding Subrecipient's activities pursuant to this Agreement and use of funds provided under this Agreement including, without limitation, the status of all contracts utilizing funds provided under this Agreement.
- 3. City review of solicitations.** Except for micro purchases made pursuant to 2 C.F.R. 200.320(a)(1) or procurements by small purchase procedures pursuant to 2 C.F.R. 200.320(a)(2), if Subrecipient proposes to enter into any contract for the performance of any of the Approved Activities under this Agreement, then the Subrecipient shall forward to the City a copy of any solicitation (whether competitive or non-competitive) at least fifteen (15) days prior to the publication or communication of the solicitation. The City will review the solicitation and provide comments, if any, to Subrecipient as soon as reasonably practicable. Consistent with 2 C.F.R. 200.324, the City will review the solicitation for compliance with applicable procurement standards; *provided, however, the City's review and comments shall not constitute approval of the solicitation. Notwithstanding the City's review and comment, Subrecipient remains bound by all applicable laws, regulations, and Agreement terms and conditions.* If, during its review, the City identifies any deficiencies, then the City will communicate those deficiencies to Subrecipient as soon as reasonably practicable.
- 4. City review of contracts.** Except for micro-purchases pursuant to 2 C.F.R. 200.320(a), if Subrecipient proposes to enter into any contracts for the performance of any of the Approved Activities under this Agreement, all such contracts shall be in writing and Subrecipient shall forward to the City a copy of each proposed written contract prior to contract execution. The City shall review the unexecuted contract for compliance with applicable requirements and provide comments, if any, or a statement of no comment to Subrecipient as soon as reasonably practicable. Consistent with 2 C.F.R. §200.324, the City will review the unexecuted contract for compliance with the procurement standards outlined in 2 C.F.R. §§200.318 through 200.327 as well as Appendix II to 2 C.F.R. Part 200. The City's review and comments shall not constitute an approval of the contract. Regardless of the City's review, Subrecipient shall remain bound by all applicable laws, regulations, and Agreement terms and conditions. If, during its review, the City identifies any deficiencies, then the City will communicate those deficiencies to Subrecipient as soon as reasonably practicable. Subrecipient must correct the noted deficiencies before executing the applicable contract.

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

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

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

Section 5.7 Program Income. If Subrecipient earns program income, as defined in 2 C.F.R. 200 J during the Agreement Term, it must segregate the gross proceeds of the program income and follow the provisions in 2 C.F.R. 200.307.

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

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

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

(a) **Civil Rights Laws.** Subrecipient shall comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d *et seq.*) and Treasury's implementing regulations at 31 C.F.R. Part 72, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance.

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

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

(d) **Age Discrimination.** Subrecipient shall comply with the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101 *et seq.*), and Treasury's implementing regulations at 31 C.F.R. Part 73, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance.

(e) **Americans with Disabilities Act.** Subrecipient shall comply with Title II of the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12101 *et seq.*), which prohibits discrimination on the basis of

disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

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

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

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

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

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

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

Section 5.17. Use of Name. Neither party to this Agreement shall use the other party's name, trademarks, or other logos in any publicity, advertising, or news release without the prior written approval of an authorized representative of that party. The parties agree that each party may use factual information regarding the existence and purpose of the relationship that is the subject of this Agreement for legitimate business purposes, to satisfy any reporting and funding obligations, or as required by applicable law or regulation without written permission from the other party. In any such statement, the relationship of the parties shall be accurately and appropriately described.

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

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

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

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

Section 5.22. Build America, Buy America. Buy American. Any and all procurements for construction services, goods or materials shall comply with the federal government's "Build America, Buy America" requirements and "Buy American" requirements, if and to the extent applicable to the Approved Activities or any portion thereof.

Article VI. Cooperation in Monitoring and Evaluation.

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

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

Section 6.2. Subrecipient Responsibilities.

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

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

If the City determines that an intervention is warranted, it shall provide written notice to Subrecipient of the intervention within thirty (30) days of the completion of a report review, desk review, onsite review, audit review, or procedures engagement review or as soon as possible after the City otherwise learns of a compliance or

performance deficiency related to the execution of this Agreement. The written notice shall notify Subrecipient of the following related to the intervention:

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

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

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

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

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

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

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

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

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

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

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

which changes must be acceptable to the City in its sole and exclusive discretion. Subrecipient shall implement such changes as soon as reasonably practicable.

Section 6.6. Risk Assessment, Specific Conditions and Remedies. The City has conducted or will conduct a risk assessment as required by 2 C.F.R. §200.352(b) and has determined or will determine the Subrecipient's level of risk as low, moderate, or high. Risk assessments may be repeated throughout the project period after scheduled reports, audits, unanticipated issues, or other adverse circumstances that may arise. If the level of risk evaluated is moderate or high, the City will require specific conditions (2 C.F.R. §200.208), including but not limited to, correction of prior audit findings, monthly reporting, prior approvals for funding, or other specific condition until the Subrecipient is eligible for a low risk rating, at which time the specific condition(s) will be removed and the Subrecipient notified. In the event of noncompliance or failure to perform, the City has the authority to apply remedies, as defined in the uniform guidance (2 C.F.R. §200.333), including but not limited to, temporarily withholding payments, disallowances, suspension or termination of the federal award, suspension of other federal awards received by the Subrecipient, debarment or other remedies including civil and/or criminal penalties, as appropriate (§200.337(h)). The City will also consider whether monitoring the results of the Subrecipient necessitate adjustments to its own record (see 2 C.F.R. §200.333(g)).

Article VII. Default and Termination.

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

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

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

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

Article VIII. General Conditions.

Section 8.1. Indemnification. To the extent permitted by law, Subrecipient shall be responsible for and shall indemnify and shall defend and hold the City and its employees, officers and agents (each, an "Indemnified Person") harmless from any and all costs and expenses, including, without limitation, all costs, fees (including, without limitation, attorneys' fees), expenses, losses, liabilities, fines, penalties, damages, claims, demands, judgments, awards, obligations, actions, or proceedings arising out of or related to Subrecipient's acts or omissions, as well as breach of Subrecipient's representations, warranties, covenants and other obligations under this Agreement. Indemnification shall apply irrespective of the date of the assertion of any claim against an Indemnified Person and/or whether the Indemnified Person suffers or incurs any loss or liability before or after the expiration or earlier termination of this Agreement. The provisions of this Section 8.1 shall survive expiration or earlier termination of this Agreement for so long as is necessary to fulfill the intent hereof.

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

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

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

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

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

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

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

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

(a) If to the City,

Ken Carney, Chair

ARPA Committee

City of West Haven

355 Main St.

West Haven, CT 06516

203-530-0896

kenc@baybrookremodelers.com

(b) If to the Subrecipient:

[Robert Bruneau
Chairman Board of Fire Commissioners
West Shore Fire District
West Haven CT]

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

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

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

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

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

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

City of West Haven

West Shore Fire District

By: _____
Nancy R. Rossi
Its Mayor

By: 
[Robert Bruneau
Its [Chairman, Board of Fire Commissioners
West Shore Fire District]

West Haven Ct. 06516]

Approved as to form:

Mark J. Malaspina
Carmody Torrance Sandak & Hennessey LLP

Exhibit A: Subaward Data

Subrecipient Name	West Shore Fire District
Subrecipient Unique Entity Identifier:	[CZW9FUJ4RMN6]
Federal Award Date of Award to the Recipient by the Federal Agency:	March 3, 2021
Subaward Period of Performance Start Date:	October 23, 2023
Subaward Period of Performance End Date:	January 22, 2025
Amount of Federal Funds Obligated by this Action by the Pass-Through Entity to the Subrecipient:	\$975,000.00
Total Amount of Federal Funds Obligated to the Subrecipient by the Pass-Through Entity Including the Current Obligation:	\$975,000.00
Total Amount of the Federal Award Committed to the Subrecipient by the Pass-Through Entity:	\$975,000.00
Federal Award Project Description:	Fire Station Improvements
Name of Federal Awarding Agency:	Department of the Treasury
Name of Pass-Through Entity:	City of West Haven, Connecticut
Contact Information for City Authorizing Official:	<p>Ken Carney, Chair</p> <p>ARPA Committee</p> <p>City of West Haven</p> <p>355 Main St.</p> <p>West Haven, CT 06516</p> <p>203-530-0006</p> <p>kenc@baybrookremodelers.com</p> <p>or his designee by notice in accordance with the provisions of Section 8.9 of this Agreement</p>
Contact Information for City Project Manager:	<p>Ken Carney, Chair</p> <p>ARPA Committee</p> <p>City of West Haven</p> <p>355 Main St.</p> <p>West Haven, CT 06516</p> <p>203-530-0006</p> <p>kenc@baybrookremodelers.com</p> <p>or his designee by notice in accordance with the provisions of Section 8.9 of this Agreement</p>

CFDA Number and Name:	21.027 -- Coronavirus State and Local Fiscal Recovery Funds
Identification of Whether Subaward is R&D:	No
Subrecipient Indirect Costs:	See Exhibit C - Approved Budget

Exhibit B: Approved Activities

The funds will be used to remodel two fire stations, providing separate quarters for men and women, adding a restroom, rendering the fire stations ADA-compliant, upgrading sanitary sewer lines and making related improvements. All plans and specifications for the Approved Activities shall be subject to the prior written consent of the City in the exercise of its reasonable discretion.

Exhibit C: Approved Budget

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

REVENUES			Total Revenue
City of West Haven Coronavirus State and Local Fiscal Recovery Funds Awarded			\$
Budget Cost Categories		OMB Uniform Guidance Federal Awards Reference 2 C.F.R. 200	Total Expenditures
1.	Personnel (Salary and Wages)		\$
2.	Fringe Benefits		\$
3.	Travel		\$
4.	Equipment		\$
5.	Supplies		\$
6.	Contractual Services and Subawards		\$
7.	Consultant (Professional Service)		\$ 75,000
8.	Construction		\$ 900,000
9.	Occupancy (Rent and Utilities)		\$
10.	Research and Development (R&D)		\$
11.	Telecommunications		\$
12.	Training and Education		\$
13.	Direct Administrative Costs		\$
14.	Miscellaneous Costs		\$
a.	Advertising and public relations costs		
b.	Materials and supplies costs, including costs of computing devices		
15.	Add additional cost items as needed		
16.	Total Direct Costs (add lines 1-15)		\$
17.	Total Indirect Costs		
	Rate %:		\$
	Base*:		\$
18.	Total Costs Federal Grant Funds (Lines 16 and 17)		\$
MUST EQUAL REVENUE TOTALS ABOVE			

* The Base is modified direct total costs (MTDC) of the subaward project. Pursuant to 2 C.F.R. 200.68, MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

Exhibit D: Lobbying Certification

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

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

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

West Shore Fire District



By: Robert Bruneau

Its: [Chairman Board of Fire Commissioners

West Shore Fire District

West Haven CT, 06516]

Date

Exhibit E: Key Personnel

CITY INFORMATION	
Administrative Address:	355 Main St West Haven Ct. 06516
Invoice Address:	355 Main St West Haven Ct. 06516
Project Manager Name:	ARPA Committee
Project Manager Title:	
Project Manager Email:	
Project Manager Phone:	
Fiscal Officer Name:	
Fiscal Officer Title:	
Fiscal Officer Email:	
Fiscal Officer Telephone:	
SUBRECIPIENT INFORMATION	
Administrative Address:	860 Ocean Ave West Haven CT. 06516
Invoice Address:	860 Ocean Ave West Haven Ct. 06516
Project Manager Name:	Stephen Scafariello
Project Manager Title:	Fire Chief
Project Manager Email:	sscafariello@westshorefd.com
Project Manager Telephone:	2039338420
Fiscal Officer Name:	Robert Bruneau
Fiscal Officer Title:	Chairman Board of Fire Commissioners
Fiscal Officer Email:	
Fiscal Officer Telephone:	2039338420

EXHIBIT F

INSURANCE REQUIREMENTS

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

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

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

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

1. Commercial General Liability; Minimum Limits Required:

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

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

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

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

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

3. Workers Compensation/Employers Liability Insurance:

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

No Limitation on Liability

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

Cancellation, Renewal and Modification

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

WATER POLLUTION CONTROL HYPOCHLORITE STORAGE TANKS

- Bid #2023-40 was published on October 3, 2023
- 1 bid was received from Coastal Technical Sales, Inc for \$92,159.63
- Tanks are being funded by WPCA operating budget.
- Coastal Technical will remove existing tanks and install newly purchased tanks.
- PO to serve as contract
- Submitted bid, Ethics Disclosure, and Non-Collusion affidavit included in this packet



CONTRACT

THIS AGREEMENT, made by and between the City of West Haven (hereinafter designated as City), a municipal corporation located within the County of New Haven and State of Connecticut and Coastal Technical sales, Inc (hereinafter designated as Contractor), whose principal place of business is located at 116 Keystone Drive, Montgomeryville, PA 18936, acting herein by Edward J. Monahan, III, its corporate secretary, duly authorized and empowered so to act:

WITNESSETH

1. That said Contractor, for and in consideration of the promises and undertakings of the City as hereinafter set forth, does hereby promise and agree with the said City that the Contractor will furnish and deliver in accordance with the proposal prepared for such purpose, which proposal is attached as Exhibit A, and incorporated into and made a part of this contract. The schedule of performance by Contractor is as follows: See Exhibit A.
2. The Contractor, in consideration of the faithful performance of the promises, undertakings and agreements by the City, does hereby promise and agree that it will pay the City the sum of Ninety two thousand one hundred fifty nine and 63/100 (\$92,159.63), payment to be made, pursuant to the payment terms contained in attached Exhibit A.
3. The service and work contemplated under this contract shall be completed on July 31, 2024.
4. The City may at any time, and for any reason, direct the discontinuance of

the services and work of the Contractor for a period of time. Such direction shall be in writing and shall specify the period during which the work shall be discontinued. The work shall be resumed on the dates specified in such direction or upon such other date as the City may thereafter specify in writing. The period during which such work shall have been discontinued shall be deemed added to the time for performance. The issuance of such direction shall not give rise to any claim against the City.

5. It is mutually agreed and understood by the parties hereto that no payment shall be made at any time unless the terms and conditions of said specifications have been fully complied with; but no payment made under this contract shall be construed as evidence of complete compliance with the terms and conditions hereof, including specifications.

6. The Contractor shall protect and save harmless the City from and against any and all claims, demands or causes of action directly or indirectly or arising out of bodily injury, death or damage or destruction of or loss to property which is claimed to be due in any way to the fault of the Contractor or anyone employed by him.

7. The Contractor shall at its expense, maintain during the life of this contract liability insurance coverage of not less than \$1,000,000.00 and shall, before commencing the work, furnish City a certificate of insurance evidencing such coverage, which shall include notice of cancellation, lapse or amendment to be given to the City at least (30) days prior to the date of its effective action; and the City shall be named in such policy as an additional insured.

8. All work shall be performed in a good and workman like manner. Contractor hereby further agrees to comply with all applicable laws, ordinances and

regulations including but not limited to workers' compensation, unemployment compensation, state and federal income tax, social security and zoning regulations.

9. The Contractor shall protect, defend, and save harmless the City and all of its officers, agents, servants, and employees from all suits, actions or claims of any character, name or description brought for or on account of any injuries, damages, or losses sustained by any person or property in consequence of the use of materials incorporated in the work or on account of any act or omission, neglect or misconduct of the Contractor, his agents, officers, servants, employees or subcontractors, in the performance of the contract or on account of any claim for patent, trademark, or copyright infringement; and the certificate of liability insurance shall include this clause in the provision thereof.

10. This contract shall be construed in accordance with the Laws of the State of Connecticut, and the Charter and ordinances of the City of West Haven.

11. This contract shall be of no force and effect unless the City Director of Finance has certified hereon that funds are available to pay for the work or services contemplate, and that any required bonds have been executed and are on file in the Office of the City Director of Finance.

12. This contract shall be of no force and effect unless certified by the Corporation Counsel, or his designee, as approved as to correctness of form.

13. The said parties for themselves, their heirs, executors, administrators, successors and assigns, do hereby agree to the full performance of the covenants herein contained.

IN WITNESS WHEREOF: THE CITY OF WEST HAVEN, acting herein by its Mayor,
and the Contractor, acting herein by E.J. Monahan III, its President, duly
authorized, have subscribed their name to this agreement this 21 day of November
~~2010~~. 2023.

WITNESSES:

Elizabeth Langley
Elizabeth Langley

E.J. Monahan, III, President

E.J. Monahan III
By: President

By: _____

Its Mayor

Funds are available for the services herein contained against Account No. _____

David Taylor
Director of Finance

Date

This contract is approved as to correctness of form.

Corporation Counsel

Date

Quotation

October 13, 2023

Quote# 07242023_2

Mark Magri
City of West Haven
Water pollution control plant
mmagri@westhaven-ct.gov

As requested, Coastal Technical Sales (CTS) is providing this quotation to supply services to remove existing 9,150 gallon tanks and install (2) 6,600 gallon tanks at the City of West Haven Connecticut

CTS will provide:

- ~~1. (2) 6,600 gallon tanks vertical tanks with IMFO with freight to City's location~~
2. Expansion joint and butterfly valve to isolate the tanks.
3. Lull to install the tank in place
4. Lull to remove the existing two tanks from the building.
5. Cut up existing two tanks in City supplied dumpster.
6. All required labor.

CTS will not supply:

1. Removal of Window designed for tank removal.
2. Cleaning and rinsing of existing tanks
3. Removal of all piping overhead. We could potentially do this work, it would just add time and labor cost. There is a possibility we can cut the tanks in place and not need these removed, but we will not know for sure until we get into it.
4. Conduit removal
5. Any electrical connections
6. Dumpster for older tanks being removed. City of West Haven is supplying.
7. PVC piping is not in this proposal. We can supply separately once the piping design is finalized.
8. Recalibration of existing level sensor

CITY OF WEST HAVEN
INVITATION TO BID
WPCP SODIUM HYPOCHLORITE STORAGE TANKS

BID#2023-40

BID FORM

TOTAL BID PRICE (LUMP SUM): \$ 92,159.63

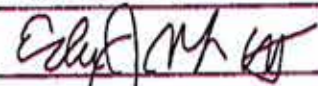
COMPANY NAME: Coastal Technical Sales, Inc.

CONTACT PERSON: Edward J. Monahan, III

ADDRESS: 116 Keystone Drive, Montgomeryville, PA 18936

PHONE NUMBER: 215-628-1965

EMAIL: ej@coastaltechnical.com

SIGNATURE: 

DATE: 10/13/23



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

**DISCLOSURE &
 CERTIFICATION AFFIDAVIT**

EVERY SECTION MUST BE COMPLETED

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

Contractor/Vendor Name:	Coastal Technical Sales, Inc.
Address:	116 Keystone Drive, Montgomeryville, PA 18936
Telephone and/or Fax #:	215-628-1965 / 215-628-1649
Email Address:	ej@coastaltechnical.com
Contact Person:	Edward J. Monahan, III

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

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

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

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

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

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

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

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

Organization Name	Address	Type of Ownership
1	NONE	
2		

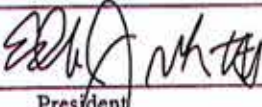
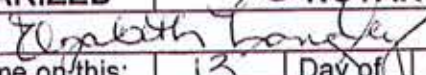
10. The following persons and/or entities possess an ownership interest in the Contractor. If the Contractor is a corporation, list the names of each stockholder whose shares exceed twenty-five (25) percent of the outstanding stock. If none, state none. Use additional sheet if necessary (must be on company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

Name	Title	% of Ownership	DOB	
1	EDWARD J. MONAHAN III	PRESIDENT	74%	01/04/73
2				

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

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

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

Signature & Title of person completing this form:	 President		
THIS FORM MUST BE NOTARIZED		NOTARY SEAL (if available)	
Signature of Notary:			
Subscribed and sworn to, before me on this:	13	Day of	October 2023
My Commission Expires:	Sept 8, 2025		

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

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

PROPOSERS NON COLLUSION AFFIDAVIT FORM

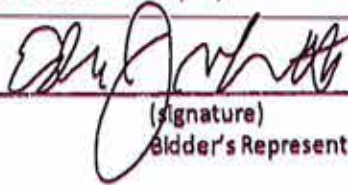
The undersigned proposer, having fully informed himself/herself/itself regarding the accuracy of the statements made herein, certifies that:

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

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

COASTAL TECHNICAL SALES, INC.

Legal Name of Bidder



(signature)

Bidder's Representative, Duly Authorized

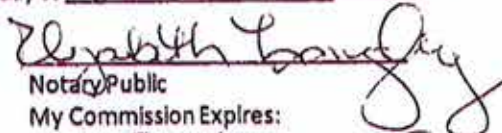
EDWARD J MONAHAN, III

Name of Bidder's Authorized Representative

PRESIDENT

Title of Bidder's Authorized Representative

Subscribed and sworn to before me this 13 day of October, 2023, 2023


Notary Public
My Commission Expires:
Sept 8, 2025

Commonwealth of Pennsylvania - Notary Seal
Elizabeth Langley, Notary Public
Montgomery County
My commission expires September 8, 2025
Commission number 1320255
Member, Pennsylvania Association of Notaries



Removal Cost

	Solution Components		Investment
1	Service to remove tanks.	\$7,500.00	\$7,500.00
1	Parts, Material	\$5,071.00	\$5,071.00
3	Travel and Expenses	\$400.00	\$1,200.00
	Removal Total		\$13,771.43

Installation of Two Tanks

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1	Parts, Material	\$69,688.20	\$69,688.20
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	Installation Total		\$78,388.20

NOTES:

1. PAYMENT TERMS: Net 30 Days. Partial bills will be submitted
2. EST. SHIP: (8-12) Weeks ADA for the tanks. We could come up prior to the tanks to remove the existing tanks, so if you need to have the tank pad inspected and if needed repaired
3. DRAWINGS: (2-3) Weeks ARO
4. NOTE: Lead times are subject to prior sale
5. FREIGHT: Prepaid & add to invoice
6. VALIDITY: 30 days
7. At the discretion of CTS or the manufacturer, drawings marked "approved as noted" may be re-submitted for a final approval of changes PRIOR to placing the order into production
8. Please reference this quotation number on any subsequent orders for material.
9. We reserve the right to update pricing if release for fabrication is not received within 30 days of receipt of written purchase order
10. If an item is not shown on this quotation, it is not part of our scope of supply
11. Unless otherwise provided in this quotation, pricing is based on (i) acceptance of manufacturers Limited Warranty and CTS' Standard Terms & Conditions of Sale, (ii) acceptance of our standard insurance and (iii) quote excludes installation, permits, craning, applicable taxes, duties and tariffs.
12. This quotation is based on our interpretation of information provided for bidding. Prices are subject to adjustment for any revisions or additions to the specifications, scope of work and/or material listing.

If other/additional insurance is required for the project, additional fees may apply

Sincerely,

E.J. Monahan

CITY OF WEST HAVEN

INVITATION TO BID

WPCP SODIUM HYPOCHLORITE STORAGE TANKS

BID#2023-40

BID FORM

TOTAL BID PRICE (LUMP SUM):

\$ 92,159.63

COMPANY NAME:

Coastal Technical Sales, Inc.

CONTACT PERSON:

Edward J. Monahan, III

ADDRESS:

116 Keystone Drive, Montgomeryville, PA 18936

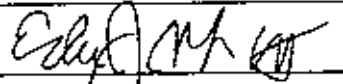
PHONE NUMBER:

215-628-1965

EMAIL:

ej@coastaltechnical.com

SIGNATURE:



DATE:

10/13/23



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

**DISCLOSURE &
 CERTIFICATION AFFIDAVIT**

EVERY SECTION MUST BE COMPLETED

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

Contractor/Vendor Name:	Coastal Technical Sales, Inc.
Address:	116 Keystone Drive, Montgomeryville, PA 18936
Telephone and/or Fax #:	215-628-1965 / 215-628-1649
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State of	Pennsylvania	County of	Montgomery
1.	Edward J. Monahan, III (type or print your name above)	being first duly sworn, hereby deposes and says that:	
1.	I am over the age of 18 and understand the obligations of making statements under oath; I understand that the City of West Haven is relying on my representations herein.		
2a.	I am the corporate secretary or majority owner (including sole proprietorship) of	Coastal Technical Sales, Inc Insert Company Name above	
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	Name	City Affiliation Role & Time Frame	Contractor Affiliation Role & Time Frame	DOB
1	NONE			
2				

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2				

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

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2			

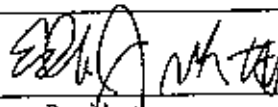
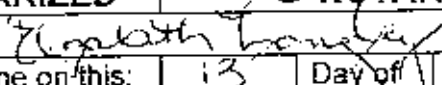
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2				

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

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

Signature & Title of person completing this form:			
		President	
THIS FORM MUST BE NOTARIZED		NOTARY SEAL (if available)	
Signature of Notary:			
Subscribed and sworn to, before me on this:		13	Day of October 2023
My Commission Expires:		Sept 8, 2025	

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

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

PROPOSERS NON COLLUSION AFFIDAVIT FORM

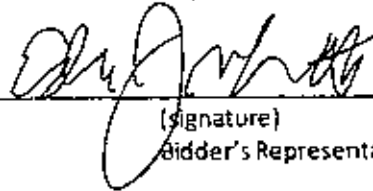
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Legal Name of Bidder



(signature)

Bidder's Representative, Duly Authorized

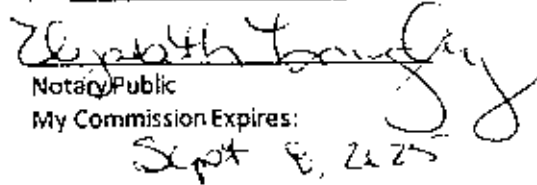
EDWARD J. MONAHAN, III

Name of Bidder's Authorized Representative

PRESIDENT

Title of Bidder's Authorized Representative

Subscribed and sworn to before me this 13 day of October, 2022, 2023



Notary Public
My Commission Expires:
Sept 8, 2025

Commonwealth of Pennsylvania - Notary Seal
Elizabeth Langley, Notary Public
Montgomery County
My commission expires September 8, 2025
Commission number 1320255
Member, Pennsylvania Association of Notaries

Quotation

October 13, 2023

Quote# 07242023_2

Mark Magri
City of West Haven
Water pollution control plant
mmagri@westhaven-ct.gov

As requested, Coastal Technical Sales (CTS) is providing this quotation to supply services to remove existing 9,150 gallon tanks and install (2) 6,600 gallon tanks at the City of West Haven Connecticut

CTS will provide:

1. (2) 6,600 gallon tanks vertical tanks with IMFO with freight to City's location
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5. Any electrical connections
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8. Recalibration of existing level sensor



Removal Cost

	Solution Components		Investment
1	Service to remove tanks.	\$7,500.00	\$7,500.00
1	Parts, Material	\$5,071.00	\$5,071.00
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10. If an item is not shown on this quotation, it is not part of our scope of supply
11. Unless otherwise provided in this quotation, pricing is based on (i) acceptance of manufacturers Limited Warranty and CTS' Standard Terms & Conditions of Sale, (ii) acceptance of our standard insurance and (iii) quote excludes installation, permits, craning, applicable taxes, duties and tariffs.
12. This quotation is based on our interpretation of information provided for bidding. Prices are subject to adjustment for any revisions or additions to the specifications, scope of work and/or material listing.

if other/additional insurance is required for the project, additional fees may apply

Sincerely,

E.J. Monahan

MENTAL HEALTH GRANT - ARPA

- Bid 2023-33 – ARPA Mental Health Grant Application
 - Published on July 17th
 - Closed on August 28th
- ARPA funds allocated by City Council for a grant that would enhance citizens access to mental health care
- One organization (Bridges) submitted an application, included in this packet
- Grant award requested by the City is \$100,000



AMERICAN RESCUE PLAN SUBAWARD AGREEMENT

THIS American Rescue Plan Subaward Agreement ("Agreement"), made and entered into this 16th day of November, 2023 by and between the City of West Haven, herein after referred to as "Pass-Through Entity," a municipality existing under the laws of Connecticut, located at West Haven City Hall, 355 Main Street, West Haven, CT 06516 and Bridges Healthcare, Inc. (the "Subrecipient"), located at 941-949 Bridgeport Avenue, Milford, CT 06460 recites and provides as follows:

Recitals

WHEREAS, Subrecipient submitted a proposal in response to the Pass-Through Entity's solicitation in the area of mental health to address a public good in response to the Covid-19 pandemic;

WHEREAS, Subrecipient's proposal was selected by the Pass-Through Entity for a contract award in the amount of \$100,000.00 ("Contract Award") in connection with promoting the arts in the City of West Haven;

AND WHEREAS, Subrecipient is suited for receipt of the Contract Award on the terms and conditions set forth in this Agreement due to its extensive experience with matters that are the subject of the Contract Award;

NOW, THEREFORE, in consideration of the mutual terms and conditions herein contained, the parties hereto agree as follows:

I. SCOPE OF PROJECT

- A. The Pass-Through entity hereby agrees to grant the Subrecipient the sum of \$100,000.00 under the terms and conditions set forth in this Agreement. See Attachment I attached hereto and made a part hereof for general information. The Subrecipient will use the funds in accordance with the parameters set forth in the Pass-Through Entity's RFP #2023-33, a copy of which is attached hereto and made a part hereof as Attachment II, and the Subrecipient's Proposal in response thereto, dated August 25, 2023, a copy of which is attached hereto and made a part hereof as Attachment III. Funds provided under this Agreement will be used for child and adult outpatient services, psychiatric evaluations and medication management, mobile crisis opioid services, case management and wraparound services, and other similar services for COVID-related health issues (the "Scope of Project"). These funds will be utilized in accordance with the policies and procedures established by the Subrecipient, the Pass-Through Entity and the federal government for this program. These funds may not be used for any other contracts between the Subrecipient and the Pass-Through Entity.
- B. The Subrecipient shall utilize these funds as may be necessary to accomplish

what is required to be performed under this Agreement in accordance with applicable federal, State, and local requirements, rules, regulations, policies, procedures, Executive Orders and laws (collectively, "Law") in effect on the date of execution of this Agreement, as such Laws may be modified, amended or replaced during the term of this Agreement.

- C. The Subrecipient shall respond to and correct any deficiencies in performance and conformance to Law, as soon as possible after those deficiencies are identified by the Pass-Through Entity and brought to the attention of the Subrecipient.
- D. The Subrecipient may not obligate the Pass-Through Entity. The Subrecipient may not pledge the full faith or credit of the Pass-Through Entity, or make any contract, lease, or purchase in the name of the Pass-Through Entity.
- E. Nothing in this Agreement shall in any manner restrict the Subrecipient from contracting with other public and private entities to perform work and provide services in accordance with its business mission.

II. PASS-THROUGH ENTITY RESPONSIBILITIES

- A. To the extent required by Law, the Pass-Through Entity shall provide oversight, guidance and monitoring of the Subrecipient's activities regarding the Subrecipient's compliance with the terms and conditions of this Agreement, provided that, in no event, shall the Pass-Through Entity be responsible for the Subrecipient's performance of its obligations under this Agreement.
- B. The Pass-Through Entity shall provide copies to the Subrecipient in a timely manner, of all correspondence, electronic correspondence, transmittals, notices, policies, and procedures regarding the Scope of Services.

III. FEDERAL REQUIREMENTS

Without limiting the generality of the Subrecipient's obligation to comply with Law, the Subrecipient shall comply with all federal requirements imposed on the Pass-Through entity that flow down to the Subrecipient to ensure that the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award.

Without limiting the generality of the Subrecipient's obligation to comply with Law, the Subrecipient will administer and manage the funds covered by this Agreement in accordance with the guidance issued by the US Department of Treasury and other federal agencies concerning the American Rescue Plan Act of 2021.

Without limiting the generality of the Subrecipient's obligation to comply with Law, the Subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and audit Requirements for Federal Awards (*uniform grant guidance*) and agrees to adhere to the accounting principles and procedures required therein, use adequate internal controls, and maintain necessary source documentation for all costs and charges incurred.

IV. TIME OF PERFORMANCE

The term of this Agreement shall commence upon execution of this Agreement and shall terminate on the earlier to occur of (a) advancement of all funds to be provided under this Agreement or (b) December 31, 2026, time being of the essence.

V. COMPENSATION AND METHOD OF PAYMENT

- A. This is a subaward agreement, using the cost reimbursement method of payment. The amount of the subaward is \$100,000.00. The rate structure per service is to be a reasonable cost and comparable to Medicaid/ Medicare rates. Funding is to be used solely and specifically to treat individuals who have been impacted by COVID-19. Reimbursement for services will not be provided without submission of required documentation. The form prescribed by the Pass-Through Entity shall be populated and submitted on a monthly basis for payment. The monthly submittal shall serve as the monthly invoice from the Subrecipient to the Pass-Through Entity.
- B. Subrecipient's invoices will state the period for which reimbursement is being requested and will itemize the cost by budget category per the budget set forth in Attachment IV (the "Budget") As a condition of cost reimbursement under this Agreement, Subrecipient shall submit deliverables and reports, both financial and non-financial, required by the Pass-Through entity to comply with federal and local funding and reporting requirements, subject to redaction of personally identifiable information of patients and compliance with HIPAA and other applicable laws, rules and regulations. All required deliverables and reports are to be submitted to Pass-Through Entity for the compensation defined herein. Subrecipient shall not be entitled to receive any additional or separate compensation from Pass-Through Entity in connection with the project without prior approval of Pass-Through Entity, followed by a written amendment submitted to the Pass-Through Entity, approved by the federal awarding agency and entered into by the parties. On or before the tenth (10th) day of each calendar month beginning with the second calendar month of the term of this Agreement and ending in the month following expiration or earlier termination of this Agreement in accordance with its terms, Subrecipient will submit a request for reimbursement on a form prescribed by Pass-Through Entity ("Request for Reimbursement") that will cover expenses incurred in the immediately prior month that are reimbursable under this Agreement. Within forty-five (45) calendar days after a Request for Reimbursement is presented to Pass-Through Entity, Pass-Through Entity will notify Subrecipient if Pass-Through Entity disputes all or any portion of the Request for Disbursement, and, in this event, Pass-Through Entity and Subrecipient will promptly meet to address such dispute. To the extent Pass-Through Entity does not dispute a Request for Reimbursement, Pass-Through Entity will pay Subrecipient the undisputed amount covered by the Request for Reimbursement within forty-five (45) calendar days after it was presented to Pass-Through Entity.

VI. ADMINISTRATIVE CONSIDERATIONS

Where policies of Subrecipient differ from those of the Pass-Through Entity, such as travel reimbursement, fringe benefits, indirect costs, etc., the policies of the Subrecipient shall be applicable to cost incurrences under the Agreement provided such policies comply with awarding agency regulations.

VII. REBUDGETING AND PRIOR APPROVAL

Subrecipient is permitted to re-budget direct costs, if necessary, as described in the uniform guidance (§200.308) to better reflect spending requirements, subject to Pass-Through Entity's written approval, and subject to the federal awarding agency's policy and the uniform grant guidance that would define requirements for prior written approval (§200.407) before implementation.

VIII. RELATIONSHIP OF PARTIES

The parties are independent, and neither party is the agent, joint venturer, partner, or employer of the other.

IX. INDEMNIFICATION AND LIABILITY TO OTHERS

To the extent permitted by Law, Subrecipient shall be responsible for and shall indemnify and shall defend and hold the Pass-Through Entity and its employees, officers and agents (each, an "Indemnified Person") harmless from any and all costs, fees and expenses, including, without limitation, all costs, fees (including, without limitation, attorneys' fees), expenses, losses, liabilities, fines, penalties, damages, claims, demands, judgments, awards, obligations, actions, or proceedings arising out of or related to Subrecipient's acts or omissions, as well as breach of Subrecipient's representations, warranties, covenants and other obligations under this Agreement. Indemnification shall apply irrespective of the date of the assertion of any claim against an Indemnified Person and/or whether the Indemnified Person suffers or incurs any loss or liability before or after the expiration or earlier termination of this Agreement. The provisions of this Article IX shall survive expiration or earlier termination of this Agreement for so long as is necessary to fulfill the intent hereof.

X. WORKERS' COMPENSATION INSURANCE

The Subrecipient shall provide Workers' Compensation Insurance coverage for all of its employees involved in the performance of this Agreement as required by the Laws of the State of Connecticut. See Article XI, Section C for additional requirements.

XI. INSURANCE

As a condition precedent to the Pass-Through Entity's obligations under this Agreement, the Subrecipient shall furnish the Pass-Through Entity with certificates evidencing the type, amount, class of operations and effective dates and dates of expiration of the insurance policies required. The certificates shall substantially contain the following statement: "The insurance covered by this certification shall not be canceled or materially altered, except after thirty (30) consecutive calendar days from when a written notice has been delivered

to Pass-Through Entity." The Pass-Through Entity and its respective agents, employees and officers, shall be named as an additional insured in all liability insurance policies on a primary basis and the Pass-Through Entity shall be provided with an additional insured certificate for the insurances required for this Agreement, except for worker's compensation, professional liability and automobile liability policies. Additional insured status must remain in effect for the term of the Agreement. Such insurances shall contain waiver of subrogation clauses and shall be written on an occurrence basis.

The Subrecipient shall furnish the Pass-Through Entity with evidence of at least the following amount of insurance coverage for their firm:

- A. commercial general liability with minimum limits of coverage at \$1,000,000 Each Occurrence (Bodily Injury or Property Damage), \$2,000,000 General Aggregate that applies on a per project basis, \$2,000,000 Products/Completed Operations Aggregate and \$1,000,000 Per Person or Organization (Personal and Advertising Injury);
- B. automobile liability insurance with at least \$1,000,000 combined single limit coverage to include owned, non-owned and hired automobiles and in compliance with and as required by the Laws of the State of Connecticut; and
- C. worker's compensation statutory benefits as required by the Laws of the State of Connecticut and employee's liability coverage with limits of at least \$100,000 each accident, \$100,000 employee disease, and \$500,000 disease policy limits, and as required by the Laws of the State of Connecticut
- D. professional liability insurance with at least \$2,000,000 in coverage per occurrence and at least \$3,000,000 in the aggregate.

XII. PROGRAM INCOME

In this paragraph "Program Income" means gross income received by the Subrecipient directly generated from the use of the grant funds originating with the Pass-Through Entity. All Program Income is to be used for the Scope of Project and documented to show how the program income was used.

XIII. ESTABLISHMENT AND MAINTENANCE OF RECORDS

- A. Establishment and Maintenance of Records. The Subrecipient shall maintain records of all actions, and accurate books of accounts for all funds received and disbursed with full documentation to substantiate each transaction. Records shall be retained for a period of at least five (5) years after receipt of the final payment under this Agreement, or five (5) years after the audit pertaining to this Agreement, whichever is later. If the Subrecipient should go out of existence, custody of the records with respect to all matters covered by this Agreement shall be transferred to the Pass-Through Entity.

- B. Documentation of Charges and Costs. All charges and costs shall be supported by properly executed payrolls, time records, invoices, contracts, or vouchers, or other official documentation evidencing in full detail the nature and propriety of the expenses in accordance with accepted accounting principles. Documentation for charges and costs shall be clearly identified and readily accessible.

XIV. AUDITS AND INSPECTIONS

- A. At any time during normal business hours and as often as the Pass-Through Entity deems necessary, there shall be made available to the Pass-Through Entity, for examination, all of the records with respect to all matters covered by this Agreement. The Subrecipient will permit the Pass-Through Entity to audit, examine and make excerpts or transcripts from such records, and other data relating to all matters covered by this Agreement.
- B. The Subrecipient shall submit an organization-wide audit conducted and obtained from an independent auditing firm on the use and status of funds governed by this Agreement. The audit shall be conducted in accordance with generally accepted accounting principles, and auditing standards generally accepted in the United States of America, on the use and status of funds governed by this Agreement. If the Subrecipient expends more than \$750,000 in federal assistance from any source in any year, then the audit must be conducted in accordance with 2 CFR Part 200 Subpart F.
- C. The audit report shall be submitted to the Pass-Through Entity within sixty (60) days following completion of the audit. If audit findings are included in the audit report, a corrective action plan addressing any and all audit findings must accompany the audit report. The action plan shall include the corrective action planned and the anticipated completion date. If the Subrecipient is in disagreement with the finding(s), then an explanation summarizing specific reasons for the disagreement shall be submitted to the Pass-Through Entity.
- D. If the Subrecipient sub-grants any funds received pursuant to this Agreement, it shall require such sub-grantees to comply with the terms and conditions of this Section.

XV. EQUITABLE OUTCOMES

The Subrecipient shall comply with the Pass-Through Entity's efforts to measure and promote equitable outcomes in the use and distribution of funds. The Subrecipient shall assist as required in monitoring and reporting as to the Pass-Through Entity's outcome goals, and shall administer the Program to foster equitable outcomes by, including but not limited to, fostering awareness of the Program, and promoting equitable access to and distribution of resources.

XVI. MONITORING PLAN AND REPORTING

The Pass-Through Entity will monitor Subrecipient to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved, as required by 2 CFR §200.332(d). The Pass-Through Entity will monitor Subrecipient and identify any failures in the administration and performance of the award. The monitoring plan will also serve to identify whether Subrecipient needs technical assistance. In addition to program performance, [pass-through] will monitor financial performance as required by 2 CFR §200.332(d)(1). Monitoring will be used to document allowable and unallowable costs, charges, time and effort reporting and travel. Monitoring also will be used to follow up on findings identified in an earlier monitoring visit, from document reviews or after an audit to ensure that Subrecipient took corrective action (2 CFR §200.332(d)(2)). As appropriate, the cooperative audit resolution process may be applied. The monitoring plan may include on-site visits, follow-up, document and/or desk reviews, third-party evaluations, virtual monitoring, technical assistance and informal monitoring such as email and telephone interviews. The Pass-Through Entity will also issue management decisions for applicable audit findings as required by 2 CFR §200.521 (§200.332(d)(3)). For reporting, the uniform guidance requires that the Pass-Through Entity and Subrecipient use OMB-approved government-wide standard information collections when providing performance information and data in reports. A sample of monitoring activities is included in Attachment V attached hereto and made a part hereof.

XVII. RISK ASSESSMENT, SPECIFIC CONDITIONS AND REMEDIES

The Pass-Through Entity has conducted or will conduct a risk assessment as required by 2 CFR §200.332(b) and has determined or will determine the Subrecipient's level of risk as low, moderate or high. Risk assessments may be repeated throughout the project period after scheduled reports, audits, unanticipated issues or other adverse circumstances that may arise. In the event of noncompliance or failure to perform, the Pass-Through Entity has the authority to apply remedies, as defined in the uniform guidance (2 CFR §200.339), including but not limited to: temporarily withholding payments, disallowances, suspension or termination of the federal award, suspension of other federal awards received by the subrecipient, debarment or other remedies including civil and/or criminal penalties, as appropriate (§200.332(h)). The Pass-Through Entity will also consider whether the monitoring results of Subrecipient necessitate adjustments to its own record (See §200.332(g)).

XVIII. DISCLOSURE OF INFORMATION

Any confidential or personally identifiable information (PII) acquired by Subrecipient during the course of the subaward shall not be disclosed by Subrecipient to any person, firm, corporation, association, or other entity for any reason or purpose whatsoever without the prior written consent of Pass-Through Entity, either during the term of the Agreement or in the event of termination of the Agreement for any reasons whatsoever. Subrecipient agrees to abide by applicable federal regulations regarding confidential information and research standards, as appropriate, for federally supported projects.

XIX. PERFORMANCE INDICATORS

The Subrecipient shall establish and implement performance indicators to evaluate all aspects of the project, including the implementation, progress, and achievement of set goals and outcomes. The Subrecipient shall assist the Pass-Through Entity in the preparation of reports concerning the performance indicators and shall participate in project evaluations as required.

XX. SUSPENSION AND TERMINATION

- A. The Subrecipient shall perform in good faith the Scope of Project and its other obligations under this Agreement using the application of federal, State and local laws, rules and regulations, policies and procedures.**
- B. If, at any time, after review of the Subrecipient's activities by the Pass-Through Entity, the Pass-Through Entity has reason to question whether the requirements for performance of the Scope of Project or other obligations under this Agreement have been met, the following procedures shall apply:**
 - 1. The Pass-Through Entity shall request the Subrecipient to provide more information. If Subrecipient provides additional information removing any question as to performance of the Scope of Project, the Pass-Through Entity shall so note.**
 - 2. If communication and the provision of information fails to resolve the issue, the Pass-Through Entity shall provide written notice to the Subrecipient detailing findings, requesting additional information, outlining corrective action, if appropriate, and providing an opportunity for the Subrecipient to demonstrate that it has cured or will cure the failure to perform within a reasonable timeframe depending on the nature of the failure. The Subrecipient shall provide a written response to the Pass-Through Entity within sixty (60) days of the date of the Pass-Through Entity's written notice including detailed information to demonstrate that the Subrecipient has cured the failure to perform or will work to cure the failure to perform within the given timeframe.**
 - 3. The Subrecipient shall provide additional written responses as necessary to the Pass-Through Entity demonstrating that the Subrecipient has cured the failure to perform. The Pass-Through Entity shall provide written responses within sixty (60) days of the date of each written notice from the Subrecipient, acknowledging receipt of the Subrecipient's notice, accepting the Subrecipient's cure of the failure to perform or recommending additional corrective action.**
 - 4. If the Subrecipient and the Pass-Through Entity exhaust the process for notices and responses and the Subrecipient has still not cured the failure to perform, the Pass-Through Entity may terminate this Agreement for cause with thirty (30) days written notice.**

- C. The Pass-Through Entity may terminate this Agreement for convenience at any time upon sixty (60) days written notice to the Subrecipient, stating the effective date of the termination.
- D. The Pass-Through Entity may immediately terminate this Agreement for cause, if the Subrecipient dissolves, is declared bankrupt, undergoes receivership, or loses its qualification as a nonprofit under the Internal Revenue Code.

XXI. EFFECT OF TERMINATION

- A. Upon termination of this Agreement, the Pass-Through Entity recognizes that the Subrecipient will incur costs to honor outstanding encumbrances, obligations and debts and to complete and close out activities undertaken in performing the Scope of Project under this Agreement.
- B. Twenty (20) days prior to termination of this Agreement:
 - C. The Subrecipient shall provide to the Pass-Through Entity a statement of accounts listing all outstanding encumbrances, obligations and debts related to this Agreement, and costs of a final audit of the activities of the Subrecipient under this Agreement;
 - D. The Pass-Through Entity and the Subrecipient shall establish a process, under terms to be mutually agreed upon, to honor existing encumbrances, obligations and debts related to this Agreement and costs of a final audit of the activities of the Subrecipient under this Agreement, and to transfer any remaining grant funds to the Pass-Through Entity;
 - E. All finished or unfinished documents, data, studies, and reports prepared by the Subrecipient under this Agreement shall, at the option of the Pass-Through Entity, become its property and the Subrecipient shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents; and
 - F. All records required to be kept by the Subrecipient under this Agreement shall be transferred to the Pass-Through Entity or its designee.
- G. Notwithstanding the expiration or termination of this Agreement:
 - H. The Subrecipient is not relieved of liability to the Pass-Through Entity for damages sustained by the Pass-Through Entity by virtue of any breach of this Agreement by

the Subrecipient; and

- I. The Subrecipient shall have a continuing obligation to submit a final audit.

XXII. EFFECT OF AGREEMENT

This Agreement shall inure to the benefit of, and be binding upon, the Subrecipient and the Pass-Through Entity and their respective successors, permitted assigns, and/or legal representatives. The Subrecipient may not assign its rights or obligations under this Agreement without the express written consent of the Pass-Through Entity, which consent may be granted or withheld in the Pass-Through Entity's sole discretion.

XXIII. NON-WAIVER OF GOVERNMENTAL IMMUNITY

It is understood and agreed by the execution of this Agreement that the Pass-Through Entity does not waive any rights of governmental immunity which it may have in any damage suits against it, and that the Pass-Through Entity reserves the right to plead governmental immunity in such suit in law or in equity or such pleading as is appropriate notwithstanding the execution of this Agreement.

XXIV. PERSONAL LIABILITY

Execution of this Agreement by the Subrecipient does not impose personal liability on any officer, employee, agent, or member of the Board of Directors of the Subrecipient; however, nothing contained in this Agreement, including this paragraph, relieves any officer, employee, agent, or member of the Board of Directors of the Subrecipient from any personal liability which that individual has pursuant to Law for that individual's acts or omissions.

XXV. STATE LAW

This Agreement shall be governed by State of Connecticut law without regard to its principles governing conflicts of laws and any actions between the Subrecipient and the Pass-Through Entity shall be brought in and vest jurisdiction and venue solely in state or federal court located in the City of New Haven, Connecticut . Each party consents to such exclusive jurisdiction and shall not raise any issue that any such court is an inconvenient forum.

XXVI. AMENDMENTS

A. The Pass-Through Entity or the Subrecipient may amend this Agreement at any time provided that such amendments make specific reference to this Agreement, and are executed in writing, signed by a duly authorized representative of each organization. Such amendments shall not invalidate this Agreement, nor relieve or release the Pass-Through Entity or the Subrecipient from its obligations under this Agreement, except to the extent provided for in such amendment.

- B. The Pass-Through Entity may, in its discretion, amend this Agreement to conform with

federal, State, or local governmental guidelines, policies and available funding amounts. If such amendments result in a change in the funding, the Scope of Project or time of performances as part of this Agreement, such modifications will be incorporated only by written amendment signed by both the Pass-Through Entity and the Subrecipient.

XXVII. ENTIRE AGREEMENT

This Agreement constitutes the entire Agreement between the Pass-Through Entity and the Subrecipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the Pass-Through Entity and the Subrecipient with respect to this Agreement.

XXVIII. CAPTIONS AND HEADINGS

The captions and headings to the articles and Sections of this Agreement are for convenience only and shall form no part of this Agreement.

XXIX. SEVERABILITY

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

XXX. COUNTERPARTS/ELECTRONIC SIGNATURES

This Agreement may be executed in counterparts, which, together, shall constitute one and the same agreement. Facsimile and .pdf copies of signatures shall be deemed original signatures.

XXXI. NOTICE

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

If to the City:

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

If to the Subrecipient:

Jennifer Fiorillo, President and CEO
Bridges Healthcare, Inc.
941-949 Bridgeport Avenue
Milford, CT06516
(203) 878-6365
jfiorillo@bridgesmilford.org

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

XXXII. DUE AUTHORIZATION

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

XXXIII. CONDITIONS PRECEDENT

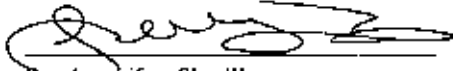
In addition to the condition precedent set forth in Article XI regarding insurance, the following are conditions precedent to the Pass-Through Entity's obligations this Agreement:

- (a) A W-9 form executed and delivered by Subrecipient to the City that is acceptable to the City in its sole and exclusive discretion;
- (b) A Disclosure and Certification Affidavit executed and delivered by Subrecipient to the City with information that is acceptable to the City in its sole and exclusive discretion. Each invoice by the Subrecipient to the City shall include a certification that the information contained in Subrecipient's Disclosure and Certification Affidavit executed in connection with entering into this Agreement remains true and correct in all material respects; and
- (c) Approval of this Agreement by the West Haven Subcommittee of the Municipal Accountability Review Board of the State of Connecticut.

[Signature Page Follows]

IN WITNESS WHEREOF, parties hereto have executed this Agreement by their duly authorized officers:

BRIDGES HEALTHCARE, INC.



By: Jennifer Fiorillo
Its President and CEO

11/15/2023
Date

City of West Haven

By: _____
Nancy R. Rossi
Mayor

Date

Approved as to Form

Mark J. Malaspina
Carmody Torrance Sandak & Hennessey LLP

**ATTACHMENT I
GENERAL INFORMATION**

- Subrecipient name (must match registered name associated with its Unique Entity Identifier in SAM.gov): Bridges Healthcare, Inc.
- Federal Award Date: March 3, 2021
- Subaward Period of Performance Start and End Dates: December 1, 2023 – December 31, 2024
- Subaward Budget Period Start and End Date: December 1, 2023 – December 31, 2024
- Amount of Federal Funds Obligated by this Action: \$100,000.00
- Total Amount of the Federal Award (committed to the Subrecipient by the Pass-Through Entity): \$100,000.00
- Federal Award Project Description: West Haven Mental Health Services
- Name of Federal Awarding Agency: U.S. Department of Treasury
- Name of Pass-through Entity: City of West Haven
- Contact Information for Awarding Official (of the pass-through entity):

Ken Carney, Chair
ARPA Committee
City of West Haven
355 Main St.
West Haven, CT 06516
203-530-0006
KenCarney@whschools.org
- Identification of Whether Subaward is R&D: No
- Indirect Cost Rate: See Budget (Attachment IV)

ATTACHMENT 11
Request for Proposal

See attached.

**Attachment III
Subrecipient's Proposal**

See attached.

Attachment IV

Budget

The Budget is \$100,000 of fees for services on a per patient/per services basis pursuant to this Agreement, Pass-Through Entity's RFP and Subrecipient's Proposal.

ATTACHMENT V
Sample of Monitoring Activities

Monitoring activities will include, but are not limited to:

- Checking online repositories such as SAM.gov, the FAC and other data analytics.
- Following subrecipient coverage in the news.
- Reviewing single audits or arranging for agreed-upon procedures engagements, as appropriate.
- Scheduling site visits or desk reviews.
- Reviewing subrecipient reports.
- Requiring prior written approval for certain activities, costs or specific conditions.
- Reviewing third-party evaluations, as appropriate.
- Providing technical assistance and training.
- Making telephone calls and use other means of communication such as email.



941-949 Bridgeport Ave • Milford CT 06460 • 203-878-6365 • www.bridgesCT.org

August 25, 2023

Ms. Tammy O'Connell
City of West Haven
Purchasing Department
355 Main Street
West Haven, CT 06516

RE: RFP# 2023-33 ARPA Mental Health Grant Application

Dear Ms. O'Connell,

Bridges Healthcare, Inc. is pleased to submit our completed application and required attachments for the above referenced request for proposals. Bridges is committed to providing individual and community health, wellness, and recovery services through integrated behavioral health services to the citizens of West Haven.

We look forward to partnering with the City of West Haven to meet the increasing behavioral health needs following the COVID-19 pandemic. If you have any questions, please feel free to contact me directly at (203) 878-6365, extension 313 or via email at jfiorillo@bridgesmilford.org.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jennifer Fiorillo", written over a circular scribble.

Jennifer Fiorillo, MPH, MBA
President and CEO

/mah
Enclosures

**CITY OF WEST HAVEN REQUEST
FOR PROPOSALS**

RFP# 2023-33

Affirmations and Acknowledgements

Submission of a request that meets the requirements of the Program, as well as any subsequent requirements, does not guarantee the award of ARPA funding and/or the support of the City of West Haven.

This application, any information submitted in support thereof and any award and agreement are public documents subject to the Connecticut Freedom of Information Act.

The City of West Haven is relying on the accuracy of the application and all representations made by the Applicant.

The City of West Haven may request additional information, financial or otherwise, in considering and approving any application.

By checking "Yes", you affirm and acknowledge that you have read and understand the above statements.

Yes No

APPLICANT CERTIFICATION

THE UNDERSIGNED CERTIFIES THAT:

- a) The information contained in this document is true, complete and accurate;
- b) The Applicant shall comply with all Federal, State, and Town laws and ARPA requirements including the terms and conditions set forth in the Formal Award Agreement; and
- c) Sufficient funds are available from non-ARPA sources to complete the project as described or complete the program by 06/30/2025 if ARPA funds are allocated to the Applicant.
- d) Requested funds will be used only for eligible purposes approved by the City.
- e) I certify that I have the legal authority of the Applicant to submit this application.
- f) I certify that I am the President and CEO of the Applicant and have served in such capacity for 3 years. In such, I am fully familiar with all information submitted in this document.



Signature of Authorized Applicant Representative


August 28, 2023

Date

Jennifer Fiorillo, President and CEO

Printed Name and Title

City of West Haven ARPA
 Grant Assistance Program
 Support for Mental Health Grant Application
RFP# 2023-33

Organization Name: Bridges Healthcare, Inc.			
Owner/Members: Bridges Healthcare, Inc. Board of Directors			
Organization/Street Address: 941-949 Bridgeport Avenue			
City: Milford	State: CT	Zip Code: 06460	
Contact Name and Phone: Jennifer Fiorillo (203) 878-6365 X313		Website URL: www.BridgesCT.org	
Contact Email Address: jfiorillo@bridgesmilford.org			
Federal Employer Identification Number (EIN): 06-0867978		UEI # in SAM.gov: FRC7J9HSMQQ9	
Month and year Organization was incorporated/registered? Month: <u>June</u> Year: <u>1964</u>			
Organization structure (sole proprietorship, LLC, corporation, Non-Profit, etc.) If non-profit, indicate non-profit registration or recognition. Bridges is a non-profit corporation with a 501(c)3 determination List person(s) responsible for accounting for organizational funds:			
	Person #1	Person #2	Person #3
Name:	Carlos Rodriguez		
Title:	Chief Financial Officer		
# Years with Organization	15 years		
Signature:			

Organization's Services and Costs

Please check boxes indicating the services your organization provides.

Please provide your estimated cost (expected reimbursement) per patient/per service. Cost should not unreasonably exceed CT Medicaid or Federal Medicare rate.

Child Mental Health – Outpatient Services

- Child Counseling/Therapy: Cost per patient \$107 for one 45-minute session
- Child Psychiatric Evaluations: Cost per patient \$230
- Child Case Management Services: Cost per patient \$75 per one hour
- Child Medication Management: Cost per patient \$230
- Child Mobile Crisis Intervention Services: Cost per patient \$ N/A - Provided by Clifford Beers Community Health Partners
- Child Other Services for COVID-related health issues. Describe on line below.
Cost per patient \$ N/A – Many new requests for clinical and support services are somehow directly related to the pandemic.

Adult Mental Health – Outpatient Services

- Adult Counseling/Therapy: Cost per patient \$107 for one 45-minute session
- Adult Psychiatric Evaluations: Cost per patient \$230
- Adult Case Management Services: Cost per patient \$75 for one hour
- Adult Medication Management: Cost per patient \$230
- Adult Mobile Crisis Intervention Services: Cost per patient \$214
- Adult Other Services for COVID-related health issues. Describe on line below.
Cost per patient \$ N/A – Many new requests for clinical and support services are somehow directly related to the pandemic.

Please provide descriptions for the services or programs your organization provide, as per categories of services checked off above.

Bridges Healthcare has been providing a comprehensive range of mental health, substance use and wraparound services to adults, children and families for more than 65 years. The organization serves as the local mental health authority for adults designated by the State Department of Mental Health and Addiction Services for Region 2 covering the Milford, Orange and West Haven communities. The agency is also funded by the Connecticut Department of Children and Families to provide outpatient, home-based and wraparound services for Region 2 which includes the above listed communities and surrounding towns such as Bethany, Woodbridge, Ansonia, Shelton, and Derby. More than 3,000 adults, children and families receive treatment and services annually through Bridges' programs, and in fiscal year 2022-23, the agency served more than 1,200 West Haven residents.

Bridges has a strong presence in West Haven and collaborates with the schools, health department and other community settings through the following initiatives. This list includes services as referenced on page 3 as well as others that are offered in the West Haven community.

- **Adult case management services** – This program addresses the needs of Bridges' adult clients outside of their clinical needs. The program consists of community support specialists/case managers who work with clients individually on what needs they may have in order to live successfully and independently in the community. Clients guide the work, as identifying what their needs are and what they want to work on. Examples of areas that can be addressed with clients are fulfilling basic needs such as access to benefits, housing, food and clothing. Additional case management services could look like assisting with redetermination packets for benefits, assisting with setting up doctors' appointments, helping clients speak with other providers or advocacy with other agencies on behalf of the client.

Bridges also provides senior outreach and case management services to individuals over 55 to identify, engage, refer and link older adults to individually tailored community treatment options.

- **Child Care Coordination/Case Management** – The Care Coordination Program provides intensive, individualized case management and respite services for children and their families. Children who will benefit from this service struggle with complex behavioral health needs and require the coordination of multiple services. The Care Coordinator partners with the family to: identify the child's strengths and needs; create a support team; develop a plan of care that identifies needs and goals; locate and coordinate services and supports in the community; and advocate for services.
- **Adult outpatient, psychiatric and medication management services** are offered at 98 Elm Street (new West Haven location) or 949 Bridgeport Avenue in Milford, CT. The Adult Outpatient program provides services to individuals age 18 and older with psychiatric disorders, substance use disorders, or co-occurring psychiatric disorders. The goal of the program is to promote recovery and improve the quality of life of persons with behavioral health/substance use disorders by providing treatment and resources to better understand and manage their disorder. Services provided include evaluations and diagnostic assessments, individual and group therapy, medication prescriptions and medication management, and linkage to community recovery supports.
- **Child Outpatient, psychiatric and medication management services** are offered at 98 Elm Street (new West Haven location) or 949 Bridgeport Avenue in Milford, CT. The outpatient child and family service is dedicated to providing behavioral health services to children, adolescents and their families. The program provides individual, family, and group therapy modalities. Services include comprehensive psychosocial assessments, developmental evaluations, psychotherapy (including the use of several evidence-based practices), psychiatric consultation and medication management, and collaboration with the school system and other service providers.
- **Young Adult Services** offers young adults (age 18-25) the opportunity to achieve greater self-sufficiency by providing community-based, person-centered, trauma-sensitive clinical, vocational and social rehabilitation services that are tailored to meet their unique needs. Clients may be eligible for housing subsidy and reside in an apartment on-site, or may live in the community with family or significant others or independently while utilizing any/all of the services that are available. Staff is available 24/7. Services are voluntary, thus the young adult must work collaboratively with program staff on individualized goals through participation in program services. Most referrals come from DMHAS, and are prioritized, but referrals may also come from the community; interested young adults may also self-refer.

- **Adult Mobile Crisis Intervention** is offered to community members who are at risk, by providing stabilization, referral, and evaluation in order to determine the appropriate level of care and intervention. The purpose of crisis intervention is to reduce over-utilization of emergency personnel and hospital when possible and refer for hospital intervention when necessary to ensure safety. Adult Mobile Crisis staff responds to community calls from family members, physicians, neighbors, and friends who are looking for assistance for an individual that they feel is experiencing a psychiatric crisis. In addition, calls are also received through 2-1-1. Mobile Crisis staff work collaboratively with the after-hours telephonic and mobile crisis services provided by South Central Crisis Services for adults, our Central Inquiry Team, and on occasion, Jail Diversion. Services include assessment of possible need for hospitalization, engagement with behavioral health services, assistance in obtaining necessary clinical and case management supports and brief crisis management services.

Daytime mobile crisis intervention services for children is offered through Clifford Beers Community Health Partners with 24/7 accessibility through 211. Bridges collaborates with Clifford Beers when there are children referred from the catchment area after there is a mobile crisis intervention.

- **Mobile Medication Assisted Treatment Team** provides access to peer recovery support and a prescriber to treat opioid use disorder. Referral to follow-up care is provided for those who wish to continue with treatment. This mobile unit is currently parked on the green in West Haven two days per week.
- **Wellness on Wheels (WOW)**- This mobile health unit provides baseline health screenings, physicals, and referral to a permanent health home and other services to underserved individuals who would not normally seek out office-based care. Wellness on Wheels is part of Bridges' recent strategy to enhance community outreach and engagement to target underserved areas. The WOW vehicle parks in various spots in West Haven two days per week.
- **Clinical services** in West Haven High School, Bailey and Carrigan Intermediate offering individual and group therapy in the school setting to meet the increasing behavioral health needs of children in the community. Students enrolled in school-based services can access our 98 Elm Street clinical location for medication management if needed.

Bridges' programs and services are mainly funded by grants, state contracts and third-party reimbursement from Medicaid, Medicare and private insurance. At least 70% of those served by Bridges are enrolled in Medicaid and are low or very low income. Clinical and medication management are the most expensive services and often times they are not fully supported by state contracts and reimbursement. Through this proposal, we will expand our full range of services to more residents in the West Haven community who may be struggling with the impact of COVID-19. These individuals may be seeking to manage symptoms of depression, anxiety and stress from the pandemic, and they may need additional support through the agency's wraparound services.

On average, how many open appointments per week does your organization currently have to schedule services for new or existing patients?

The agency averages 1100 appointments per week across all programs and services for existing clients. There are approximately 20 slots for new intakes per week for individuals who are seeking clinical services. Referrals to other programs within the organization may be made during an intake conference when new cases are presented and discussed with the multidisciplinary team or during the course of treatment. Our mobile programs (Wellness on Wheels and Medication Assisted Treatment) have walk-up appointments based on when vehicles are parked. We also have home-based programs for children and families where referrals come from the Department of Children and Families, schools, parents, and other community providers.

Provide an estimate of the total number of West Haven Residents that could benefit from the services you will be providing with the ARPA funds received.

We estimate that a total of 40-50 individuals could benefit from the \$100,000 in ARPA funds assuming short-term individual or group therapy of 12-24 weeks with a psychiatric evaluation and 2-3 medication management appointments. This number could fluctuate based on the number of residents who need medication management in addition to therapy and other support services (case management, mobile crisis intervention).

Is your Organization currently in "Good Standing" with the Connecticut Department of Revenue Services (DRS)? Yes No

Is your Organization current on all tax obligations to the Internal Revenue Service, the State of Connecticut, and the City of West Haven? Yes No

If no, please explain:

Does your Organization have any Outstanding liens or Judgements; threatened or pending litigation or claims? Yes No

If yes, please explain:

Presently there are two open cases/claims against Bridges Healthcare

- 1) Open CHRO case with a past employee
- 2) Wrongful termination case with past employee

PROPOSERS NON COLLUSION AFFIDAVIT FORM

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

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

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

Bridges Healthcare, Inc.
Legal Name of Bidder


(signature)

Bidder's Representative, Duly Authorized

Jennifer Fiorillo
Name of Bidder's Authorized Representative

President and CEO
Title of Bidder's Authorized Representative

Subscribed and sworn to before me this 25th day of August, 2023.

MARY A. HAAS
NOTARY PUBLIC OF CONNECTICUT
My Commission Expires 04/30/2024

Mary A. Haas
Notary Public
My Commission Expires: April 30, 2024





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

**DISCLOSURE &
 CERTIFICATION AFFIDAVIT**

EVERY SECTION MUST BE COMPLETED

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

Contractor/Vendor Name:	Bridges Healthcare, Inc.
Address:	941-949 Bridgeport Avenue Milford, CT 06460
Telephone and/or Fax #:	(203) 878-6365 X313 Fax (203) 877-3088
Email Address:	jfiorillo@bridgesmilford.org
Contact Person:	Jennifer Fiorillo

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

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

State of	Connecticut	County of	New Haven
I,	Raymond Vitali <small>(type or print your name above)</small>	being first duly sworn, hereby deposes and says that:	
1.	I am over the age of 18 and understand the obligations of making statements under oath; I understand that the City of West Haven is relying on my representations herein.		
2a.	I am the corporate secretary or majority owner (including sole proprietorship) of	Bridges Healthcare, Inc. <small>Insert Company Name above</small>	
2b.	Or I am an individual and my name is:	<small>if an individual, insert your name above</small>	
3.	I am fully informed regarding the preparation and terms of the above referenced agreement (the "Agreement") and of all pertinent circumstances related thereto.		
4.	Please select the applicable representation(s) regarding taxes or, if none of the below are accurate, attach an explanation of the status of the relevant tax obligations to this Affidavit (mark an "X" in the appropriate box or "NA" if none apply).		
4a.	As required by Conn. Gen. Stat. §12-41, the Contractor (and each owner, partner, officer, authorized signatory or Affiliate Entity of the Contractor) has filed a list of taxable personal property with the City of West Haven for the most recent grand list and all taxes are		
4b.	X	The contractor (including any owner, partner, officer or authorized signatory thereof) is not required to file a list of taxable personal property with the City of West Haven for the most recent grand list and does not owe any back taxes to the City of West Haven, either directly or through a lease or other agreement.	
4c.	The Contractor or an owner, partner, officer, representative, agent or Affiliate Entity of the Contractor either i) has a PILOT agreement with the City of West Haven or ii) owes back taxes and has executed an agreement with the City of West Haven to pay said back taxes in installment payments. Such agreement is attached and incorporated herein by reference and the payments under said agreement are not in default.		
5.	X	Other than as may be described in section 4 above, the Contractor (including any owner, partner, officer, other authorized signatory, or Affiliate Entity) does not have any outstanding monetary obligations to the City of West Haven.	
6.	Please select the applicable representation about the Contractor's business registration:		
6a.	X	Contractor is a Connecticut corporation, partnership, limited liability company or sole proprietorship and its Connecticut Secretary of the State Business ID #:	US-CT.BER:0094819 <small>Insert State Registration # above</small>
6b.		Contractor is a foreign corporation, partnership, limited liability company or sole proprietorship but is registered to do business in the State of Connecticut. The Contractor's Connecticut Secretary of the State Business ID #:	<small>Insert State Registration # above</small>
6c.		Contractor is a foreign corporation, partnership, limited liability company or sole proprietorship and is not registered to do business in the State of Connecticut. The Contractor is registered in the State of:	<small>Please insert State name above</small>
<small>Contractor has confirmed with the Connecticut Secretary of the State that the services it will provide pursuant to the Agreement do not constitute doing business in the State of Connecticut and no registration with the Connecticut Secretary of the State is required. Contractor does otherwise have the following State of Connecticut registrations, certificates or approvals relevant to the Agreement (if not applicable, state N/A).</small>			

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

	Name	City Affiliation Role & Time Frame	Contractor Affiliation Role & Time Frame	DOB
1	Rosa Richardson	West Haven CDBG Admin - 15 Years	Bridges' Board of Directors - 2 Years	07/07/1961
2	John Biancur	Vice Chair Plan & Zone Comm - 7 years	Bridges Board of Directors - 15 years	11/14/1975

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

	Name of Contractor or Affiliate	Affiliation (if applicable)	Contract Number	DOB
1	Bridges Healthcare, Inc.	West Haven Community Develop Administration	CDBG Contract 48-12	N/A
2	Bridges Healthcare, Inc.	West Haven Board of Education	School-Based Services MOU copy attached	N/A

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

	Organization Name	Address	Type of Ownership
1	None.		
2			

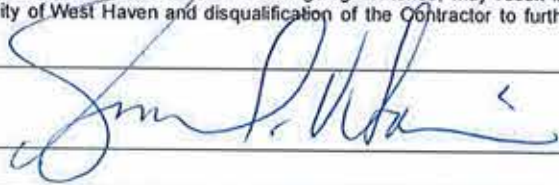
10. The following persons and/or entities possess an ownership interest in the Contractor. If the Contractor is a corporation, list the names of each stockholder whose shares exceed twenty-five (25) percent of the outstanding stock. If none, state none. Use additional sheet if necessary (must be on company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

	Name	Title	% of Ownership	DOB
1	None.			
2				

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

	TRADE NAME	PLACE OF INCORPORATION/REGISTRY	PRINCIPAL PLACE OF BUSINESS
1	N/A		
2			

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

Signature & Title of person completing this form:			
Raymond Vitali, Board Secretary			
THIS FORM MUST BE NOTARIZED		NOTARY SEAL (if available)	
Signature of Notary:		Mary A. Haas	
Subscribed and sworn to, before me on this:		25th	Day of August 2023
My Commission Expires:		April 30, 2024	

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

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

MARY A. HAAS
NOTARY PUBLIC OF CONNECTICUT
 My Commission Expires 04/30/2024



Memorandum of Understanding

This memorandum of understanding (MOU) has been jointly developed between the West Haven Public Schools and Bridges Healthcare, Inc. for students requiring behavioral health services beyond what is offered through school services and programming at Carrigan Intermediate School and Bailey Middle School. This partnership is meant to offer supplemental services, and not meant to supplant current programming. The intent of the memorandum is:

- To provide psychotherapy services to students during the school day during the 2022-2023 school year
- To focus on students who would otherwise not access services because there are barriers to the students or their families accessing office-based services
- To provide individual and group psychotherapy to students

To meet the above goals, the following is proposed:

Bridges Healthcare will:

- Provide 1.5 full-time licensed clinician to deliver individual and group psychotherapy at Carrigan and Bailey Schools during the school day
- Provide proof of liability insurance
- Conduct background checks for all clinicians having direct contact with Milford Public Schools students per Public Act 16-67.
- Receive referrals from the school social worker or other designated school personnel and initiate treatment services by scheduling an intake at Bridges main site, at the school, or via telehealth
- Enroll the students being served as Bridges clients and utilize Bridges' electronic health record (Carelogic) to document all aspects of treatment and to comply with all licensing and regulatory requirements.
- Bill for services through the student's healthcare coverage when applicable
- Invoice the West Haven Schools for the differential between the total cost of the full-time clinician and the third-party insurance reimbursement collected by Bridges Healthcare, Inc. for the services provided at Bailey and Carrigan.
- Maintain compliance with the Student Data Privacy Act

West Haven Public Schools will:


- Provide dedicated office space that includes at a minimum a desk, desk chair, file cabinet and chairs for students for individual and group sessions
- Provide WIFI access,
- Provide outreach to parents of students who are being considered for referral to the licensed clinicians for individual or group services
- Communicate with the clinicians about each referral
- Schedule meetings as necessary to review the progress of the program
- Provide reimbursement to Bridges for clinical services when the insurance reimbursement does not meet the total cost for the clinicians.

*Student Data Privacy Act requires any vendor or consultant who comes into contact with student data as defined in the Act (similar to the FERPA definition), to agree to certain terms required by the statute. In accordance with Public Act No. 16-189, the Student Data Privacy Act, terms satisfying the requirements of said Act is attached hereto and incorporated by reference to Appendix A. For purposes of Appendix A the term "Contractor" shall refer to Bridges Healthcare, Inc.

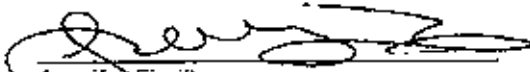
Psychiatric assessment and the prescription of psychotropic medications are beyond the scope of the services to be provided on the school site. As Bridges clients, the services are available to the students at the Milford or the West Haven site of Bridges Healthcare, 941-949 Bridgeport Avenue.

Confidentiality of Protected Health Information

The nature of this agreement between Bridges Healthcare, Inc. and the West Haven Public Schools may require collaboration and discussion about client cases and appropriate treatment when necessary. Bridges Healthcare, Inc. and the West Haven Public Schools agree that they will not disclose protected health information without written consent from the client and/or their legal guardian unless such disclosure is authorized by law. All disclosures of protected health information must comply with relevant State and Federal law requirements, and regulations.



Neil C. Cavallaro
Superintendent, West Haven Public Schools



Jennifer Fiorillo
President and CEO, Bridges Healthcare, Inc.

Appendix A

SECTION I. DEFINITIONS

Terms and Interpretation: Certain terms used in this Agreement are defined in the Appendix attached hereto and made apart thereof. Terms other than those defined within this Agreement shall be given their plain English meaning, and those terms, acronyms, and phrases known in the information technology industry shall be interpreted in accordance with their generally known meanings. Unless the context otherwise requires, words importing the singular include the plural and vice-versa.

SECTION II. GENERAL PROVISIONS

The Parties agree that both the Board and the Contractor shall comply with The Family Educational Rights and Privacy Act of 1974 ("FERPA"), 20 USC 1232g) (as amended) and its implementing regulations (34 CFR 99.1- 99.67) (as amended) and as shall be amended from time to time. All student data created by students, teachers, and staff or student data, which is accessed or possessed by the Contractor by virtue of this contract, shall be classified as student data and is hereby afforded protection under FERPA and its implementing regulations. The Board and Contractor also agree that student data is afforded certain protections under Connecticut state student privacy law as set forth in PA 10-189. Nothing in this Agreement shall be construed to allow either party to maintain, use, disclose or share student information as defined by FERPA in a manner prohibited by federal law or regulation or this agreement. For the purposes of this contract, the Contractor shall be considered as a "school official" under FERPA and is deemed to have a legitimate educational interest in the student data disclosed to the Contractor for the sole purpose of performing its obligations under this contract. The Board shall disclose information only to the extent disclosure is necessary for the Contractor to fulfill its contractual obligation herein and the Contractor shall only use or collect student data for the purposes set forth in this agreement.

All student data provided or accessed pursuant to this Agreement is and remains under the control of the Board. All student data are not the property of, or under the control of, the Contractor. The Contractor acknowledges and agrees that at no time is the Contractor the owner of the student data. All student-generated content shall be the property of the student or the parent or legal guardian of the student. Nothing in this Agreement shall be construed to confer upon the Contractor any property right over student information, student records or student-generated content.

The Board has the right to request a copy of the student data maintained by the Contractor at any time and reserves the right to request the prompt return of any portion of the data files at any time and for any reason whatsoever.

The Contractor shall not use student data for any purposes other than those authorized in this Agreement. The Contractor is specifically prohibited from using student data or unique identifiers contained therein for targeted advertising. The contractor is further prohibited from selling, renting, or trading student data unless part of a merger or acquisition of a successor operator.

The Board may request that the Contractor delete student data in the Contractor's possession by sending a written request to the Contractor by either regular or electronic mail. The Contractor shall delete the requested student data within two (2) business days of receiving such a request and provide to the Board confirmation via electronic mail that the student data has been deleted in accordance with the request, the date of its deletion, and the manner in which it has been deleted. The

confirmation shall contain a written assurance from the Contractor that proper disposal of the data has occurred in order to prevent the unauthorized access or use of student data and that deletion has occurred in accordance with industry standards/practices/protocols. The two (2) business days in which to delete the data may be modified by agreement of the parties if so warranted under attending circumstances. There are two exceptions to this requirement: Information shall not be deleted when (1) state or federal law prohibits the deletion or requires retention of the information or (2) the student information is stored as part of a disaster recovery storage system and that is inaccessible to the public, and unable to be used in the normal course of business by the Contractor, provided such Board of Education may request deletion of any such student information, student records or student-generated content if such copy has been used by the operator to repopulate accessible data following data recovery.

The Contractor shall have the right to use de-identified student data for these purposes only: (1) to maintain, support, improve, evaluate, develop, or diagnose the Contractor's website, online service, or mobile applications, or other websites, online services, or mobile applications owned by the Contractor; (2) to demonstrate or market the effectiveness of the Contractor's website, online service, or mobile application; (3) share student information for the improvement and development of websites, online services, or mobile applications designed for school purposes; (4) for adaptive learning purposes or customized student learning; (5) to provide recommendation engines to recommend content or services relating to school purposes or other educational or employment purposes, provided such recommendation is not determined in whole or in part by payment or other consideration from a third party, or (6) to respond to a request for information or feedback from a student, provided such response is not determined in whole or in part by payment or other consideration from a third party. The Contractor agrees not to attempt to re-identify de-identified data.

A student, parent, or legal guardian of a student may review PII contained in student information, student records, or student-generated Content and correct erroneous information by contacting the Contractor in writing (Bridges Chief Executive Officer- Jennifer Florillo - jflorillo@bridgesmiford.org to discuss the correction of any such erroneous information. If the Contractor receives a request to review student data in the Contractor's possession directly from a student, parent, or guardian, the Contractor agrees to refer that individual to the Board and to notify the Board within two (2) business days of receiving such a request. The Contractor agrees to work cooperatively with the Board to permit a student, parent, or guardian to review personally identifiable information in student data that has been shared with the Contractor, and correct any erroneous information therein, by following the amendment procedures outlined in the Board's Confidentiality and Access to Education Records Policy.

Each Party shall use its best efforts to identify and prevent any unauthorized use or disclosure of any student data. Without limitation of the foregoing, each Party shall advise the other Party immediately in the event either Party learns, or has reason to believe, that any person who has had access to student data has violated the terms of this Agreement.

Each Party also agrees that it will cooperate with the other Party in seeking injunctive or other equitable relief against any such identified person.

SECTION III. SECURING AND SAFEGUARDING

CONFIDENTIALITY OF STUDENT DATA; PROTOCOLS FOR DISCOVERY OF DATA BREACHES

Security and Safeguarding Information. The Contractor shall use security tools and technologies that meet or exceed industry standards in providing services under this Agreement. In the event that student data is no longer needed for the specific purpose for which it was provided, including any copies of the student data that may reside in system backups, temporary files, or other storage media, it shall be destroyed as per best practices for data destruction or returned to the Board using commercially reasonable care, security procedures and practices.

The Contractor shall implement current commercially reasonable and acceptable security measures and technologies to prevent unauthorized access to, or use, disclosure, or loss of student data. Such measures shall in no event be less stringent than those used by other companies providing services similar to the services or possessing similar type information. Such measures shall include, where appropriate, use of updated firewalls, virus screening software, logon identification and passwords, encryption, intrusion detection systems, logging of incidents, periodic reporting, and prompt application of current security patches, virus definitions, and other updates.

The Contractor shall implement and maintain security procedures and practices designed to protect student data from unauthorized access, destruction, use, modification or disclosure that, based on the sensitivity of the data and the risk from unauthorized access, and: (1) use technologies and methodologies that are consistent with the guidance issued pursuant to section 13402(h)(2) of Public Law 111-5 (the American Recovery and Reinvestment Act of 2009, which includes the HITECH Act), (2) maintain technical safeguards as it relates to the possession of student data in a manner consistent with the provisions of 45 CFR 164.312 (the Health Insurance Portability and Accountability Act (HIPAA) "Technical Safeguards" section), and (3) otherwise meet or exceed industry standards. The security procedures and practices are detailed below and further detailed in The Contractor's Statement of Security.

The Contract shall restrict access to student data to only those employees that need to access the data in order for the Contractor to perform the agreed upon services.

Information or student data collected and stored from and on behalf of the Board and its students shall be stored and maintained separately from the information of any other customers, school or user.

The Board retains the right to audit the security and privacy of student data.

The Contractor shall notify the Board in writing about any changes that will affect the availability, security, storage, usage or disposal of student data.

Response to Data Breaches

Upon the discovery of any breach of security that results in the unauthorized release, disclosure, or acquisition of student information, student records, or student generated content, or suspicion that such a breach may have occurred, the Contractor must:

Provide initial notice to the Board as soon as possible but not later than forty-eight (48)

hours after such discovery ("Initial Notice"). The Initial Notice shall be delivered to the Board by electronic mail and shall include the following information: Date and time of the breach; names of the student(s) whose student data was released, disclosed or acquired; the nature and extent of the breach; and the Contractor's proposed plan to investigate and remediate the breach.

Upon discovery by the Contractor of a breach of student data, exclusive of directory information, the Contractor shall conduct an investigation and restore the integrity of its data systems and, without unreasonable delay, but not more than thirty (30) days after such discovery, shall provide the Board with a more detailed notice of the breach, including but not limited to the date and time of the breach; name(s) of the student(s) whose student data was released, disclosed or acquired; nature of and extent of the breach; and measures taken to ensure that such a breach does not occur in the future.

Upon discovery by the Contractor of a breach which results in the release, disclose, or acquisition "directory information", the Contractor shall conduct an investigation and restore the integrity of its data systems and, without unreasonable delay, but not more than sixty (60) days after such discovery, shall provide the Board with a more detailed notice of the breach, including but not limited to the date and time of the breach; name(s) of the student(s) whose student data was released, disclosed or acquired; nature of and extent of the breach; and measures taken to ensure that such a breach does not occur in the future.

The Contractor agrees to cooperate with the Board with respect to investigation of the breach and to reimburse the Board for costs associated with responding to the breach, including but not limited to the costs relating to notifications as required by Public Act 16-189.

Response to Legal Orders, Demands, or Requests for Data. If the Contractor receives a subpoena, warrant, or other legal order, demand, or request seeking student data maintained by the Contractor, the Contractor will promptly provide a copy of the request to the Board. The Contractor shall promptly supply the Board with copies of records or information response to the subpoena, warrant, other legal order, demand or request, and will cooperate with the Board's reasonable requests in connection with its response. A failure to supply the Board with any student data within a reasonable time that has been requested by the Board constitutes a material breach of this Agreement. No student data may be disclosed by the Contractor in response to any subpoena, warrant, or other legal order or demand in the absence of written notice to the Board and a reasonable opportunity to allow the Board or student or parent to seek protective orders to protect the student data from disclosure.

Audits. The Board reserves the right in its sole discretion to perform audits of the Contractor's data protection practices at its expense to ensure compliance with the terms of this Agreement. The Contractor shall cooperate with all reasonable requests in the performance of any such audits.

Cessation of Contractor's Business. In the event of the Contractor's cessation of operations, Contractor shall promptly return all student data to the Board in an organized, manageable manner and subsequently erasing and/or otherwise destroying any student data, be it digital, archival or physical form, including without limitation any copies of the data or any portions thereof that may reside in system backups, temporary file or other storage media and/or are otherwise still in Contractor's

possession and/or in the possession of any subcontractors, or agents to which the Contractor may have transferred student data or any portion thereof, in a manner consistent with technology best practice and industry standards for secure data disposal methods such that Contractor and/or any of its subcontractors or agents are no longer in possession of any student work belonging to the Board or and to ensure that the student data cannot be recovered and are securely destroyed. Contractor also will provide inventory of its student data destruction, and with written certification, including an inventory of all student data returned to the Board, within fifteen (15) days of Contractor's cessation of operations.

SECTION VI. GENERAL

Modification or Amendment. No modification or amendment of this Agreement shall be valid unless in writing signed by the parties hereto. No modification or amendment of any terms of this Agreement shall be binding unless the same is in writing and signed by both parties and all necessary approvals have been obtained. Such express modification or amendment, if made, shall be effective only in the specific instance and for the specific purpose set forth in such signed writing.

Choice of Law. This Agreement shall be governed by the laws of the State of Connecticut without regard to its principles of conflicts of laws. The laws of the State of Connecticut shall govern the validity of this Agreement, the construction of its terms, and the interpretation of the rights and duties of the parties hereto.

Choice of Forum. The parties agree that any and all disputes arising from or relating to the Agreement, including its formation and validity, shall be settled in the State of Connecticut. Each of the parties irrevocably consents to the exclusive personal jurisdiction of the state courts located in Connecticut, as applicable, for any matter arising out of or relating to this Agreement.

Waiver. The failure of either party to require performance by the other party of any provision of this Agreement shall neither affect the full right to require such performance at any subsequent time, nor shall the waiver by either party of a breach of any provision of this Agreement be taken or held to be a waiver of the provision itself.

Notice. Any notice permitted or required under this Agreement shall be made in writing and shall be served by personal service, by confirmed electronic delivery, or by certified, or registered or express U.S. mail, postage and charges prepaid, to the parties at the addresses below:

If to the Board:
Neil Cavallaro, Superintendent West Haven Public Schools
P.O. Box 26010
West Haven, CT 06516
neilcavallaro@whschools.org

If to the Contractor:
Jennifer Fiorillo, President/CEO
Bridges Healthcare, Inc.
941-949 Bridgeport Avenue
Milford, CT 06460
jfiorillo@bridgesmilford.org

Any Party hereto may change its address for purposes of this paragraph by written notice given in the manner provided herein and shall be deemed changed when so delivered personally, confirmed by electronic delivery, or if mailed via U.S. Mail two (2) days after the date of any such delivery.

APPENDIX - CERTAIN DEFINITIONS

Entire Understanding. This agreement, and any schedules or documents attached and incorporated by reference, constitute the entire understanding and agreement of the parties, and any and all prior agreements, understandings, and representations are hereby terminated and canceled in their entirety and are of no further force and effect.

Relationship of Parties. Both Parties agree that they are independent entities. Nothing in this Agreement shall be construed to create a partnership, joint venture, or agency relationship between the Parties. Each Party is responsible for the supervision, management, and direction of its own employees. Each Party is responsible for the payment of compensation to its employees and for any injury to them occurring in the course of their employment for which their employer is responsible and neither Party shall be responsible for the supervision, management, and direction of the employees of the other Party.

Headings. Section headings and captions are not intended to be a full and accurate description of the contents hereof. Headings are: (a) inserted for purposes of convenience; (b) not part of the Agreement; and (c) will be given no force or effect in construing or interpreting this Agreement of any of its provisions.

All Rights/Intellectual Property Rights. All rights, including intellectual property rights, shall remain the exclusive property of the Board and/or the student, as applicable, and Contractor is a limited, nonexclusive license solely for the purpose of performing its obligations as outlined in this Agreement. This Agreement does not give the Contractor any rights, implied or otherwise, to Data Files or any portion thereof, content or intellectual property, except as expressed in this Agreement. This includes, without limitation, the right to sell or trade the Data Files or any portion thereof. Any provisions to the contrary in the Contractor's privacy policy, terms of service, terms and conditions or use and/or license agreement are hereby deleted in their entirety.

Assignment. Contractor shall not assign any of its rights under this Agreement, or delegate the performance of any of its duties hereunder, without the prior written consent of the Board, which approval may be withheld at the Board's sole discretion.

Severability. The provisions of this Agreement are independent of one another, and the invalidity of any provision or portion thereof by a court of competent jurisdiction shall not affect the validity or enforceability of any other provision hereof. If any unlawful and/or unenforceable provision would be lawful or enforceable if part of it were deleted, that part will be deemed to be deleted, and the rest of the provision will continue in effect.

Electronic Notice and Posting of Contract Execution. The Board must provide electronic notice to the parent or legal guardian of an affected student within five (5) business days of executing this Agreement with Contractor. The notice shall: (1) state that the Agreement has been executed and the date of execution; (2) provide a brief description of the Agreement and its purpose; and (3) state what student information, student records, or student-generated content may be collected as a result of the Agreement. The Board shall post such notice and the Agreement on its website.

Termination/Student Data. The student data provided to the Contractor shall not be retained or available to the Contractor upon completion of the services contracted for herein unless a student, parent or legal guardian of a student chooses to establish or maintain an electronic account with the Contractor for the purpose of storing student-generated content.

Personally Identifiable Information ("PII"). The Family Educational Rights and Privacy Act ("FERPA") defines PII to include direct identifiers (such as a student's or other family member's name) and indirect identifiers (such as a student's date of birth, place of birth, or mother's maiden name). Indirect identifiers, metadata about students' interaction with an app or service, and even aggregate information can be considered PII under FERPA if a reasonable person in the school community could identify individual students based on the indirect identifiers together with other reasonably available information, including other public information. 20 U.S.C. 1232g; 34 CFR 99. Under FERPA, education records include records, files documents, and other materials that (A) contain information directly related to a student; and (B) are maintained by an educational agency or institution or by a person acting for such agency or institution.

Student Information. Student information means personally identifiable information or material of a student in any media or format that is not publicly available and is any of the following: (A) Created or provided by a student or the parent or legal guardian of a student, to the operator in the course of the student, parent or legal guardian using the operator's website, online service or mobile application for school purposes; (B) created or provided by an employee or agent of a local or regional board of education to an operator for school purposes; or (C) gathered by an operator through the operation of the operator's website, online service or mobile application and identifies a student, including, but not limited to, information in the student's records or electronic mail account, first or last name, home address, telephone number, date of birth, electronic mail address, discipline records, test results, grades, evaluations, criminal records, medical records, health records, Social Security number, biometric information, disabilities, socioeconomic information, food purchases, political affiliations, religious affiliations, text messages, documents, student identifiers, search activity, photographs, voice recordings, survey responses or behavioral assessments.

Student Record. Student record means any information directly related to a student that is maintained by a local or regional board of education, the Connecticut State Board of Education or the Connecticut Department of Education or any information acquired from a student through the use of educational software assigned to the student by a teacher or employee of a local or regional board of education, except "student record" does not include de-identified student information allowed under the contract to be used by the contractor to (A) improve educational products for adaptive learning purposes and customize student learning; (B) demonstrate the effectiveness of the contractor's products in the marketing of such products; and (C) develop and improve the contractor's products and services.

Student-generated Content. Student-generated content means any student materials created by a student including, but not limited to, essays, research papers, portfolios, creative writing music or other audio files or photographs, except student-generated content does not include student responses to a standardized assessment. All student-generated content shall be the property of the student or parent or legal guardian.

Consultant. A consultant means a professional who provides non-instructional services, including, but not limited to, administrative, planning, analysis, statistical, or research services to a local or regional board of education pursuant to a contract with such local or regional board of education.

Targeted advertising. Targeted advertising means presenting an advertisement to a student where the selection of the advertisement is based on student information, student records or student-generated content or inferred over time from the usage of the operator's website, online service or mobile application by such student or the retention of such student's online activities or requests over time for the purpose of targeting subsequent advertisements. Targeted advertising does not include any advertising to a student on a website that such student is accessing at the time or in response to a student's response or request for information or feedback.

De-identified student information. De-identified student information means any student information or Customer Data that has been altered to prevent the identification of an individual student. De-identified data will have all direct and indirect personal identifiers removed. This includes, but is not limited to, name, ID numbers, date of birth, demographic information, location information, and school ID. Contractor agrees not to attempt to re-identify de-identified data.

School purposes. School purposes means purposes that customarily take place at the direction of a teacher or a local or regional board of education, or aid in the administration of school activities, including, but not limited to, instruction in the classroom, administrative activities and collaboration among students, school personnel, or parents or legal guardians of students.

Directory Information. Information contained in the education records of a student that would not generally be considered harmful or an invasion of privacy if disclosed. Typically, directory information includes information such as name, address, telephone listing, date and place of birth, participation in officially recognized activities and sports, and dates of attendance. Directory information does not include a student's social security number or student ID number that can be used to gain access to educational records. A school may disclose directory information to third parties without consent if it has given public notice of the types of information which it has designated as directory information, the parent's or eligible student's right to restrict the disclosure of such information, and the period of time within which a parent or eligible student has to notify the school in writing that he or she does not want any or all of those types of information designated as directory information. 34 CFR §99.3 and 34 CFR § 99.37.



BRIDHEA-01

JERRENEHAINES

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
8/24/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER NFP Property & Casualty Services, Inc. 159 Wolf Road Suite 200 Albany, NY 12205	CONTACT NAME: PHONE (A/C, No. Ext): (518) 244-4245 FAX (A/C, No.): (518) 244-4262 E-MAIL ADDRESS:
INSURED Bridges Healthcare, Inc. 941-949 Bridgeport Avenue Milford, CT 06460	INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Indemnity Insurance Company 18058 INSURER B: Workers' Compensation Trust XXXXX INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A X	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER POLICY <input type="checkbox"/> PER SECT <input checked="" type="checkbox"/> LOC OTHER		PHPK2524442	3/1/2023	3/1/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Per occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPOUND AGG \$ 3,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		PHPK2524442	3/1/2023	3/1/2024	COMBINED SINGLE LIMIT (Per accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A X	UMBRELLA LIAB EXCESS LIAB DED <input checked="" type="checkbox"/> RETENTIONS 10,000	<input checked="" type="checkbox"/> OCCUR CLAIMS-MADE	PHUB853396	3/1/2023	3/1/2024	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N N/A	00617-27	3/1/2023	3/1/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 2,500,000 E.L. DISEASE - FA EMPLOYEE \$ 2,500,000 E.L. DISEASE - POLICY LIMIT \$ 2,500,000
A	Professional Liab		PHPK2524442	3/1/2023	3/1/2024	Occ \$1,000,000 Agg \$ 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Operations usual and incidental to the business of the named insured

CERTIFICATE HOLDER City of West Haven 355 Main Street West Haven, CT 06516	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Mark Threlk</i>
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Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this form; do not leave this line blank. Bridges Healthcare, Inc.</p> <p>2 Business name/disregarded entity name, if different from above</p> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/Vestee</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p><small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small></p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p> <p>4 Exemptions (codes apply only to certain entities, not individuals, see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>Applies to accounts maintained outside the U.S.</small></p> <p>5 Address (number, street, and apt. or suite no.) See instructions. 941-949 Bridgeport Avenue</p> <p>6 City, state, and ZIP code Millford CT 06460</p> <p>7 List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p> <p>City of West Haven</p> <p>355 Main Street</p> <p>West Haven, CT 06516</p>
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Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
OR								
Employer identification number								
0	6	-	0	8	6	7	9	7
8								

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶ August 23, 2023
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1098-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Secretary of the State of Connecticut Certificate of Legal Existence

Certificate of Legal Existence Certificate

Date Issued: Monday, August 21, 2023 9:56 AM

I, the Connecticut Secretary of the State, and keeper of the seal thereof, do hereby certify, that the certificate of incorporation for the below domestic Non-Stock corporation was filed in this office.

A certificate of dissolution has not been filed, the corporation has filed all annual reports, and so far, as indicated by the records of this office, such corporation is in existence.

Business Details

Business Name BRIDGES HEALTHCARE, INC.

Business ALEI US-CT.BER:0094819

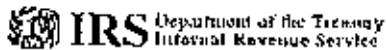
Formation Date 04/27/1964



Secretary of the State

Business ALEI: US-CT.BER:0094819
Note: To verify this certificate, visit Business.ct.gov

Certificate Number: C-00104541



OGDEN UT 84201-0038

In reply refer to: 4051091934
Feb. 27, 2017 LTR 4168C 0
86-0867978 000000 00
00037334
BQDC: TE

BRIDGES HEALTHCARE INC
949 BRIDGEPORT AVE
MILFORD CT 06460-3142



000576

Employer ID Number: 06-0867978
Form 990 required: YES

Dear Taxpayer:

This is in response to your request dated Jan. 27, 2017, regarding your tax-exempt status.

We issued you a determination letter in MARCH 1973, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

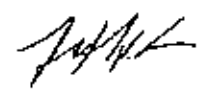
For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

4051091934
Feb. 27, 2017 LTR 4168C 0
06-0867978 000000 00
00037335

BRIDGES HEALTHCARE INC
949 BRIDGEPORT AVE
MILFORD CT 06460-3142

Sincerely yours,



Jeffrey I. Cooper
Director, EO Rulings & Agreement

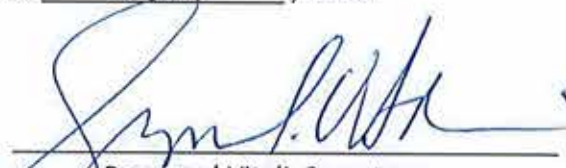
Pursuant to the Bylaws of Bridges Healthcare, Inc. and federal, state, and local funding resources and financial institutions, an annual corporate resolution for authorized signers on behalf of Bridges Healthcare, Inc. was presented for approval.

BE IT RESOLVED that the President and CEO, Jennifer Fiorillo, and in her absence, the Board Chairperson, Joan Cretella, are empowered to enter into and amend contractual instruments in the name of Bridges Healthcare, Inc. and to affix the corporate seal.

BE IT ALSO RESOLVED that the President and CEO, Jennifer Fiorillo and/or her designee(s), Chief of Fiscal Operations, Carlos Rodriguez; and/or Director of Human Resources and Facilities, Valerie F. Ferrante, are authorized to enter into and sign resolutions or corporate documentation with financial institutions where the corporation has authorized accounts.


IN WITNESS WHEREOF, the undersigned has affixed his signature and the corporate seal of Bridges Healthcare, Inc. this 17th day of October, 2022.

(SEAL)


Raymond Vitali, Secretary

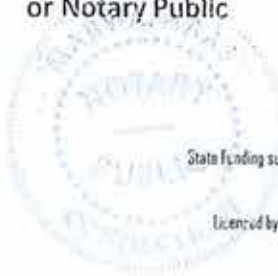
STATE OF CONNECTICUT
County of New Haven
City of Milford

Personally appeared before me this 17th day of October 2022, Raymond Vitali, Secretary of Bridges Healthcare, Inc. and made oath that the above is a true copy from the records of the Corporation.


Commissioner of the Superior Court
or Notary Public

April 30, 2024
Expiration Date of Notary Public

MARY A. HAAS
NOTARY PUBLIC OF CONNECTICUT
My Commission Expires 04/30/2024





David R. Taylor
Acting Finance Director

Department of Finance

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



City Hall
1896-1968

December 7, 2023

Municipal Accountability Review Board
450 Capitol Avenue
Hartford, CT 06106

Honorable Members:

With 4 months passed, the city is 33% through the fiscal year.

The reports submitted do not include all year-end closing entries or accruals from 2023. Additionally, Internal Service Fund entries have not been posted for 2024 due to higher priorities in the department. This should not negatively affect the budget at this time, however; total expenses will increase when this occurs.

We are tracking favorability in investment income and expect some savings in debt service due to the delay in bonding, however; I am not prepared to project a net surplus or deficit at this time.

Revenue received year-to-date, \$79.2M, is 45.5% of budget.

Current Property Taxes have been 52.4% received, as expected.

State funding received to-date is on target (34.6%). Some ECS and PILOT funding were received in October.

We continue to manage funds on hand to maximize investment income with \$48.8M in the CT State pooled investment account as of the end of October. Investment income is ahead of plan at \$902.5K vs \$636.4K. This is mostly driven by the rate of return as cash balances are in line with the plan but may start to drift under plan due to the delay in bonding from the plan.

Planning and Development Permits continue to generate revenue, now at 71% of budget. There are new projects along the beach front and in the Saw Mill Parkway corridor including restaurants and condominiums.

Expenditures for the city, \$25.3M, is 36.8% of budget.

See comments above regarding yearend 2023 and 2024 ISF entries.

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Open positions, largely in Finance and Public Safety are generally funding the overtime in those departments.

Planned contingencies will fund IT projects that also required off-hours overtime work.

Sewer results are on target to plan with 51.1% of sewer fees collected and total expenses incurred are at 25% of budget.

AFD is also on target. 54% of property tax is collected. MRSA – Motor Vehicles came in over plan. Expenses incurred are at 17.9% of budget.

Sincerely,

David Taylor
Acting Finance Director
City of West Haven, Connecticut

Cc: Mayor Dorinda Borer

YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
101 GENERAL FUND							
10112542 CITY CLERK LICENSES							
10112542 42150 ANIMAL LICENSES	-6,000	-6,000	-3,512.00	-121.00	.00	-2,488.00	58.5%
10112542 42160 MARRIAGE LICENSES	-10,000	-10,000	-15,540.00	8,460.00	.00	5,540.00	155.4%
10112542 42170 SPORTING LICENSES	-250	-250	-158.00	-16.00	.00	-92.00	63.2%
TOTAL CITY CLERK LICENSES	-16,250	-16,250	-19,210.00	8,323.00	.00	2,960.00	118.2%
10112546 CITY CLERK MISC CHARGES							
10112546 46940 RECORD LEGAL INSTRU	-1,555,000	-1,555,000	-477,486.76	-102,549.72	.00	-1,077,513.24	30.7%
TOTAL CITY CLERK MISC CHARGES	-1,555,000	-1,555,000	-477,486.76	-102,549.72	.00	-1,077,513.24	30.7%
10119042 PLANNING/DEVELOP LICENSES							
10119042 42210 BUILDING PERMITS	-1,100,000	-1,100,000	-786,187.70	-77,940.60	.00	-313,812.30	71.5%
10119042 42220 ELECTRICAL PERMITS	-190,000	-190,000	-139,318.78	-20,328.00	.00	-50,681.22	73.3%
10119042 42230 EXCAVATION PERMITS	-6,000	-6,000	-3,100.00	-600.00	.00	-2,900.00	51.7%
10119042 42240 PLUMBING & HEATING	-91,000	-91,000	-63,046.50	-4,724.00	.00	-27,953.50	69.3%
10119042 42250 ZONING PERMITS	-103,000	-103,000	-50,944.50	-13,695.00	.00	-52,055.50	49.5%
TOTAL PLANNING/DEVELOP LICENSES	-1,490,000	-1,490,000	-1,042,597.48	-117,287.60	.00	-447,402.52	70.0%
10120044 TREASURERS INVESTMENT INCOME							
10120044 44100 INVESTMENT INCOME	-1,258,000	-1,258,000	-902,468.28	-223,582.45	.00	-355,531.72	71.7%
10120044 44210 RENT FROM CITY FACI	-28,000	-28,000	-3,500.00	.00	.00	-24,500.00	12.5%
TOTAL TREASURERS INVESTMENT INCOM	-1,286,000	-1,286,000	-905,968.28	-223,582.45	.00	-380,031.72	70.4%
10120045 STATE GRANTS							
10120045 45211 EDUCATIONAL COST SH	-45,140,487	-45,140,487	-9,521,840.00	-9,521,840.00	.00	-35,618,647.00	21.1%

YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10120045 45219 HEALTH SERVICES	-73,000	-73,000	.00	.00	.00	-73,000.00	.0%
10120045 45231 PILOT-COLLEGES & HO	-8,756,669	-8,756,669	-8,974,220.49	.00	.00	217,551.49	102.5%
10120045 45233 MUNI REV SHR (MFG P	-147,516	-147,516	.00	.00	.00	-147,516.00	.0%
10120045 45234 PROP TAX RELIEF-ELD	-672,795	-672,795	-672,794.73	.00	.00	-27	100.0%
10120045 45235 MASHENTUCKET PEQUOT	-807,097	-807,097	.00	.00	.00	-807,097.00	.0%
10120045 45236 PROP TAX RELIEF-TOT	-4,600	-4,600	.00	.00	.00	-4,600.00	.0%
10120045 45238 PROPERTY TAX RELIEF	-110,000	-110,000	.00	.00	.00	-110,000.00	.0%
10120045 45248 TOWN AID ROAD	-621,029	-621,029	-309,401.00	.00	.00	-311,628.00	49.8%
10120045 45290 STATE MISCELLANEOUS	-165,000	-165,000	-74,836.90	.00	.00	-90,163.10	45.4%
10120045 45310 TELEPHONE ACCESS GR	-79,000	-79,000	.00	.00	.00	-79,000.00	.0%
10120045 45340 SCCRWA- PILOT GRANT	-285,000	-285,000	-144,377.26	.00	.00	-140,622.74	50.7%
TOTAL STATE GRANTS	-56,862,193	-56,862,193	-19,697,470.38	-9,521,840.00	.00	-37,164,722.62	34.6%
10120046 MISCELLANEOUS CHARGES							
10120046 46950 MISCELLANEOUS PUBLI	-2,100	-2,100	.00	.00	.00	-2,100.00	.0%
10120046 46952 MISCELLANEOUS - GEN	-50,000	-50,000	-58,102.87	-2,025.24	.00	8,102.87	116.2%
10120046 46956 MISC. - PARKS & REC	-71,000	-71,000	-61,496.10	-1,820.00	.00	-9,503.90	86.6%
TOTAL MISCELLANEOUS CHARGES	-123,100	-123,100	-119,598.97	-3,845.24	.00	-3,501.03	97.2%
10120047 MISCELLANEOUS REVENUE							
10120047 43300 PARKING METER REVEN	-300,000	-300,000	-145,315.37	-53,873.03	.00	-154,684.63	48.4%
10120047 47200 PROP SALE(Bayview,e	-250,000	-250,000	-15,000.00	.00	.00	-235,000.00	6.0%
10120047 47350 PILOT - HOUSING AUT	-148,000	-148,000	.00	.00	.00	-148,000.00	.0%
10120047 47360 SEWER FEE COLLECTIO	-55,166	-55,166	.00	.00	.00	-55,166.00	.0%
10120047 47380 INSURANCE REIMBURSE	-4,000	-4,000	.00	.00	.00	-4,000.00	.0%
10120047 47800 yale contribution	-506,000	-506,000	.00	.00	.00	-506,000.00	.0%
10120047 47900 MISCELLANEOUS	-65,000	-65,000	-9,575.20	-3,485.50	.00	-55,424.80	14.7%
10120047 47904 QUIGLEY/YALE PARKIN	-43,603	-43,603	-14,534.32	-14,534.32	.00	-29,068.68	33.3%
TOTAL MISCELLANEOUS REVENUE	-1,371,769	-1,371,769	-184,424.89	-71,892.85	.00	-1,187,344.11	13.4%
10120048 OPERATING TRANSFERS IN							
10120048 48300 RESIDUAL EQUITY TRA	-200,000	-200,000	.00	.00	.00	-200,000.00	.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10120048 48500 TRANSFER FROM SEWER	-309,425	-309,425	.00	.00	.00	-309,425.00	.0%
TOTAL OPERATING TRANSFERS IN	-509,425	-509,425	.00	.00	.00	-509,425.00	.0%
10124041 PROPERTY TAXES							
10124041 41100 CURRENT PROPERTY TA	-106,622,316	-106,622,316	-55,893,194.31	-443,473.10	.00	-50,729,121.69	52.4%
10124041 41101 PA 76-338 MOTOR VEH	-1,300,000	-1,300,000	771.97	23.23	.00	-1,300,771.97	-.1%
10124041 41200 PRIOR YEARS TAX LEV	-500,000	-500,000	-396,268.20	-58,760.85	.00	-103,731.80	79.3%
10124041 41300 SUSPENSE TAXES	-150,000	-150,000	-70,724.22	-16,372.22	.00	-79,275.78	47.1%
10124041 41610 CURRENT PROPERTY TA	-500,000	-500,000	-88,006.87	-17,045.69	.00	-411,993.13	17.6%
10124041 41620 PRIOR YEARS TAX INT	-308,000	-308,000	-78,742.50	-14,677.06	.00	-229,257.50	25.6%
10124041 41630 SUSPENSE INTEREST	-158,000	-158,000	-58,577.20	-12,188.42	.00	-99,422.80	37.1%
TOTAL PROPERTY TAXES	-109,538,316	-109,538,316	-56,584,741.33	-562,494.11	.00	-52,953,574.67	51.7%
10124043 FINES AND PENALTIES							
10124043 43200 FINES & PENALTIES -	-60,000	-60,000	-29,276.57	-6,265.24	.00	-30,723.43	48.8%
10124043 43250 BLDG CODE VIOLATION	-9,000	-9,000	-1,352.00	.00	.00	-7,648.00	15.0%
TOTAL FINES AND PENALTIES	-69,000	-69,000	-30,628.57	-6,265.24	.00	-38,371.43	44.4%
10130047 MISC-OTHER AGENCIES							
10130047 47310 FIRE DEPT SHARE OF	-806,000	-806,000	.00	.00	.00	-806,000.00	.0%
TOTAL MISC-OTHER AGENCIES	-806,000	-806,000	.00	.00	.00	-806,000.00	.0%
10131042 LICENSES							
10131042 42110 ALCOHOLIC BEVERAGE	-1,000	-1,000	-306.00	-40.00	.00	-694.00	30.6%
10131042 42130 POLICE&PROTECT LIC/	-27,000	-27,000	-3,070.00	-840.00	.00	-23,930.00	11.4%
TOTAL LICENSES	-28,000	-28,000	-3,376.00	-880.00	.00	-24,624.00	12.1%
10131043 PARKING TAGS							
10131043 43100 PARKING TAGS	-100,000	-100,000	-1,979.00	-314.00	.00	-98,021.00	2.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL PARKING TAGS	-100,000	-100,000	-1,979.00	-314.00	.00	-98,021.00	2.0%
10131046 POLICE SERVICE CHARGES							
10131046 46710 POLICE CHARGES	-12,900	-12,900	-2,434.00	-488.50	.00	-10,466.00	18.9%
TOTAL POLICE SERVICE CHARGES	-12,900	-12,900	-2,434.00	-488.50	.00	-10,466.00	18.9%
10132042 MISCELLANEOUS FEES							
10132042 42910 CITY CLERK FEES COL	-6,500	-6,500	-1,720.00	-442.00	.00	-4,780.00	26.5%
10132042 42920 DOG POUND RELEASES	-1,000	-1,000	-2,409.00	-505.00	.00	1,409.00	240.9%
TOTAL MISCELLANEOUS FEES	-7,500	-7,500	-4,129.00	-947.00	.00	-3,371.00	55.1%
10140046 MISCELLANEOUS CHARGES							
10140046 46953 ALL OTHER-PUBLIC WO	-13,000	-13,000	-7,263.00	-1,067.00	.00	-5,737.00	55.9%
TOTAL MISCELLANEOUS CHARGES	-13,000	-13,000	-7,263.00	-1,067.00	.00	-5,737.00	55.9%
10145047 MISC-OTHER AGENCIES							
10145047 47340 ORGANIC RECYCLING C	-10,600	-10,600	-375.00	.00	.00	-10,225.00	3.5%
TOTAL MISC-OTHER AGENCIES	-10,600	-10,600	-375.00	.00	.00	-10,225.00	3.5%
10153042 LICENSES							
10153042 42120 HEALTH LICENSES	-105,000	-105,000	-72,784.75	-11,032.00	.00	-32,215.25	69.3%
TOTAL LICENSES	-105,000	-105,000	-72,784.75	-11,032.00	.00	-32,215.25	69.3%
TOTAL REVENUES	-173,904,053	-173,904,053	-79,154,467.41	-10,616,162.71	.00	-94,749,585.59	
GRAND TOTAL	-173,904,053	-173,904,053	-79,154,467.41	-10,616,162.71	.00	-94,749,585.59	45.5%

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

YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
101 GENERAL FUND							
11000010 CITY COUNCIL							
11000010 51000 REGULAR WAGES	40,989	40,989	16,493.91	3,738.20	.00	24,495.09	40.2%
11000010 51010 CLERK OF THE COUNCIL	10,300	10,300	3,408.32	858.33	.00	6,891.68	33.1%
11000010 51350 PART TIME - ELECTED	32,700	32,700	9,273.56	2,318.39	.00	23,426.44	28.4%
11000010 51500 OVERTIME	0	0	651.24	209.04	.00	-651.24	100.0%
11000010 52250 ADVERTISING	4,000	4,000	873.68	154.72	470.90	2,655.42	33.6%
11000010 52510 MAINTENANCE SERVICE	4,000	4,000	.00	.00	.00	4,000.00	.0%
11000010 52770 OTHER CONTRACTUAL S	6,000	6,000	2,298.90	1,000.00	532.08	3,169.02	47.2%
11000010 54331 MISC. EXP.	600	600	.00	.00	.00	600.00	.0%
TOTAL CITY COUNCIL	98,589	98,589	32,999.61	8,278.68	1,002.98	64,586.41	34.5%
11050010 MAYOR							
11050010 51000 REGULAR WAGES	258,806	258,806	50,152.68	11,402.85	.00	208,653.32	19.4%
11050010 51300 PART TIME WAGES	20,000	20,000	7,690.18	1,526.25	.00	12,309.82	38.5%
11050010 52220 OUTSIDE PRINTING SE	1,000	1,000	.00	.00	.00	1,000.00	.0%
11050010 52320 SUBSCRIPTIONS & PER	175	175	99.80	19.96	.00	75.20	57.0%
11050010 52330 TRAINING AND EDUCAT	300	300	.00	.00	.00	300.00	.0%
11050010 52350 TRAVEL EXPENSES	1,000	1,000	.00	.00	.00	1,000.00	.0%
11050010 52360 BUSINESS EXPENSE	4,750	4,750	1,112.15	1,022.33	.00	3,637.85	23.4%
11050010 52370 COUNCIL OF GOVERNME	18,900	18,900	.00	.00	.00	18,900.00	.0%
11050010 52390 CT CONFERENCE OF MU	36,160	36,160	36,160.00	.00	.00	.00	100.0%
11050010 52397 U.S. CONFERENCE OF	7,000	7,000	5,269.00	.00	.00	1,731.00	75.3%
11050010 53110 OFFICE SUPPLIES	0	0	3.02	.00	.00	-3.02	100.0%
11050010 53490 OTHER OPERATING SUP	2,100	2,100	.00	.00	450.00	1,650.00	21.4%
TOTAL MAYOR	350,191	350,191	100,486.83	13,971.39	450.00	249,254.17	28.8%
11100010 CORPORATION COUNSEL							
11100010 51000 REGULAR WAGES	405,626	405,626	90,183.59	27,001.33	.00	315,442.41	22.2%
11100010 51300 PART TIME WAGES	10,000	10,000	.00	.00	.00	10,000.00	.0%
11100010 51500 OVERTIME	0	0	96.48	64.32	.00	-96.48	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11100010 52310 CONVENTIONS & DUES	1,000	1,000	340.00	.00	.00	660.00	34.0%
11100010 52430 LEGAL SERVICES	250,000	250,000	144,478.11	106,158.11	44,010.00	61,511.89	75.4%
11100010 52480 OTHER PROFESSIONAL	25,000	25,000	31,902.50	12,275.00	21,847.00	-28,749.50	215.0%
11100010 52490 TAX FORECLOSURE EXP	37,000	37,000	10,673.00	.00	5,000.00	21,327.00	42.4%
11100010 53110 OFFICE SUPPLIES	3,500	3,500	71.80	.00	.00	3,428.20	2.1%
11100010 53140 LIBRARY SUPPLIES	12,000	12,000	8,878.76	2,255.59	2,404.49	716.75	94.0%
11100010 55180 COMPUTER SOFTWARE	2,500	2,500	.00	.00	.00	2,500.00	.0%
TOTAL CORPORATION COUNSEL	746,626	746,626	286,624.24	147,754.35	73,261.49	386,740.27	48.2%
11150010 PERSONNEL DEPARTMENT							
11150010 51000 REGULAR WAGES	435,862	435,862	100,349.63	22,608.78	.00	335,512.37	23.0%
11150010 51500 OVERTIME	6,000	6,000	62.71	38.59	.00	5,937.29	1.0%
11150010 52250 ADVERTISING	3,000	3,000	.00	.00	.00	3,000.00	.0%
11150010 52260 OTHER PRINTING SERV	500	500	.00	.00	.00	500.00	.0%
11150010 52310 CONVENTIONS & DUES	1,500	1,500	.00	.00	.00	1,500.00	.0%
11150010 52330 TRAINING AND EDUCAT	3,000	3,000	700.00	700.00	.00	2,300.00	23.3%
11150010 52830 OTHER EXAMINATIONS	8,300	8,300	1,288.00	469.00	.00	7,012.00	15.5%
TOTAL PERSONNEL DEPARTMENT	458,162	458,162	102,400.34	23,816.37	.00	355,761.66	22.4%
11209910 TELEPHONE ADMINISTRATION							
11209910 52150 TELEPHONE EXPENSE	285,644	285,644	102,789.18	29,583.55	68,028.18	114,826.64	59.8%
TOTAL TELEPHONE ADMINISTRATION	285,644	285,644	102,789.18	29,583.55	68,028.18	114,826.64	59.8%
11250010 CITY CLERK							
11250010 51000 REGULAR WAGES	255,075	255,075	82,154.09	19,792.69	.00	172,920.91	32.2%
11250010 51500 OVERTIME	2,000	2,000	491.59	353.76	.00	1,508.41	24.6%
11250010 52250 ADVERTISING	1,500	1,500	661.40	300.00	.00	838.60	44.1%
11250010 52290 ELECTION DAY EXPENS	20,000	20,000	12,469.94	9,873.40	6,131.00	1,399.06	93.0%
11250010 52310 CONVENTIONS & DUES	900	900	.00	.00	.00	900.00	.0%
11250010 52330 TRAINING AND EDUCAT	500	500	.00	.00	.00	500.00	.0%
11250010 52425 ARCHIVING SERVICES	50,000	50,000	51,470.30	51,470.30	.00	-1,470.30	102.9%
11250010 52480 OTHER PROFESSIONAL	20,000	20,000	12,628.97	10,300.23	321.00	7,050.03	64.7%

YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11250010 52520 OFFICE EQUIPMENT RE	3,900	3,900	372.48	.00	.00	3,527.52	9.6%
11250010 52750 FEES AND CHARGES	1,200	1,200	.00	.00	.00	1,200.00	.0%
11250010 52770 OTHER CONTRACTUAL S	76,000	76,000	9,532.77	-45,032.72	6,116.69	60,350.54	20.6%
11250010 53590 DOG LICENSES	100	100	.00	.00	.00	100.00	.0%
TOTAL CITY CLERK	431,175	431,175	169,781.54	47,057.66	12,568.69	248,824.77	42.3%
11300010 REGISTRAR OF VOTERS							
11300010 51000 REGULAR WAGES	52,424	52,424	17,514.91	3,966.24	.00	34,909.09	33.4%
11300010 51020 DEPUTY REGISTRARS	11,200	11,200	3,400.00	850.00	.00	7,800.00	30.4%
11300010 51350 PART TIME - ELECTED	33,000	33,000	11,000.00	2,750.00	.00	22,000.00	33.3%
11300010 51400 TEMPORARY PAYROLL	47,440	47,440	.00	.00	.00	47,440.00	.0%
11300010 51500 OVERTIME	5,443	5,443	.00	.00	.00	5,443.00	.0%
11300010 52010 POSTAGE	12,000	12,000	6,626.67	4,200.00	.00	5,373.33	55.2%
11300010 52310 CONVENTIONS & DUES	3,030	3,030	916.11	.00	.00	2,113.89	30.2%
11300010 52330 TRAINING AND EDUCAT	600	600	60.00	60.00	.00	540.00	10.0%
11300010 52580 EQUIPMENT MAINTENAN	6,500	6,500	6,500.00	.00	.00	.00	100.0%
11300010 53130 OTHER SUPPLIES	702	702	450.87	.00	.00	251.13	64.2%
11300010 55600 VOTING MACHINES	6,765	6,765	4,318.00	2,821.00	.00	2,447.00	63.8%
TOTAL REGISTRAR OF VOTERS	179,104	179,104	50,786.56	14,647.24	.00	128,317.44	28.4%
11650010 PROBATE COURT							
11650010 52640 RENTAL OF OFFICE EQ	3,700	3,700	1,131.56	158.12	.00	2,568.44	30.6%
11650010 53110 OFFICE SUPPLIES	3,700	3,700	.00	.00	.00	3,700.00	.0%
11650010 55190 OTHER OFFICE EQUIPM	2,258	2,258	.00	.00	.00	2,258.00	.0%
TOTAL PROBATE COURT	9,658	9,658	1,131.56	158.12	.00	8,526.44	11.7%
11900010 PLANNING & DEVELOPMENT							
11900010 51000 REGULAR WAGES	270,625	270,625	68,734.25	18,779.19	.00	201,890.75	25.4%
11900010 51500 OVERTIME	2,500	2,500	547.78	243.61	.00	1,952.22	21.9%
11900010 52210 PRINTING	200	200	100.00	100.00	.00	100.00	50.0%
11900010 52250 ADVERTISING	55,000	55,000	9,119.84	3,118.13	2,465.23	43,414.93	21.1%
11900010 52280 MAP PRINTING	300	300	300.00	300.00	.00	.00	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11900010 52310 CONVENTIONS & DUES	4,000	4,000	.00	.00	.00	4,000.00	.0%
11900010 52382 ENG COST PLAN & DEV	20,000	20,000	.00	.00	.00	20,000.00	.0%
11900010 52385 ECONOMIC DEV'T CONS	100,000	100,000	.00	.00	.00	100,000.00	.0%
11900010 52395 REGIONAL GROWTH PAR	18,200	18,200	.00	.00	.00	18,200.00	.0%
11900010 52425 ARCHIVING SERVICES	10,000	10,000	.00	.00	1,622.31	8,377.69	16.2%
11900010 52475 PUBLIC HEARING SECR	10,000	10,000	375.00	.00	500.00	9,125.00	8.8%
11900010 52520 OFFICE EQUIPMENT RE	250	250	.00	.00	.00	250.00	.0%
11900010 56400 PROPERTY MANG.	25,000	25,000	3,900.00	.00	4,941.00	16,159.00	35.4%
TOTAL PLANNING & DEVELOPMENT	516,075	516,075	83,076.87	22,540.93	9,528.54	423,469.59	17.9%
11900012 GRANTS ADMINISTRATION							
11900012 51000 REGULAR WAGES	271,234	271,234	46,345.72	11,496.93	.00	224,888.28	17.1%
11900012 51500 OVERTIME	10,000	10,000	309.54	.00	.00	9,690.46	3.1%
11900012 56210 CONSULTING SERVICES	0	0	1,507.08	1,507.08	8,492.92	-10,000.00	100.0%
TOTAL GRANTS ADMINISTRATION	281,234	281,234	48,162.34	13,004.01	8,492.92	224,578.74	20.1%
11900013 BUILDING DEPARTMENT							
11900013 51000 REGULAR WAGES	537,216	537,216	140,367.40	34,473.60	.00	396,848.60	26.1%
11900013 51500 OVERTIME	7,500	7,500	6,946.81	1,872.00	.00	553.19	92.6%
11900013 52310 CONVENTIONS & DUES	6,000	6,000	1,727.50	.00	.00	4,272.50	28.8%
11900013 52360 BUSINESS EXPENSE	2,000	2,000	260.00	.00	1,560.00	180.00	91.0%
11900013 52425 ARCHIVING SERVICES	5,000	5,000	1,201.26	600.63	.00	3,798.74	24.0%
11900013 52440 ENGINEERING SERVICE	900	900	.00	.00	.00	900.00	.0%
11900013 52520 OFFICE EQUIPMENT RE	500	500	.00	.00	.00	500.00	.0%
11900013 52590 DEMOLITION OF BUILD	9,000	9,000	.00	.00	.00	9,000.00	.0%
11900013 55190 OTHER OFFICE EQUIPM	500	500	79.75	.00	.00	420.25	16.0%
TOTAL BUILDING DEPARTMENT	568,616	568,616	150,582.72	36,946.23	1,560.00	416,473.28	26.8%
12000010 TREASURER							
12000010 51350 PART TIME - ELECTED	7,600	7,600	2,533.32	633.33	.00	5,066.68	33.3%
TOTAL TREASURER	7,600	7,600	2,533.32	633.33	.00	5,066.68	33.3%
12100010 COMPTROLLER							

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12100010 51000 REGULAR WAGES	868,622	868,622	214,623.13	53,202.86	.00	653,998.87	24.7%
12100010 51500 OVERTIME	4,500	4,500	27,052.82	4,905.54	.00	-22,552.82	601.2%
12100010 52310 CONVENTIONS & DUES	200	200	.00	.00	.00	200.00	.0%
12100010 52420 FINANCIAL SERVICES	250,000	250,000	139,725.60	64,463.81	264,071.79	-153,797.39	161.5%
12100010 52570 OTHER REPAIRS & MAI	10,000	10,000	.00	-.60	.00	10,000.00	.0%
TOTAL COMPROLLER	1,133,322	1,133,322	381,401.55	122,571.61	264,071.79	487,848.66	57.0%
12100020 PURCHASING DEPARTMENT							
12100020 51000 REGULAR WAGES	201,454	201,454	35,636.40	8,752.80	.00	165,817.60	17.7%
12100020 51500 OVERTIME	0	0	1,008.14	492.35	.00	-1,008.14	100.0%
12100020 52210 PRINTING	0	0	85.00	.00	.00	-85.00	100.0%
12100020 52250 ADVERTISING	13,000	13,000	1,301.73	390.56	1,559.61	10,138.66	22.0%
12100020 53110 OFFICE SUPPLIES	50,000	50,000	5,756.54	175.87	34,573.31	9,670.15	80.7%
12100020 53115 OFFICE SUPPLIES - P	25,000	25,000	7,763.14	.00	12,236.86	5,000.00	80.0%
TOTAL PURCHASING DEPARTMENT	289,454	289,454	51,550.95	9,811.58	48,369.78	189,533.27	34.5%
12200022 DATA PROCESSING DEPARTMENT							
12200022 51000 REGULAR WAGES	308,392	308,392	65,470.59	19,150.59	.00	242,921.41	21.2%
12200022 51500 OVERTIME	10,000	10,000	4,548.64	393.56	.00	5,451.36	45.5%
12200022 52330 TRAINING AND EDUCAT	10,000	10,000	.00	.00	9,872.59	127.41	98.7%
12200022 52460 OUTSIDE DATA PROCES	6,000	6,000	.00	.00	.00	6,000.00	.0%
12200022 52510 MAINTENANCE SERVICE	354,881	354,881	246,644.35	14,900.30	14,076.40	94,160.25	73.5%
12200022 52570 OTHER REPAIRS & MAI	70,000	70,000	16,108.98	337.50	1.00	53,890.02	23.0%
12200022 52660 SOFTWARE LICENSES	8,000	8,000	829.53	.00	.00	7,170.47	10.4%
12200022 53120 DATA PROCESSING SUP	5,000	5,000	.00	.00	.00	5,000.00	.0%
12200022 55170 OTHER DATA PROCESSI	10,000	10,000	105.00	.00	.00	9,895.00	1.1%
TOTAL DATA PROCESSING DEPARTMENT	782,273	782,273	333,707.09	34,781.95	23,949.99	424,615.92	45.7%
12200023 CENTRAL SERVICES							
12200023 52010 POSTAGE	52,000	52,000	16,090.14	3,874.65	2,819.47	33,090.39	36.4%
12200023 52570 OTHER REPAIRS & MAI	2,100	2,100	.00	.00	.00	2,100.00	.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12200023 52670 COPIER RENTAL	50,000	50,000	25,136.31	10,185.76	10,659.38	14,204.31	71.6%
12200023 53490 OTHER OPERATING SUP	10,000	10,000	.00	.00	.00	10,000.00	.0%
12200023 53495 COFFEE & WATER	5,000	5,000	.00	.00	.00	5,000.00	.0%
12200023 55190 OTHER OFFICE EQUIPM	30,000	30,000	1,974.12	.00	.00	28,025.88	6.6%
12200023 55640 SAFETY EQUIPMENT	1,800	1,800	.00	.00	.00	1,800.00	.0%
TOTAL CENTRAL SERVICES	150,900	150,900	43,200.57	14,060.41	13,478.85	94,220.58	37.6%
12300010 ASSESSMENT							
12300010 51000 REGULAR WAGES	470,185	470,185	143,268.21	35,194.60	.00	326,916.79	30.5%
12300010 51500 OVERTIME	4,000	4,000	538.57	137.09	.00	3,461.43	13.5%
12300010 52210 PRINTING	8,194	8,194	381.75	381.75	3,790.25	4,022.00	50.9%
12300010 52280 MAP PRINTING	6,000	6,000	.00	.00	.00	6,000.00	.0%
12300010 52310 CONVENTIONS & DUES	600	600	215.00	70.00	65.00	320.00	46.7%
12300010 52330 TRAINING AND EDUCAT	4,275	4,275	.00	.00	.00	4,275.00	.0%
12300010 52480 OTHER PROFESSIONAL	1,000	1,000	495.40	45.40	.00	504.60	49.5%
TOTAL ASSESSMENT	494,254	494,254	144,898.93	35,828.84	3,855.25	345,499.82	30.1%
12300025 BOARD OF TAX APPEALS							
12300025 51500 OVERTIME	600	600	351.87	.00	.00	248.13	58.6%
12300025 52760 STIPENDS	3,000	3,000	.00	.00	.00	3,000.00	.0%
TOTAL BOARD OF TAX APPEALS	3,600	3,600	351.87	.00	.00	3,248.13	9.8%
12400010 TAX COLLECTOR							
12400010 51000 REGULAR WAGES	414,131	414,131	124,997.44	30,444.10	.00	289,133.56	30.2%
12400010 51500 OVERTIME	1,600	1,600	1,121.37	7.08	.00	478.63	70.1%
12400010 52020 PROC & MAIL TAX BIL	45,000	45,000	8,365.18	8,365.18	35,734.82	900.00	98.0%
12400010 52210 PRINTING	14,500	14,500	2,198.27	2,119.52	11,480.48	821.25	94.3%
12400010 52250 ADVERTISING	2,200	2,200	681.12	.00	.00	1,518.88	31.0%
12400010 52310 CONVENTIONS & DUES	1,050	1,050	.00	.00	98.00	952.00	9.3%
12400010 52330 TRAINING AND EDUCAT	600	600	300.00	.00	.00	300.00	50.0%
12400010 52420 FINANCIAL SERVICES	9,000	9,000	1,996.48	614.98	6,003.52	1,000.00	88.9%
12400010 52520 OFFICE EQUIPMENT RE	220	220	.00	.00	.00	220.00	.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12400010 54260 OVER/UNDER BAD CHEC	50	50	.00	.00	.00	50.00	.0%
12400010 56995 DMV EXPENDITURES	500	500	.00	.00	.00	500.00	.0%
TOTAL TAX COLLECTOR	488,851	488,851	139,659.86	41,550.86	53,316.82	295,874.32	39.5%
13000010 EMERGENCY REPORT SYSTEM DEPT.							
13000010 51000 REGULAR WAGES	1,002,023	1,002,023	302,919.42	66,668.68	.00	699,103.58	30.2%
13000010 51400 TEMPORARY PAYROLL	23,712	23,712	.00	.00	.00	23,712.00	.0%
13000010 51500 OVERTIME	266,162	266,162	141,977.95	26,205.28	.00	124,184.05	53.3%
13000010 51700 LONGEVITY PAY	6,740	6,740	860.00	.00	.00	5,880.00	12.8%
13000010 51800 SEPARATION PAY	30,148	30,148	.00	.00	.00	30,148.00	.0%
13000010 52150 TELEPHONE EXPENSE	26,000	26,000	4,530.56	1,539.10	4,427.76	17,041.68	34.5%
13000010 52510 MAINTENANCE SERVICE	254,851	254,851	188,283.72	.00	.00	66,567.28	73.9%
13000010 53110 OFFICE SUPPLIES	5,570	5,570	1,297.36	41.86	.00	4,272.64	23.3%
13000010 54110 HEALTH INSURANCE PR	298,118	298,118	.00	.00	.00	298,118.00	.0%
13000010 54130 FICA-CITY'S SHARE	86,851	86,851	33,372.34	6,805.04	.00	53,478.66	38.4%
13000010 54140 PENSION - CITY'S SH	85,375	85,375	28,863.30	5,980.33	.00	56,511.70	33.8%
13000010 55180 COMPUTER SOFTWARE	12,958	12,958	181.65	.00	13.60	12,762.75	1.5%
13000010 55190 OTHER OFFICE EQUIPM	13,800	13,800	821.70	.00	700.02	12,278.28	11.0%
TOTAL EMERGENCY REPORT SYSTEM DEP	2,112,308	2,112,308	703,108.00	107,240.29	5,141.38	1,404,058.62	33.5%
13100010 POLICE DEPARTMENT ADMIN.							
13100010 51000 REGULAR WAGES	268,976	268,976	86,977.96	23,284.96	.00	181,998.04	32.3%
13100010 51530 VACATION BUY BACK	35,000	35,000	26,508.48	2,651.52	.00	8,491.52	75.7%
13100010 51700 LONGEVITY PAY	28,000	28,000	5,147.84	.00	.00	22,852.16	18.4%
13100010 52110 ELECTRICITY	76,000	76,000	12,909.07	6,705.73	.00	63,090.93	17.0%
13100010 52150 TELEPHONE EXPENSE	230,000	230,000	46,450.83	18,469.74	20,820.34	162,728.83	29.2%
13100010 52220 OUTSIDE PRINTING SE	2,600	2,600	663.87	.00	.00	1,936.13	25.5%
13100010 52255 MINORITY RECRUITMEN	8,000	8,000	2,500.00	2,500.00	.00	5,500.00	31.3%
13100010 52260 OTHER PRINTING SERV	500	500	6.16	6.16	.00	493.84	1.2%
13100010 52310 CONVENTIONS & DUES	2,200	2,200	1,375.00	375.00	300.00	525.00	76.1%
13100010 52450 MEDICAL SERVICES	27,500	27,500	8,983.07	3,626.43	1,186.93	17,330.00	37.0%
13100010 52630 RENTAL OF VEHICLES	24,000	24,000	10,193.83	4,155.00	4,500.00	9,306.17	61.2%
13100010 52640 RENTAL OF OFFICE EQ	50,000	50,000	23,799.98	6,634.79	3,100.99	23,099.03	53.8%
13100010 52650 OTHER RENTAL	24,000	24,000	8,316.92	2,079.23	8,316.92	7,366.16	69.3%
13100010 52660 SOFTWARE LICENSES	10,140	10,140	.00	.00	.00	10,140.00	.0%
13100010 52730 BOARDING PRISONERS	3,000	3,000	1,276.53	264.95	423.06	1,300.41	56.7%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13100010 52770 OTHER CONTRACTUAL S	145,000	145,000	147,127.36	50,591.33	1,138.02	-3,265.38	102.3%
13100010 52780 UNIFORM ALLOWANCE -	3,500	3,500	2,728.00	.00	.00	772.00	77.9%
13100010 52820 PSYCHOLOGICAL TESTI	12,000	12,000	6,150.00	.00	4,495.00	1,355.00	88.7%
13100010 52830 OTHER EXAMINATIONS	7,000	7,000	2,580.00	1,575.00	.00	4,420.00	36.9%
13100010 53130 OTHER SUPPLIES	14,000	14,000	2,664.64	678.10	2,307.75	9,027.61	35.5%
13100010 53210 AUTOMOTIVE FUEL & F	200,000	200,000	58,260.13	.00	.00	141,739.87	29.1%
13100010 54320 PAYMENTS TO OUTSIDE	12,000	12,000	.00	.00	.00	12,000.00	.0%
13100010 55650 SWAT EQUIPMENT	10,000	10,000	4,392.70	4,392.70	.00	5,607.30	43.9%
13100010 56180 EDUCATIONAL REIMBUR	23,000	23,000	1,150.80	.00	.00	21,849.20	5.0%
TOTAL POLICE DEPARTMENT ADMIN.	1,216,416	1,216,416	460,163.17	127,990.64	46,589.01	709,663.82	41.7%
13100030 OPERATIONS							
13100030 51000 REGULAR WAGES	9,418,526	9,418,526	2,858,208.87	758,788.41	.00	6,560,317.13	30.3%
13100030 51500 OVERTIME	300,000	300,000	214,142.62	62,511.20	.00	85,857.38	71.4%
13100030 51520 POLICE MANPOWER OVE	1,500,000	1,500,000	860,096.66	172,773.20	.00	639,903.34	57.3%
13100030 51530 VACATION BUY BACK	406,100	406,100	174,433.68	38,497.28	.00	231,666.32	43.0%
13100030 51540 INTERCITY POLICE EX	200,000	200,000	114,988.11	40,983.88	.00	85,011.89	57.5%
13100030 51610 SHIFT DIFFERENTIAL	115,000	115,000	27,183.75	5,835.75	.00	87,816.25	23.6%
13100030 51700 LONGEVITY PAY	520,000	520,000	142,191.38	16,053.76	.00	377,808.62	27.3%
13100030 51800 SEPARATION PAY	250,000	250,000	.00	.00	.00	250,000.00	.0%
13100030 51801 WORKERS' COMP. PAY	250,000	250,000	21,822.42	6,754.64	.00	228,177.58	8.7%
13100030 52360 BUSINESS EXPENSE	7,100	7,100	2,920.00	.00	.00	4,180.00	41.1%
13100030 52780 UNIFORM ALLOWANCE -	180,000	180,000	154,275.50	15,530.00	2,009.00	23,715.50	86.8%
13100030 53520 POLICE CONSUMABLES	25,000	25,000	5,152.00	2,008.00	.00	19,848.00	20.6%
TOTAL OPERATIONS	13,171,726	13,171,726	4,575,414.99	1,119,736.12	2,009.00	8,594,302.01	34.8%
13100031 POLICE DEPARTMENT SUPPORT							
13100031 51000 REGULAR WAGES	513,907	513,907	160,598.19	41,495.54	.00	353,308.81	31.3%
13100031 51300 PART TIME WAGES	250,820	250,820	54,711.00	27,621.00	.00	196,109.00	21.8%
13100031 51510 POLICE TRAINING OVE	130,000	130,000	37,153.24	12,241.76	.00	92,846.76	28.6%
13100031 51801 WORKERS' COMP. PAY	0	0	500.64	86.78	.00	-500.64	100.0%
13100031 52330 TRAINING AND EDUCAT	62,000	62,000	39,480.52	9,867.93	20,101.37	2,418.11	96.1%
13100031 52350 TRAVEL EXPENSES	6,000	6,000	780.00	660.00	120.00	5,100.00	15.0%
13100031 52480 OTHER PROFESSIONAL	20,000	20,000	8,505.00	5,720.58	8,636.23	2,858.77	85.7%
13100031 52570 OTHER REPAIRS & MAI	50,000	50,000	8,126.73	3,455.35	10,959.78	30,913.49	38.2%
13100031 52790 UNIFORM ALLOWANCE -	3,000	3,000	1,185.05	235.25	1,981.29	-166.34	105.5%

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13100031 53260 TRAFFIC RELATED SUP	17,500	17,500	710.00	710.00	.00	16,790.00	4.1%
13100031 53450 LABORATORY SUPPLIES	7,500	7,500	2,053.72	1,375.09	5,329.49	116.79	98.4%
13100031 53510 FIREARM SUPPLIES	35,000	35,000	17,629.52	336.30	7,883.94	9,486.54	72.9%
TOTAL POLICE DEPARTMENT SUPPORT	1,095,727	1,095,727	331,433.61	103,805.58	55,012.10	709,281.29	35.3%
13202010 ANIMAL CONTROL							
13202010 51000 REGULAR WAGES	193,800	193,800	68,396.97	19,078.10	.00	125,403.03	35.3%
13202010 51300 PART TIME WAGES	20,300	20,300	.00	.00	.00	20,300.00	.0%
13202010 51500 OVERTIME	17,000	17,000	10,372.71	2,023.95	.00	6,627.29	61.0%
13202010 51530 VACATION BUY BACK	3,500	3,500	.00	.00	.00	3,500.00	.0%
13202010 51700 LONGEVITY PAY	5,100	5,100	750.00	.00	.00	4,350.00	14.7%
13202010 51801 WORKERS' COMP. PAY	2,500	2,500	4,869.80	1,766.20	.00	-2,369.80	194.8%
13202010 52100 GAS HEAT NYMEX	2,800	2,800	.00	.00	.00	2,800.00	.0%
13202010 52110 ELECTRICITY	26,500	26,500	5,898.50	2,898.34	.00	20,601.50	22.3%
13202010 52250 ADVERTISING	500	500	113.24	113.24	.00	386.76	22.6%
13202010 52455 VETERINARY SERVICES	20,000	20,000	13,862.48	5,369.97	1,512.56	4,624.96	76.9%
13202010 52780 UNIFORM ALLOWANCE -	6,200	6,200	4,256.00	.00	.00	1,944.00	68.6%
13202010 53485 DOG FOOD	2,000	2,000	.00	.00	.00	2,000.00	.0%
13202010 55370 OTHER EQUIPMENT	6,700	6,700	1,338.55	529.11	115.13	5,246.32	21.7%
TOTAL ANIMAL CONTROL	306,900	306,900	109,858.25	31,778.91	1,627.69	195,414.06	36.3%
13300010 CIVIL PREPAREDNESS							
13300010 51300 PART TIME WAGES	51,250	51,250	15,659.37	3,846.16	.00	35,590.63	30.6%
13300010 52150 TELEPHONE EXPENSE	750	750	.00	.00	.00	750.00	.0%
13300010 53130 OTHER SUPPLIES	1,000	1,000	.00	.00	.00	1,000.00	.0%
13300010 54090 OTHER CHARGES	500	500	.00	.00	.00	500.00	.0%
TOTAL CIVIL PREPAREDNESS	53,500	53,500	15,659.37	3,846.16	.00	37,840.63	29.3%
14000010 PUBLIC WORKS ADMINISTRATION							
14000010 51000 REGULAR WAGES	506,697	506,697	96,798.58	23,986.87	.00	409,898.42	19.1%
14000010 51300 PART TIME WAGES	12,000	12,000	9,808.74	2,928.62	.00	2,191.26	81.7%
14000010 51500 OVERTIME	5,000	5,000	12,875.11	905.26	.00	-7,875.11	257.5%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14000010 52310 CONVENTIONS & DUES	0	0	.00	.00	785.80	-785.80	100.0%
14000010 52680 TOWN AID ROAD	275,000	275,000	2,487.15	.00	2,175.06	270,337.79	1.7%
14000010 53460 CLOTHING & UNIFORMS	12,000	12,000	10,050.00	.00	.00	1,950.00	83.8%
TOTAL PUBLIC WORKS ADMINISTRATION	810,697	810,697	132,019.58	27,820.75	2,960.86	675,716.56	16.6%
14100010 ENGINEERING							
14100010 51000 REGULAR WAGES	231,849	231,849	39,501.02	9,702.00	.00	192,347.98	17.0%
14100010 52310 CONVENTIONS & DUES	600	600	.00	.00	.00	600.00	.0%
14100010 52335 PROFESSIONAL LICENS	1,000	1,000	100.00	.00	109.30	790.70	20.9%
14100010 52480 OTHER PROFESSIONAL	30,000	30,000	.00	.00	.00	30,000.00	.0%
14100010 56110 DEP STIPULATED/SEWE	250,000	250,000	92,100.73	54,413.23	.00	157,899.27	36.8%
TOTAL ENGINEERING	513,449	513,449	131,701.75	64,115.23	109.30	381,637.95	25.7%
14404072 VEHICLE MAINTENANCE							
14404072 51000 REGULAR WAGES	448,191	448,191	128,053.13	29,501.01	.00	320,137.87	28.6%
14404072 51500 OVERTIME	49,000	49,000	17,440.42	2,829.07	.00	31,559.58	35.6%
14404072 52100 GAS HEAT NYMEX	35,000	35,000	3,167.62	1,673.37	.00	31,832.38	9.1%
14404072 52110 ELECTRICITY	47,800	47,800	4,536.45	2,395.39	.00	43,263.55	9.5%
14404072 52130 WATER	2,500	2,500	987.63	788.89	.00	1,512.37	39.5%
14404072 52310 CONVENTIONS & DUES	3,500	3,500	549.00	.00	.00	2,951.00	15.7%
14404072 52320 SUBSCRIPTIONS & PER	7,500	7,500	2,372.17	.00	.00	5,127.83	31.6%
14404072 52540 MOTOR VEHICLE MAINT	90,000	90,000	15,103.91	3,550.59	57,452.87	17,443.22	80.6%
14404072 52545 SPECIAL EQUIPMENT R	40,000	40,000	.00	.00	.00	40,000.00	.0%
14404072 52550 GROUNDS MAINTENANCE	7,200	7,200	3,534.00	1,500.00	.00	3,666.00	49.1%
14404072 52575 EMISSIONS TESTING	500	500	.00	.00	.00	500.00	.0%
14404072 52585 TIRE REPAIR & SERVI	9,000	9,000	1,130.00	680.00	1,370.00	6,500.00	27.8%
14404072 52630 RENTAL OF VEHICLES	1,000	1,000	.00	.00	.00	1,000.00	.0%
14404072 52740 SECURITY SYSTEM	3,200	3,200	.00	.00	.00	3,200.00	.0%
14404072 52940 HAZARDOUS WASTE DIS	6,000	6,000	.00	.00	.00	6,000.00	.0%
14404072 53210 AUTOMOTIVE FUEL & F	530,000	530,000	59,938.85	36,289.24	76,705.10	393,356.05	25.8%
14404072 53220 MOTOR VEHICLE PARTS	200,000	200,000	49,717.40	7,776.98	137,079.77	13,202.83	93.4%
14404072 53240 TIRES, TUBES & BATT	60,000	60,000	9,764.80	5,057.48	18,376.37	31,858.83	46.9%
14404072 53250 TOOLS & MISCELLANEO	12,000	12,000	3,789.01	562.33	6,144.37	2,066.62	82.8%
14404072 53430 JANITORIAL SUPPLIES	1,000	1,000	317.65	317.65	482.35	200.00	80.0%
14404072 53445 SAFETY SUPPLIES	3,000	3,000	43.00	.00	.00	2,400.00	20.0%
14404072 53530 SNOW REMOVAL EQUIPM	40,000	40,000	.00	.00	10,500.00	29,500.00	26.3%

YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14404072 53560 BROOMS & SWEEPERS	30,000	30,000	1,439.77	.00	15,632.52	12,927.71	56.9%
TOTAL VEHICLE MAINTENANCE	1,626,391	1,626,391	301,884.81	92,922.00	324,300.35	1,000,205.84	38.5%

14505071 COMPOST SITE

14505071 52740 SECURITY SYSTEM	2,200	2,200	.00	.00	.00	2,200.00	.0%
14505071 52930 COMPOST SITE	90,000	90,000	.00	.00	.00	90,000.00	.0%
14505071 52940 HAZARDOUS WASTE PIC	35,000	35,000	.00	.00	.00	35,000.00	.0%
TOTAL COMPOST SITE	127,200	127,200	.00	.00	.00	127,200.00	.0%

14509971 SOLID WASTE

14509971 52900 SPECIAL TRASH PICKU	327,600	327,600	49,983.61	25,340.35	50,208.26	227,408.13	30.6%
14509971 52910 TRASH PICKUP	1,497,600	1,497,600	369,133.34	128,100.00	1,248,383.33	-119,916.67	108.0%
14509971 52915 TRASH PICKUP-CITY B	136,000	136,000	36,895.18	10,664.50	42,632.92	56,471.90	58.5%
14509971 52920 TIPPING FEES	1,475,000	1,475,000	335,925.49	164,405.54	723,960.46	415,114.05	71.9%
14509971 52931 YARD WASTE BAG PICK	180,000	180,000	26,000.00	.00	28,483.33	125,516.67	30.3%
14509971 52941 HAZARDOUS WASTE - C	5,000	5,000	.00	.00	.00	5,000.00	.0%
14509971 52950 RECYCLING PICKUP	589,500	589,500	144,016.67	49,116.67	444,983.33	500.00	99.9%
14509971 52955 PORTABLE RESTROOMS	31,000	31,000	11,764.74	2,127.58	20,410.26	-1,175.00	103.8%
TOTAL SOLID WASTE	4,241,700	4,241,700	973,719.03	379,754.64	2,559,061.89	708,919.08	83.3%

14606074 GROUNDS MAINTENANCE

14606074 52510 MAINTENANCE SERVICE	3,500	3,500	975.00	975.00	103.00	2,422.00	30.8%
14606074 52580 EQUIPMENT MAINTENAN	2,000	2,000	.00	.00	.00	2,000.00	.0%
14606074 53265 STREET MARKING PAIN	5,000	5,000	1,725.04	467.32	.00	3,274.96	34.5%
14606074 53490 OTHER OPERATING SUP	5,000	5,000	.00	.00	.00	5,000.00	.0%
14606074 53555 LIGHT POLES	15,000	15,000	340.00	.00	.00	14,660.00	2.3%
TOTAL GROUNDS MAINTENANCE	30,500	30,500	3,040.04	1,442.32	103.00	27,356.96	10.3%

14606075 BUILDING MAINTENANCE

14606075 51000 REGULAR WAGES	481,075	481,075	147,092.67	39,360.01	.00	333,982.33	30.6%
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FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14606075 51500 OVERTIME	74,200	74,200	34,918.81	8,874.01	.00	39,281.19	47.1%
14606075 52100 GAS HEAT NYMEX	80,000	80,000	13,715.72	7,984.25	.00	66,284.28	17.1%
14606075 52110 ELECTRICITY	794,200	794,200	190,176.24	95,062.77	.00	604,023.76	23.9%
14606075 52130 WATER	20,000	20,000	7,093.68	4,274.66	.00	12,906.32	35.5%
14606075 52500 HVAC MAINTENANCE	110,000	110,000	39,618.21	32,147.86	39,443.68	30,938.11	71.9%
14606075 52510 MAINTENANCE SERVICE	74,100	74,100	8,001.50	2,537.50	11,090.00	55,008.50	25.8%
14606075 52530 BUILDING MAINTENANC	82,800	82,800	15,696.39	7,020.28	31,366.20	35,737.41	56.8%
14606075 52740 SECURITY SYSTEM	15,500	15,500	1,980.09	.00	8,019.91	5,500.00	64.5%
14606075 52780 UNIFORM ALLOWANCE -	0	0	1,600.00	.00	.00	-1,600.00	100.0%
14606075 53430 JANITORIAL SUPPLIES	24,000	24,000	10,785.50	9,065.70	.00	13,214.50	44.9%
14606075 53445 SAFETY SUPPLIES	5,000	5,000	467.43	205.89	1,950.00	2,582.57	48.3%
14606075 53495 COFFEE & WATER	1,000	1,000	.00	.00	395.10	604.90	39.5%
TOTAL BUILDING MAINTENANCE	1,761,875	1,761,875	471,146.24	206,532.93	92,264.89	1,198,463.87	32.0%
14704010 HIGHWAYS & PARKS ADMIN.							
14704010 51000 REGULAR WAGES	2,563,580	2,563,580	716,491.71	170,252.90	.00	1,847,088.29	27.9%
14704010 51400 TEMPORARY PAYROLL	110,000	110,000	42,833.61	3,244.00	.00	67,166.39	38.9%
14704010 51500 OVERTIME	260,000	260,000	167,862.15	39,510.95	.00	92,137.85	64.6%
14704010 51550 SNOW REMOVAL	80,000	80,000	.00	.00	.00	80,000.00	.0%
14704010 52160 STREET LIGHTING	1,400,000	1,400,000	228,508.20	73,945.97	.00	1,171,491.80	16.3%
14704010 52550 GROUNDS MAINTENANCE	41,800	41,800	3,801.50	.00	417.00	37,581.50	10.1%
14704010 53380 MISC. CONSTRUCTION	74,380	74,380	1,508.27	460.02	3,723.37	69,148.36	7.0%
14704010 56990 SPECIAL PROJECTS	55,000	55,000	19,166.20	8,475.00	8,775.00	27,058.80	50.8%
TOTAL HIGHWAYS & PARKS ADMIN.	4,584,760	4,584,760	1,180,171.64	295,888.84	12,915.37	3,391,672.99	26.0%
14706010 HIGHWAYS & PARKS							
14706010 53445 SAFETY SUPPLIES	9,000	9,000	604.72	604.72	.00	8,395.28	6.7%
TOTAL HIGHWAYS & PARKS	9,000	9,000	604.72	604.72	.00	8,395.28	6.7%
14706076 PARKS MAINTENANCE							
14706076 52110 ELECTRICITY	196,700	196,700	29,216.00	13,629.99	.00	167,484.00	14.9%
14706076 52130 WATER	30,000	30,000	11,490.22	7,317.41	.00	18,509.78	38.3%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14706076 52530 BUILDING MAINTENANC	16,000	16,000	.00	.00	.00	16,000.00	.0%
14706076 52550 GROUNDS MAINTENANCE	77,312	77,312	22,502.89	17,530.89	14,121.83	40,687.28	47.4%
14706076 52740 SECURITY SYSTEM	2,700	2,700	911.12	.00	1,588.88	200.00	92.6%
TOTAL PARKS MAINTENANCE	322,712	322,712	64,120.23	38,478.29	15,710.71	242,881.06	24.7%
14706077 OUTSIDE CONTRACTORS							
14706077 52570 OTHER REPAIRS & MAI	33,000	33,000	2,642.00	1,782.00	14,887.20	15,470.80	53.1%
14706077 52970 EVICTION SERVICES	30,000	30,000	.00	.00	.00	30,000.00	.0%
14706077 53380 MISC. CONSTRUCTION	35,000	35,000	1,995.00	.00	1,318.71	31,686.29	9.5%
14706077 54095 STORM/EMERGENCY LOS	25,100	25,100	13,500.00	6,800.00	.00	11,600.00	53.8%
14706077 54360 EVICTION EXPENSE	67,000	67,000	.00	.00	6,000.00	61,000.00	9.0%
TOTAL OUTSIDE CONTRACTORS	190,100	190,100	18,137.00	8,582.00	22,205.91	149,757.09	21.2%
14706078 TREES							
14706078 52555 TREE MAINTENANCE	217,000	217,000	61,500.00	16,400.00	155,500.00	.00	100.0%
14706078 53490 OTHER OPERATING SUP	1,000	1,000	.00	.00	.00	1,000.00	.0%
14706078 53570 TREES & SHRUBS	2,500	2,500	475.00	475.00	.00	2,025.00	19.0%
TOTAL TREES	220,500	220,500	61,975.00	16,875.00	155,500.00	3,025.00	98.6%
15000010 HUMAN RESOURCES							
15000010 51000 REGULAR WAGES	377,052	377,052	90,135.82	24,466.61	.00	286,916.18	23.9%
15000010 51400 TEMPORARY PAYROLL	13,000	13,000	.00	.00	.00	13,000.00	.0%
15000010 51500 OVERTIME	10,000	10,000	3,978.02	898.15	.00	6,021.98	39.8%
15000010 52220 OUTSIDE PRINTING SE	500	500	.00	.00	.00	500.00	.0%
15000010 52425 ARCHIVING SERVICES	26,000	26,000	12,777.69	.00	.00	13,222.31	49.1%
15000010 52810 VETERANS MEMORIAL D	4,000	4,000	.00	.00	.00	4,000.00	.0%
15000010 52840 BAND CONCERTS	6,000	6,000	3,900.00	.00	.00	2,100.00	65.0%
15000010 52850 HOLIDAY FESTIVITIES	8,000	8,000	7,684.89	200.00	150.00	165.11	97.9%
15000010 53570 TREES & SHRUBS	2,500	2,500	.00	.00	.00	2,500.00	.0%
15000010 54470 CLIENT ASSISTANCE	8,000	8,000	.00	.00	1,800.00	6,200.00	22.5%
15000010 56990 AT RISK YOUTH	10,000	10,000	2,556.00	.00	.00	7,444.00	25.6%
TOTAL HUMAN RESOURCES	465,052	465,052	121,032.42	25,564.76	1,950.00	342,069.58	26.4%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
15100010 ELDERLY SERVICES							
15100010 51000 REGULAR WAGES	181,436	181,436	55,019.25	13,458.23	.00	126,416.75	30.3%
15100010 51100 SR CNT P/T	35,080	35,080	.00	.00	.00	35,080.00	.0%
15100010 52310 CONVENTIONS & DUES	500	500	.00	.00	.00	500.00	.0%
15100010 52410 INSTRUCTORS	6,500	6,500	2,110.00	425.00	1,720.00	2,670.00	58.9%
15100010 52700 TRANSPORTATION CONT	205,685	205,685	47,125.27	31,845.70	.00	158,559.73	22.9%
15100010 52710 ELDERLY NUTRITION	5,000	5,000	347.27	347.27	47.96	4,604.77	7.9%
15100010 53490 OTHER OPERATING SUP	5,000	5,000	.00	.00	320.20	4,679.80	6.4%
TOTAL ELDERLY SERVICES	439,201	439,201	104,601.79	46,076.20	2,088.16	332,511.05	24.3%
15202050 RECREATIONAL SERVICES							
15202050 51000 REGULAR WAGES	388,175	388,175	111,680.35	27,889.84	.00	276,494.65	28.8%
15202050 51080 RECREATION AIDES	49,500	49,500	38,402.43	.00	.00	11,097.57	77.6%
15202050 51130 BEACH CONSTABLES	67,410	67,410	47,775.43	749.27	.00	19,634.57	70.9%
15202050 51160 SPECIAL ACTIVITY IN	26,480	26,480	1,032.50	630.00	.00	25,447.50	3.9%
15202050 51170 SUPERVISORS & INSTR	89,804	89,804	46,341.10	-5,359.21	.00	43,462.90	51.6%
15202050 51180 LIFE GUARDS	76,940	76,940	57,094.03	193.25	.00	19,845.97	74.2%
15202050 51500 OVERTIME	9,315	9,315	8,020.75	582.76	.00	1,294.25	86.1%
15202050 52310 CONVENTIONS & DUES	2,450	2,450	820.00	.00	238.74	1,391.26	43.2%
15202050 52530 BUILDING MAINTENANC	12,960	12,960	9,766.57	52.50	.00	3,193.43	75.4%
15202050 52750 FEES AND CHARGES	4,000	4,000	314.50	.00	.00	3,685.50	7.9%
15202050 53250 TOOLS & MISCELLANEO	3,000	3,000	.00	.00	.00	3,000.00	.0%
15202050 53440 MEDICAL SUPPLIES	5,510	5,510	.00	.00	.00	5,510.00	.0%
15202050 53540 RECREATION SUPPLIES	16,298	16,298	1,945.77	.00	773.93	13,578.30	16.7%
15202050 54320 PAYMENTS TO OUTSIDE	11,200	11,200	.00	.00	.00	11,200.00	.0%
15202050 55520 OTHER RECREATION EQ	5,100	5,100	1,001.80	.00	.00	4,098.20	19.6%
TOTAL RECREATIONAL SERVICES	768,142	768,142	324,195.23	24,738.41	1,012.67	442,934.10	42.3%
15202051 DAY CAMP PROGRAM							
15202051 51080 RECREATION AIDES	0	0	6,326.50	.00	.00	-6,326.50	100.0%
15202051 51400 TEMPORARY PAYROLL	161,460	161,460	142,171.58	784.64	.00	19,288.42	88.1%
15202051 52700 TRANSPORTATION CONT	18,000	18,000	14,356.00	.00	.00	3,644.00	79.8%
15202051 52750 FEES AND CHARGES	6,000	6,000	5,397.50	.00	.00	602.50	90.0%

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TOTAL DAY CAMP PROGRAM	185,460	185,460	168,251.58	784.64	.00	17,208.42	90.7%
15202552 BENNETT RINK PROGRAMS							
15202552 52620 RENTAL OF BUILDINGS	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL BENNETT RINK PROGRAMS	25,000	25,000	.00	.00	.00	25,000.00	.0%
15202553 AQUATIC PROGRAMS							
15202553 51040 AQUATIC PROGRAM INS	21,792	21,792	5,550.92	2,283.63	.00	16,241.08	25.5%
15202553 51070 SWIMMING POOL STAFF	86,632	86,632	30,621.34	3,259.09	.00	56,010.66	35.3%
15202553 51300 POOL CUSTODIANS	20,000	20,000	3,014.50	687.00	.00	16,985.50	15.1%
15202553 52770 OTHER CONTRACTUAL S	16,000	16,000	4,472.76	.00	6,671.11	4,856.13	69.6%
15202553 53540 RECREATION SUPPLIES	3,100	3,100	150.00	.00	376.00	2,574.00	17.0%
15202553 53545 SPECIAL ACTIVITY SU	6,332	6,332	3,175.56	.00	.00	3,156.44	50.2%
TOTAL AQUATIC PROGRAMS	153,856	153,856	46,985.08	6,229.72	7,047.11	99,823.81	35.1%
15300010 HEALTH DEPARTMENT							
15300010 51000 REGULAR WAGES	572,666	572,666	166,907.99	26,784.77	.00	405,758.01	29.1%
15300010 51500 OVERTIME	3,000	3,000	3,442.47	766.04	.00	-442.47	114.7%
15300010 52310 CONVENTIONS & DUES	1,200	1,200	.00	.00	.00	1,200.00	.0%
15300010 52450 MEDICAL SERVICES	500	500	.00	.00	.00	500.00	.0%
15300010 52535 PEST CONTROL	1,000	1,000	.00	.00	.00	1,000.00	.0%
15300010 52780 UNIFORM ALLOWANCE -	1,750	1,750	.00	.00	.00	1,750.00	.0%
15300010 53440 MEDICAL SUPPLIES	4,500	4,500	1,013.44	.00	.00	3,486.56	22.5%
15300010 53490 OTHER OPERATING SUP	3,500	3,500	.00	.00	578.00	2,922.00	16.5%
TOTAL HEALTH DEPARTMENT	588,116	588,116	171,363.90	27,550.81	578.00	416,174.10	29.2%
16001060 MAIN LIBRARY							
16001060 51000 REGULAR WAGES	1,625,000	1,625,000	541,666.64	.00	1,083,333.36	.00	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL MAIN LIBRARY	1,625,000	1,625,000	541,666.64	.00	1,083,333.36	.00	100.0%
18009980 CITY INSURANCE - PREMIUMS							
18009980 54030 GEN'L LIABILITY INS	600,000	600,000	.00	.00	.00	600,000.00	.0%
TOTAL CITY INSURANCE - PREMIUMS	600,000	600,000	.00	.00	.00	600,000.00	.0%
18009981 CITY INSURANCE - RETENTION							
18009981 54210 PHYSICAL AUTO DAMAG	220,000	220,000	.00	.00	.00	220,000.00	.0%
18009981 54230 GENERAL LIABILITY L	600,000	600,000	.00	.00	.00	600,000.00	.0%
18009981 54250 OTHER LOSSES	40,000	40,000	.00	.00	.00	40,000.00	.0%
TOTAL CITY INSURANCE - RETENTION	860,000	860,000	.00	.00	.00	860,000.00	.0%
18109982 CITY GRANTED BENEFITS							
18109982 51530 VACATION BUY BACK	112,200	112,200	57,928.27	6,314.56	.00	54,271.73	51.6%
18109982 51700 LONGEVITY PAY	81,600	81,600	9,900.00	.00	.00	71,700.00	12.1%
18109982 51800 SEPARATION PAY	91,800	91,800	.00	.00	.00	91,800.00	.0%
18109982 54110 HEALTH INSURANCE PR	11,669,144	11,669,144	210,047.86	494.70	68,180.46	11,390,915.68	2.4%
18109982 54120 LIFE INSURANCE PREM	169,329	169,329	57,874.78	14,377.09	.00	111,454.22	34.2%
18109982 54130 FICA-CITY'S SHARE	1,544,185	1,544,185	482,348.04	117,362.61	.00	1,061,836.96	31.2%
18109982 54140 PENSION - CITY'S SH	1,282,864	1,282,864	386,658.95	93,418.56	.00	896,205.05	30.1%
18109982 54141 PENSION POLICE	4,023,000	4,023,000	1,005,750.00	.00	.00	3,017,250.00	25.0%
18109982 54170 LONG TERM DISABILIT	97,920	97,920	34,859.63	8,648.81	.00	63,060.37	35.6%
18109982 56180 EDUCATIONAL REIMBUR	15,000	15,000	.00	.00	.00	15,000.00	.0%
TOTAL CITY GRANTED BENEFITS	19,087,042	19,087,042	2,245,367.53	240,616.33	68,180.46	16,773,494.01	12.1%
18109983 STATE MANDATED BENEFITS							
18109983 54160 CT UNEMPLOYMENT COM	76,500	76,500	.00	.00	.00	76,500.00	.0%
18109983 54180 HEART & HYPERTENSIO	42,957	42,957	23,011.53	5,638.75	.00	19,945.47	53.6%

YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
18109983 54190 WORKERS COMPENSATIO	2,350,000	2,350,000	.00	.00	.00	2,350,000.00	.0%
TOTAL STATE MANDATED BENEFITS	2,469,457	2,469,457	23,011.53	5,638.75	.00	2,446,445.47	.9%
18209984 DEBT SERVICE - PAYMENTS							
18209984 54510 GEN'L PURPOSE BONDS	11,084,000	11,084,000	8,345,000.00	2,270,000.00	.00	2,739,000.00	75.3%
18209984 54520 GEN'L PURPOSE BONDS	3,274,925	3,274,925	1,440,124.47	361,875.00	.00	1,834,800.53	44.0%
TOTAL DEBT SERVICE - PAYMENTS	14,358,925	14,358,925	9,785,124.47	2,631,875.00	.00	4,573,800.53	68.1%
18309910 C-MED							
18309910 54320 PAYMENTS TO OUTSIDE	43,023	43,023	.00	.00	.00	43,023.00	.0%
TOTAL C-MED	43,023	43,023	.00	.00	.00	43,023.00	.0%
19009990 UNALLOCATED EXPENSES							
19009990 52340 MILEAGE ALLOWANCE R	512	512	524.00	524.00	.00	-12.00	102.3%
19009990 56000 UNIDENTIFIED SAVING	200,000	200,000	41,951.13	9,662.26	.00	158,048.87	21.0%
19009990 56010 UNALLOCATED CONTING	1,157,000	1,157,000	.00	.00	.00	1,157,000.00	.0%
19009990 56140 PRIMARY EXPENSE	50,000	50,000	22,768.46	471.46	.00	27,231.54	45.5%
19009990 56175 ADVANCE FUNDING OPE	500,000	500,000	10.00	.00	.00	499,990.00	.0%
19009990 56210 CONSULTING SERVICES	600,000	600,000	-100,000.00	.00	600,000.00	100,000.00	83.3%
19009990 56305 ELECTION EXPENSE	35,805	35,805	4,000.00	4,000.00	.00	31,805.00	11.2%
19009990 56320 COVID 19 EXP-STATE	0	0	10,809.20	1,900.26	.00	-10,809.20	100.0%
19009990 56360 BANK SERVICE FEES	50,000	50,000	20.00	.00	.00	49,980.00	.0%
19009990 56370 DOG FUND REPORT	9,207	9,207	.00	.00	.00	9,207.00	.0%
19009990 56990 MISCELLANEOUS	2,046	2,046	5,000.00	.00	.00	-2,954.00	244.4%
TOTAL UNALLOCATED EXPENSES	2,604,570	2,604,570	-14,917.21	16,557.98	600,000.00	2,019,487.21	22.5%
TOTAL EXPENSES	83,943,633	83,943,633	25,276,966.32	6,270,044.13	5,641,636.50	53,025,030.18	
GRAND TOTAL	83,943,633	83,943,633	25,276,966.32	6,270,044.13	5,641,636.50	53,025,030.18	36.8%

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

YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
195 WH FIRE DEPT-ALLINGTOWN (FD3)							
19500010 ALLINGTOWN FD - ADMIN.							
19500010 51000	REGULAR WAGES	289,609	289,609	88,421.65	21,577.96	.00	201,187.35 30.5%
19500010 52100	GAS HEATING	15,000	15,000	1,090.38	338.52	359.27	13,550.35 9.7%
19500010 52110	ELECTRICITY	17,000	17,000	5,761.23	2,891.19	1,016.75	10,222.02 39.9%
19500010 52130	WATER	198,000	198,000	100,609.01	6,347.84	137.06	97,253.93 50.9%
19500010 52150	TELEPHONE EXPENSE	14,000	14,000	5,493.74	2,178.73	2,070.80	6,435.46 54.0%
19500010 52330	TRAINING AND EDUCAT	31,000	31,000	6,003.00	1,593.00	7,760.00	17,237.00 44.4%
19500010 52360	BUSINESS EXPENSE	16,000	16,000	7,250.97	2,792.73	750.20	7,998.83 50.0%
19500010 52420	FINANCIAL SERVICES	20,000	20,000	.00	.00	.00	20,000.00 .0%
19500010 52530	BUILDING MAINTENANC	20,000	20,000	2,059.61	1,698.61	.00	17,940.39 10.3%
19500010 52580	EQUIPMENT MAINTENAN	60,000	60,000	22,761.90	5,426.65	11,321.46	25,916.64 56.8%
19500010 52820	PSYCHOLOGICAL TESTI	16,000	16,000	1,036.00	.00	.00	14,964.00 6.5%
19500010 53110	OFFICE SUPPLIES	6,000	6,000	1,513.30	366.84	666.32	3,820.38 36.3%
19500010 53210	AUTOMOTIVE FUEL & F	18,000	18,000	5,090.47	3,637.97	.00	12,909.53 28.3%
19500010 54032	GEN'L LIAB INSUR PR	60,000	60,000	16,773.00	2,412.00	14,361.00	28,866.00 51.9%
19500010 54110	HEALTH INSURANCE PR	1,666,842	1,666,842	.00	.00	.00	1,666,842.00 .0%
19500010 54120	LIFE INSURANCE PREM	31,000	31,000	5,244.44	2,691.28	6,564.96	19,190.60 38.1%
19500010 54130	FICA-CITY'S SHARE	21,721	21,721	4,542.28	1,024.20	.00	17,178.40 20.9%
19500010 54140	PENSION - CITY'S SH	2,540,196	2,540,196	638,534.35	806.80	.00	1,901,661.65 25.1%
19500010 54180	HEART & HYPERTENSIO	35,000	35,000	.00	.00	.00	35,000.00 .0%
19500010 54192	WORKERS COMP PREM-A	125,000	125,000	.00	.00	.00	125,000.00 .0%
19500010 55160	PC'S/HARDWARE	42,500	42,500	24,168.96	1,375.00	1,375.00	16,956.04 60.1%
19500010 55630	RADIO EQUIPMENT	40,000	40,000	2,698.48	1,806.25	129.00	37,172.52 7.1%
19500010 55900	CAPITAL OUTLAY - OT	500,000	500,000	.00	.00	.00	500,000.00 .0%
19500010 56010	UNALLOCATED CONTING	175,000	175,000	1,918.83	875.00	.00	173,081.17 1.1%
19500010 56175	ADVANCE FUNDING OPE	117,500	117,500	.00	.00	.00	117,500.00 .0%
19500010 56990	MISCELLANEOUS	16,000	16,000	55.00	.00	220.02	15,724.98 1.7%
TOTAL ALLINGTOWN FD - ADMIN.		6,091,368	6,091,368	941,026.60	59,840.57	46,731.84	5,103,609.24 16.2%
19500030 ALLINGTOWN FIRE DEPT OPS							
19500030 51000	REGULAR WAGES	1,519,965	1,519,965	447,723.15	113,371.81	.00	1,072,241.85 29.5%
19500030 51500	OVERTIME	480,000	480,000	205,836.41	60,813.74	.00	274,163.59 42.9%
19500030 51800	SEPARATION PAY	45,000	45,000	.00	.00	.00	45,000.00 .0%
19500030 51801	WORKERS' COMP. PAY	0	0	2,745.12	.00	.00	-2,745.12 100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
19500030 52150 TELEPHONE EXPENSE	305,000	305,000	-83,547.24	-83,547.24	96,554.01	291,993.23	4.3%
19500030 52780 UNIFORM ALLOWANCE -	26,000	26,000	10,934.00	734.00	750.00	14,316.00	44.9%
19500030 53250 TOOLS & MISCELLANEO	70,000	70,000	5,094.84	1,013.89	1,582.75	63,322.41	9.5%
19500030 53440 MEDICAL SUPPLIES	38,000	38,000	8,754.78	4,054.92	6,815.22	22,430.00	41.0%
19500030 54130 FICA-CITY'S SHARE	60,000	60,000	23,051.28	7,445.03	.00	36,948.72	38.4%
19500030 54140 PENSION - CITY'S SH	166,000	166,000	21,828.16	6,759.34	.00	144,171.84	13.1%
19500030 55220 TRUCKS	265,000	265,000	23,863.19	.00	4,990.00	236,146.81	10.9%
19500030 56180 EDUCATIONAL REIMBUR	115,250	115,250	36,175.00	20,700.00	.00	79,075.00	31.4%
TOTAL ALLINGTOWN FIRE DEPT OPS	3,090,215	3,090,215	702,458.69	131,345.49	110,691.98	2,277,064.33	26.3%
19520045 GRANTS-ALLINGTOWN FD3							
19520045 45231 PILOT-COLLEGES & HO	-770,501	-770,501	-733,961.12	.00	.00	-36,539.88	95.3%
19520045 45249 MRSA - MOTOR VEHICL	-960,525	-960,525	-1,302,848.66	.00	.00	342,323.66	135.6%
19520045 45290 STATE MISCELLANEOUS	-21,515	-21,515	-200.00	.00	.00	-21,315.00	.9%
19520045 45340 SCCRWA- PILOT GRANT	-49,166	-49,166	-24,558.71	.00	.00	-24,607.29	50.0%
TOTAL GRANTS-ALLINGTOWN FD3	-1,801,707	-1,801,707	-2,061,568.49	.00	.00	259,861.49	114.4%
19520047 MISCELLANEOUS REVENUE-ALL/FD3							
19520047 42900 MISCELLANEOUS FEES	-60,000	-60,000	-27,117.32	-4,280.61	.00	-32,882.68	45.2%
19520047 45130 FEDERAL EMERGENCY M	-271,429	-271,429	.00	.00	.00	-271,429.00	.0%
19520047 46720 POLICE/FD EXTRA DUT	-4,000	-4,000	-3,493.33	-900.00	.00	-506.67	87.3%
19520047 47050 FD BUNDLE BILLING E	-40,000	-40,000	-1,194.39	-796.26	.00	-38,805.61	3.0%
19520047 47060 FD TRANSPORT INCOME	0	0	-6,969.39	.00	.00	6,969.39	100.0%
19520047 47600 DONATIONS	-100,000	-100,000	.00	.00	.00	-100,000.00	.0%
19520047 47900 MISCELLANEOUS	0	0	-115.00	.00	.00	115.00	100.0%
TOTAL MISCELLANEOUS REVENUE-ALL/F	-475,429	-475,429	-38,889.43	-5,976.87	.00	-436,539.57	8.2%
19524041 PROPERTY TAXES - ALLINGTOWN FD							
19524041 41100 CURRENT PROPERTY TA	-6,788,447	-6,788,447	-3,688,053.24	-24,770.16	.00	-3,100,393.44	54.3%
19524041 41200 PRIOR YEARS TAX LEV	-66,000	-66,000	-17,070.27	-2,618.13	.00	-48,929.73	25.9%
19524041 41300 SUSPENSE TAXES	-6,000	-6,000	-4,079.71	-1,158.75	.00	-1,920.29	68.0%
19524041 41610 CURRENT PROPERTY TA	-22,000	-22,000	-5,235.81	-1,076.49	.00	-16,764.19	23.8%

YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
19524041 41620 PRIOR YEARS TAX INT	-15,000	-15,000	-3,727.18	-779.82	.00	-11,272.82	24.8%
19524041 41630 SUSPENSE INTEREST	-7,000	-7,000	-3,581.90	-832.18	.00	-3,418.10	51.2%
TOTAL PROPERTY TAXES - ALLINGTOWN	-6,904,447	-6,904,447	-3,721,748.11	-31,235.53	.00	-3,182,698.57	53.9%
TOTAL REVENUES	-9,181,583	-9,181,583	-5,822,206.03	-37,212.40	.00	-3,359,376.65	
TOTAL EXPENSES	9,181,583	9,181,583	1,643,485.29	191,186.06	157,423.82	7,380,673.57	
GRAND TOTAL	0	0	-4,178,720.74	153,973.66	157,423.82	4,021,296.92	100.0%

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YEAR TO DATE BUDGET REPORT

FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
240 SEWER OPERATING FUND							
24048037 SEWER OPERATIONS ADMIN							
24048037 51000	REGULAR WAGES	121,950	121,950	.00	.00	.00	121,950.00 .0%
24048037 51050	SEWER BOARD CLERK	4,200	4,200	.00	.00	.00	4,200.00 .0%
24048037 51500	OVERTIME	3,000	3,000	.00	.00	.00	3,000.00 .0%
24048037 51530	VACATION BUY BACK	2,000	2,000	.00	.00	.00	2,000.00 .0%
24048037 52360	BUSINESS EXPENSE	30,000	30,000	3,474.60	1,854.60	.00	26,525.40 11.6%
24048037 52420	FINANCIAL SERVICES	55,156	55,156	.00	.00	.00	55,156.00 .0%
24048037 52440	ENGINEERING SERVICE	400,000	400,000	23,660.00	22,500.00	15,000.00	361,340.00 9.7%
24048037 52580	EQUIPMENT MAINTENAN	300,000	300,000	102,362.00	85,850.00	58,935.61	138,702.39 53.8%
24048037 52750	STATE PERMIT	7,000	7,000	.00	.00	.00	7,000.00 .0%
24048037 54100	FRINGE BENEFITS	15,000	15,000	.00	.00	.00	15,000.00 .0%
24048037 54130	FICA-CITY'S SHARE	9,330	9,330	.00	.00	.00	9,330.00 .0%
24048037 54140	PENSION - CITY'S SH	9,000	9,000	.00	.00	.00	9,000.00 .0%
24048037 54640	CLEAN WATER FUND PA	320,800	320,800	.00	.00	.00	320,800.00 .0%
24048037 55710	CAPITAL IMPROV.-SEW	600,000	600,000	126,807.81	20,620.49	121,787.59	351,404.60 41.4%
24048037 55720	CAPITAL IMP - COLLE	600,000	600,000	221,945.37	75,441.06	65,877.73	312,176.90 48.0%
24048037 55749	CLEAN WATER (NEW)	1,797,987	1,797,987	856,094.39	176,565.54	.00	941,892.61 47.6%
24048037 56010	UNALLOCATED CONTING	300,000	300,000	.00	.00	.00	300,000.00 .0%
24048037 56990	MISCELLANEOUS	335,000	335,000	.00	.00	.00	335,000.00 .0%
TOTAL SEWER OPERATIONS ADMIN		4,910,423	4,910,423	1,334,344.17	382,831.69	261,600.93	3,314,477.90 32.5%
24048040 IN-HOUSE SEWER OPERATIONS							
24048040 51000	REGULAR WAGES	1,964,120	1,964,120	571,353.00	148,637.22	.00	1,392,767.00 29.1%
24048040 51500	OVERTIME	660,000	660,000	284,401.34	67,687.59	.00	375,598.66 43.1%
24048040 51530	VACATION BUY BACK	17,000	17,000	.00	.00	.00	17,000.00 .0%
24048040 51800	SEPARATION PAY	50,000	50,000	.00	.00	.00	50,000.00 .0%
24048040 52100	GAS HEATING	84,000	84,000	4,201.59	1,455.83	58,066.96	21,731.45 74.1%
24048040 52105	GASES (PROPANE, ETC	5,000	5,000	418.01	52.94	51.39	4,530.60 9.4%
24048040 52110	ELECTRICITY	1,500,000	1,500,000	204,170.24	96,944.14	483,074.75	812,755.01 45.8%
24048040 52130	WATER	200,000	200,000	26,635.02	7,830.22	123,364.98	50,000.00 75.0%
24048040 52150	TELEPHONE EXPENSE	9,000	9,000	2,511.79	955.01	6,488.21	.00 100.0%
24048040 52510	MAINTENANCE SERVICE	80,000	80,000	19,697.45	13,837.80	1,600.00	58,702.55 26.6%
24048040 52540	MOTOR VEHICLE MAINT	40,000	40,000	9,632.98	1,106.82	21,133.15	9,233.87 76.9%
24048040 52650	OTHER RENTAL	5,000	5,000	278.00	.00	.00	4,722.00 5.6%

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FOR 2024 04

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
24048040 52770 OTHER CONTRACTUAL S	200,000	200,000	79,608.59	33,981.85	131,507.40	-11,115.99	105.6%
24048040 52910 TRASH PICKUP	16,000	16,000	3,323.08	.00	.00	12,676.92	20.8%
24048040 53000 SUPPLIES & MATERIAL	200,000	200,000	52,884.48	28,736.00	46,946.66	100,168.86	49.9%
24048040 53200 HEATING OIL	1,100,000	1,100,000	448,342.33	249,888.68	38,600.00	613,057.67	44.3%
24048040 53210 AUTOMOTIVE FUEL & F	25,000	25,000	10,482.09	.00	.00	14,517.91	41.9%
24048040 53250 TOOLS & MISCELLANEO	50,000	50,000	6,881.00	1,040.77	.00	43,119.00	13.8%
24048040 53430 JANITORIAL SUPPLIES	16,000	16,000	6,102.38	1,156.62	8,897.62	1,000.00	93.8%
24048040 53435 CHEMICALS	210,000	210,000	102,895.10	44,397.70	.00	107,104.90	49.0%
24048040 53445 SAFETY SUPPLIES	8,000	8,000	494.09	.00	2,238.58	5,267.33	34.2%
24048040 53450 LABORATORY SUPPLIES	70,000	70,000	25,242.50	9,883.25	15,659.75	29,097.75	58.4%
24048040 53460 CLOTHING & UNIFORMS	44,000	44,000	10,334.51	3,114.98	33,665.49	.00	100.0%
24048040 54100 FRINGE BENEFITS	474,000	474,000	.00	.00	.00	474,000.00	.0%
24048040 54130 FICA-CITY'S SHARE	189,450	189,450	64,404.91	15,666.92	.00	125,045.09	34.0%
24048040 54140 PENSION - CITY'S SH	200,000	200,000	46,119.17	12,386.38	.00	153,880.83	23.1%
24048040 54232 GENERAL LIABILITY C	250,000	250,000	.00	.00	.00	250,000.00	.0%
24048040 54735 SEWER CLAIMS-WORKER	200,000	200,000	.00	.00	.00	200,000.00	.0%
24048040 56215 OUTSIDE SERVICES	150,000	150,000	54,472.38	2,266.00	63,945.62	31,582.00	78.9%
TOTAL IN-HOUSE SEWER OPERATIONS	8,016,570	8,016,570	2,034,886.03	741,026.72	1,035,240.56	4,946,443.41	38.3%
24048046 SEWER CHARGES							
24048046 46610 SEWER USE FEES-CURR	-12,267,993	-12,267,993	-6,273,638.61	-34,873.63	.00	-5,994,354.39	51.1%
24048046 46620 SEWER USE FEES - PR	-18,000	-18,000	-15,952.44	46.10	.00	-2,047.56	88.6%
24048046 46630 SEWER INTEREST & LI	-20,000	-20,000	-11,347.58	-1,385.38	.00	-8,652.42	56.7%
24048046 46640 SEWER INTEREST & LI	-15,000	-15,000	-4,611.16	-132.98	.00	-10,388.84	30.7%
24048046 46670 ORANGE SHARE SERVIC	-390,000	-390,000	.00	.00	.00	-390,000.00	.0%
24048046 47675 ORANGE SHARE CWF DE	-216,000	-216,000	-163,505.79	-108,661.93	.00	-52,494.21	75.7%
24048046 47680 NITROGEN CREDIT	0	0	-6,921.00	.00	.00	6,921.00	100.0%
TOTAL SEWER CHARGES	-12,926,993	-12,926,993	-6,475,976.58	-145,007.82	.00	-6,451,016.42	50.1%
TOTAL REVENUES	-12,926,993	-12,926,993	-6,475,976.58	-145,007.82	.00	-6,451,016.42	
TOTAL EXPENSES	12,926,993	12,926,993	3,369,230.20	1,123,858.41	1,296,841.49	8,260,921.31	
GRAND TOTAL	0	0	-3,106,746.38	978,850.59	1,296,841.49	1,809,904.89	100.0%

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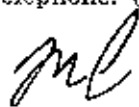


WEST HAVEN PUBLIC SCHOOLS

"Schools Committed to Excellence"

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

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

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

December 1, 2023

To: MARB Board Members
Re: October Financials

Enclosed within this document, please find the West Haven Board of Education financials through October 31, 2023. Included in this report is a projection spreadsheet, MUNIS data for period 4, and Year to Date reports for our only remaining COVID relief grant.

Through period 4, our spending is in line with historical spending. Our COVID grants will be spent in full within the allotted timeframe of the allowable period. The ARP/ESSER III will be fully expended by June 30, 2024.

Budget Highlights:

- Transportation payments will catch up in the following months as the contract was not approved until mid-September.
- Line items that are currently overspent are housing grant expenses as the SDE approval process was still ongoing in October. Adjustments will be made, and the line items will be corrected.
- Expenses in line items with no budget amounts are being reviewed.
- Encumbrances are elevated to comply with the City's "No PO No Pay" policy.

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

Variances favorable/(unfavorable)

	ACTUAL						FORECAST		
	FY224 Budget	October YTD Actual	October YTD FY23	October		FY24 Projected	October		
				YTD % Budget	FY23 YTD % Actual		Fcsl	A to Budget	
Superintendent / Principals / Asst.	2,549,163	506,956	511,285	19.9%	22.8%	2,549,163	19.9%	-	
Teachers - Classroom	24,729,029	5,188,959	6,254,413	21.0%	22.9%	24,729,029	21.0%	-	
Teachers - Special Education	5,738,604	1,004,655	1,076,526	17.5%	18.2%	5,738,604	17.5%	-	
Teachers - Special Area	3,269,796	552,675	587,302	16.9%	17.2%	3,269,796	16.9%	-	
Teachers - Substitutes/Interns	689,815	60,250	55,398	9.6%	7.9%	689,815	9.6%	-	
Teacher Aides	3,199,671	830,010	824,274	25.9%	27.5%	3,199,671	25.9%	-	
Pupil Services	1,483,856	254,705	269,519	17.2%	17.2%	1,483,856	17.2%	-	
Clerical	1,803,104	514,702	444,714	28.5%	29.2%	1,803,104	28.5%	-	
School Nurses	988,148	156,981	171,298	15.9%	16.7%	988,148	15.9%	-	
Coordinators/Directors	1,381,409	281,247	293,502	20.4%	27.6%	1,381,409	20.4%	-	
Custodial / Maintenance	3,046,402	880,891	796,155	28.9%	26.4%	3,046,402	28.9%	-	
Lunch Aides	300,000	55,685	68,791	18.6%	22.3%	300,000	18.6%	-	
Para Subs-Instructional Aides	105,000	87,149	98,223	83.0%	93.5%	105,000	83.0%	-	
Homebound	125,000	4,810	4,800	3.8%	3.8%	125,000	3.8%	-	
Detached Worker	98,261	15,215	27,590	15.5%	28.1%	98,261	15.5%	-	
Athletic Coaches	175,000	20,002	5,113	11.4%	3.9%	175,000	11.4%	-	
Adult Education	150,000	30,454	32,317	20.3%	21.5%	150,000	20.3%	-	
Severance Pay	300,000	156,898	336,332	52.3%	83.0%	300,000	52.3%	-	
Student Activity Advisors	100,000	6,193	92,601	6.2%	107.4%	100,000	6.2%	-	
Salaries	50,232,258	10,614,557	11,948,154	21.1%	22.9%	50,232,258	21.1%	-	
Health Insurance	14,825,092	485,189	5,378,053	3.3%	40.5%	14,825,092	3.3%	-	
Medicare Only - Taxes	881,908	175,022	179,718	19.8%	22.4%	881,908	19.8%	-	
Social Security	764,786	188,075	192,733	24.6%	28.0%	764,786	24.6%	-	
Property & Liability Insurance	525,000	25,765	576,565	4.9%	114.8%	525,000	4.9%	-	
Worker's Compensation	750,000	-	149,745	0.0%	27.1%	750,000	0.0%	-	
Retirement Contributions	477,406	111,044	112,352	23.3%	34.7%	477,406	23.3%	-	
Life Insurance	187,913	99,451	38,479	52.9%	18.1%	187,913	52.9%	-	
Travel / Convention / Dues	77,200	22,506	21,118	29.2%	18.2%	77,200	29.2%	-	
Other Benefits & Fixed Charges	146,500	2,400	6,000	1.6%	8.7%	146,500	1.6%	-	
Benefits & Fixed Charges	18,635,805	1,109,452	6,654,763	6.0%	40.2%	18,635,805	6.0%	-	
Tuition	8,737,214	2,246,875	1,369,904	25.7%	14.7%	8,737,214	25.7%	-	
Bus Service	3,456,687	(56,389)	238,562	-1.6%	7.8%	3,456,687	-1.6%	-	
Transportation - Phys. Handicapped	2,037,560	190,782	177,550	9.4%	11.8%	2,037,560	9.4%	-	
Transportation - Regional VOC	320,498	-	30,915	0.0%	12.2%	320,498	0.0%	-	
Transportation - Student Activities	111,911	2,758	30,663	2.5%	28.1%	111,911	2.5%	-	
Student Transportation	5,926,656	137,151	477,690	2.3%	9.7%	5,926,656	2.3%	-	
Site Repairs & Improvements	1,096,939	618,271	315,272	50.4%	43.9%	1,096,939	56.4%	-	
Electricity	1,208,733	307,535	255,180	25.4%	24.1%	1,208,733	25.4%	-	
Heating	464,487	41,026	43,947	8.8%	8.4%	464,487	8.8%	-	
Water	103,919	6,401	15,871	6.2%	11.8%	103,919	6.2%	-	
Telephone & Communications	364,178	23,686	50,246	6.5%	15.6%	364,178	6.5%	-	
Building Security	388,740	289,782	230,969	74.5%	59.7%	388,740	74.5%	-	
Solid Waste / Recycling	220,833	58,519	108,154	26.5%	55.2%	220,833	26.5%	-	
Operation of Plant	3,847,829	1,345,220	1,019,639	35.0%	30.5%	3,847,829	35.0%	-	
Photocopy Services	383,309	246,744	201,524	64.4%	74.7%	383,309	64.4%	-	
Consultant Services	525,000	136,311	126,468	26.0%	48.6%	525,000	26.0%	-	
Police And Fire	75,000	275	-	0.4%	0.0%	75,000	0.4%	-	
Printing / Postage / Supplies	117,850	282,342	37,720	239.6%	51.9%	117,850	239.6%	-	
Other Services	60,000	-	-	0.0%	0.0%	60,000	0.0%	-	
Purchased Services	1,161,159	665,672	365,712	57.3%	33.4%	1,161,159	57.3%	-	
Instruction	1,419,500	839,523	400,831	59.1%	30.1%	1,419,500	59.1%	-	
Board of Education	89,960,421	16,958,450	22,236,693	18.9%	25.1%	89,960,421	18.9%	-	

Note : YTD actuals exclude encumbrances

YEAR-TO-DATE BUDGET REPORT

FOR 2024 04

ACCOUNTS FOR:	ORIGINAL	TRNFRS/	REVISED			AVAILABLE	PCT
101 GENERAL FUND	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
A01 TUITION	8,737,214	0	8,737,214	2,246,874.69	5,232,634.47	1,257,704.84	85.6%
B04 CONTRACTED BUS SERVICE/PUBLIC	3,172,579	0	3,172,579	-56,389.21	397,959.14	2,831,009.07	10.8%
B06 BUS SERVICE: NON PUBLIC SCHOOL	284,108	0	284,108	.00	30,239.66	253,868.34	10.6%
B08 TRANSPORTATION: REG VOC-TECH-	243,627	0	243,627	.00	25,636.52	217,990.48	10.5%
B10 TRANSPORTATION: REG VOC-AG	76,871	0	76,871	.00	8,679.76	68,191.24	11.3%
B12 TRANSPORT: PHYS. HANDICAPPED	2,037,560	0	2,037,560	190,782.08	484,064.72	1,362,713.20	33.1%
B16 TRANSPORTATION: STDNT ACTIVITY	111,911	0	111,911	2,758.35	55,965.00	53,187.65	52.5%
C04 SALARY - SUPERINTENDENT	190,759	0	190,759	86,619.35	.00	104,139.65	45.4%
C06 SALARY - ASST. SUPERINTENDENT	160,000	0	160,000	64,909.49	.00	95,090.51	40.6%
C07 SALARY - CLERICAL: BLAKE ADMIN	956,176	0	956,176	305,679.15	.00	650,496.85	32.0%
C10 SALARY - PRINCIPALS	1,246,610	0	1,246,610	241,177.95	.00	1,005,432.05	19.3%
C12 SALARY - ASST. PRINCIPALS	951,794	0	951,794	114,243.70	39.95	837,510.35	12.0%
C14 SALARY - COORD & DIRECTORS	1,381,409	0	1,381,409	281,247.38	.00	1,100,161.62	20.4%
C16 SALARY - CLASSROOM TEACHERS	24,729,029	0	24,729,029	5,188,959.14	.00	19,540,069.86	21.0%
C18 SALARY - SPECIAL ED TEACHERS	5,738,604	0	5,738,604	1,004,655.27	.00	4,733,948.73	17.5%
C20 SALARY - ADULT EDUCATION	150,000	0	150,000	30,454.35	.00	119,545.65	20.3%
C22 SALARY - HOMEBOUND	125,000	0	125,000	4,810.20	.00	120,189.80	3.8%
C24 SALARY - SPECIAL AREA TEACHERS	3,269,796	0	3,269,796	552,675.45	.00	2,717,120.55	16.9%
C26 SALARY - PUPIL SERVICES	1,483,856	0	1,483,856	254,764.60	.00	1,229,091.40	17.2%
C28 SALARY - CLERICAL: SECOND. SCH	546,054	0	546,054	152,508.02	.00	393,545.98	27.9%
C30 SALARY - CLERICAL: ELEM. SCH.	270,874	0	270,874	56,484.73	.00	214,389.27	20.9%
C32 SALARY - SUBSTITUTE CLERKS	30,000	0	30,000	90.00	.00	29,910.00	.3%
C34 SALARY - LUNCH AIDES	300,000	0	300,000	55,685.35	.00	244,314.65	18.6%
C36 SALARY - TEACHER AIDES	3,199,671	0	3,199,671	830,010.66	.00	2,369,660.34	25.9%
C38 SALARY - PARA SUBSTITUTES	105,000	0	105,000	87,149.57	.00	17,850.43	83.0%
C40 SALARY - DETACHED WORKER	98,261	0	98,261	15,215.20	.00	83,045.80	15.5%
C42 SALARY - SUBSTITUTE TEACHERS	689,815	0	689,815	66,250.36	.00	623,564.64	9.6%
C44 SALARY - SEVERANCE PAY	300,000	0	300,000	156,898.07	.00	143,101.93	52.3%
C46 SALARY - NURSES: PUBLIC	837,668	0	837,668	137,388.02	.00	700,279.98	16.4%
C48 SALARY - NURSES: NON-PUBLIC	150,480	0	150,480	19,593.47	.00	130,886.53	13.0%
C58 SALARY - CUSTODIANS	1,923,892	0	1,923,892	567,274.90	.00	1,356,617.10	29.5%
C60 SALARY - SUBSTITUTE CUSTODIANS	105,000	0	105,000	.00	.00	105,000.00	.0%
C62 SALARY - O/T CUSTODIANS	79,638	0	79,638	.00	.00	79,638.00	.0%
C64 SALARY - MAINTENANCE	861,073	0	861,073	313,616.98	.00	547,456.02	36.4%
C66 SALARY - O/T MAINTENANCE	60,799	0	60,799	.00	.00	60,799.00	.0%
C68 SALARY - STUDENT ACTIVITY ADV.	100,000	0	100,000	6,193.15	.00	93,806.85	6.2%
C70 SALARY - ATHL COACHES: HS	175,000	0	175,000	20,001.66	.00	154,998.34	11.4%
C72 SALARY - CUST COMMUNITY SVCS	16,000	0	16,000	.00	.00	16,000.00	.0%
D04 ELECTRICITY	1,208,733	0	1,208,733	307,534.52	124,120.97	777,077.51	35.7%
D08 WATER	103,919	0	103,919	6,401.81	9,325.36	88,191.83	15.1%
D10 TELEPHONE & COMMUNICATIONS	364,178	0	364,178	23,685.65	20,896.20	319,596.15	12.2%
D12 RUBBISH REMOVAL	220,833	0	220,833	58,519.14	86,940.75	75,373.11	65.9%
D14 CUSTODIAL SUPPLIES	0	0	0	56,753.85	107,809.71	-164,563.56	100.0%
D16 HEAT FOR BUILDINGS	464,487	0	464,487	41,025.55	11,622.33	411,839.12	11.3%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 04		ORIGINAL	TRANSFERS/	REVISED			AVAILABLE	PCT
ACCOUNTS FOR:	GENERAL FUND	APPROP	ADJUSTMNTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
D18	EQUIPMENT - OPERATION OF PLANT	0	0	0	.00	1,935.98	-1,935.98	100.0%
D20	REPAIR TO BUILDINGS	846,939	0	846,939	352,395.94	469,014.84	25,528.22	97.0%
D22	UPKEEP OF GROUNDS SUPPLIES	0	0	0	83,538.00	.00	-83,538.00	100.0%
D24	BUILDING SECURITY	388,740	0	388,740	289,782.47	123,625.92	-24,668.39	106.3%
D26	GAS, OIL & GREASE	0	0	0	7,531.16	.00	-7,531.16	100.0%
D30	OTHER EXPENSES: MAINTENANCE	0	0	0	15,252.34	74,568.20	-89,820.54	100.0%
D34	IMPROVEMENT TO SITES	250,000	0	250,000	102,800.23	45,325.43	101,874.34	59.3%
E02	CENTRAL OFFICE - TRAVEL	77,200	0	77,200	.00	.00	77,200.00	.0%
E04	CENTRAL OFFICE - DUES & CONF.	0	0	0	2,700.00	.00	-2,700.00	100.0%
E06	TRAVEL CONV. & DUES: TCHRS/ADM	0	0	0	19,806.00	.00	-19,806.00	100.0%
E08	PROFESSIONAL CERT. REIMBURSMNT	46,500	0	46,500	2,400.00	1,200.00	42,900.00	7.7%
E12	PROPERTY & LIABILITY INSURANCE	525,000	0	525,000	25,765.00	.00	499,235.00	4.9%
E14	HEALTH INSURANCE: CERTIFIED	9,847,344	0	9,847,344	77,024.28	.00	9,770,319.72	.8%
E16	LIFE INSURANCE: CERTIFIED	187,913	0	187,913	99,451.22	1,306.49	87,155.29	53.6%
E18	SOCIAL SECURITY	764,786	0	764,786	188,075.00	.00	576,711.00	24.6%
E20	RETIREMENT CONTRIBUTIONS	477,406	0	477,406	111,044.13	.00	366,361.87	23.3%
E22	MEDICARE ONLY - TAXES	881,908	0	881,908	175,022.16	.00	706,885.84	19.8%
E24	UNEMPLOYMENT COMPENSATION	100,000	0	100,000	.00	.00	100,000.00	.0%
E26	HEALTH INSURANCE: NON-CERT	4,977,748	0	4,977,748	408,164.44	1,154.10	4,568,429.46	8.2%
E30	WORKER'S COMPENSATION	750,000	0	750,000	.00	.00	750,000.00	.0%
F02	POSTAGE	60,000	0	60,000	6,000.00	6,000.00	48,000.00	20.0%
F04	PRINTING & PUBLISHING	0	0	0	123,552.12	133,211.57	-256,763.69	100.0%
F06	PHOTOCOPY SERVICES	383,309	0	383,309	123,191.73	56,236.89	203,880.38	46.8%
F08	BOE MISC. EXPENSE	0	0	0	374.95	.00	-374.95	100.0%
F12	CONSULTANT SERVICES	260,000	0	260,000	68,504.00	.00	191,496.00	26.3%
F14	SERVICE CONTRACTS	265,000	0	265,000	67,806.57	.00	197,193.43	25.6%
F18	BOE - OFFICE SUPPLIES	3,150	0	3,150	294.79	1,791.43	1,063.78	66.2%
F20	CENTRAL OFFICE - SUPPLIES	26,000	0	26,000	133,814.20	12,745.65	-120,559.85	563.7%
F22	CENTRAL OFFICE - MISC. EXPENSE	0	0	0	1,141.50	.00	-1,141.50	100.0%
F26	POLICE & FIRE	75,000	0	75,000	275.00	.00	74,725.00	.4%
F28	BOE - DUES & CONFERENCES	25,200	0	25,200	5,533.00	.00	19,667.00	22.0%
F30	SUBSCRIPTIONS	3,500	0	3,500	135,183.81	.00	-131,683.81	3862.4%
F34	FITZGERALD COMPLEX	60,000	0	60,000	.00	.00	60,000.00	.0%
G02	ANSWERING SERVICE	10,850	0	10,850	.00	.00	10,850.00	.0%
G04	REPAIR TO EQUIPMENT: INSTRUCT.	25,000	0	25,000	.00	.00	25,000.00	.0%
G06	MISC. EXPENSES	0	0	0	.00	13,585.62	-13,585.62	100.0%
G08	ELEM. READING DEVELOPMENT	12,000	0	12,000	147,978.35	93,349.40	-229,327.75	2011.1%
G10	TEACHING SUPPLIES	504,400	0	504,400	124,143.73	423,279.10	-43,022.83	108.5%
G12	TEXTBOOKS	225,000	0	225,000	24,366.29	79,021.38	121,612.33	46.0%
G14	PERIODICALS	13,500	0	13,500	53,223.69	5,584.13	-45,307.82	435.6%
G16	EDUCATIONAL MEDIA SUPPLIES	0	0	0	9,883.35	1,615.88	-11,499.23	100.0%
G18	STANDARDIZED TESTING PROGRAM	54,750	0	54,750	.00	1,870.00	52,880.00	3.4%
G20	CURRICULUM IMPROVEMENT	45,000	0	45,000	187,520.85	13,506.58	-156,027.43	446.7%
G22	LIBRARY BOOKS	42,500	0	42,500	18,800.97	13,283.53	10,415.50	75.5%



YEAR-TO-DATE BUDGET REPORT

FOR 2024 04

ACCOUNTS FOR: 101 GENERAL FUND	ORIGINAL APPROP	TRANSFERS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
G26 EQUIPMENT - NON INSTRUCTIONAL	20,000	0	20,000	4,676.40	27,588.96	-12,265.36	161.3%
G28 EQUIPMENT - INSTRUCTIONAL	0	0	0	6,800.00	.00	-6,800.00	100.0%
G29 EQUIPMENT - TECHNOLOGY	320,000	0	320,000	180,527.52	596,538.77	-457,066.29	242.8%
G30 PSYCHIATRIC SERVICES	0	0	0	8,939.28	8,082.69	-17,021.97	100.0%
G32 MEDICAL SERVICES - SUPPLIES	36,500	0	36,500	1,511.44	11,770.61	23,217.95	36.4%
G34 MEDICAL SERVICES - MISC. EXP.	0	0	0	9,410.92	1,173.91	-10,584.83	100.0%
G36 EQUIPMENT: MEDICAL SERVICES	10,000	0	10,000	.00	.00	10,000.00	.0%
G38 EQUIPMENT & SUPPLIES: ACTIV.	100,000	0	100,000	61,740.28	39,833.96	-1,574.24	101.6%
TOTAL GENERAL FUND	89,960,421	0	89,960,421	16,958,449.71	8,854,135.56	64,147,835.73	28.7%



YEAR-TO-DATE BUDGET REPORT

FOR 2024 04								
ACCOUNTS FOR:	ORIGINAL	TRANSFERS/	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT	
462 ARP/ESSER III	APPROP	ADJUSTS	BUDGET			BUDGET	USE/COL	
000 NULL								
46270045 45290 STATE MISCELLANE	0	0	0	-7,199,515.00	.00	7,199,515.00	100.0%	
TOTAL NULL	0	0	0	-7,199,515.00	.00	7,199,515.00	100.0%	
535 UNUSED								
S62V29SG 61112 SALARY TEACHERS	4,500,000	0	4,500,000	125,000.00	.00	4,375,000.00	2.8%	
S62V29SG 63300 OTHER PROFESSION	1,500,000	9,781,456	11,281,456	6,744,623.13	25,893.00	4,510,939.87	60.0%	
S62V29SG 65100 STUDENT TRANSPOR	0	0	0	.00	.00	.00	.0%	
S62V29SG 66110 INSTRUCTIONAL SU	1,100,000	2,595,000	3,695,000	1,656,725.86	5,138.25	2,033,135.89	45.0%	
TOTAL UNUSED	7,100,000	12,376,456	19,476,456	8,526,348.99	31,031.25	10,919,075.76	43.9%	
TOTAL ARP/ESSER III	7,100,000	12,376,456	19,476,456	1,326,833.99	31,031.25	18,118,590.76	7.0%	
TOTAL REVENUES	0	0	0	-7,199,515.00	.00	7,199,515.00		
TOTAL EXPENSES	7,100,000	12,376,456	19,476,456	8,526,348.99	31,031.25	10,919,075.76		

CITY OF WEST HAVEN OPEN ISSUES

12/7/2023

List #	Issue	Required Response	Status
1	Brewery Development Agreement	Copy of agreement: lease, assessment cap, pilot, other commitments	Review and approved by Subcommittee and will be brought on 12/7 Full MARB meeting
2	Firefighter Hazard Pay Stipend	Status of City revisiting amount - original request of \$10,000 per firefighter	<p>City status response in 10/6/22 MARB meeting package: "City administration and City Council believe that this is fair compensation for the unprecedented hazards encountered by the Fire Service." On 10/8/23, OPM Staff had a conference call with fire districts on next step.</p> <p>Pending Presenting at 12/7/23 MARB Meeting</p>
3	Firefighter Hazard Pay Stipend	Status of revision to MOU with union - FY 2022	<p>City response in 10/6/22 MARB meeting package addressed MOU related to Partnership transition. "MOU incorporated dates regarding transitioning to the State partnership Plan that can no longer be achieved, City and Union are scheduled to discuss any potential changes to TA and MOU on 10/4/22. The spirit and intent of the dialogue remains intact, however effective dates must be addresses"</p> <p>No change to MOU regarding hazard pay stipend.</p> <p>MOU Pending Presenting at 12/7/23 MARB Meeting</p>
4	Firefighter Hazard Pay Stipend	Analysis of whether stipend creates liability when negotiating with other bargaining units	<p>City response in 10/6/22 MARB meeting package: "City contends that the hazards encountered by Guardians during the initial stages of the pandemic are unique in terms of the physical interpersonal contract required in the performance of their duties, and therefore firefighters are both eligible and deserving of the hazard pay allowance under federal standards."</p> <p>Analysis Pending Presenting at 12/7/23 MARB Meeting</p>

List #	Issue	Required Response	Status
7	5-Year Plan and Mitigation Measures	Detailed plans/opportunities to enhance revenues or reduce expenditures FY 24-FY 28	During 9/14/2023 Subcommittee meeting, Members and City went over the items need to be addressed while preparing the revisions including Debt Service Fund, Internal Service Fund, OPEB funding and other 5-year Plan items. Pending Approved revised 5-Year Plan and mitigation measures at 11/30/23 Subcommittee Meeting and ill be presented on 12/7 MARB
8	Consolidation of Fire District pension plans. Separate pension investment management services and pension investment advisor services	Detailed tasks and timeline for reviewing options and proceeding with consolidating services. Incorporate fire districts into timeline.	City held preliminary meeting 9/26/22 with follow-up anticipated in October 2022 - districts not interested. One district has declined. On 9/19/23 Subcommittee meeting, City agrees to seek an expert assistance.
10	Fuel and energy contracts	Summary of contracts including: Current rates, indicating floating vs. fixed, contract term. Include bus fuel indicating whether company or district carries price risk.	Electricity contract signed in December 2022. Gasoline/diesel fuel will be sent out to bid. Ending. Partial information distributed 11/3/22. follow-up request from T. Hamilton at 12/1/22 meeting. Matrix Pending Since 12/1/2022.
15	Cohn Reznick report - 4/1/22	Section V lists several companies and/or individuals that received monies from the city and are listed as questionable. Have any of those companies and/or individuals received any monies from the city since the date of the report? If so, for what purpose?	Requested 3/30/23
16	Cohn Reznick report - 4/1/22	Exhibit A of that report lists several expenditures that are questionable. Specifically, why were independent contractors given bonuses for work? Ernie Chiarelli and Louis Faugno. Who are they and what specific work did they do?	Requested 3/30/23
19	Cohn Reznick report - 4/1/22	Has the City Council been presented with both Cohn Reznick reports and did they discuss them in open session with an agenda item for such presentation?	Requested 3/30/23

List #	Issue	Required Response	Status
20	Recover CRF funds - misuse	Has the city taken steps to attempt to recover CRF funds from fraudulent/misuse activity? FY 24 proposed budget	City provided updates on 9/19/23 Subcommittee meeting: * \$50k received from John Barnado paid resitution in full. * City is persuing insurance claim to cover the funds * Mr. Dimassa Court Order to pay his resitution
21	IRS code for personal use of city vehicles	Review IRS rules regarding personal use of city vehicles to determine if taxable benefits	3/30/23 sub-committee request City is to consult with its audit firm - PKF
22	Fleet cars	List of cars in the fleet and who is provided a car	3/30/23 sub-committee request. List from City side was provided 4/13/23 within meeting materials. Waiting for the list from BOE. Updated list including new purchased vehicles is pending. BOE's List is pending.
23	Fire Districts	Fire districts benchmarking -Timeline of looking at fire districts	On 7/25 Subcommittee meeting, members had a tour of 3 fire districts. RFP for fire service feasibility study of ARPA funds was reviewed and discussed at 8/31/23 MARB meeting. RFP Pending
27	Special Benefits	City and BOE employees with special benefits. i.e. cars	Pending
29	Fire District pensions	What is the compensation for the investment managers and advisors. Are gratuities given from these managers to district officials. If so, what are they. Please go back three years	Pending
32	Budget Transfers	Budget transfers between City and BOE, and other inter-fund transfers over \$50,000 need to be presented to MARB for approval	FY 2023 Inter-fund transfers are provided by CITY in 10/17/23 meeting materials. BOE Transfer is pending
33	FY 2023 Audit	Timeline to ensure the audit to be completed before 12/31/2023	Pending

**** numbers 5 ,6 ,9, 11, 12 ,13, 14, 17,18,24 ,25,26, 28,30 and 31 were previously closed**