

**OFFICE OF POLICY AND MANAGEMENT
MEMORANDUM**

To: Members of the MARB
From: Julian Freund, OPM
Date: April 1, 2019
Subject: Summary of 3/12/19 West Haven Subcommittee Meeting

The West Haven Subcommittee met on March 12 and discussed the following items:

Board of Education FY 2020 Budget

Superintendent Cavallaro provided an overview of the proposed FY 2019/20 budget. The proposed budget provides for a \$1.24 million, or 1.33%, increase over the current year budget. The priority enhancements funded in the proposed budget include the addition of security guards at 7 schools, computer lab upgrades at the K-8 grades, and replacement of aging maintenance vehicles. The proposed budget reflects recently concluded contracts including the teachers' contract which included a wage freeze and shift to high deductible health plan. Members discussed ECS funding in the Governor's proposed budget.

West Haven Professional Firefighters Tentative Agreement

The Subcommittee reviewed the Firefighters tentative agreement. The agreement covering the period July 2017 – June 2022 provides for four years of 0% wage increases followed by a 1% increase in FY 2022. The agreement also implements a high deductible health insurance plan. The subcommittee voted to recommend approval of the contract to the full MARB. The contract is an action item on the MARB 4/4 agenda.

Preliminary Plan for Efficiencies, Consolidations and Shared Services (Budgetary Savings)

The Subcommittee revisited the health insurance analysis conducted by Segal Consulting which considered the impact of shifting employees and retirees to two versions of a high deductible plan, and an option for implementation of the State Partnership Plan for active employees. Members asked that further analysis be conducted and that Segal attend a subcommittee meeting to provide further detail.

The City is seeking a health benefit consultant to assist in developing a plan to augment the City's capacity in the area of employee benefits administration. Qualified consultants have been referred to the City to assist in the process.

Guidance Regarding Development of FY 2019/20 City Budget

The timing and content of development of the City's FY 2020 budget was discussed. Members discussed the importance of consistency with the 5-Year Plan, including assumptions for achieving \$1.2 million in efficiency savings. The Mayor's recommended budget was released on March 21st.

Other Related Business

The Secretary reiterated the importance of following up with the auditor on the receipt of the 2018 management letter. The management letter has been received, and is included in the MARB meeting packet for 4/4 along with the City's plan for remediating the issues raised.

MEMORANDUM
Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board
From: Julian Freund, OPM
Subject: West Haven Bond Anticipation Note Issuance
Date: March 28, 2019

Background:

The City of West Haven authorized a high school renovation project in June 2017 with an estimated total cost of \$133.25 million (inclusive of borrowing costs). Of that amount, approximately \$95.67 million is estimated to be reimbursable by State school construction grants. The City's share of the cost totals approximately \$37.58 million.

As part of the City's five year planning process, the City's bond advisor, Bill Lindsay, prepared a debt service plan which included anticipated borrowing related to the high school project. The plan relies on short term borrowing (bond anticipation notes) during the early phases of construction with permanent financing issued in three phases between FY 2020 and FY 2022. The use of short-term borrowing and the timing of the planned bond issues are intended to smooth out the budgetary impact of debt service payments and to align the new debt service requirements with the tapering off of previously issued debt over the next several years.

The City is now preparing to issue \$12.6 million in new Bond Anticipation Notes (BANs) to fund the continuation of construction expenses. These notes will mature in October 2019 at which time they will be permanently financed as bonds. In addition to the new BANs, the City is also rolling over \$9.35 million of notes maturing on April 2 that were originally issued in October 2017 and rolled forward in October 2018.

The MARB statute requires the board be provided with an opportunity to review and comment on proposed debt obligations before their issuance.

Discussion:

As noted in the memo from Mr. Lindsay, the BANs themselves have no direct budgetary impact as the interest will be capitalized and incorporated into the permanent financing (bond issuance) scheduled for the fall. The scheduled debt service payments resulting from the planned bonding for the project is displayed in the final table in the memo, labelled "Current Financing Plan." The capitalized interest on previously issued BANs and the upcoming BAN series totals approximately \$652,000.

The overall plan, consisting of short term borrowing to meet the cash requirement of construction progress followed by three phases of bond issuance, is generally in line with the original borrowing plan for the high school, though the timing and amounts have been modified as the project moves forward. The "Current Financing Plan" in Mr. Lindsay's memo is accompanied by an exhibit depicting the original financing plan for the high school project. Total projected debt service costs in the revised plan are approximately \$410,000 higher than the original plan over the life of the anticipated bonds. The

following table compares the original and revised debt service projections related to the high school project and their related impact on debt service in the City's 5-Year Plan.

Fiscal Year	Debt Service In 5-Year Plan	Original Financing Plan: High Sch.	Current Financing Plan: High Sch.	Variance: H.S. Financing Plan	Resulting Debt Service
2018/19	19,294,064	-	-	-	19,294,064
2019/20	19,670,087	299,250	312,500	13,250	19,683,337
2020/21	19,779,731	1,573,469	1,559,375	(14,094)	19,765,637
2021/22	20,689,965	2,129,688	2,162,547	32,859	20,722,824
2022/23	14,373,995	3,722,075	3,756,578	34,503	14,408,498

Attachments:

- 3/27/19 Memo from Bill Lindsay, Hilltop Securities
- 3/28/19 E-mail memo from Bill Lindsay, Hilltop Securities

To: Melissa McCaw, Secretary, Office of Policy and Management
Julian Freund, Office of Policy and Management

From: Bill Lindsay, Hilltop Securities

CC: Mayor Nancy Rossi, City of West Haven
Frank Cieplinski, Director of Finance, City of West Haven
Michael Malone, MARB Liaison
John Stafstrom, Pullman & Comley
Michael Andreana, Pullman & Comley

Date: 3/27/2019

Re: City of West Haven Bond Anticipation Notes

As requested, the following is summary of the City's proposal to issue short-term Bond Anticipation Notes (BANs) to fund its on-going high school renovation project.

Plan of Finance

The City currently has \$9,158,000 in outstanding BANs that mature on April 2, 2019. The notes were originally issued on October 3, 2017 in the amount of \$9,000,000 and were rolled over on October 2, 2018. The current plan of finance calls for the City to issue the first series of BANs on April 2, 2019 in the approximate amount of \$9,350,000 to roll-over the maturing BANS and pay costs of issuance, including capitalized interest. A second series of BANs would be issued later in April, following MARB review and comment at its April 4th meeting. The second series would be in the amount of \$12,650,000 and would be issued to fund the City's portion of project costs over the next 6 months plus costs of issuance. Both series of BANs would mature on October 2, 2019.

Project Expenditure and Revenue Summary

City Council Appropriation/Authorization Approval Date	June 26, 2017
Anticipated total project cost:	\$130,446,000
Total authorization including capitalized issuance costs:	\$133,250,000
Anticipated State reimbursement:	\$ 95,673,000
City net share of project costs:	\$ 37,577,000
City bonds issued to date:	\$ 0

Detail of Historic and Projected Project Expenditures and Revenues

The following represents the City's net cash needs over the next 6 months:

Total spending through February 2019:	\$34,902,284
Projected spending through October 2019:	\$24,143,018
Total capitalized note interest and cost of issuance (proposed & prior notes)	\$377,693
Total spending	\$59,422,995
Less:	
Historic reimbursement to date	\$21,717,991
Projected reimbursement through October 2019	\$16,383,329
Net City cash needs	\$21,321,675
<i>Proposed BAN issuance (2 series due 10/2/19)</i>	<i>\$22,000,000</i>

Comparison with prior Plan of Finance

The proposed note issuance is consistent with prior project plan of finance as provided in June 2018 and included in the City's September 2018 5-year Recovery Plan. The original plan of finance called for \$19.9 million of notes to be issued in October 2018 with a maturity date in October 2019. At maturity, a portion of the notes were to be permanently financed and additional new money notes were to be added to the balance and reissued for 12 months. The original plan called for a combined financing of \$29.4 million in October 2019, consisting of approximately \$12.6 million in bonds and approximately \$16.7 million in notes. Due to timing of the construction draws, the City only issued \$9.1 million of notes in October 2018 with a maturity date of April 2, 2019. The current plan of finance would capitalize the interest due on the current notes increasing the amount of the first note issue to \$9.35 million. The second series of notes in would be issued later in April and both series of notes would mature on October 2, 2019. This would return the City to an annual October issuance cycle consistent with the prior plan of finance. The current plan of finance calls for a combined financing of \$30.5 million including \$12.5 million of bonds and \$18 million of notes in October 2019.

Budgetary Impact of Proposed Notes Issues

There is no immediate budget impact for the two proposed note issues as both cost of issuance and short-term note interest is being capitalized into the project rather than being paid from the City's General Fund. The budgetary impact of the proposed bond issue in October 2019 is consistent with the prior plan of finance submitted in June and September 2018.

Anticipated Schedule of Permanent Financing the Notes

The current plan of finance calls for the City to permanently finance a portion of the notes in October 2019. At this time, there is no foreseeable reason that the City will not meet the proposed schedule. We believe that the City's credit profile has improved with the receipt of the Restructuring Funds which contributed to the City achieving a positive cumulative General Fund Balance as of June 30, 2018. We fully expect the City to have market access in October 2019 to permanently finance the two maturing note series.

**City of West Haven
Pro Forma Debt Service Impact
West Haven High School Project
Phase-in borrowing**

Original Financing Plan from February 2018

Phased-in Borrowing for WHHS

New West Haven High School												Total WHHS Project ¹	Fiscal Year Ending	
BANs 2017	BANs 2018	Bonds 2019	BANs 2019	Bonds 2020	BANs 2020	Bonds 2021	BANs 2021	BANs 2022	BANs 2023					
\$9,000,000	\$19,920,000	\$12,600,000	\$16,680,000	\$12,640,000	\$11,060,000	\$12,340,000	\$4,785,000	\$4,785,000	\$4,785,000					
Dated: 10/3/17	Dated: 10/3/18	Dated: 10/3/19	Dated: 10/3/19	Dated: 10/3/20	Dated: 10/3/20	Dated: 10/3/21	Dated: 10/3/21	Dated: 10/3/22	Dated: 10/3/23					
Due: 10/3/18	Due: 10/3/19	Due: 10/1/20-39	Due: 10/3/20	Due: 10/1/21-40	Due: 10/3/21	Due: 10/3/23-41	Due: 10/3/22	Due: 10/3/23	Due: 10/3/24					
Interest @ 1.754%	Interest @ 2.6%	Interest @ 4.75%	Interest @ 3.35%	Interest @ 5.00%	Interest @ 3.85%	Interest @ 5.125%	Interest @ 4.13%	Interest @ 4.33%	Interest @ 4.56%					
Interest	Interest	P&I	Interest	P&I	Interest	P&I	Interest	Interest	Interest	P&I				
\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	-	-	-	2018
157,860	-	-	-	-	-	-	-	-	-	-	-	-	-	2019
-	517,920	299,250	-	-	-	-	-	-	-	-	-	299,250	-	2020
-	-	1,257,469	558,780	316,000	-	-	-	-	-	-	-	1,573,469	-	2021
-	-	1,181,475	-	632,000	425,810	316,213	-	-	-	-	-	2,129,688	-	2022
-	-	1,151,550	-	1,314,500	-	1,256,025	197,415	-	-	-	-	3,722,075	-	2023
-	-	1,121,625	-	1,060,125	-	1,018,606	-	207,460	-	-	-	3,200,356	-	2024
-	-	1,091,700	-	1,036,375	-	996,569	-	-	218,120	-	-	3,124,644	-	2025
-	-	1,061,775	-	1,027,250	-	1,140,175	-	-	-	-	-	3,229,200	-	2026
-	-	1,031,850	-	1,207,500	-	1,148,400	-	-	-	-	-	3,387,750	-	2027
-	-	1,001,925	-	1,172,500	-	1,115,600	-	-	-	-	-	3,290,025	-	2028
-	-	972,000	-	1,137,500	-	1,082,800	-	-	-	-	-	3,192,300	-	2029
-	-	942,075	-	1,102,500	-	1,050,000	-	-	-	-	-	3,094,575	-	2030
-	-	912,150	-	1,067,500	-	1,017,200	-	-	-	-	-	2,996,850	-	2031
-	-	877,344	-	1,032,500	-	984,400	-	-	-	-	-	2,894,244	-	2032
-	-	847,656	-	997,500	-	951,600	-	-	-	-	-	2,796,756	-	2033
-	-	817,969	-	962,500	-	918,800	-	-	-	-	-	2,699,269	-	2034
-	-	788,281	-	927,500	-	886,000	-	-	-	-	-	2,601,781	-	2035
-	-	758,594	-	892,500	-	853,200	-	-	-	-	-	2,504,294	-	2036
-	-	728,906	-	857,500	-	820,400	-	-	-	-	-	2,406,806	-	2037
-	-	699,219	-	822,500	-	787,600	-	-	-	-	-	2,309,319	-	2038
-	-	669,531	-	787,500	-	754,800	-	-	-	-	-	2,211,831	-	2039
-	-	639,844	-	752,500	-	722,000	-	-	-	-	-	2,114,344	-	2040
-	-	-	-	717,500	-	689,200	-	-	-	-	-	1,406,700	-	2041
-	-	-	-	-	-	656,400	-	-	-	-	-	656,400	-	2042
\$ 157,860	\$ 517,920	\$ 18,852,188	\$ 558,780	\$ 19,823,750	\$ 425,810	\$ 19,165,988	\$ 195,050	\$ 207,460	\$ 218,120	\$ 57,841,925				

¹ Projected WHHS Debt service cashflow does not include \$2,295,798 in short-term BAN interest that will be charged to the project (i.e. capitalized interest).

**City of West Haven
Pro Forma Debt Service Impact
West Haven High School
Phase-in borrowing**

Current Financing Plan

Phased-in Borrowing for WHHS

New West Haven High School													Total WHHS Project ¹	Fiscal Year Ending
BANs 2017	BANs 2018	BANs 2019A	Bonds 2019	BANs 2019B	Bonds 2020	BANs 2020	Bonds 2021	BANs 2021	BANs 2022	BANs 2023				
\$9,000,000	\$9,157,000	\$22,000,000	\$12,500,000	\$18,000,000	\$13,000,000	\$16,800,000	\$12,075,000	\$10,525,000	\$10,525,000	\$10,525,000				
Dated: 10/3/17	Dated: 10/3/18	Dated: 4/2/19	Dated: 10/2/19	Dated: 10/2/19	Dated: 10/1/20	Dated: 10/1/20	Dated: 10/1/21	Dated: 10/1/21	Dated: 10/1/22	Dated: 10/1/23				
Due: 10/3/18	Due: 4/2/19	Due: 10/2/19	Due: 10/1/20-39	Due: 10/1/20	Due: 10/1/22-40	Due: 10/1/21	Due: 10/1/23-41	Due: 10/1/22	Due: 10/1/23	Due: 10/1/24				
Interest @ 1.754%	Interest @ 3.249%	Interest @ 3.168%	Interest @ 4.15%	Interest @ 3.5%	Interest @ 4.43%	Interest @ 3.5%	Interest @ 4.67%	Interest @ 3.5%	Interest @ 3.5%	Interest @ 3.5%				
Interest	Interest	Interest	P&I	Interest	P&I	Interest	P&I	Interest	Interest	Interest	P&I			
2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2018		
2019	157,422	-	-	-	-	-	-	-	-	-	-	2019		
2020	-	148,772	346,544	312,500	-	-	-	-	-	-	312,500	2020		
2021	-	-	-	1,234,375	630,000	325,000	-	-	-	-	1,559,375	2021		
2022	-	-	-	1,203,125	-	650,000	588,000	309,422	-	-	2,162,547	2022		
2023	-	-	-	1,171,875	-	1,356,875	-	1,227,828	368,375	-	3,756,578	2023		
2024	-	-	-	1,140,625	-	1,101,250	-	1,000,922	-	368,375	3,242,797	2024		
2025	-	-	-	1,109,375	-	1,076,250	-	1,027,859	-	368,375	3,213,484	2025		
2026	-	-	-	1,078,125	-	1,051,250	-	1,076,594	-	-	3,205,969	2026		
2027	-	-	-	1,046,875	-	1,148,125	-	1,097,125	-	-	3,292,125	2027		
2028	-	-	-	1,015,625	-	1,214,375	-	1,066,375	-	-	3,296,375	2028		
2029	-	-	-	984,375	-	1,178,125	-	1,059,984	-	-	3,222,484	2029		
2030	-	-	-	953,125	-	1,141,875	-	1,027,953	-	-	3,122,953	2030		
2031	-	-	-	921,875	-	1,105,625	-	995,922	-	-	3,023,422	2031		
2032	-	-	-	890,625	-	1,069,375	-	963,891	-	-	2,923,891	2032		
2033	-	-	-	859,375	-	1,033,125	-	931,859	-	-	2,824,359	2033		
2034	-	-	-	828,125	-	996,875	-	899,828	-	-	2,724,828	2034		
2035	-	-	-	796,875	-	960,625	-	867,797	-	-	2,625,297	2035		
2036	-	-	-	765,625	-	924,375	-	835,766	-	-	2,525,766	2036		
2037	-	-	-	734,375	-	888,125	-	803,734	-	-	2,426,234	2037		
2038	-	-	-	703,125	-	851,875	-	771,703	-	-	2,326,703	2038		
2039	-	-	-	671,875	-	815,625	-	739,672	-	-	2,227,172	2039		
2040	-	-	-	640,625	-	779,375	-	707,641	-	-	2,127,641	2040		
2041	-	-	-	-	-	743,125	-	699,969	-	-	1,443,094	2041		
2042	-	-	-	-	-	-	-	666,656	-	-	666,656	2042		
	\$ 157,422	\$ 148,772	\$ 346,544	\$ 19,062,500	\$ 630,000	\$ 20,411,250	\$ 588,000	\$ 18,778,500	\$ 195,050	\$ 368,375	\$ 368,375	\$ 58,252,250		

¹ Projected WHHS Debt service cashflow does not include \$2,975,862 in short-term BAN interest that will be charged to the project (i.e. capitalized interest).

Freund, Julian

From: Bill Lindsay (HTS) <Bill.Lindsay@hilltopsecurities.com>
Sent: Thursday, March 28, 2019 10:07 AM
To: McCaw, Melissa; Freund, Julian
Cc: Andreana, Michael J.; Stafstrom, John F.; Frank Cieplinski; Nancy R. Rossi; Michael Milone; Savitsky, Linda
Subject: RE: City of West Haven BAN Issuance

Secretary McCaw and Mr. Freund,

As requested, the following is a brief discussion of the rationale of the proposed financing plan for the West Haven High School project. By way of background, in September 2002 the City issued \$67 million in pension bonds which will be completely retired in March 2022. The financing plan for the high school project was intentionally developed to take advantage of the drop-off in City debt service created by the final payment of the pension bonds. Specifically, City total debt service will decrease from \$16.2 million in FY 2021-22 to \$7.6 million in FY 2022-23, for a reduction of \$8.6 million. The financing plan utilizes a series of short-term Bond Anticipation Notes (BANs) to push out the bond issuance until the bonds can be legally structured under state statutes to target the drop-off in fiscal year 2022-23. Additionally, the plan calls for a series of three bond issues to help reduce the budgetary impact of the debt for the project by phasing-in the debt. This approach is particularly important given the City's recent financing constraints. Please see page #4 of the memo I provided on March 27th for an illustration of the financing plan including the use of short-term notes and the multiple bond series.

You asked a question about the additional cost related to funding the project with a series of bond issues, rather than one large issue at the beginning of the project. I have estimated that had the City issued a \$35.4 million bond issue in October 2017 (the first issue date of BANs for the project) the City would have paid a total of \$54.6 million in debt service over a 20 year period. Under the current financing plan, for the three series of bonds inclusive of capitalized short-term interest, the City will pay combined debt service of approximately \$58.3 million over 24 years, for a difference of \$3.7 million. Please note that the principal amount of the single issuance would have been less by approximately \$2.1 million because there would have been no capitalized short-term interest. For your information, last night I proposed some minor changes in the structure of the proposed high school bonds which will increase the projected total debt service to \$58.8 million, or approximately \$500 thousand more in interest expense over the term of the financings (24 years). Finally, in defense of the current financing plan, had the City issued one upfront bond issue the City would not have meet the 3 year spending requirement of federal tax code given the timing and nature of the project.

I hope you find this explanation helpful. Please feel free to contact me with any further questions.

Best regards,
Bill Lindsay

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City of West Haven

February FY2019 Monthly Financial Report to
the Municipal Accountability Review Board



April 4th 2019

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

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Interoffice Memorandum-Office of Mayor Nancy Rossi

To: Municipal Accountability Review Board

From: Frank M. Cieplinski

Date: 3/28/2019

Subject: City of West Haven Monthly Financial Report February of FY19

I) Introduction

I am transmitting the City's monthly financial report for the period ended February 28, 2019 which includes the General Fund. The Sewer Fund, and the Allingtown Fire Department are transmitted under a separate cover.

This is our monthly report which provides a narrative overview on the status of budget and projected fiscal year ending revenue and expenditure estimates for the General Fund. These projections are based on a myriad of assumptions, which could change as the operational demands of the City evolve and we continue to refine the process and methodology used. However with this template now developed, we have a baseline of information to allow us to identify and adapt to monthly budget variations in a more timely and efficient manner.

As previously stated, we have continued to enhance our monitoring and analytical methods which have resulted in more accurate estimates of year-end expectations. Consequently, you will notice some variations in estimates from last month's report.

II) General Fund Overview

A. Expenditures

Expenditures to date are tracking significantly less than the percent of budget expended through this same fiscal period last year when factoring out the debt service and education costs.

City Budget Comparison Excluding Debt Service and Education

	Budget / Actual	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$55,128,931	\$34,386,635	62.37%	\$20,742,296
FY18	\$52,742,134	\$37,462,658	71.03%	\$15,279,476

The most significant over-expenditure in FY18 was the health insurance premiums account, which exceeded it's budget appropriation by approximately \$1.74M last fiscal year. This account was increased by \$1.95M in FY19 and the current budget appropriation of \$9.9M was recommended by Segal Consulting. This account is tracking at a spending percent of 89.67% compared to 72.10% for the same period in FY18.

Overall the City's operating budget expenditures continue to trending at or below budget, with a few minor exceptions. As mentioned previously, the Public Works trash/recycling collection contract is expected to exceed our budget appropriation by approximately \$190k. This budget line item was developed with the expectation of initiating changes in our trash/recycling collection program. These initiatives will be vigorously pursued and will hopefully be realized in the near future, although not in time to address this shortfall. Additionally the tipping fee on disposal of recycling material has increased from \$0 per ton to approximately \$65 per ton, an estimated unbudgeted cost of \$97k.

Correspondingly, we continue to project the Police Department to under expend it's budget by approximately \$405k due to savings realized from a number of vacant positions, overstated salaries built into the FY19 budget, and a reimbursement from the Board of Education for public safety services provided to the schools.

Further, a significant under expenditure of \$1.9M is projected in the contingency fund which was budgeted at \$2,587,041. As you may recall, the contingency account consists of two discreet sections; \$837,041 of which \$402k was unassigned and the balance designated for specific categories of expense. The second section of this account, \$1,750,000 was designated as a reserve for deficit reduction from prior year's budgets. As there was in fact no deficit this \$1,750,000 will not be needed. We recognize that use of these funds will require MARB authorization, but we would like to discuss integration of the available proceeds to fund deficits elsewhere and consider establishing a reserve account where appropriate.

To summarize the projected estimated expenditures for FY19, at this moment-in-time City's General Fund, assuming the Board of Education does not exceed their budget appropriation. The estimated under spending is \$2,198,074 or \$448,074 net of the \$1,750,000 designated for deficit reduction.

B. Revenues

There is a timing anomaly when comparing revenues through February of FY18 with revenues through February of FY19 that distort the true picture

	Budget / Actual	YTD Collected	% Collected	Remaining Balance
FY19	\$164,303,202	\$126,971,700	77.28%	\$37,331,502
FY18	\$156,471,902	\$126,420,678	80.79%	\$30,051,224

Normalized Revenue Chart

	Budget / Actual	YTD Collected	% Collected	Remaining Balance
FY19 ¹	\$156,303,202	\$126,971,700	81.23%	\$29,331,502
FY18 ²	\$156,471,902	\$125,373,545	80.13%	\$31,098,357

1 FY 19 Full Year excludes \$8,000,000 expected MARB funds

2 FY18 YTD collected excludes \$1,047,133 Lien sale proceeds

In the Normalized Revenue chart shown above adjustments were made to remove anomalies and allow an “apples to apples” comparison. The full year FY19 budget amount was reduced by \$8M to remove the extraordinary funding expected from MARB. The YTD collected amounts in FY18 were reduced by \$1.05M as these lien sales will occur later this year. These adjustments result in letting us compare YOY revenues on a level playing field.

As you know the second MARB payment of \$8,000,000 is scheduled for installment disbursements later this year, contingent upon the conditions set forth in the memorandum of agreement between the State and the City. These revenue predictions assume receipt of this revenue.

Our current analysis projects revenue estimates exceeding the revenue budget appropriation of \$164,303,226 by \$1,364,374. The variances between the budgeted amount, the projected revenue estimate and the associated variances are detailed on the corresponding revenue report, and some of the more significant positive variances continue to be the first three listed and the recent addition of the sale of City owned property:

1. Property Taxes – projected to exceed budget by approximately \$540,000. This is based on the continued aggressive collections efforts of the Tax Office and a planned tax lien sale in the spring of 2019 as stated above. During the past few fiscal years the City has conducted very successful tax lien sales in the fall to provide needed cash flow, however, the preferred time is in the spring as it is more efficient in limiting the number of deficit accounts.

2. Investment Income – projected to exceed the revenue appropriation by approximately \$195,000 based on the City’s favorable cash flow balance due in large measure to the proceeds from the \$17,040,000 deficit bond financing last fiscal year.
3. Parking Tags – projected to exceed the revenue appropriation by \$95,000 due to the aggressive tagging program conducted by the City and the collection efforts of the Police Department.
4. Sale of Property – has generated \$298,807 in revenue while there was nothing budgeted to this line item.

As you will note in the Mayor’s expected April 1st correspondence on the “Sale of Fixed Assets”, the City has conducted a “Request for Proposal” for the sale of two abandoned elementary schools, which is expected to generate additional revenues not included in these projections.

C. Summary

At this moment in time the expenditure portion of the budget is expected to be favorable by \$2,198,074 or approximately \$448,074 net of the \$1,750,000 for deficit reduction that is likely not needed for that purpose. Additionally the revenue portion of the budget is projected to exceed budget by approximately \$1,364,374 (assuming receipt of MARB funds and a successful Lien Sale), the total General Fund budget is projecting a moderate but positive fiscal year end result of operations.

We are more optimistic about our projections as our analytical tools and techniques have been enhanced and we are farther into the fiscal year. We have exercised a very conservative approach in developing these estimates and hope that our year-end results exceed expectations.

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES - FY19
February 2019

Variences favorable/(unfavorable)

Department	FY19 Adopted	FY19 Revised	Feb YTD Actual	Feb YTD % Budget	FY18 YTD % Actual	FY19 Projected	Δ to Budget
100 City Council	88,982	88,982	56,927	64.0%	63.4%	89,702	(720)
105 Mayor	317,111	317,111	210,391	66.3%	75.4%	301,997	15,114
110 Corporation Counsel	450,868	450,868	244,759	54.3%	71.0%	450,868	-
115 Personnel Department	170,585	170,585	106,299	62.3%	64.9%	163,436	7,149
120 Telephone Administration	315,336	315,336	372,833	118.2%	57.8%	459,645	(144,309)
125 City Clerk	298,198	298,198	197,413	66.2%	68.3%	299,471	(1,273)
130 Registrar Of Voters	140,525	140,525	112,210	79.9%	71.6%	143,318	(2,793)
165 Probate Court	8,020	8,020	4,412	55.0%	63.1%	6,796	1,224
190 Planning & Development	962,385	962,385	577,703	60.0%	68.2%	915,114	47,271
Central Government Total	2,752,010	2,752,010	1,882,945	68.4%	67.5%	2,830,346	(78,336)
200 Treasurer	7,600	7,600	5,067	66.7%	66.7%	7,600	-
210 Comptroller	972,571	972,571	656,394	67.5%	62.2%	1,031,728	(59,157)
220 Central Services	731,403	731,403	550,497	75.3%	83.1%	746,261	(14,858)
230 Assessment	451,157	451,157	272,150	60.3%	63.2%	440,474	10,683
240 Tax Collector	431,604	431,604	249,194	57.7%	64.6%	405,721	25,883
Finance Total	2,594,335	2,594,335	1,733,302	66.8%	68.6%	2,631,784	(37,449)
300 Emergency Report System I	1,838,583	1,838,583	970,945	52.8%	57.4%	1,841,541	(2,958)
310 Police Department	13,623,541	13,623,541	8,603,853	63.2%	67.2%	13,218,053	405,488
320 Animal Control	283,366	283,366	171,837	60.6%	68.6%	278,346	5,020
330 Civil Preparedness	14,198	14,198	6,000	42.3%	50.0%	12,000	2,198
Public Service Total	15,759,688	15,759,688	9,752,636	61.9%	66.0%	15,349,941	409,747
400 Public Works Administration	597,958	597,958	243,735	40.8%	73.4%	586,998	10,960
410 Engineering	189,311	189,311	74,290	39.2%	69.9%	140,766	48,545
440 Central Garage	1,280,901	1,280,901	685,809	53.5%	67.1%	1,275,169	5,732
450 Solid Waste	2,944,900	2,944,900	2,015,899	68.5%	100.8%	3,099,630	(154,730)
460 Building & Ground Maintena	1,221,681	1,221,681	720,413	59.0%	65.6%	1,187,275	34,406
470 Highways & Parks	4,033,581	4,033,581	2,261,858	56.1%	68.3%	4,004,310	29,272
Public Works Total	10,268,332	10,268,332	6,002,003	58.5%	77.6%	10,294,147	(25,815)
500 Human Resources	282,237	282,237	159,811	56.6%	65.1%	270,747	11,490
510 Elderly Services	487,745	487,745	309,627	63.5%	54.8%	474,744	13,001
520 Parks & Recreation	889,252	889,252	539,559	60.7%	66.5%	888,590	662
530 Health Department	354,970	354,970	210,990	59.4%	67.5%	352,861	2,109
Health & Human Services Total	2,014,204	2,014,204	1,219,986	60.6%	63.8%	1,986,942	27,262
600 Library	1,521,000	1,521,000	1,140,750	75.0%	75.0%	1,521,000	-
800 City Insurance	825,977	825,977	621,075	75.2%	72.9%	825,977	-
810 Employee Benefits	16,761,500	16,761,500	11,611,988	69.3%	73.1%	16,761,500	-
820 Debt Service	19,213,849	19,213,849	18,132,450	94.4%	64.5%	19,213,849	-
830 C-Med	44,844	44,844	42,179	94.1%	100.0%	42,179	2,665
900 Unallocated Expenses	2,587,041	2,587,041	379,772	14.7%	73.9%	687,041	1,900,000
Other Total	40,954,211	40,954,211	31,928,213	78.0%	69.1%	39,051,546	1,902,665
Total City Departments	74,342,780	74,342,780	52,519,085	70.6%	69.4%	72,144,706	2,198,074
Board of Education	89,960,421	89,960,421	55,844,964	62.1%	63.1%	89,960,421	-
Total General Fund Expenses	164,303,201	164,303,201	108,364,049	66.0%	65.9%	162,105,127	2,198,074

Note : YTD actuals include encumbrances

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES - FY18
February 2019

Department	FY18 Budget	FY 18 Actual	Feb YTD FY18	Feb YTD % FY18 Act
100 City Council	110,356	101,695	64,432	63.4%
105 Mayor	345,581	324,962	244,978	75.4%
110 Corporation Counsel	627,662	590,209	419,062	71.0%
115 Personnel Department	173,968	169,981	110,337	64.9%
120 Telephone Administration	329,811	529,436	306,206	57.8%
125 City Clerk	300,330	316,197	215,868	68.3%
130 Registrar Of Voters	156,678	140,552	100,659	71.6%
165 Probate Court	14,520	10,406	6,566	63.1%
190 Planning & Development	1,018,148	1,004,758	684,868	68.2%
Central Government Total	3,077,054	3,188,196	2,152,974	67.5%
200 Treasurer	7,600	7,600	5,066	66.7%
210 Comptroller	1,147,481	1,025,542	638,139	62.2%
220 Central Services	828,559	734,502	610,488	83.1%
230 Assessment	443,121	440,315	278,477	63.2%
240 Tax Collector	413,409	424,045	273,878	64.6%
Finance Total	2,840,170	2,632,003	1,806,047	68.6%
300 Emergency Report System D	1,877,190	1,921,004	1,102,029	57.4%
310 Police Department	14,244,522	13,288,118	8,932,870	67.2%
320 Animal Control	307,474	292,458	200,646	68.6%
330 Civil Preparedness	16,512	12,000	6,000	50.0%
Public Service Total	16,445,698	15,513,580	10,241,546	66.0%
400 Public Works Administration	605,279	588,978	432,152	73.4%
410 Engineering	213,065	238,081	166,454	69.9%
440 Central Garage	1,325,093	1,123,146	753,125	67.1%
450 Solid Waste	3,128,401	3,016,565	3,040,853	100.8%
460 Building & Ground Maintenance	1,417,729	1,296,012	850,500	65.6%
470 Highways & Parks	4,164,272	4,137,169	2,824,160	68.3%
Public Works Total	10,853,839	10,399,951	8,067,245	77.6%
500 Human Resources	327,190	298,070	194,028	65.1%
510 Elderly Services	497,629	471,310	258,173	54.8%
520 Parks & Recreation	941,409	885,004	588,090	66.5%
530 Health Department	374,777	391,484	264,252	67.5%
Health & Human Services Total	2,141,005	2,045,868	1,304,543	63.8%
600 Library	1,596,000	1,596,000	1,197,000	75.0%
800 City Insurance	775,977	629,482	458,930	72.9%
810 Employee Benefits	14,963,022	16,473,080	12,034,507	73.1%
820 Debt Service	19,769,411	17,401,021	11,220,066	64.5%
830 C-Med	44,844	18,316	18,316	100.0%
900 Unallocated Expenses	636,239	245,658	181,550	73.9%
Other Total	37,785,493	36,363,558	25,110,369	69.1%
Total City Departments	73,143,259	70,143,155	48,682,723	69.4%
Board of Education	89,626,581	89,594,144	56,534,673	63.1%
Total General Fund Expenses	162,769,840	159,737,299	105,217,397	65.9%

CITY OF WEST HAVEN
FY19 REVENUE DETAIL REPORT
February 2019

Variations favorable/(unfavorable)

Account Description	FY19 Adopted	FY19 Revised	Feb YTD Actual	Feb YTD % Collected	FY18 YTD % Collected	Projected FY19	Δ to Budget
Tax Levy - Current Year	92,760,707	92,760,707	91,097,683	98.2%	97.7%	92,856,702	95,995
Motor Vehicle Supplement	1,200,000	1,200,000	1,128,881	94.1%	78.9%	1,253,966	53,966
Tax Levy - Prior Years	400,000	400,000	163,282	40.8%	49.2%	617,595	217,595
Tax Levy - Suspense	100,000	100,000	81,560	81.6%	63.3%	129,012	29,012
Tax Interest - Current Year	450,000	450,000	209,833	46.6%	50.2%	484,144	34,144
Tax Interest - Prior Years	210,000	210,000	113,745	54.2%	49.2%	265,387	55,387
Tax Interest - Suspense	105,000	105,000	90,370	86.1%	58.2%	159,312	54,312
Prior Year Tax Lien Sale	1,700,000	1,700,000	-	0.0%	60.8%	1,700,000	-
Non Current Per. Prop. Tax	100,000	100,000	-	0.0%	n/a	100,000	-
41 Property Taxes	97,025,707	97,025,707	92,885,353	95.7%	95.8%	97,566,118	540,411
Building Permits	1,225,000	1,225,000	879,542	71.8%	36.1%	1,400,006	175,006
Electrical Permits	160,000	160,000	152,224	95.1%	48.2%	220,000	60,000
Zoning Permits	87,000	87,000	81,222	93.4%	60.6%	115,000	28,000
Health Licenses	80,000	80,000	38,747	48.4%	16.7%	80,000	-
Plumbing & Heating Permits	210,000	210,000	65,281	31.1%	48.4%	85,000	(125,000)
Police & Protection Licenses	20,000	20,000	18,670	93.4%	69.9%	24,000	4,000
Animal Licenses	13,000	13,000	5,150	39.6%	28.8%	15,000	2,000
Excavation Permits	7,000	7,000	6,910	98.7%	65.3%	10,000	3,000
City Clerk Fees	7,100	7,100	3,665	51.6%	59.7%	6,000	(1,100)
Dog Pound Releases	2,000	2,000	1,872	93.6%	-71.9%	2,800	800
Marriage Licenses	3,000	3,000	2,402	80.1%	62.6%	3,500	500
Sporting Licenses	200	200	149	74.5%	158.3%	200	-
Alcoholic Beverage License	150	150	920	613.3%	55.4%	1,120	970
42 Licenses & Permits	1,814,450	1,814,450	1,256,754	69.3%	39.0%	1,962,626	148,176
Bldg Code Violations	-	-	13,982	n/a	1.7%	25,000	25,000
Fines And Penalties	25,000	25,000	13,282	53.1%	9.7%	25,000	-
Parking Tags	125,000	125,000	154,426	123.5%	68.7%	220,000	95,000
43 Fines And Penalties	150,000	150,000	181,691	121.1%	52.3%	270,000	120,000
Investment Income	55,000	55,000	211,254	384.1%	46.3%	250,000	195,000
Rent from City Facilities	25,000	25,000	12,750	51.0%	125.0%	25,000	-
44 Revenue From Use Of Money	80,000	80,000	224,004	280.0%	52.0%	275,000	195,000
Educational Cost Sharing	45,140,487	45,140,487	22,107,362	49.0%	51.2%	45,140,487	-
Health Services	60,000	60,000	66,528	110.9%	100.0%	70,000	10,000
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	100.0%	100.0%	5,527,988	-
Muni Revenue Sharing	147,516	147,516	-	0.0%	0.0%	147,516	-
Prop Tax Relief - Elderly & Disabl	-	-	4,000	n/a	100.0%	4,000	4,000
Prop Tax Relief - Total Disab	5,370	5,370	5,111	95.2%	100.0%	5,370	-
Prop Tax Relief - Veterans	118,373	118,373	130,003	109.8%	100.0%	130,003	11,630
Pilot-State Owned Property	181,198	181,198	181,198	100.0%	n/a	181,198	-
Mashentucket Pequot Grant	807,097	807,097	269,032	33.3%	33.3%	807,097	-
Town Aid Road	617,602	617,602	308,002	49.9%	50.0%	616,005	(1,597)
State Miscellaneous Grants	122,000	122,000	90,401	74.1%	51.7%	122,000	-
Telephone Access Grant	117,044	117,044	-	0.0%	0.0%	106,500	(10,544)
SCCRWA-Pilot Grant	296,330	296,330	301,396	101.7%	100.0%	301,396	5,066
45 Fed/State Grants	53,141,005	53,141,005	28,991,022	54.6%	56.1%	53,159,560	18,555
Record Legal Instrument Fees	625,000	625,000	484,177	77.5%	62.4%	710,000	85,000
Miscellaneous - Parks & Recreation	340,000	340,000	126,840	37.3%	37.4%	345,000	5,000
Miscellaneous - General Gov't	90,000	90,000	42,431	47.1%	73.7%	65,000	(25,000)
Miscellaneous - Public Works	37,059	37,059	959	2.6%	1.3%	37,819	760
Police Charges	15,000	15,000	5,808	38.7%	65.6%	10,000	(5,000)
All Other Public Works	2,000	2,000	1,234	61.7%	53.9%	2,000	-
Health Fees	-	-	25	n/a	100.0%	25	25
Sundry - Other	150	150	-	0.0%	n/a	-	(150)
46 Charges For Services	1,109,209	1,109,209	661,474	59.6%	53.5%	1,169,844	60,635
Fire Dept Share of ERS	804,083	804,083	335,147	41.7%	42.4%	804,083	-
Yale Contribution	422,651	422,651	437,317	103.5%	100.0%	437,317	14,666
Sale of Property	-	-	298,807	n/a	68.8%	298,807	298,807
Miscellaneous Revenue	210,000	210,000	66,901	31.9%	79.6%	100,000	(110,000)
Pilot - Housing Authority	141,000	141,000	148,751	105.5%	100.0%	148,751	7,751
Parking Meter Revenue	20,000	20,000	51,962	259.8%	65.1%	70,000	50,000
Sewer Fee Collection Expenses	48,397	48,397	55,166	114.0%	100.0%	55,166	6,769
Quigley/Yale Parking	40,000	40,000	29,069	72.7%	66.7%	43,603	3,603
Insurance Reimbursement	20,000	20,000	20,454	102.3%	66.8%	23,000	3,000
Organic Recycling Compost	13,000	13,000	14,128	108.7%	100.0%	20,000	7,000
47 Other Revenues	1,719,131	1,719,131	1,457,702	84.8%	68.5%	2,000,728	281,597
Residual Equity Transfers In	200,000	200,000	-	0.0%	0.0%	200,000	-
Transfer From Sewer Oper Fund	1,063,700	1,063,700	1,063,700	100.0%	100.0%	1,063,700	-
48 Other Financing Sources	1,263,700	1,263,700	1,063,700	84.2%	87.2%	1,263,700	-
Total Operational Revenue	156,303,202	156,303,202	126,721,700	81.1%	80.7%	157,667,576	1,364,374
Bond Proceeds	-	-	-	n/a	100.0%	-	-
MARB	8,000,000	8,000,000	250,000	3.1%	n/a	8,000,000	-
Total General Fund Revenues	164,303,202	164,303,202	126,971,700	77.3%	80.8%	165,667,576	1,364,374

CITY OF WEST HAVEN
FY18 REVENUE DETAIL REPORT
February 2019

Account Description	FY18 Budget	FY18 Actual	Feb YTD FY18	Feb YTD % Collected
Tax Levy - Current Year	90,263,234	90,279,008	88,246,550	97.7%
Motor Vehicle Supplement	947,915	1,424,633	1,124,208	78.9%
Tax Levy - Prior Years	400,000	1,001,564	492,930	49.2%
Tax Levy - Suspense	100,000	137,605	87,133	63.3%
Tax Interest - Current Year	575,000	474,170	238,250	50.2%
Tax Interest - Prior Years	270,000	365,490	179,918	49.2%
Tax Interest - Suspense	150,000	166,348	96,746	58.2%
Prior Year Tax Lien Sale	1,700,000	1,723,419	1,047,133	60.8%
41 Property Taxes	94,406,149	95,572,237	91,512,867	95.8%
Building Permits	1,025,000	1,517,792	548,153	36.1%
Electrical Permits	150,000	177,901	85,752	48.2%
Zoning Permits	87,000	120,654	73,175	60.6%
Health Licenses	80,000	64,728	10,810	16.7%
Plumbing & Heating Permits	215,000	63,776	30,851	48.4%
Police & Protection Licenses	20,000	17,837	12,473	69.9%
Animal Licenses	13,000	16,455	4,740	28.8%
Excavation Permits	7,000	5,570	3,635	65.3%
City Clerk Fees	7,100	6,319	3,772	59.7%
Dog Pound Releases	4,000	(2,144)	1,541	-71.9%
Marriage Licenses	3,000	2,420	1,515	62.6%
Sporting Licenses	200	276	437	158.3%
Alcoholic Beverage License	150	148	82	55.4%
42 Licenses & Permits	1,611,450	1,991,732	776,935	39.0%
Bldg Code Violations	-	31,824	530	1.7%
Fines And Penalties	25,000	52,514	5,094	9.7%
Parking Tags	84,426	233,873	160,667	68.7%
43 Fines And Penalties	109,426	318,210	166,290	52.3%
Investment Income	5,000	193,375	89,621	46.3%
Rent from City Facilities	25,000	15,000	18,750	125.0%
44 Revenue From Use Of Money	30,000	208,375	108,371	52.0%
Educational Cost Sharing	41,558,928	45,003,667	23,061,776	51.2%
Special Education	8,458,199	-	-	n/a
Health Services	60,000	74,225	74,225	100.0%
Pilot-Colleges & Hospitals	5,461,372	5,412,671	5,412,671	100.0%
MRSA - Sales Tax Sharing	1,614,877	-	-	n/a
MRSA - Select Pilot	339,563	-	-	n/a
Muni Revenue Sharing	-	147,516	-	0.0%
Prop Tax Relief - Elderly & Disabl	400,000	6,000	6,000	100.0%
Prop Tax Relief - Total Disab	5,977	5,370	5,370	100.0%
Prop Tax Relief - Veterans	101,000	133,950	133,950	100.0%
Pilot-State Owned Property	63,554	-	-	n/a
Mashentucket Pequot Grant	951,618	951,618	317,206	33.3%
Town Aid Road	616,673	617,602	308,801	50.0%
State Miscellaneous Grants	122,000	177,681	91,874	51.7%
Telephone Access Grant	100,373	99,121	-	0.0%
SCCRWA-Pilot Grant	296,330	305,665	305,665	100.0%
MRSA - Motor Vehicle/MV Cap	2,255,190	-	-	n/a
45 Fed/State Grants	62,405,654	52,935,087	29,717,538	56.1%
Record Legal Instrument Fees	625,000	660,795	412,179	62.4%
Miscellaneous - Parks & Recreation	360,000	348,588	130,235	37.4%
Miscellaneous - General Gov't	90,000	79,910	58,877	73.7%
Miscellaneous - Public Works	38,578	37,819	482	1.3%
Police Charges	10,000	13,988	9,182	65.6%
All Other Public Works	4,000	2,330	1,256	53.9%
Health Fees	-	20	20	100.0%
Sundry - Other	150	-	-	n/a
46 Charges For Services	1,127,728	1,143,450	612,231	53.5%
Fire Dept Share of ERS	791,955	810,373	343,686	42.4%
Yale Contribution	413,060	427,290	427,290	100.0%
Sale of Property	-	199,200	137,000	68.8%
Miscellaneous Revenue	215,000	159,477	126,933	79.6%
Pilot - Housing Authority	141,000	141,536	141,536	100.0%
Parking Meter Revenue	20,000	72,042	46,893	65.1%
Sewer Fee Collection Expenses	48,397	55,166	55,166	100.0%
Quigley/Yale Parking	40,000	43,603	29,069	66.7%
Insurance Reimbursement	20,000	9,411	6,291	66.8%
Organic Recycling Compost	18,605	370	370	100.0%
47 Other Revenues	1,708,017	1,918,468	1,314,234	68.5%
Residual Equity Transfers In	200,000	172,130	-	0.0%
Transfer From Sewer Oper Fund	1,171,416	1,171,416	1,171,416	100.0%
48 Other Financing Sources	1,371,416	1,343,546	1,171,416	87.2%
Total Operational Revenue	162,769,840	155,431,106	125,379,882	80.7%
Bond Proceeds	-	1,040,796	1,040,796	100.0%
Total General Fund Revenues	162,769,840	156,471,902	126,420,678	80.8%

CITY OF WEST HAVEN
PROPERTY TAX COLLECTIONS REPORT
February 2019

Month	Tax Levy - Current Year		Tax Levy - Prior Years		Interest		Prior Year Tax Lien Sale		Total Collections	
	FY18	FY19	FY18	FY19	FY18	FY19	FY18	FY19	FY18	FY19
July	40,636,486	36,896,969	14,397	32,266	55,864	36,845	-	-	40,706,747	36,966,079
August	5,734,471	11,747,612	73,857	6,353	90,136	79,005	-	-	5,898,463	11,832,970
September	568,217	883,587	68,395	24,425	58,821	72,392	-	-	695,433	980,404
October	822,118	493,826	42,873	59,260	59,668	42,923	-	-	924,658	596,009
November	558,796	548,481	75,895	11,266	105,278	33,487	1,047,133	-	1,787,102	593,235
December	9,739,833	5,353,068	28,737	37,588	54,646	56,452	-	-	9,823,216	5,447,108
January	24,813,164	29,647,432	101,369	19,029	64,391	51,888	-	-	24,978,924	29,718,350
February	6,497,672	6,655,587	87,409	(26,904)	113,242	122,514	-	-	6,698,323	6,751,198
March	1,418,868	-	106,971	-	142,497	-	-	-	1,668,337	-
April	875,085	-	192,068	-	189,572	-	178,276	-	1,435,001	-
May	263,825	-	102,075	-	101,609	-	-	-	467,509	-
June	(224,895)	-	107,519	-	107,888	-	498,011	-	488,523	-
Total Collections	91,703,641	92,226,563	1,001,564	163,282	1,143,613	495,507	1,723,419	-	95,572,237	92,885,353
February YTD	89,370,758	92,226,563	492,930	163,282	602,047	495,507	1,047,133	-	91,512,867	92,885,353
Projected	91,703,641	94,210,668	1,001,564	617,595	1,143,613	1,037,855	1,723,419	1,700,000	95,572,237	97,566,118
% Total	97.46%	97.89%	49.22%	26.44%	52.64%	47.74%	60.76%	0.00%	95.75%	95.20%
Excl. Lien Sales									96.40%	96.89%

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
February 2019

	FY19 Adopted	FY19 Revised	Feb YTD Actual	Feb YTD % Budget
Regular Wages	20,470,663	20,470,663	12,522,848	61.2%
Part Time	891,965	891,965	554,045	62.1%
Overtime	1,909,700	1,909,700	1,386,985	72.6%
Longevity	654,950	654,950	451,014	68.9%
Fringe Reimbursements	1,260,000	1,260,000	787,347	62.5%
Other Personnel Services	358,984	358,984	155,633	43.4%
51 Personnel Services	25,546,262	25,546,262	15,857,872	62.1%
Advertising	48,595	48,595	28,356	58.4%
Building Maintenance	57,350	57,350	39,196	68.3%
Copier Machine & Rental	45,000	45,000	23,894	53.1%
Electricity	640,000	640,000	537,646	84.0%
Equipment Repair and Maintenance	56,250	56,250	55,663	99.0%
Financial Services	175,000	175,000	158,415	90.5%
Legal Services	150,000	150,000	49,676	33.1%
Maintenance Services	585,144	585,144	462,621	79.1%
Town Aid Road & Tree Manintenance	484,000	484,000	185,857	38.4%
Training	44,468	44,468	25,219	56.7%
Trash Pickup, Tip Fees & Recycling	2,914,500	2,914,500	2,005,600	68.8%
Travel	26,100	26,100	10,564	40.5%
Uniforms	191,308	191,308	162,250	84.8%
Other Contractual Services	1,131,814	1,131,814	682,631	60.3%
52 Contractual Services	6,549,529	6,549,529	4,427,586	67.6%
Motor Vehicle Parts	245,000	245,000	175,562	71.7%
Construction Supplies	70,000	70,000	18,322	26.2%
Office Supplies	62,000	62,000	44,670	72.0%
Other Supplies & Materials	260,748	260,748	91,819	35.2%
53 Supplies & Materials	637,748	637,748	330,373	51.8%
Health & General Liability Insurance	11,550,377	11,550,377	7,982,091	69.1%
FICA	1,412,139	1,412,139	896,213	63.5%
Pension	3,200,140	3,200,140	2,236,784	69.9%
Workers Compensation	1,500,000	1,500,000	1,005,360	67.0%
Debt Service	18,497,149	18,497,149	17,654,533	95.4%
Debt Service (Water Purification)	716,700	716,700	477,917	66.7%
Other Fixed Charges	292,869	292,869	140,761	48.1%
54 Fixed Charges	37,169,374	37,169,374	30,393,660	81.8%
Capital Outlay	92,890	92,890	30,106	32.4%
55 Capital Outlay	92,890	92,890	30,106	32.4%
Contingency Services	250,000	250,000	250,000	100.0%
Other Contingency	628,491	628,491	152,275	24.2%
56 Other/Contingency	878,491	878,491	402,275	45.8%
Fuel	520,000	520,000	214,877	41.3%
Telephone	509,486	509,486	496,755	97.5%
Gas Heat	689,000	689,000	365,580	53.1%
Deficit Reduction	1,750,000	1,750,000	-	0.0%
Total City Departments	74,342,780	74,342,780	52,519,085	70.6%
Board of Education	89,960,421	89,960,421	55,844,964	62.1%
Total General Fund Expenses	164,303,201	164,303,201	108,364,049	66.0%

Note : YTD actuals include encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
February 2019

	FY19 Adopted	FY19 Revised	Feb YTD Actual	Feb YTD % Budget	FY18 Actual	Feb YTD Actual	% PY Act	FY19 Projected	Δ to Budget	Feb YTD % Fcst
REVENUE										
41 Property Taxes	95,325,707	95,325,707	92,885,353	97.4%	93,848,818	90,465,734	96.4%	95,866,118	540,411	96.9%
41 Property Taxes (Lien Sale)	1,700,000	1,700,000	-	0.0%	1,723,419	1,047,133	60.8%	1,700,000	-	0.0%
42 Licenses & Permits	1,814,450	1,814,450	1,256,754	69.3%	1,991,732	776,935	39.0%	1,962,626	148,176	64.0%
43 Fines And Penalties	150,000	150,000	181,691	121.1%	318,210	166,290	52.3%	270,000	120,000	67.3%
44 Revenue From Use Of Money	80,000	80,000	224,004	280.0%	208,375	108,371	52.0%	275,000	195,000	81.5%
45 Fed/State Grants - Non MARB	53,141,005	53,141,005	28,991,022	54.6%	52,935,087	29,717,538	56.1%	53,159,560	18,555	54.5%
46 Charges For Services	1,109,209	1,109,209	661,474	59.6%	1,143,450	612,231	53.5%	1,169,844	60,635	56.5%
47 Other Revenues	1,719,131	1,719,131	1,457,702	84.8%	1,918,468	1,314,234	68.5%	2,000,728	281,597	72.9%
48 Other Financing Sources	1,263,700	1,263,700	1,063,700	84.2%	1,343,546	1,171,416	87.2%	1,263,700	-	84.2%
Total Operational Revenues	156,303,202	156,303,202	126,721,700	81.1%	155,431,106	125,379,882	80.7%	157,667,576	1,364,374	80.4%
<i>Operational Rev. Excluding Lien Sales</i>	<i>154,603,202</i>	<i>154,603,202</i>	<i>126,721,700</i>	<i>82.0%</i>	<i>153,707,686</i>	<i>124,332,749</i>	<i>80.9%</i>	<i>155,967,576</i>	<i>1,364,374</i>	<i>81.2%</i>
48 Bond Proceeds	-	-	-	n/a	1,040,796	1,040,796	100.0%	-	-	n/a
45 Fed/State Grants - MARB	8,000,000	8,000,000	250,000	3.1%	-	-	n/a	8,000,000	-	3.1%
Total Revenue	164,303,202	164,303,202	126,971,700	77.3%	156,471,902	126,420,678	80.8%	165,667,576	1,364,374	76.6%
EXPENDITURES										
Central Government	2,752,010	2,752,010	1,882,945	68.4%	3,188,196	2,152,974	67.5%	2,830,346	(78,336)	66.5%
Finance	2,594,335	2,594,335	1,733,302	66.8%	2,632,003	1,806,047	68.6%	2,631,784	(37,449)	65.9%
Public Service	15,759,688	15,759,688	9,752,636	61.9%	15,513,580	10,241,546	66.0%	15,349,941	409,747	63.5%
Public Works	10,268,332	10,268,332	6,002,003	58.5%	10,399,951	8,067,245	77.6%	10,294,147	(25,815)	58.3%
Health & Human Services	2,014,204	2,014,204	1,219,986	60.6%	2,045,868	1,304,543	63.8%	1,986,942	27,262	61.4%
City Insurance	825,977	825,977	621,075	75.2%	629,482	458,930	72.9%	825,977	-	75.2%
Employee Benefits	16,761,500	16,761,500	11,611,988	69.3%	16,473,080	12,034,507	73.1%	16,761,500	-	69.3%
Debt Service	19,213,849	19,213,849	18,132,450	94.4%	17,401,021	11,220,066	64.5%	19,213,849	-	94.4%
Library / Other	1,565,844	1,565,844	1,182,929	75.5%	1,565,844	1,182,929	75.5%	1,563,179	2,665	75.7%
Contingency Services	250,000	250,000	250,000	100.0%	-	-	n/a	250,000	-	100.0%
Other Contingency	587,041	587,041	129,772	22.1%	294,130	213,937	72.7%	437,041	150,000	29.7%
Deficit Reduction	1,750,000	1,750,000	-	0.0%	-	-	n/a	-	1,750,000	n/a
Total City Departments	74,342,780	74,342,780	52,519,085	70.6%	70,143,155	48,682,723	69.4%	72,144,706	2,198,074	72.8%
Board of Education	89,960,421	89,960,421	55,844,964	62.1%	89,594,144	56,534,673	63.1%	89,960,421	-	62.1%
Total Expenditures	164,303,201	164,303,201	108,364,049	66.0%	159,737,299	105,217,397	65.9%	162,105,127	2,198,074	66.8%
Surplus / (Deficit)	1	1	18,607,651		(3,265,397)	21,203,282		3,562,449		



Interoffice Memorandum-Office of Mayor Nancy Rossi

To: Municipal Accountability Review Board

From: Frank M. Cieplinski

Date: 3/28/2019

Subject: City of West Haven Monthly Financial Report of February FY19
Addendum - Sewer Fund and Allingtown Fire Department

I am transmitting an addendum to the General Fund monthly financial report for the period ended February 28, 2019 to include the monthly financial reports for the City's Sewer Fund, and Allingtown Fire Department. Since each of their operations is special revenue funds, segregated from the General Fund, they have separate and distinct budgets.

To simplify the financial status of each of these operations, the following summaries have been developed.

I) West Haven Sewer Fund A/O February 28, 2019

Comparison with the FY18 budget through February 28, 2018

Expenditures:

	Budget	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$11,797,193	\$6,743,618	57.16%	\$5,053,575
FY18	\$11,788,128	\$7,399,465	62.77%	\$4,388,663

Revenues:

	Budget	YTD Collected	% Collected	Remaining Balance
FY19	\$11,797,193	\$11,195,121	94.90%	\$602,072
FY18	\$11,788,128	\$11,712,481	99.36%	\$75,647

After 8 months the percentage of the budget expended is slightly under the budget expended through the same period last fiscal year (57.16% vs 62.77%). The revenues collected for the fiscal year are tracking less than last fiscal year through the same period (94.90% vs 99.36%) primarily because a lien sale was held in November 2017. The impact of last year's early lien sale is \$152K, this year the lien sale will be held this spring. Excluding the impact of the early lien sales, the revenue collections at this point last year would have been 93.37%

Overall the FY19 expenditures are trending below budget while the FY19 revenues are tracking well ahead of budget which we expect will result in a current year operating surplus.

II) Allingtown Fire Department A/O February 28, 2019

Comparison with the FY18 budget through February 28, 2018

Expenditures:

	Budget	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$6,929,850	\$4,239,198	61.17%	\$2,690,652
FY18	\$7,203,708	\$4,017,879	55.78%	\$3,185,829

Revenues:

	Budget	YTD Collected	% Collected	Remaining Balance
FY19	\$6,929,850	\$7,062,254	101.91%	(\$132,404)
FY18	\$7,203,708	\$6,334,872	87.94%	\$868,836

It should be noted that this budget will be amended in the near future to comply with MARB recommended revisions that were proposed after the fire budget was adopted. The purpose of this amendment was to generate additional revenue to eliminate the negative fund balance. To accomplish this, the authority was granted for the City to issue a supplemental tax bill for the Allingtown Fire Department District and such billing was conducted in early January. Once the impact of the supplemental tax is reconciled, this budget will have to be ammended in accordance with conditions of the City Charter. Please note that this is additional revenue, since it will be utilized to offset the estimated fund deficit will have little if any effect on the operation and ultimate results of this budget.

At this stage, expenses are tracking as expected in spite of being slightly ahead on a percentage basis of last year at this time. Correspondingly, as the above chart reflects, revenues are tracking well ahead of last year. As noted above, due to the supplemental billing sent in December the 101.91% collection rate showing for FY19 is misleading. The amount of the supplemental billings were just over \$400k. Adjusting the budget target for this addition, the collection rate through 8 months would be at 96% which is atill accelerated against last year.

Given the historically strong revenue collections, and the current year's revenue trend and expenditures tracking with the budget the Fire Department should end the year with a positive result of operations.

**West Haven Board of Education
FY19 YTD**

	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
TUITION	7,625,938	7,646,825	7,825,938	7,968,144	7,939,386	6,793,318	8,078,156
STUDENT TRANSPORTATION	5,006,321	5,266,244	5,006,321	5,274,576	5,006,321	3,224,811	5,006,321
SALARIES	52,265,952	52,088,188	52,252,418	52,252,418	52,370,421	28,826,597	52,547,521
OPERATION OF PLANT	3,721,339	3,645,066	3,789,181	3,552,214	3,847,829	2,722,406	4,148,090
BENEFITS & FIXED CHARGES	18,099,372	16,929,343	17,681,331	17,433,268	18,215,805	12,264,100	18,589,674
PURCHASED SERVICES	1,398,159	1,308,200	1,482,399	1,466,557	1,161,159	742,105	1,161,159
INSTRUCTION	1,509,500	1,509,500	1,588,992	1,588,992	1,419,500	1,271,626	1,669,500
TOTAL:	89,626,581	88,393,366	89,626,581	89,536,169	89,960,421	55,844,964	91,200,421

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
TUITION:								
A01	TUITION	7,625,938	7,646,825	7,825,938	7,968,144	7,939,386	6,793,318	8,078,156
		7,625,938	7,646,825	7,825,938	7,968,144	7,939,386	6,793,318	8,078,156

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
STUDENT TRANSPORTATION:								
B04	CONTRACTED BUS SERVICE - PUBLIC	2,989,592	2,989,592	2,989,592	2,989,592	2,989,592	1,902,468	2,989,592
B06	BUS SERVICE: NON-PUBLIC SCHOOLS	267,721	267,721	267,721	267,720	267,721	170,368	267,721
B08	TRANSPORTATION: REGIONAL VOC-TECH	229,575	229,575	229,575	229,575	229,575	146,093	229,575
B10	TRANSPORTATION: REGIONAL VOC-AG	72,437	72,437	72,437	72,600	72,437	46,096	72,437
B12	TRANSPORTATION: PHYS. HANDICAPPED	1,341,539	1,601,462	1,341,539	1,609,633	1,341,539	894,359	1,341,539
B16	TRANSPORTATION - STUDENT ACTIVITIES	105,457	105,457	105,457	105,456	105,457	65,427	105,457
		5,006,321	5,266,244	5,006,321	5,274,576	5,006,321	3,224,811	5,006,321

**West Haven Board of Education
FY19 YTD**

		2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2019-20
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	YTD	BUDGET
SALARIES:								
	# of Employees							
C04	1 SALARY - SUPERINTENDENT	184,115	184,115	187,337	187,337	187,337	129,694	187,000
C06	1 SALARY - ASST. SUPERINTENDENTS	149,844	149,844	152,466	152,466	152,466	105,553	150,941
C07	12 SALARY - CLERICAL: CENTRAL OFFICE	581,947	581,947	541,604	541,604	516,604	357,648	516,604
C10	10 SALARY - PRINCIPALS	1,280,604	1,280,604	1,061,083	1,061,083	1,081,083	582,121	1,109,814
C12	8 SALARY - ASST. PRINCIPALS	938,576	938,576	907,040	907,040	929,234	500,356	957,965
C14	11 SALARY - COORDINATORS/DIRECTORS	993,343	993,343	1,120,632	1,120,632	1,064,632	573,263	1,093,364
C16	366 SALARY - CLASSROOM TEACHERS	26,741,339	26,741,339	27,001,002	27,001,002	27,356,996	14,730,690	27,356,996
C18	76 SALARY - SPECIAL EDUCATION TEACHERS	5,811,512	5,811,521	5,888,294	5,888,294	5,922,487	3,189,031	5,922,487
C20	SALARY - ADULT EDUCATION	150,000	150,000	150,000	150,000	150,000	67,584	150,000
C22	SALARY - HOMEBOUND	125,000	125,000	125,000	125,000	125,000	19,816	125,000
C24	48 SALARY - SPECIAL AREA TEACHERS	3,443,439	3,443,439	3,497,489	3,497,489	3,405,682	1,833,828	3,405,682
C26	22 SALARY - PUPIL SERVICES	1,653,351	1,653,351	1,616,661	1,616,661	1,565,854	843,152	1,565,854
C28	17 SALARY - CLERICAL:SECONDARY SCHOOLS	763,027	763,027	718,670	718,670	694,353	480,705	694,353
C30	7 SALARY - CLERICAL:ELEM. SCHOOLS	290,681	290,681	290,681	290,681	310,681	167,289	310,681
C32	SALARY - SUBSTITUTE CLERKS	30,000	30,000	30,000	30,000	30,000	9,173	30,000
C34	SALARY - LUNCH AIDES	300,000	300,000	300,000	300,000	300,000	210,000	300,000
C36	135 SALARY - TEACHER AIDES	3,033,363	3,033,363	2,973,363	2,973,363	2,992,839	1,611,529	2,992,839
C38	SALARY - PARA SUBS-INSTRUCTIONAL AIDES	105,000	105,000	105,000	105,000	105,000	66,785	105,000
C40	2 SALARY - DETACHED WORKER	98,261	98,261	98,261	98,261	98,261	68,027	98,261
C42	SALARY - SUBSTITUTE TEACHERS/INTERNS	672,990	672,990	689,815	689,815	689,815	319,792	689,815
C44	SALARY - SEVERANCE PAY	300,000	300,000	300,000	300,000	300,000	200,000	392,768
C46	16 SALARY - SCHOOL NURSES - PUBLIC	924,877	924,877	924,877	924,877	887,524	477,898	887,524
C48	4 SALARY - SCHOOL NURSES - NON-PUBLIC	136,639	136,639	136,639	136,639	142,639	76,806	142,639
C50	SALARY - SCHOOL PHYSICIAN	50,000	-	-	-	-	-	-
C54	SALARY - BUS AIDES	25,000	-	-	-	-	-	-
C58	39 SALARY - CUSTODIANS	1,985,336	1,985,336	1,937,336	1,937,336	1,918,019	1,327,859	1,918,019
C60	SALARY - SUBSTITUTE CUSTODIANS	105,000	105,000	105,000	105,000	105,000	48,500	105,000
C62	SALARY - OVERTIME : CUSTODIANS	79,638	79,638	79,638	79,638	79,638	35,500	79,638
C64	14 SALARY - MAINTENANCE	880,876	880,876	882,336	882,336	827,083	572,596	827,083
C66	SALARY- OVERTIME : MAINTENANCE	60,799	60,799	60,799	60,799	60,799	30,555	60,799
C68	SALARY - STUDENT ACTIVITY ADVISORS	154,978	90,354	154,978	154,978	154,978	77,489	154,978
C70	SALARY - ATHLETIC COACHES	200,417	162,268	200,417	200,417	200,417	101,999	200,417
C72	SALARY - COMMUNITY SERVICE: CUSTODIAL	16,000	16,000	16,000	16,000	16,000	11,360	16,000
		52,265,952	52,088,188	52,252,418	52,252,418	52,370,421	28,826,597	52,547,521

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
OPERATION OF PLANT:								
D02	RECYCLING	20,000	-	-	-	-	-	-
D04	ELECTRICITY	981,330	960,575	1,030,397	1,010,758	1,058,733	700,541	1,087,848
D06	NATURAL GAS	1,000	-	-	-	-	-	-
D08	WATER	98,431	98,431	101,138	86,227	103,919	61,554	106,777
D10	TELEPHONE & COMMUNICATIONS	344,945	338,598	354,431	264,999	364,178	255,426	374,193
D12	RUBBISH REMOVAL	214,922	210,955	220,833	218,994	220,833	158,555	220,833
D14	CUSTODIAL SUPPLIES	158,685	158,685	163,049	158,374	163,049	110,635	163,049
D16	HEAT FOR BUILDINGS	629,395	605,192	646,703	568,360	664,487	465,367	682,760
D18	EQUIPMENT: OPERATION OF PLANT	45,000	45,000	45,000	40,000	45,000	32,500	45,000
D20	REPAIR TO BUILDINGS	575,000	575,000	575,000	570,000	575,000	455,730	575,000
D22	UPKEEP OF GROUNDS SUPPLIES	14,050	14,050	14,050	12,000	14,050	12,050	14,050
D24	BUILDING SECURITY	388,740	388,740	388,740	388,740	388,740	282,646	588,740
D26	GAS, OIL & GREASE	34,090	34,090	34,090	34,088	34,090	28,300	34,090
D28	REPAIR TO EQUIPMENT: MTCE	33,250	33,250	33,250	30,000	33,250	28,650	33,250
D30	OTHER EXPENSES: MAINTENANCE	50,000	50,000	50,000	45,575	50,000	35,500	50,000
D32	EQUIPMENT: MAINTENANCE OF PLANT	32,500	32,500	32,500	28,600	32,500	26,452	32,500
D34	IMPROVEMENT TO SITES	100,000	100,000	100,000	95,501	100,000	68,500	100,000
	LEASING PROGRAM FOR MAINTENANCE FLEET							40,000
		3,721,339	3,645,066	3,789,181	3,552,214	3,847,829	2,722,406	4,148,090

**West Haven Board of Education
FY19 YTD**

		2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2019-20
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	YTD	BUDGET
BENEFITS & FIXED CHARGES								
E02	CENTRAL OFFICE - TRAVEL	800	-	800	-	800	-	800
E04	CENTRAL OFFICE - DUES & CONF.	7,000	8,326	7,000	6,580	7,000	2,550	7,000
E06	TRAVEL, CONV. & DUES: TCHRS/ADMIN.	50,000	31,956	50,000	45,000	50,000	46,756	50,000
E08	PROFESSIONAL CERTIFICATION REIMB..	46,500	19,360	46,500	40,000	46,500	18,320	46,500
E10	TRAVEL - MAINTENANCE	19,400	-	19,400	19,200	19,400	10,500	19,400
E12	PROPERTY & LIABILITY INSURANCE	525,000	448,200	525,000	664,425	525,000	485,250	525,000
E14	HEALTH INSURANCE: CERTIFIED	9,255,945	8,637,725	9,255,945	8,986,604	9,487,344	6,515,219	9,724,528
E16	LIFE INSURANCE: CERTIFIED	142,913	162,030	142,913	163,253	142,913	95,275	187,913
E18	SOCIAL SECURITY	746,365	695,103	757,561	757,560	764,786	509,857	772,434
E20	RETIREMENT CONTRIBUTIONS	473,250	401,470	473,250	473,248	477,407	318,271	482,180
E22	MEDICARE ONLY - TAXES	832,079	780,522	873,683	873,660	881,908	587,938	890,727
E24	UNEMPLOYMENT COMPENSATION	100,000	35,482	100,000	33,486	100,000	29,343	100,000
E26	HEALTH INSURANCE: NON-CERT.	4,605,120	4,788,796	4,505,120	4,491,092	4,617,748	2,946,387	4,733,192
E28	LIFE INSURANCE: NON-CERT.	45,000	-	45,000	-	45,000	30,000	-
E30	WORKER'S COMPENSATION	1,250,000	920,373	879,160	879,160	1,050,000	668,434	1,050,000
						-		
		18,099,372	16,929,343	17,681,331	17,433,268	18,215,805	12,264,100	18,589,674

**West Haven Board of Education
FY19 YTD**

		2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 YTD	2019-20 BUDGET
PURCHASED SERVICES:								
F01	FOOD SERVICE	-	-	-	-	-	-	-
F02	POSTAGE	90,000	51,174	60,000	55,508	60,000	44,359	60,000
F04	PRINTING AND PUBLISHING	35,000	35,000	35,000	28,000	35,000	18,500	35,000
F06	PHOTOCOPY SERVICES	296,809	296,809	269,809	269,809	269,809	179,872	269,809
F08	BOARD OF ED. - MISC. EXPENSES	1,350	1,350	1,350	1,350	1,350	940	1,350
F10	DATA PROCESSING SERVICES	78,500	78,500	78,500	78,500	78,500	52,300	78,500
F12	CONSULTANT SERVICES	440,000	440,000	260,000	259,995	260,000	173,350	260,000
F14	SERVICE CONTRACTS	265,000	265,000	265,000	265,000	265,000	175,250	265,000
F18	BOARD OF ED. - OFFICE SUPPLIES	1,800	1,800	1,800	1,800	1,800	1,299	1,800
F20	CENTRAL OFFICE - SUPPLIES	22,500	35,221	22,500	20,500	22,500	18,590	22,500
F22	CENTRAL OFFICE - MISC. EXPENSE	3,500	2,121	3,500	3,500	3,500	2,500	3,500
F26	POLICE AND FIRE	75,000	75,000	395,000	395,000	75,000	49,855	75,000
F28	BOARD OF ED. - DUES & CONFERENCES	25,200	25,200	26,440	26,440	25,200	22,740	25,200
F30	SUBSCRIPTIONS	3,500	1,025	3,500	1,155	3,500	2,550	3,500
F32	EDWARD BENNETT RINK	-	-	-	-	-	-	-
F34	FRANK FITZGERALD SPORTS COMPLEX	60,000	-	60,000	60,000	60,000	-	60,000
		1,398,159	1,308,200	1,482,399	1,466,557	1,161,159	742,105	1,161,159

**West Haven Board of Education
FY19 YTD**

		2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2019-20
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	YTD	BUDGET
INSTRUCTION:								
G02	SUB FINDER/ANSWERING SERVICE	10,850	10,850	10,742	10,742	10,850	10,850	10,850
G04	REPAIR TO EQUIPMENT: INSTRUCTION	25,000	25,000	25,000	25,000	25,000	20,050	25,000
G06	MISCELLANEOUS EXPENSES	20,000	20,000	50,000	50,000	20,000	18,500	20,000
G08	ELEMENTARY READING DEVELOPMENT	12,000	12,000	16,000	16,000	12,000	11,500	12,000
G10	TEACHING SUPPLIES	314,400	314,400	320,000	320,000	314,400	300,825	314,400
G12	TEXTBOOKS	225,000	225,000	225,000	225,000	225,000	215,500	225,000
G14	PERIODICALS	13,500	13,500	13,500	13,500	13,500	11,980	13,500
G16	EDUCATIONAL MEDIA SUPPLIES	120,000	120,000	120,000	120,000	120,000	116,982	120,000
G18	STANDARDIZED TESTING PROGRAM	54,750	54,750	54,750	54,750	54,750	50,335	54,750
G20	CURRICULUM DEVELOPMENT & STAFF DEV.	75,000	75,000	75,000	75,000	45,000	40,183	45,000
G22	LIBRARY BOOKS	67,500	67,500	67,500	67,500	37,500	30,575	37,500
G24	OTHER LIBRARY EXPENSE	5,000	5,000	5,000	5,000	5,000	4,000	5,000
G26	EQUIPMENT: NON-INSTRUCTIONAL	50,000	50,000	50,000	50,000	20,000	17,199	20,000
G28	EQUIPMENT: INSTRUCTIONAL	50,000	50,000	50,000	50,000	50,000	40,250	50,000
G29	TECHNOLOGY	320,000	320,000	360,000	360,000	320,000	284,239	320,000
G30	PSYCHIATRIC SERVICES	0	-	-	-	-	-	-
G32	MEDICAL SERVICES: SUPPLIES	11,500	11,500	11,500	11,500	11,500	7,989	11,500
G34	MEDICAL SERVICES: MISC. EXPENSE	25,000	25,000	25,000	25,000	25,000	11,979	25,000
G36	EQUIPMENT: MEDICAL SERVICES	10,000	10,000	10,000	10,000	10,000	6,340	10,000
G38	EQUIPMENT AND SUPPLIES: ACTIVITIES LEASING PROGRAM FOR TECHNOLOGY	100,000	100,000	100,000	100,000	100,000	72,350	100,000
		1,509,500	1,509,500	1,588,992	1,588,992	1,419,500	1,271,626	1,669,500

West Haven MOA Compliance

Requirement	Deliverable/Milestone	Deadline	Status
Fire Service Study			
Plan/timeline for study completion	Plan submitted to OPM	12/15/2018	Completed
Selection of vendor	Vendor selected and approved by OPM Secretary	1/1/2019	Completed
Preliminary study	Preliminary study submitted (present to MARB at April meeting)	4/1/2019	Presentation of preliminary findings by consultant at 4/4 MARB meeting
Final study	Final study submitted (present to MARB at June meeting)	5/31/2019	Pending
FY 2018 Audit			
Preliminary 2018 operating results	Draft statement of revenues, expenditures and change in fund balance	12/20/2018	Completed
Completion of Audit	Submittal of audit, management letter, single audits to OPM	2/22/2019	Completed (Audit submitted Feb. 28; Management Letter submitted March 22)
Efficiencies, Consolidations, Shared Services (a.k.a. measures for achieving budgetary savings)			
Update on plan development	Update submitted to MARB	1/15/2019	Completed
Preliminary plan completed	Preliminary plan submitted	2/15/2019	Completed - OPM provided feedback. Ongoing development of details.
Final plan completed	Final plan submitted	5/31/2019	Pending
Plan to Address Administrative Capacity Issues			
Organizational plan completed	Plan submitted to MARB	2/15/2019	Consultant interviews scheduled week of 4/5. Current focus is on employee benefits.
FY 2020 Budget			
Submittal of Mayor's recommended budget	Recommended budget submitted to MARB	3/21/2019	Recommended budget submitted. Subcommittee review at 4/16 meeting.
MARB approval of City budget	Approval by MARB	6/30/2019	Pending
5-Year Plan			
Proposed Update to 5-Year Plan	Updated plan included as part of budget	3/21/2019	Recommended budget submitted. 5-Year Plan updates pending. Budget and 5-Yr Plan to be discussed at 4/16 subcommittee.
MARB approval of Update to 5-Year Plan	Approval by MARB	6/30/2019	Pending - plan to reflect proposed efficiency measures
Other Items			
Plan for sale of City owned assets	Plan submitted to MARB	4/1/2019	Letter received 4/1.
Contribute FY 2019 and budget FY 2020 ADC for Police and Fire pensions	Evidence that FY 2019 payment made and FY 2020 amounts budgeted	6/30/2019	Pending
Reserve policy for General Fund and health insurance plans	Reserve policy submitted to MARB	6/30/2019	Pending

City Council
City of West Haven, Connecticut

In planning and performing our audit in accordance with auditing standards generally accepted in the United States of America, we considered the City of West Haven's ("City") internal control over financial reporting ("internal control") as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies, significant deficiencies or material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. We did identify certain deficiencies in internal control that we consider to be significant deficiencies as described in the accompanying memorandum.

During our audit we became aware of matters that are opportunities to strengthen internal control or improve operating efficiency. The memorandum that accompanies this letter summarizes our comments and recommendations regarding those matters. We have previously reported on the City's internal control in separately issued Federal and State Single Audit reports dated February 26, 2019. This letter does not affect our report dated February 26, 2019, on the financial statements of the City.

This report is intended solely for the information and use of management, the City Council, others within the entity and federal and state awarding agencies and is not intended to be and should not be used by anyone other than those specified parties.

PKF O'Connor Davies, LLP

Wethersfield, Connecticut
February 26, 2019

City of West Haven, Connecticut

Recommendations to Management
For the Year Ended June 30, 2018

We present for your consideration our comments and recommendations relating to internal controls and other operating and administrative matters, which came to our attention during the course of our audit. Comments and recommendations being repeated from the prior year's audit are identified by an "**".

Significant Deficiency

1. **Payroll***

A. **Condition**

Currently, the City Data Processing Lead Operator processes the payroll and has the ability to change employee pay rates. In addition, the payroll register is not reviewed and approved prior to the payroll being processed.

Recommendations

We recommend that the Data Processing Lead Operator be restricted from the ability to change employee rates. All employee rates should be updated by the Personnel Department based upon authorized payroll change forms.

We also recommend that the payroll register be reviewed and approved prior to the final processing.

In addition, we recommend that a payroll change report be produced, reviewed and approved by the Personnel Department to verify that all changes were authorized. This should be completed for both the City and Board of Education payrolls. The review and approval should be formally documented.

Other Matters

City

2. **Payroll**

Condition

Currently, the Data Processing Lead Operator has access to the check signature key.

Recommendation

We recommend that Data Processing Lead Operator not have access to the signature key or be the employee who prints the payroll checks.

Other Matters

City

3. Year-End Closing Procedures

Condition

The City's closing process was not complete until approximately six months after year end.

Recommendation

We recommend that the City and Board of Education develop and implement procedures to prioritize the year-end closing procedures to ensure timeliness of financial reporting and the completion of the annual audit.

4. Cash Disbursements

A. Condition

During our testing, we noted multiple invoices (insignificant amounts) that were for services provided in fiscal year 2017 that were paid during the fiscal year 2018. This was due to the submission of invoices by City departments to the Finance Department after the City had closed the fiscal year.

Recommendation

Expenditures should be recorded in the fiscal year in which the services were incurred. We recommend that all vendors be instructed to send all invoices directly to the Finance Department so they can be properly recorded. The invoices then can be sent to the departments for approval.

B. Condition

Currently, the signature key is maintained in the IT Department.

Recommendation

We recommend that Finance Department maintain custody of the signature key. The use of the signature key should be logged included the checks numbers that were signed for each use for both accounts payable and payroll.

Bidding Documentation

Condition

During our testing, we noted the following:

- Bid documentation for certain projects could not be located.
- A project that was initially below the bid threshold expended into a larger project above the bid threshold.
- Allingtown is not following the City's bid policy.
- Items purchased under State bid were not formally documented on the purchase order or voucher.

City (Continued)

5. Bidding Documentation (continued)

Recommendations

We recommend the following:

- Bid documentation be filed in a secure location and retained in accordance with the State record retention requirements and/or applicable audit requirements.
- The City update the current purchasing policy to include a bid process/waiver form. The policy should define the requirements for bid waiver as well as the required approvals. For purchases made under bid waivers, the purchase orders should document the waiver number.
- The City update the current purchasing policy to include a requirement that a bid waiver be required if the total cost of the project ultimately exceeds the bid threshold.
- The Allintown Fire Department should follow the City's purchasing policy.
- Items purchased under State bid or other similar cooperative purchasing collaboratives be formally documented on the purchase order to allow for proper review and approval.

6. City Clerk

A. Condition

Currently, there are no unique separate logins for each City Clerk Department employee. All employees process transactions using the same login.

Recommendation

We recommend that each City Clerk Department employee be assigned a unique login ID and that the login be used for all transactions processed by that employee.

We also recommend that each employee log off after processing each transaction or when another employee will be responsible for processing transactions (break, lunches, etc.).

B. Condition

Since the login is shared, all users have rights to void transactions.

Recommendation

We recommend the ability to void transactions be limited to certain designated employees or that the voided transaction receipts be printed, signed by the clerk completing the transaction and approved by the City Clerk on a daily basis. Approved voided transaction receipts should be retained in a separate file by the City Clerk for use in the monthly reconciliation process.

In addition, we recommend that the City Clerk produce the voided transaction report on a monthly basis and that individual voided transactions approved during that month be agreed to the report. Any discrepancies noted should be investigated and documented.

City (Continued)

6. City Clerk (continued)

C. Condition

During our testing, we noted that the number of days of activity that was deposited ranges from 4 to 31 days, with the average being 15 days.

Recommendation

We recommend that deposits be made daily, but not less than weekly.

7. Building Department Deposits

Condition

During our testing, we noted that in certain instances deposits were not made on a weekly basis.

Recommendation

We recommend that deposits be made daily, but not less than weekly.

8. Tax Collector

Condition:

Currently, voided transactions must be approved by a senior staff member, but there is no review and approval of a monthly void report by the Tax Collector to monitor compliance with the procedure.

Recommendation

We recommend that the ability to void transactions be limited to certain employees and that the available void report be run and approved by the Tax Collector on a periodic basis (monthly).

9. Capital Assets

Condition

We noted that the City's capital asset addition identification policies and procedures do not include a procedure to review the minutes for land additions, donations and sales.

Recommendation

We recommend the City update the capital asset policies and procedures to include a procedure to review the minutes for land additions, donations and sales.

City (Continued)

10. Pension Plans

A. Condition

Currently the Police Pension Plan and Allintown Pension Plan investments are managed by separate investment advisors with separate investment strategies.

Recommendation

We recommend that the City consider evaluating whether there are any cost savings and efficiencies gained by consolidating investment managers and investment strategies.

We also recommend that the City review the current discount rate and investment strategy to ensure that the investment rates of return being used in the actuarial calculations are attainable over the long-term.

B. Condition

Currently, the City Finance Department does not received the Police Pension Plan investments statements on a monthly basis and therefore does not reconcile activity or monitor the statements to ensure that the activity is properly recorded until year end.

Recommendation

We recommend that the City Finance Department obtain, review and reconcile the plan activity on a monthly basis

Alternative Investments

C. Condition

Although the City has their investment manager monitor their pension investments, currently, there is no formal monitoring of the alternative investments by the City Finance Department and/or Pension Commission.

Recommendation

We recommend the City obtain and review the audit and quarterly reports for each of the alternative investments in the pension fund. The reports should be reviewed and the investments evaluated for consistency with the pension plan investment policy and objectives.

D. Condition*

State Statutes require that when pension obligation bonds have been issued that the plan maintain a funded level of 100%. At June 30, 2018 the plan is funded at 85%.

Recommendation

We recommend the City comply with State Statutes with respect to funding the pension plan.

Allingtown Fire Department Fund

11. Personnel Files

Condition

The City Personnel Department does not maintain adequate personnel files and salary related documentation of the Allingtown Fire Department employees.

Recommendation

We recommend the City Personnel Department maintain the official personnel files for all City employees.

12. Capital Assets

A. Condition

Capital asset deletions should be identified and reported annually. We noted that the Allingtown Fire Department have not had any significant deletions over the past two fiscal years.

Recommendation

We recommend the Allingtown Fire Department, perform a physical inventory of their capital assets and delete any assets that have been disposed of or that are no longer in use.

We also recommend that a deletion policy and related form be developed and implemented to ensure that all asset disposals are properly approved and recorded.

13. Budget and Related Expenditure General Ledger

Condition

Currently, the Allingtown Fire Department budget format does not present the budget in a format that is consistent with the City's financial statement presentation with respect to expenditure classification and categorization.

Recommendation

We recommend that the Allingtown Fire Department budget be reviewed and modified to be consistent with the City's financial statement presentation and classifications.

We also recommend that the budget lines be clearly defined to ensure the proper budget line is charged as cash disbursements are processed.

Allingtown Fire Department Fund

14. Unallocated Contingency Account

Condition

Currently, the Allingtown Fire Department records expenditures directly to the unallocated contingency budget line account.

Recommendation

We recommend that the Allingtown Fire Department transfer amounts from the unallocated budget line to the appropriate budget line. This will allow for proper reporting of expenditures by department for proper financial reporting and to provide accurate data for budget monitoring and future budget development.

Board of Education

15. Journal Entries

Condition

Currently, the Board of Education journal entries are prepared and recorded by the Business Manager.

Recommendation

We recommend the Board of Education implement procedures to have the journal entries reviewed and approved by someone other than the preparer and ensure the approval of journal entries is formally documented.

16. Student Activity Funds*

A. Condition

Currently, there are certain student activity and other accounts for which the only authorized signor is the teacher advisor.

Recommendation

We recommend that the Business Manager be added as a signor on all accounts in order to provide proper monitoring and access to account information of the District.

B. Condition

Various student activity fund accounting records are maintained on a manual basis and are not under general ledger control.

Recommendation

We recommend that all student activity accounts be maintained in general ledger software.

Board of Education

16. Student Activity Funds (continued)

C. Condition

Currently, one employee at each school is responsible for all aspects of cash receipts, cash disbursements, record keeping and accounting related to the student activity funds.

Recommendation

We recommend that the Board of Education implement procedures to segregate the responsibilities related to the various functions and to add policies and procedures that require approvals for certain transactions and review of items such as bank reconciliations and general ledger activity reports.

17. General Fund Budgetary Monitoring

A. Education Grants

Condition

We noted that in some instance certain education grants are overexpended during the year, but are adjusted to the correct balances after year end.

Recommendation

We recommend that the education grants fund be properly monitored to ensure that they are not overspent. This will allow for proper monitoring and reporting of the general fund's budget status.

B. Year End Cash Disbursements

Condition

During our testing, we noted that a significant number and dollar value of invoices that related to the June 30, 2018 fiscal year were incorrectly charged to July and August 2018. The invoices were subsequently properly reclassified as accounts payable and charged to the fiscal 2018 budget.

Recommendation

We recommend that invoices be properly charged to the correct fiscal year as they are processed to increase efficiency and allow for proper monitoring and reporting of the general fund's budget status.

Best Practices

18 Investment Policy

Condition

The City does not currently have a comprehensive investment policy that addresses all funds and the related allowable investments.

Recommendation

We recommend the City adopt a comprehensive investment policy that would assist management in effectively executing and monitoring investment activity. The policy should address all components of an effective policy including but not limited to:

- Investment objectives
- Standards of care
- Safekeeping and custody
- Suitability and authorization of investment
- Interest rate risk
- Credit risk
- Custodial credit risk
- Investment parameters
- Reporting and monitoring

19. Employee Security Training

Condition

The City experienced an IT security event that affected the City IT systems.

Recommendation

We recommend that the City consider implementing an annual employee security training program to update employees on best practices and how to identify suspicious e-mails and other security risks.

Follow-up on Prior Year's Recommendations

The following comments and recommendations from the prior year's audit are not being repeated, since the City has implemented procedures to address the recommendations or they were otherwise resolved:

- Fund deficits have been eliminated
- Data collection and federal reporting package
- Checks are not being held after being printed

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

ID #	Area	Condition	Remedy	Target Date	Status
1	Payroll	Currently, the City Data Processing Lead Operator processes the payroll and has the ability to change employee pay rates. In addition, the payroll register is not reviewed and approved prior to the payroll being processed.	An employee in the Personnel Department will be responsible for changing rates when needed.	05/01/2019	Training Needed
2	Payroll	Currently, the Data Processing Lead Operator has access to the check signature key.	Check signature key will be kept in the Finance Director's office safe.	04/01/2019	
3	Year-End Closing Procedures	The City's closing process was not complete until approximately six months after year end.	Finance Director and Accounting Director will drive process and accountability targeting Dec 31, 2019 completion of FY18-19 audit	12/31/2019	
4.A	Cash Disbursements	During our testing, we noted multiple invoices (insignificant amounts) that were for services provided in fiscal year 2017 that were paid during the fiscal year 2018. This was due to the submission of invoices by City departments to the Finance Department after the City had closed the fiscal year.	Complete development of vendor payment tool to identify unpaid bills	05/01/2019	
			Communicate to Department Heads the need to identify any unpaid bills related to FY19 no later than Aug 1	03/29/2019	
			Accounting to prepare entries accruing needed costs into FY19	08/10/2019	
			Develop ongoing review process with Department Heads to help them understand what is hitting their departments	09/01/2019	
4.B	Cash Disbursements	Currently, the signature key is maintained in the IT Department.	Check signature key will be kept in the Finance Director's office safe.	04/01/2019	
5	Bidding Documentation	<ul style="list-style-type: none"> • Bid documentation for certain projects could not be located. • A project that was initially below the bid threshold expended into a larger project above the bid threshold. • Allingtown is not following the City's bid policy. • Items purchased under State bid were not formally documented on the purchase order or voucher 	The document referred to was a 2012 project, misfiled after employee turnovers. The files containing bid documents have been relocated to ensure improper removal no longer occurs.	01/01/2019	
			Department heads have been notified to contact purchasing director prior to addressing any further issues that may be exposed.	01/01/2019	
			Finance Director will forward the Purchasing Policy to Allingtown.	04/01/2019	Need to locate policy
			Department heads have been notified that all purchases made from the State Approved vendor list need to be properly documented.	01/01/2019	
6.A	City Clerk	Currently, there are no unique separate logins for each City Clerk Department employee. All employees process transactions using the same login.	Need to investigate and propose solution.	06/01/2019	
6.B	City Clerk	Since the login is shared, all users have rights to void transactions.	Need to investigate and propose solution.	06/01/2019	
6.C	City Clerk	During our testing, we noted that the number of days of activity that was deposited ranges from 4 to 31 days, with the average being 15 days.	Instruct City Clerk that deposits must be brought to Accounting daily (or at worst weekly).	04/01/2019	
7	Building Department	During our testing, we noted that in certain instances deposits were not made on a monthly basis	Instruct Building Department that deposits must be brought to Accounting daily	04/01/2019	

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

ID #	Area	Condition	Remedy	Target Date	Status
8	Tax Department	Currently, voided transactions must be approved by a senior staff member, but there is no review and approval of a monthly void report by the Tax Collector to monitor compliance with the procedure.	Tax Director will work with IT to develop needed reports.	05/01/2019	
9	Capital Assets	We noted that the City's capital asset addition identification policies and procedures do not include a procedure to review the minutes for land additions, donations and sales.	Accounting Director will develop a new policy (currently there is no written policy).	06/01/2019	
10.A	Pension Plans	Currently the Police Pension Plan and Allingtown Pension Plan investments are managed by separate investment advisors with separate investment strategies.	Finance Director to investigate and propose solution before 6/1	06/01/2019	
10.B	Pension Plans	Currently, the City Finance Department does not received the Police Pension Plan investments statements on a monthly basis and therefore does not reconcile activity or monitor the statements to ensure that the activity is properly recorded until year end.	Finance Director to request copies of monthly statements going forward and retain.	05/01/2019	
10.C	Alternative Investments	Although the City has their investment manager monitor their pension investments, currently, there is no formal monitoring of the alternative investments by the City Finance Department and/or Pension Commission.	Finance Director to request copies of quarterly statements going forward and retain.	05/01/2019	
10.D	Alternative Investments	State Statutes require that when pension obligation bonds have been issued that the plan maintain a funded level of 100%. At June 30, 2018 the plan is funded at 85%.	Build line into future budgets to build up funding.	FY21 Budget	
11	Allingtown FD Personnel files	The City Personnel Department does not maintain adequate personnel files and salary related documentation of the Allingtown Fire Department employees.	Finance Director has met with AFD, personnel files will be collected and delivered to City Personnel Department (copies kept at AFD).	05/30/2019	
12	Allingtown FD Capital Assets	Capital asset deletions should be identified and reported annually. We noted that the Allingtown Fire Department have not had any significant deletions over the past two fiscal years.	Finance Director has met with AFD, physical inventory will be conducted and completed before 6/30. Accounting Director to work with AFD to enforce process being used by the City.	06/30/2019	
13	Allingtown FD Budget & General Ledger	Currently, the Allingtown Fire Department budget format does not present the budget in a format that is consistent with the City's financial statement presentation with respect to expenditure classification and categorization.	Finance Director has met with AFD, and will work with them to review and finalize account mappings. AFD will use the same budget file as all other City Departments in the FY20-21 budget cycle.	10/01/2019	
14	Allingtown FD Unallocated Contingency Account	Currently, the Allingtown Fire Department records expenditures directly to the unallocated contingency budget line account.	Budget Transfer file has been sent to AFD. Going forward they will be part of the Finance Director's crackdown on departments not following the City transfer policy.	04/01/2019	
15	Board of Education	Currently, the Board of Education journal entries are prepared and recorded by the Business Manager.	To be addressed by BOE		
16.A	Board of Education	Currently, there are certain student activity and other accounts for which the only authorized signor is the teacher advisor.	To be addressed by BOE		
16.B	Board of Education	Various student activity fund accounting records are maintained on a manual basis and are not under general ledger control	To be addressed by BOE		

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

ID #	Area	Condition	Remedy	Target Date	Status
16.C	Board of Education	Currently, one employee at each school is responsible for all aspects of cash receipts, cash disbursements, record keeping and accounting related to the student activity funds.	To be addressed by BOE		
17.A	Board of Education	We noted that in some instance certain education grants are overexpended during the year, but are adjusted to the correct balances after year end.	To be addressed by BOE		
17.B	Board of Education	During our testing, we noted that a significant number and dollar value of invoices that related to the June 30, 2018 fiscal year were incorrectly charged to July and August 2018. The invoices were subsequently properly reclassified as accounts payable and charged to the fiscal 2018 budget.	To be addressed by BOE		
18	Investment Policy	The City does not currently have a comprehensive investment policy that addresses all funds and the related allowable investments.	Need to investigate and propose solution.		
19	Employee Security Training	The City experienced an IT security event that affected the City IT systems.	IT Director to investigate and propose solution.	06/01/2019	

MEMORANDUM

Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board

From: Julian Freund, OPM

Subject: West Haven Firefighters Union Tentative Agreement

Date: March 28, 2019

Background

The previous collective bargaining agreement between the City of West Haven and the West Haven Professional Firefighters expired June 30, 2017. A Tentative Agreement for a contract term through June 30, 2022 was recently approved by the Firefighters union and by the City Council. At its March 12 meeting, the MARB's West Haven subcommittee voted to recommend approval of the proposed contract by the full MARB.

There are currently 19 members of this bargaining unit.

Summary of Major Economic Provisions

Wages:

The Tentative Agreement provides for wage adjustments as follows:

- FY 2017/18: 0% general wage increase
- FY 2018/19: 0% general wage increase
- FY 2019/20: 0% general wage increase
- FY 2020/21: 0% general wage increase
- FY 2021/22: 1% general wage increase

The prior agreement covering the period July 2013 to June 2017 provided general wage increases of 2% in each year of the contract.

Health Insurance:

- Shifts to HDHP with a deductible of \$2,000/\$4,000
- Health savings account with the City contributing 50% toward the deductible
- Employee contribution toward premium:
 - Current = 11%
 - FY 2019/20 = 11%

- FY 2020/21 = 12%
 - FY 2021/22 = 13%
- Retirees to be eligible for same health benefit and at same premium cost share as actives and as may change over time
- Retiree health for employee only for those hired after ratification (not spouse)

Pension for the members of the Firefighters union is set by a separate pension agreement for Police and Firefighters.

A cost analysis of the proposed contract is attached along with contract comparisons with other fire departments. A detailed summary of the tentative agreement highlights is also attached.

Summary of Savings: Firefighters Union Local 11

General Topic	Change	Fiscal Impact		
		FY 19-20	FY 20-21	FY 21-22
Wages	Wages Assumption (all Funds)	0%	0%	1.00%
	Wages \$ (general wage increase) ¹	\$ -	\$ -	\$ (12,748)
	Step Yearly Increment Changes (\$)	\$ (23,090)	\$ (20,263)	\$ (15,868)
Healthcare	HDHP / HSA Plan Design Change effective 7/1/19 (FY2020)	\$ 25,423	\$ 30,771	\$ 35,808
Health Premium Cost Share	HPPHP Employee Cost Share	11%	12%	13%
Pension ²	<i>Pension contribution is set by separate pension agreement Current contribution 12.5%</i>	\$ -	\$ -	\$ -
Retiree HI	Coverage changes as it changes for actives	NO IMMEDIATE SAVINGS		
Total Ongoing Savings:		\$ 2,333	\$ 10,508	\$ 7,192
Sick Leave ³	Current: 15 day/yr Max 175 <i>New: 12 days/yr Max 175</i>	\$ 13,842	\$ -	\$ -
Vacation Leave	No changes	\$ -	\$ -	\$ -
Total Savings (includes one-time and non-recurring)		\$ 16,175	\$ 10,508	\$ 7,192
Savings as compared to 5-Year Plan		\$ 16,175	\$ 10,508	\$ 27,132

Notes:

1) Figure shown in FY 21/22 reflects general wage increase at 1%. Five-Year Plan assumed 0% and no steps through FY 20/21 followed by 1% for FY 21/22.

2) Pension contributions are negotiated under a separate contract.

Employee contributions according to current pension agreement:

FY 2019: 12.5%

FY 2020: 13.0%

FY 2021: 13.0%

3) Sick leave savings calculated as average daily salary * 3 days

Firefighter TA Salary Analysis

	<u>2018-2019</u>	<u>Step</u>	<u>Contract: 0%</u>	<u>2019-2020</u>	<u>Step</u>	<u>Contract: 0%</u>	<u>2020-2021</u>	<u>Step</u>	<u>Contract: 1%</u>	<u>2021-2022</u>
EE# 1	75,380.76	-		75,380.76	-		75,380.76	-	753.48	76,134.24
EE# 2	75,380.76	-		75,380.76	-		75,380.76	-	753.48	76,134.24
EE# 3	75,380.76	-		75,380.76	-		75,380.76	-	753.48	76,134.24
EE# 4	75,380.76	-		75,380.76	-		75,380.76	-	753.48	76,134.24
EE# 5	67,243.80	-		67,243.80	-		67,243.80	-	656.76	67,900.56
EE# 6	67,243.80	-		67,243.80	-		67,243.80	-	656.76	67,900.56
EE# 7	67,243.80	-		67,243.80	-		67,243.80	-	656.76	67,900.56
EE# 8	67,243.80	-		67,243.80	-		67,243.80	-	656.76	67,900.56
EE# 9	67,243.80	-		67,243.80	-		67,243.80	-	656.76	67,900.56
EE# 10	67,243.80	-		67,243.80	-		67,243.80	-	656.76	67,900.56
EE# 11	67,243.80	-		67,243.80	-		67,243.80	-	656.76	67,900.56
EE# 12	67,243.80	-		67,243.80	-		67,243.80	-	656.76	67,900.56
EE# 13	64,327.94	2,915.86		67,243.80	-		67,243.80	-	656.76	67,900.56
EE# 14	59,240.94	2,495.18		61,736.12	4,190.84		65,926.96	1,314.33	659.27	67,900.56
EE# 15	59,240.94	2,495.18		61,736.12	4,190.84		65,926.96	1,314.33	659.27	67,900.56
EE# 16	58,125.83	2,773.53		60,899.36	3,240.46		64,139.82	3,119.34	641.40	67,900.56
EE# 17	58,125.83	2,773.53		60,899.36	3,240.46		64,139.82	3,119.34	641.40	67,900.56
EE# 18	55,406.08	3,247.96		58,654.04	2,641.68		61,295.72	3,703.72	612.96	65,612.40
EE# 19	51,795.64	6,388.88		58,184.52	2,758.88		60,943.40	3,296.85	609.43	64,849.68
	<u>1,245,736.64</u>	<u>23,090.12</u>		<u>1,268,826.76</u>	<u>20,263.16</u>		<u>1,289,089.92</u>	<u>15,867.91</u>	<u>12,748.49</u>	<u>1,317,706.32</u>

3/11/2019 18:39		FIRE UNION CONTACT COMPARISON			
	F.Y.'19	F.Y.'20	F.Y.'21	F.Y.'22	
AVERAGE	2.00%	1.91%	2.23%	1.85%	
MINIMUM	0.00%	0.00%	1.85%	1.85%	
MAXIMUM	3.35%	2.50%	2.50%	1.85%	
MODE	2.00%	2.13%	2.25%	1.85%	
SAMPLE SIZE	22	10	6	1	

Average General Wage Increases

General Wage Increase by Fiscal Year: Arbitration Awards

The following are select summary statistics related to all arbitration awards reported to CCM from July 1, 2011. Each month the data below will be updated to reflect new settlements received by CCM.

	FY-12	FY-13	FY-14	FY-15	FY-16	FY-17	FY-18
Average	1.87%	1.85%	1.99%	2.21%	2.31%	2.52%	2.33%
Minimum	0.00%	0.00%	0.00%	1.00%	1.25%	2.25%	2.25%
Maximum	3.50%	3.00%	3.00%	3.00%	3.50%	2.90%	2.50%
Sample Size	26	20	21	21	16	8	4

General Wage Increase by Fiscal Year: Negotiated Settlements

The following are select summary statistics related to all negotiated settlements reported in the Data Reporter from July 1, 2013. Each month the data below will be updated to reflect new settlements received by CCM. For information regarding a particular municipal settlement, please contact CCM.

	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Average	2.26%	2.30%	2.32%	2.24%	2.25%	2.22%	2.12%
Minimum	1.00%	0.00%	0.00%	0.00%	1.00%	1.00%	1.00%
Maximum	3.76%	3.50%	3.35%	3.35%	6.00%	3.00%	3.00%
Mode	2.00%	2.00%	2.00%	2.00%	2.00%	2.50%	2.50%
Sample Size	274	251	215	192	154	74	34

Number of Wage Freezes Achieved: Negotiation Versus Arbitration

The following are the number of wage freezes reported in the Data Reporter from July 1, 2013. It is important to note that for negotiated settlements, the number reflects only those contracts received by CCM and reported in the Data Reporter and corresponds to the sample sizes in the preceding tables. Each month the data below will be updated to reflect new settlements received by CCM. For information regarding a particular municipal settlement, please contact CCM.

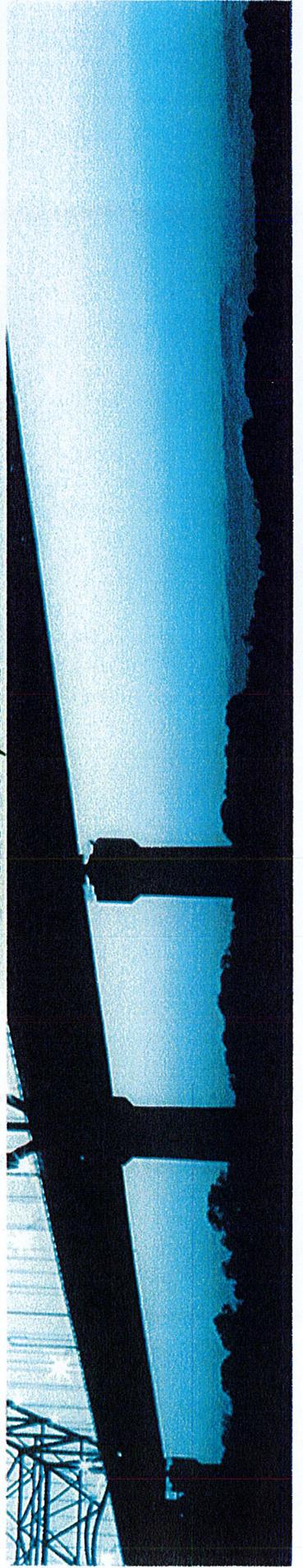
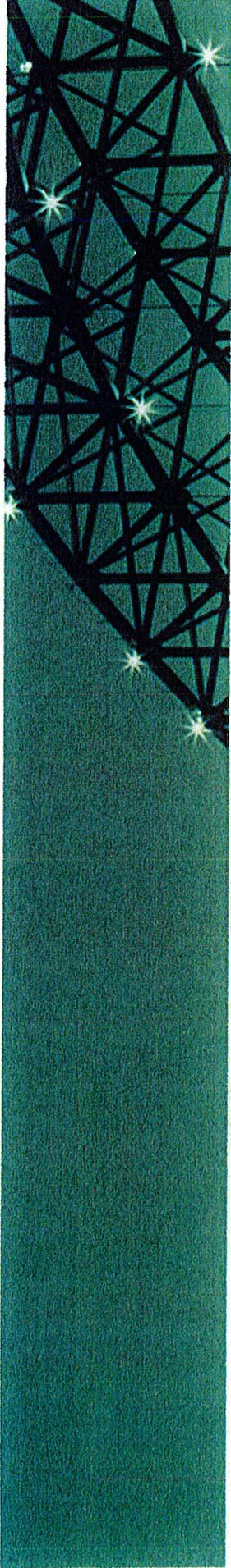
	FY-13	FY-14	FY-15	FY-16	FY-17	FY-18	FY-19
Negotiated	26	15	0	3	2	0	0
Arbitration	3	2	3	2	0	0	0



**CITY OF WEST HAVEN – CITY COUNCIL
WEST HAVEN PROFESSIONAL FIREFIGHTERS, IAFF LOCAL
1198, AFL-CIO**

TENTATIVE AGREEMENT-HIGHLIGHTS

March 11, 2019



CCM FEBRUARY 2019 DATA REPORTER

- General Wage Increases – Arbitration Awards
 - FY 2017-2018 – 2.33% GWI
 - FY 2018-2019 – No data
 - FY 2019-2020 – No data
 - FY 2020-2021 – No data
 - FY 2021-2022 – No data
- General Wage Increases – Negotiated Settlements
 - FY 2017-2018 – 2.24%
 - FY 2018-2019 – 2.25%
 - FY 2019-2020 – 2.22%
 - FY 2020-2021 – 2.12%
 - FY 2021-2022 – No data

NEGOTIATED WAGES

FY 2017-2018 – 0% GWI

FY 2018-2019 – 0% GWI

FY 2019-2020 – 0% GWI

FY 2020-2021 – 0% GWI

FY 2021-2022 – 1% GWI

HEALTH INSURANCE

- Effective July 1, 2019, a \$2,000/\$4,000 HDHP will be implemented and will replace the Blue Cross Century Preferred Point of Service Plan. The City will contribute to the employee's HSA each plan year 50% of applicable deductible for either single coverage or single plus one or family coverage. Employees must be enrolled in the HDHP for the entire plan year or, if a new employee, for the plan year in which (s)he enrolls. The City's contribution towards the applicable deductible for new employees who select the HDHP will be prorated based upon the month in which the employee begins employment. Employees who choose to be covered by the HDHP, but legally cannot have a HSA, will be covered by an IRS approved Health Reimbursement Arrangement ("HRA"), meaning they will be reimbursed up to 50% of the applicable deductible for out-of-pocket medical expenses incurred when utilizing the HDHP. Effective July 1, 2019, the cost share shall be at 11% for the HDHP. Effective July 1, 2020 the cost shares shall be at 12% for the HDHP. Effective July 1, 2021, the cost share shall be at 13% for the HDHP.

HEALTH INSURANCE - WAIVER

- Beginning July 1, 2019, the City shall provide a payment for employees that waive single coverage, in the amount of \$2,000, and single plus one or family coverage in the amount of \$4,000. Payment will be made annually during the first payroll period in January (paid in arrears back to July 1st) and the first payroll period in July (paid in arrears back to January 1st). However, employees are not eligible to receive a payment in lieu of health benefits if they receive coverage as a spouse, partner, child, dependent or otherwise under any City or Board of Education health insurance plan.

RETIREE HEALTH INSURANCE

- At retirement, health benefits shall be provided to retirees in accordance with the insurance plan(s) being offered to bargaining unit members, which will change from time to time as a result of negotiations with the bargaining unit. ~~shall remain in effect, as they were on the date of retirement covering the following: retired employees; An employee's spouse who is married to the employee (hired before ratification and approval of this Agreement that expires on June 30, 2022) at the time of retirement will be covered until death or remarriage; and dependents as required by law until marriage, or as otherwise required by federal law. The premium cost share in retirement shall be equal to the amount paid by active members of the department which will change from time to time as a result of negotiations with the bargaining unit. -fixed at the amount paid on said retiree's last active date of employment. Medicare shall be the primary coverage for an employee and spouse who become age eligible for Medicare. The City shall provide the supplemental coverage as offered to other West Haven general government employees, known as Plan F. Said coverage shall require an annual premium share contribution being paid by active employees, not to exceed the amount of \$1,500.00 for single or \$2,500.00 for employee plus spouse.~~
- The terms of this Section 2 shall be applicable to those covered by both Sections 1 and 2 of this Article. However, the City will cover the cost of retiree health insurance, in accordance with this Section, for an employee/retiree only who was hired on or after ratification and approval of this Agreement that expires on June 30, 2022.

SICK TIME

- Effective July 1st, 2001 all employees hired after 1-1-95 will have fifteen (15) days per year sick time, with an accumulation up to one hundred fifty (150) days. At the time of retirement in accordance with the age and years of service requirements set forth in the defined pension plan (which will also apply to employees in the defined contribution plan), said employee will be paid for up to one hundred and ten (110) days at a rate of six (6) hours pay per day of his accumulated time. **Employees hired on or after ratification and approval of this Agreement that expires on June 30, 2022, shall be entitled to twelve (12) sick days each fiscal year.**



SICK LEAVE - CONTINUED

- After any employee has been out of work for more than two (2) days sick, or sick leave abuse is suspected, upon request from the Chief or his designee, he they must submit a doctor's note to the Chief's office.

SICK LEAVE - CONTINUED

- Sick leave will be based on fifteen (15) days per year, accumulation to one hundred seventy five (175) days. **Employees hired on or after ratification and approval of this Agreement that expires on June 30, 2022, shall be entitled to twelve (12) sick days each fiscal year, accumulation to one hundred seventy-five (175) days.**

PROBATIONARY PERIOD

- To enable the Board of Fire Commissioners to exercise sound discretion in the filling of positions within the Fire Department, no appointment to the position of Firefighter shall be deemed final and permanent until after expiration of one (1) year probationary service, and no appointment to a promotional position above the rank of Firefighter shall be deemed final and permanent until after the expiration of **the one (1) year of probationary service. Days not worked in excess of five (5) will not count towards the probationary period excluding promotions to a position above the rank of fire-fighter.** During the probationary period of any employee, the Board of Fire Commissioners may extend the probationary period up to but not to exceed eighteen (18) months; also the Board of Fire Commissioners may terminate the employment of such employee, or in the case of a promoted employee, return him to his former classification, if, during this period upon observation and consideration of his performance of duty, they shall deem him unfit for such appointment. Nothing contained herein shall be used to deny any employee of any rights or any benefits to which he may be entitled under the pension or retirement provisions covering employees in the bargaining unit.



EXTRA WORK/OVERTIME

- After deducting injured days from the total of compensable absences, make up overtime will be calculated between Management and the Union ~~up to a maximum of 20 jobs.~~



PARAMEDICS/EMTS

- ~~The City will maintain a minimum of eight (8) Paramedics and eight (8) EMTs. All other firefighters must be either a Paramedic or an EMT. Whenever the numbers of Emergency Medical Technicians falls below twelve (12), the Union and the City shall open negotiations for the sole purpose of addressing this problem and how to fill said positions.~~



ARBITRATOR'S JURISDICTION

- **The jurisdiction and authority of the arbitrator and his/her award shall be confined to the interpretation of the provision or provisions of this Agreement in dispute between the Union and the City. The arbitrator shall have no authority to modify, amend, revise, add to or subtract from any of the terms of this Agreement.**

SUPREME COURT DECISION - JANUS

- Removed illegal language:
- ~~All employees within the bargaining unit, who are members of the Union on July 1, 2013, shall remain members of the Union in good standing.~~
- ~~All new employees, hired during the life of this contract, shall, on and after completion of their probationary period, become and remain members of the Union in good standing, provided that such employees may voluntarily join the Union during such period, if they so desire.~~

DURATION

- The duration of this contract shall extend through June 30, 2017~~22~~, as it applies to all provisions of this agreement. Either party wishing to terminate, amend or modify such contract, must so notify the other party, in writing, no more than one hundred and fifty (150) days prior to the expiration date of the contract. Within fifteen (15) days of the receipt of such notification by either party, a conference shall be held between the City and the Union Negotiating Committee for the purpose of such amendment, modification or termination.

CITY OF WEST HAVEN
FIRE DEPARTMENT ALLINGTOWN
WEST HAVEN, CONNECTICUT

CONTRACT

WEST HAVEN
PROFESSIONAL FIREFIGHTERS
IAFF LOCAL 1198, AFL-CIO



Tentative Agreement

Expires - June 30, 2017-2022

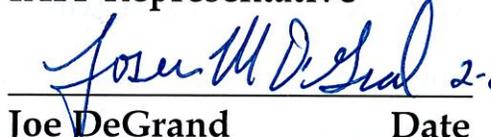
 2/28/2019

Lee K. Tiernan Date
Corporation Counsel


Beth Sabo Date
Director of Personnel and
Labor Relations

 2-28-19

Sean Lennon Date
IAFF Representative

 2-28-19

Joe DeGrand Date
Union President Local Representative



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**CONTRACT BETWEEN THE CITY OF WEST HAVEN
AND
LOCAL 1198, INTERNATIONAL ASSOCIATION OF
FIREFIGHTERS**

Tentative Agreement

The following contract, ~~effective as of the 1st day of July, 2013,~~ entered into by and between respectively the City of West Haven, for and on behalf of the City of West Haven Fire Department Allintown, hereinafter referred to as the "City", and Local 1198, International Association of Fire Fighters, herein referred to as the "Union", is designed to maintain and promote a harmonious relationship between the City and such of its employees who are within the provisions of this contract in order that a more efficient and progressive public service may be rendered.

**ARTICLE I
RECOGNITION**

The City hereby recognizes the Union as the exclusive representative and bargaining agent for the bargaining unit, consisting of all uniformed and investigative full time paid personnel within the City, except that of the Fire Chief, Deputy Chief/Fire Marshal and Assistant Chief.

Tentative Agreement - Moved from Appendix E

**ARTICLE II
MANAGEMENT RIGHTS**

It is recognized that the City, through its Board of Fire Commissioners and Fire Chief, has and will continue to retain the rights and responsibilities not specifically abridged or modified by this agreement. The rights and responsibilities include, but are not limited to, developing and implementing departmental rules, regulations, and standard operating procedures, provided the development and implementation does not conflict or contradict existing statutory or regulatory provisions, established past practices, and those rights and responsibilities specifically abridged or modified by this agreement, including but not limited to the following:

- A. To determine the care, maintenance, and operation of City equipment and property

- B. To prescribe and enforce the Rules and Regulations of the City as written or as may be amended from time to time. Provided such rules are made known in a reasonable manner to the employees affected by them.
- C. To take any action necessary in emergency situations regardless of prior commitments in order to carry out the responsibility of the City to the Citizens of West Haven

Nothing in this Article shall relieve the Fire Department of any obligation it may have to bargain over the impact of managerial decision.

ARTICLE III PAYROLL DEDUCTION OF UNION DUES, FEES

Tentative Agreement

The City shall deduct union dues, and initiation fees, from the earned wages of each employee in such an amount as determined by the Union, provided that no such deduction shall be made from any employee's wages except when authorized by him/her on an appropriate form, a copy of which must be submitted to the City. ~~Such authorization shall be for the life of the contract and shall be continued thereafter if a contract exists between the City and the Union.~~ Such deduction made from the pay of individual members and the total deducted shall be delivered to such official of the Union as the Union may designate, in writing, to the City. The Union agrees that it will indemnify and hold the City harmless from any claim, actions or proceedings by any employee arising from deductions made by the City hereunder. Once the funds, collected by the City hereunder, are remitted to the Union, the disposition of such funds thereafter shall be the sole and exclusive obligations of the Union, and the City shall have no further obligation, financial or otherwise.

Section 1

~~All employees within the bargaining unit, who are members of the Union on July 1, 2013, shall remain members of the Union in good standing.~~

Section 2

~~All new employees, hired during the life of this contract, shall, on and after completion of their probationary period, become and remain members of the Union in good standing, provided that such employees may voluntarily join the Union during such period, if they so desire.~~

Section 2

The Union will give each present employee, and to each employee, when he is hired, a copy of this contract.

Tentative Agreement

Section 3

The City shall deduct Pension Fund contributions from each employee covered under the present collective bargaining agreement ~~which expires June 30, 2017~~. Said contribution shall be deducted weekly in an amount mutually agreed upon by the Union and the City. Each employee will sign an appropriate form which authorizes Pension Fund deductions, a copy of which will be given to each employee. Any new employee hired after July 1st, 1998 will adhere to what the City or Fire District negotiated for new employees in pension and/or social security.

**ARTICLE IV
BULLETIN BOARDS**

The City shall permit the use of one bulletin board in each firehouse, by the Union, for the posting of notices concerning Union business and activities. The City will allow the Union to use P.O. BOX 26095 West Haven, CT 06516 as its mailing address for Union mail only. The City will not be responsible for employee's personal mail. Employees are not to use said address for their personal mail.

**ARTICLE V
DISCIPLINARY ACTION**

Section 1

In case of disciplinary action, the City shall notify both the employee and the Union by certified mail, or hand delivered and signed by both parties.

Tentative Agreement - current contract language

Section 2

No permanent employee shall be removed, dismissed, discharged, suspended, fined, reduced in rank or disciplined in any other manner, except for just cause. If any employee is disciplined, and, in the judgment of such employee, this action is taken by the Chief or his designee, without just cause, he may, no later than ten

(10) days after the date of such action, appeal in writing to the Board of Fire Commissioners to have the action rescinded or to have the severity of the punishment reduced. Within seven (7) days after receiving such appeal, said Board of Fire Commissioners shall arrange to and shall meet with the Union's Grievance Committee for the purpose of attempting to resolve this dispute. If such employee is dissatisfied with the results of such a meeting, he may, no later than seven (7) days thereafter submit such dispute to arbitration by the Connecticut State Board of Mediation and Arbitration, said Board shall hear the dispute and render a decision which shall be final and binding on all parties. Said Board of Mediation and Arbitration shall have the power to uphold the action of the City to rescind or modify such action, and such power shall include, but shall not be limited to, the right to reinstate a suspended or discharged employee with full back pay. Each party shall pay its costs and common costs, if any, shall be shared equally. All time frames are considered calendar days.

Tentative Agreement

The jurisdiction and authority of the arbitrator and his/her award shall be confined to the interpretation of the provision or provisions of this Agreement in dispute between the Union and the City. The arbitrator shall have no authority to modify, amend, revise, add to or subtract from any of the terms of this Agreement.

ARTICLE VI GRIEVANCE PROCEDURES

Section 1

Should any employee, or group of employees, feel aggrieved concerning his or their wages, hours or conditions of employment, which wages, hours and conditions are controlled by this contract, or which are provided for in any Statute, Charter Provision, Special Act, Ordinance, Rule, Regulation or Fire Department Policy which is not in conflict with this contract, adjustment shall be sought as follows:

- A. The Union shall submit such grievance, in writing, on an approved grievance form, to the Chief of the Fire Department, Deputy Chief, or designee within ten (10) days of the event giving rise to such grievance, setting forth the nature of the grievance. Within seven (7) days after the Chief/ Deputy Chief receives such grievance, he shall arrange to, and shall meet, with the representatives of the Union, for the purpose of adjusting or resolving such grievance.

- B. If such grievance is not resolved to the satisfaction of the Union by the Chief/ Deputy Chief within four (4) days after such meeting, the Union may present such grievance, in writing, within four (4) days after it receives the answer from the Chief/Deputy Chief, to the Board of Fire Commissioners. Within ten (10) days after said Fire Board receives such grievance, the Board shall arrange to and shall meet with the representatives of the Union, for the purpose of adjusting or resolving such grievance.
- C. If such grievance is not resolved to the satisfaction of the Union by the Fire Board within five (5) days after such meeting, the Union may submit the dispute to arbitration by the Connecticut State Board of Mediation and Arbitration within ten (10) days after it receives the answer from the Fire Board. Said Board shall hear and act on such dispute in accordance with its rules and render a decision which shall be final and binding on all parties.
- D. The time limits specified in the preceding sections of this article may be extended by mutual agreement of all parties. The steps provided for herein may be waived by mutual agreement of the parties.
- E. If a grievance is not submitted within the prescribed time limits, as hereinbefore provided, including the provisions for time limit extensions, it shall be deemed settled. If the City fails to meet and/or to answer any grievance within the prescribed time limits, as hereinbefore provided, including the provisions for time limit extensions, such grievance shall be deemed settled in the Union's favor.
- F. All time frames are considered calendar days.

ARTICLE VII UNION BUSINESS LEAVE

Section 1

Two members of the Union Negotiating Committee shall be granted leave from duty with full pay for the number of hours spent at meetings between the City and the Union for the purpose of negotiating the terms of a contract, when such meetings take place at a time during which such members are scheduled to be on duty on their regular shift.

Section 2

Two members of the Union Grievance Committee shall be granted leave from duty with full pay for the number of hours spent at meetings between the City and the Union for the purpose of processing grievances, when such meetings take place at

a time during which such members are scheduled to be on duty on their regular shift.

Section 3

Such members of the Union, as may be designated by the Union, shall be granted leave from duty with full pay for hours spent for Union business such as attending labor conventions, and labor education conferences, and any Union business concerning the City of West Haven, provided no more than two (2) employees may be granted such leave at the same time, and provided, when possible, the Chief/Deputy Chief shall be notified in writing at least seven (7) days before such leave is granted. Union business leave shall not exceed twelve (12) working days in a one (1) year period. All costs associated with such leave in excess of twelve working days will be reimbursed to the City by the Union.

Section 4

For the purpose of this article, a "working day" shall consist of 12 hours each, either day or night. Time spent shall be charged in hourly increments.

ARTICLE VIII MANPOWER

Section 1

In order to protect the health and welfare of the employees in the bargaining unit, the minimum manpower will not fall below the established shift of five (5) firefighters per shift. This excludes the Chief, Deputy Chief, Asst. Chief and Supt. of Apparatus.

Section 2

In the event that manpower shall fall below the minimum manpower strength, as provided for in above section for each platoon, such shortages shall be filled by overtime work in accordance with Article XI of the contract.

Section 3

For the purpose of increasing manpower on the day shift, an employee will be placed on the day shift until the first available rookie school. While attending rookie school said employee's position will not be filled by overtime until completion of school.

Section 4

The City may require any probationary employee to work a special schedule not to exceed forty (40) hours per week, consisting of a five (5) day tour of duty per week, provided that no such employee may be placed on such special schedule for

a total of not less than one(1) calendar week. This special schedule may be extended by the Chief or Deputy Chief if needed. In addition, the City may require a probationary employee to work a similar special schedule for a period not to exceed the time required to attend the State of Connecticut Fire Training School or equivalent, however said employee shall not be part of the manpower on duty under Article VIII, nor shall he be permitted to work overtime to restore manpower strength under Article XI, so long as said probationary employee is working such special schedule.

Tentative Agreement

Section 5

The City will maintain a minimum of eight (8) Paramedics and eight (8) EMTs. All other firefighters must be either a Paramedic or an EMT. ~~Whenever the numbers of Emergency Medical Technicians falls below twelve (12), the Union and the City shall open negotiations for the sole purpose of addressing this problem and how to fill said positions.~~

Tentative Agreement

Section 6

~~The City will maintain a minimum of four (4) Paramedics at all times.~~

ARTICLE IX HOLIDAYS

Section 1

In each fiscal year, each employee shall receive thirteen (13) days of holiday pay. Employees shall receive a full day's pay for each holiday. Holiday pay for each holiday shall be computed at employee's hourly rate times twelve (12) hours. Employees shall be paid for four (4) holidays on the first pay period in August; five (5) holidays on the first pay period in December; four (4) holidays on the first pay period in April.

These holidays shall be as follows:

New Year's Day, Martin Luther King Day, Lincoln's Birthday, Washington's Birthday, Good Friday, Easter, Memorial Day, Independence Day, Labor Day, Columbus Day, Veteran's Day, Thanksgiving Day and Christmas Day.

Effective July 1, 1992, all holiday pay shall be paid in the pay period in which the holiday occurs. At the employee's option, said pay may be accumulated until such

time as specified by the employee, but must be paid not later than the end of the current fiscal year.

Section 2

Each employee or his widow shall receive the Holiday pay due such employee at the time of his retirement or death, as the case may be. In the event that an employee dies and is not survived by a widow, the Holiday pay due such employee shall be paid to his children up to and including age 18.

Section 3

If an employee terminates his/her employment or retires, he shall be paid for the Holidays that they have earned and worked for.

ARTICLE X WORKWEEK

Section 1

- A. Effective July 1, 2013, the work day for employees shall be a ten (10) hour tour 8:00am to 6:00pm immediately followed by a fourteen (14) hour tour 6:00pm to 8:00am, which shall be followed by seventy-two (72) consecutive hours off. For overtime purposes the time shall be split into one (1) ten (10) hour period and one (1) fourteen (14) hour period. Overtime payment will be paid in twelve (12) hour jobs, one (1) twelve (12) hour job paid for the day tour and one (1) twelve (12) hour job paid for the night tour.

Tentative Agreement - remove outdated language

- B. ~~It is agreed that it is the intent of the parties that overtime under this contract will be paid for as required by section 7(k) of the Fair Labor Standards Act, 29 U.S.C. Section 207(k). ("Garcia plan".) Up to the date of the signing of this contract, it is agreed that employees have been working under Section 207(k) utilizing a work period of twenty four (24) days. Following the signing of this contract and the expiration of the then current twenty four (24) work period, it is agreed that rank and file fire personnel shall be paid for hours worked as overtime after forty-six (46) hours worked (in accordance with sustaining the minimum manpower clause requirement) in a single pay period of seven (7) days, at the rate of one and one-half times the hourly rate. The calculation of the forty-six (46) hours shall exclude any time off that is not considered compensable work under the Fair Labor Standards Act for these purposes (e.g. vacation, sick, personal). The 7 day/46 hour plan shall be administered and paid for in accordance with the Fair Labor Standards Act.~~

Section 2

- A. The schedule of the part time Superintendent of Apparatus shall be on an as needed basis.
- B. He will be paid Superintendent's pay for the hours worked.
- C. The pay schedule for the position of part time Superintendent will be as follows: For regularly scheduled preventive maintenance and repairs, he will be paid Superintendent's pay per hour for the hours worked. In the event of equipment break down or facilities emergency; the individual who is contacted will be paid a minimum of four (4) hours; for nights, weekends or holidays. If he is called in during the normal workweek (Monday-Friday), he shall have his option to be paid if the employee remains on duty for the four (4) hours or gets paid for the actual hours worked if less than four (4) hours.
- D. The hours worked by the Superintendent will be documented by the duty officer and a copy of which shall be attached to his daily report.
- E. In the event that the part time Superintendent is unavailable, a qualified, certified person can act in his absence.

Section 3

In the event an employee is late reporting for duty, and an employee from the previous shift is ordered to stay over, the employee reporting late shall forfeit the pay that must be paid to the employee being held over.

Section 4

Notice of mandatory training shall be given ten (10) days in advanced.

ARTICLE XI EXTRA WORK

Section 1

Whenever any employee works in excess of his regularly assigned workweek, as provided for in Article X, in addition to any other benefits to which he may be entitled, he shall be paid for such extra work at his regular hourly rate multiplied by twelve (12) hours for each complete shift of such extra work, or multiplied by the actual number of hours of extra time worked, except if an employee is called back from off duty to work extra time, he shall have his option to be paid if the employee remains on duty for the four hours or get paid for actual hours worked

if less than four hours. In the event an employee is ordered to be held over his shift, he shall be paid the number of hours worked, times his hourly rate, but in no case shall it be less than one (1) hour as long as the employee remains for the full hour.

Section 2

- A. Extra work shall be worked for the rank, i.e. firefighter, officer, EMT and Paramedic, held by the man last reporting off duty whose absence brings the platoon below the minimum manpower strength required under Section 1, Article VIII.

- B. Extra work for officers shall be scheduled in rotation among officers, in accordance with the Department's Extra Work Guidelines. The first officer contacted will be notified that he is first up on the overtime list and shall make himself available. If no officer accepts the overtime assignment, then the officer on duty shall remain on duty until he can secure another officer to replace him. All extenuating circumstance shall be approved by the Chief, Deputy Chief, or the BFC. In the event no other officer is available to accept said job, and the extenuating circumstances are approved by the Chief, Deputy Chief, or BFC, then the job will be offered to all grade "A" firefighters. They may accept the job or not, there will be no penalty to the grade "A" firefighter. If no grade "A" accepts said job, then the officer on duty will be ordered in
 - 1. Firefighters who are on the officer's list who are on duty and who are either regularly assigned or are working extra or are working special leave.

 - 2. Grade "A" firefighters in seniority. If no grade "A" firefighter accepts, then the senior grade "A" firefighter will be ordered to take the assignment, unless there is a firefighter who is on the officer's list and is on duty as stated in step one (1), then he will be ordered to take the assignment regardless of seniority.

- C. Extra work for firefighters shall be scheduled in rotation among all firefighters, from a list of all firefighters. Such extra work and the hiring practices thereof shall be governed by the Extra Work Guidelines for the City of West Haven Fire Department Allingtown dated September 17, 2013, attached hereto at Appendix F. Any changes to the Extra Work Guidelines in effect at the signing of this contract must be mutually agreed upon between the Union and the City. The first firefighter contacted will be notified that he is first up on the overtime list and shall make himself available. In the event no other firefighter is available to accept said job, the first firefighter will be told he is first contacted. The job will then be offered to all Captains. They may accept the job

or not, there will be no penalty to the Captain. If no Captain accepts said job, then the first firefighter contacted will be ordered in.

- D. For the purpose of this Article and Sections, EMT-Paramedic shall be considered a classification, and overtime shall be distributed to this class in the same manner as Section B and C above.
- E. When an Officer is out sick or injured the Board of Fire Commissioners may appoint an Acting Officer from the existing promotional list in accordance with the promotional guidelines, or in the absence of such promotional list the senior man. When a 2nd Officer is out more than 6 working days, the Board of Fire Commissioners may appoint an Acting Officer.

Section 3

All extra work performed to maintain manpower strength, or to provide additional manpower strength because of an emergency, such as snowstorms, shall be offered, in order, to the employees on the rotating extra work roster, established under Section 2 of this Article. Whenever any employee works extra, or refuses to work extra, only then, his name shall be placed at the bottom of such rotating extra work roster. If no employee accepts an extra work assignment, on a voluntary basis, the Chief, Deputy Chief or Duty Officer shall have the right to order the first employee who was offered such extra work assignment to perform such overtime assignment.

Section 4

No employee shall be allowed to perform an extra work assignment, (i.e.: swap/ payback/ overtime job), if they were off sick or injured in the preceding 24 hours.

Tentative Agreement

Section 5

After deducting injured days from the total of compensable absences, make up overtime will be calculated between Management and the Union ~~up to a maximum of 20 jobs.~~

ARTICLE XII VACATIONS

Section 1

Each employee who has completed 1 year, but less than seven (7) years, of service on June 30th of such fiscal year, shall receive an annual vacation leave of twelve (12) days with pay in such fiscal year.

Each employee who has completed, or will have completed, seven (7) years but less than ten (10) years of service on June 30th of such fiscal year, shall receive an annual vacation leave of fourteen (14) days with pay in such fiscal year.

Each employee who has completed, or will have completed, ten (10) years, but less than fifteen (15) years of service on June 30th of such fiscal year, shall receive an annual vacation leave of eighteen (18) days with pay in such fiscal year.

Each employee who has completed or will have completed fifteen (15) years of service but less than twenty (20) years of service on June 30th of such fiscal year, shall receive an annual vacation leave of twenty two (22) days with pay in such fiscal year.

Each employee who has completed or will have completed twenty (20) years of service but less than twenty five (25) years of service on June 30th of such fiscal year, shall receive an annual vacation leave of twenty eight (28) days with pay in such fiscal year.

Each employee who has completed or will have completed twenty five (25) years of service on June 30th of such fiscal year, shall receive an annual vacation leave of thirty (30) days with pay in such fiscal year.

- A. Anyone hired before July 1st, upon completion of one (1) year of service will be prorated 1 day per month to July 1st of the upcoming fiscal year.

Section 2

Employees shall be permitted to select their vacation leave throughout the fiscal year, except that no employee may be on vacation leave during a period which includes Thanksgiving Day, Thanksgiving Night, Christmas Eve Day, Christmas Eve Night, Christmas Day, Christmas Night, New Year's Eve Night and New Year's Day, New Year's Night, Easter Day, Easter Night, Memorial Day, Memorial Night, July 4th Day and Night, and Labor Day and Night. Employees must secure their own relief. If overtime work is required to cover such vacation leave, he must be able to secure another employee to replace him on an overtime basis. The number of vacation days due each employee may be taken regardless of days or nights. Employee may take all day or all night tours, or any combination. For the purpose of this section, a day is from 8:00 AM to 6:00 PM and a night is from 6:00 PM to 8:00 AM. If an employee wishes to take a vacation day he shall notify the Duty Officer no later than 0700 hrs for day shift and no later than 1500 hrs for night shift. Vacations and Special Leave may be denied for mandatory training scheduled at least ten (10) days in advance, unless properly documented prior to the beginning of the 10-day period.

Section 3

Any employee, who is entitled to vacation leave at the time of his retirement, shall receive vacation pay in lieu of such leave, computed on the basis of multiplying his regular hourly rate by twelve (12) hours for each working day of unused vacation. In the event that the employee is entitled to vacation leave at the time of his death, his widow, or if he is not survived by a widow, his children, as per pension up to and including age 18, shall receive vacation pay on the same basis as that to which the employee was entitled at the time of his death.

Section 4

If an employee terminates his/her employment or retires, they shall be paid for the vacation they have earned. This will be computed by taking the employee's yearly-vacation leave, dividing it by twelve to get the monthly allotment, and multiplying it by the number of months worked in the fiscal year. Any partial day will be rounded to the next highest number.

ARTICLE XIII SICK LEAVE

Tentative Agreement

Sick leave is defined as an employee's absence from duty because of his illness or a non-service related injury; or the serious illness or injury of his spouse or child that requires his home attendance. Sick leave taken for the purpose of a spouse or child shall be limited to three (3) days for one injury or illness. These three (3) days are inclusive of the fifteen (15) days allotted (**twelve (12) days allotted for employees hired on or after ratification and approval of this Agreement that expires on June 30, 2022**), and have to adhere to established City sick time guidelines.

Tentative Agreement

Section 1

Sick leave will be based on fifteen (15) days per year, accumulation to one hundred seventy five (175) days. **Employees hired on or after ratification and approval of this Agreement that expires on June 30, 2022, shall be entitled to twelve (12) sick days each fiscal year, accumulation to one hundred seventy-five (175) days.**

Moved to Article XIII, Section 2

~~A. Payment for each day of unused sick leave up to a maximum of one hundred fifteen (115) days shall be paid at the time of retirement, or at the employee's option, applied to early retirement. If an employee has unused sick leave at the time of his death, his widow, or if he is not survived by a widow, his children shall receive payment up to a maximum one hundred fifteen (115) days for such unused sick leave. Each day of unused sick leave, for which payment is made, shall be computed by multiplying his regular hourly rate by twelve (12) hours.~~

Tentative Agreement

- B. After any employee has been out of work for more than two (2) days sick, or sick leave abuse is suspected, upon request from the Chief or his designee, he they must submit a doctor's note to the Chief's office.
- C. Members with non-service injuries or medical conditions are subject to an independent medical exam at the discretion of Management, to determine the ability to perform full duties.

Tentative Agreement

Section 2

Effective July 1st, 2001 all employees hired after 1-1-95 will have fifteen (15) days per year sick time, with an accumulation up to one hundred fifty (150) days. At the time of retirement in accordance with the age and years of service requirements set forth in the defined pension plan (which will also apply to employees in the defined contribution plan), said employee will be paid for up to one hundred and ten (110) days at a rate of six (6) hours pay per day of his accumulated time. Employees hired on or after ratification and approval of this Agreement that expires on June 30, 2022, shall be entitled to twelve (12) sick days each fiscal year.

Moved from Section 1:

Payment for each day of unused sick leave (as set forth in Section 2) shall be paid at the time of retirement, or at the employee's option, applied to early retirement. If an employee has unused sick leave at the time of his death, his widow, or if he is not survived by a widow, his children shall receive payment for such unused sick leave.

Section 3

If an employee terminates his/her employment or retires, they shall be paid for the sick days they have earned.

Section 4

If an employee has unused sick leave at the time of his death, his widow, or if he is not survived by a widow, his children shall receive payment up to a maximum one hundred fifteen (115) days for such unused sick leave.

ARTICLE XIV INJURY LEAVE

Section 1

Each employee who is injured or disabled in the performance of his duties shall be entitled to injury leave with full pay from the date of injury until such time as he is able to return to duty or reaches the point of maximum recovery, whichever comes first. However, at the discretion of the City, the employee shall have a physical examination by a physician designated by the City certifying his ability to perform his duties.

- A. Each employee who is working as an Acting Officer who is injured or disabled in the performance of his duties, shall be entitled to injury leave at the pay rate of a Captain from the date of injury until such time as he is able to return to duty, or reaches the point of maximum recovery, whichever comes first.

Section 2

The City shall pay the hospital, medical and drug expenses for each employee who is injured or disabled in the performance of duty, provided he reports such injury or disability to his superior officer as soon as he becomes injured or disabled. Furthermore, he must establish through proper evidence and/or witnesses that such an injury or disability was suffered in the performance of his duty and, provided ruled compensable by compensation commissioner. Any employee making a claim under this section shall cooperate with the City on such claim. Reimbursement for employee expenditures shall be made by the City on the next pay period following expenditure. Employee must use a participating pharmacy whenever possible.

Section 3

The Union agrees that any employee on injury leave shall sign an authorization form similar to that attached to this contract, which will allow the City and the Chief of the Department the right to request the treating physician to issue medical

status reports for the injury in question, and to inspect and copy the medical records of said employee for said injury. If an employee is on a job connected or compensable injury leave for one (1) year or more and has reached maximum medical improvement, the City will have the right to petition the Pension and Retirement Board for said employee's retirement.

ARTICLE XV SPECIAL LEAVE

Each employee shall be granted special leave for any day or night which he is able to secure another employee to work in his place, provided:

- A. Such substitution does not impose any additional cost on the City.
- B. The Chief, Deputy Chief or Duty Officer is notified not less than one (1) hour prior to it becoming effective, except in the case of an emergency, notification may be made by telephone.
- C. Neither the Department nor the City is held responsible for enforcing any agreements made between employees.
- D. Such substitution is within classification only.
- E. Special leave may be denied by the shift commander, weekdays only, in the event of a previously scheduled mandatory training for which proper notification is posted at least 10 days in advance.
- F. An employee may accept overtime, extra work or a regular work assignment, and secure another employee to work in his place. The original employee accepting said overtime, extra work or regular assignment shall be paid. The employee obligated through proper documentation to fulfill the swap is held responsible for the job. Upon the failure to meet that responsibility, that employee shall sustain the loss of vacation time to cover said shift.

ARTICLE XVI INSURANCE PLANS

Tentative Agreement

Section 1

~~Effective July 1, 2007, all employees hired before July 1, 1998 will contribute \$25.00 weekly toward medical insurance, on July 1, 2008 this will increase to \$30.00 per~~

~~week, on July 1, 2009 this will increase to \$35.00 per week. Employees hired after July 1, 1998 will pay 3% of base pay for a single employee with no dependents, 4% of base pay for a married employee with no dependents, and 5% of base pay for a married or widowed employee with dependents. Effective July 1, 2009, employees hired after July 1, 1998, will pay 3.5% single, 4.5% married, and 5.5% for married with dependents. New employees hired after July 1, 2001 will pay 5% of base pay for single employees with no dependents, 6% of base pay for married employees with no dependents, and 7% of base pay for a married or widowed employee with dependents. Effective July 1, 2008, single employee will pay 4.5% base salary per week, married employees with no dependents will pay 5.5% base salary per week, and married employees with dependents will pay 6.5% per week. Effective July 1, 2009, single employee will pay 4% base salary per week, married employees with no dependents will pay 5% base salary per week, and married employees with dependents will pay 6% per week.~~

~~Effective July 1, 2004 employee all employees paying a percentage will cap out when they reach a weekly base salary of \$1,000.00 dollars.~~

~~Effective July 1, 1986, the City shall provide and pay for the following insurance for all employees and their enrolled dependents:~~

- ~~A. The Anthem Blue Cross Century Preferred
 - 1. Semi-private room credit rider
 - 2. Semi-private maternity care rider
 - 3. Prescription drug full service rider a. effective 7-1-04 increase from \$750.00 to \$1,000.00
 - 4. Full service Dental plan with riders A, B, C, and D~~

- ~~B. The Connecticut Medical/Surgical Plan (Blue Shield)
 - 1. Century Preferred
 - 2. Pre and post-natal rider (Family Plan)
 - 3. Home and office rider \$5.00 co-pay (unlimited visits)
 - 4. Century Preferred Vision care \$250.00~~

- ~~C. The current Major Medical Plan~~

~~The medical coverage set forth above in this Section 1 in place as of November 27, 2013 as part of the three-district plan with Anthem Blue Cross, shall continue until June 30, 2014.~~

Effective July 1, 2019, a \$2,000/\$4,000 HDHP will be implemented and will replace the Blue Cross Century Preferred Point of Service Plan. The City will contribute to the employee's HSA each plan year 50% of applicable deductible

for either single coverage or single plus one or family coverage. Employees must be enrolled in the HDHP for the entire plan year or, if a new employee, for the plan year in which (s)he enrolls. The City's contribution towards the applicable deductible for new employees who select the HDHP will be prorated based upon the month in which the employee begins employment. Employees who choose to be covered by the HDHP, but legally cannot have a HSA, will be covered by an IRS approved Health Reimbursement Arrangement ("HRA"), meaning they will be reimbursed up to 50% of the applicable deductible for out-of-pocket medical expenses incurred when utilizing the HDHP. Effective July 1, 2019, the cost share shall be at 11% for the HDHP. Effective July 1, 2020 the cost shares shall be at 12% for the HDHP. Effective July 1, 2021, the cost share shall be at 13% for the HDHP.

Beginning July 1, 2019, the City shall provide a payment for employees that waive single coverage, in the amount of \$2,000, and single plus one or family coverage in the amount of \$4,000. Payment will be made annually during the first payroll period in January (paid in arrears back to July 1st) and the first payroll period in July (paid in arrears back to January 1st). However, employees are not eligible to receive a payment in lieu of health benefits if they receive coverage as a spouse, partner, child, dependent or otherwise under any City or Board of Education health insurance plan.

In addition, the following coverage to employees and their dependents:

1. Full service dental plan with riders A, B, C, and D; and
2. Vision care supplemental coverage will be provided for employees and covered dependents at an annual amount of \$85.00 for frames and \$85.00 for prescription lenses.

Tentative Agreement

Section 2

~~On or after July 1, 2014, the City of West Haven Fire Department Allingtown personnel shall be covered under the City of West Haven umbrella. The premium cost share shall be computed based upon the fully insured premium value as calculated by Anthem and shall provide for a 10% cost share for the fiscal years beginning July 1, 2014 and July 1, 2015 and shall carry a premium cost share cap of \$3,000 until June 30, 2016. After that time and for the fiscal year beginning on July 1, 2016, the cost share shall be at 11% through the end of the contract term which will expire on June 30, 2017. All premium cost share shall be under \$125 of the IRS Code.~~

Effective July 1, 2014 Plan Co-Pays under the City's umbrella coverage shall be as follows:

	7/1/14	7/1/15	7/1/16
Primary	\$20.00	\$20.00	\$25.00
Specialist	\$30.00	\$30.00	\$35.00
Urgent Care	\$75.00	\$100.00	\$100.00
ER	\$100.00	\$125.00	\$125.00
Inpatient	\$250.00	\$350.00	\$350.00
Outpatient	\$150.00	\$250.00	\$250.00
Hi-Cost Diagnostics	\$75.00	\$125.00	\$125.00
Allergy Tx	\$30.00	\$35.00	\$35.00

~~Prescription coverage shall have a \$1,500.00 Annual Maximum per member per calendar year with mandatory generics. The co-pay for the prescriptions filled for a 30 day supply at retail for the life of the contract after June 30, 2013 will be \$5 for generic (Tier 1); \$20 for Listed brand name drugs (Tier 2); and \$35 for Non-listed brand name drugs (Tier 3).~~

~~Dental coverage for employees and covered dependents shall consist of Full Dental with Riders A, B, C, and D.~~

~~Vision care supplemental coverage will be provided for employees and covered dependents at an annual amount of \$85.00 for frames and \$85.00 for prescription lenses.~~

Tentative Agreement

Section 2

At retirement, health benefits shall be provided to retirees in accordance with the insurance plan(s) being offered to bargaining unit members, which will change from time to time as a result of negotiations with the bargaining unit. ~~shall remain in effect, as they were on the date of retirement covering the following: retired employees; An employee's spouse who is married to the employee (hired before ratification and approval of this Agreement that expires on June 30, 2022) at the time of retirement will be covered until death or remarriage; and dependents as required by law until marriage, or as otherwise required by federal law. The premium cost share in retirement shall be equal to the amount paid by active members of the department which will change from time to time as a result of negotiations with the bargaining unit. fixed at the amount paid on said retiree's last active date of employment. Medicare shall be the primary coverage for an employee and spouse who become age eligible for Medicare. The City shall~~

provide the supplemental coverage as offered to other West Haven general government employees, known as Plan F. Said coverage shall require an annual premium share contribution being paid by active employees, not to exceed the amount of \$1,500.00 for single or \$2,500.00 for employee plus spouse.

The terms of this Section 2 shall be applicable to those covered by both Sections 1 and 2 of this Article. However, the City will cover the cost of retiree health insurance, in accordance with this Section, for an employee/retiree only who was hired on or after ratification and approval of this Agreement that expires on June 30, 2022.

Section 3

- A. Effective July 1, 2007, life insurance coverage will be \$50,000 until retirement. All life insurance coverage will be canceled upon retirement or termination. Employee will have the option to continue coverage at his own expense.
- B. The City shall be allowed to seek other insurance carriers as long as coverage provided is at least equal to the existing plans. Any change shall be with mutual agreement.
- C. The City shall provide all employees a copy of all medical benefits and riders.

ARTICLE XVII LEAVE OF ABSENCE WITHOUT PAY

Section 1

The Board of Fire Commissioners may grant a leave of absence without pay to any employee, upon his request, for a period not to exceed one (1) year. Upon expiration of an approved leave of absence, or earlier if so requested by such employee, he shall be reinstated in the position held at the time leave was granted, provided he is physically able to perform the duties of such position. Said employee shall take a physical examination by a physician designated by the City at the expense of the City before being reinstated to his position. In no case shall such leave be granted for the sole purpose of accepting other employment or self-employment. However, an employee, whose principal reason for taking a leave of absence is for reason other than seeking new employment, may be employed during such leave.

Section 2

An employee on leave of absence may, at his option, remain a member of any such insurance plan, such as Blue Cross, Blue Shield, Major Medical, etc., if he pays all

premiums needed to pay for such insurance coverage. However, if an employee is on leave of absence due to service in a Military organization of the United States, he will maintain all benefits provided for in this agreement, and will accrue all seniority earned while on such leave, and will remain in such insurance programs if he pays all premiums needed to pay such insurance, and will remain in the Pension program provided he makes the pension contributions provided for in this agreement.

ARTICLE XVIII MILITARY LEAVE

Any employee who returns from Military Service, and within ninety (90) days of the date of his discharge from such service, requests reinstatement to the Fire Department, shall be reinstated to the position held at the time he left for the Military Service, provided such service does not exceed four (4) years, and he shall be paid at the same rate of pay he would be receiving if he had continued his service in the Fire Department instead of being on military leave. Any accumulated sick leave to his credit shall be returned to an employee so reinstated. Such employee's pension rights, vacation, and other seniority rights shall accumulate during such military leave.

ARTICLE XIX SENIORITY

Section 1

Seniority shall consist of relative length of accumulated services of each employee in the City. An employee's length of service shall not be reduced by time lost due to sick or injury leave. Employees who have the same length of service in the City shall be placed on the seniority list in the order they appeared on the eligibility list from which they were appointed to the City. A copy of all such eligibility lists shall be given to the Union by the City.

Section 2

In the event of a reduction in the work force, all layoffs shall be made in inverse order of Departmental Seniority. Any subsequent hiring shall be confined to the previously laid off employees by hiring the last employee laid off who has not been subsequently rehired until all such laid off employees have been offered reinstatement.

Tentative Agreement

Section 3

The City shall provide a seniority list to the Union on an annual basis a seniority list.

The Seniority list is as follows:

1. Marshall A. Sampietro	7/1/79
2. Michael T. Esposito	5/1/87
3. Glenn F. Conlan	3/28/88
4. Richard F. Murray, Jr.	8/15/88
5. John Amendola	3/27/95
6. John Ordazzo	1/11/99
7. Chris Hawes	1/4/00
8. Stephen Panza	3/20/00
9. Richard Innamorato	6/19/02
10. Peter Redding	6/19/02
11. Joseph M. DeGrand	6/19/02
12. Michael DiMassa	6/19/02
13. John F. Newkirk	6/19/02
14. Roman Oleschuk	7/21/03
15. Stephen A. Grodzicki	10/4/04
16. Gregory Liggins	10/4/04
17. Kevin W. Scanlon	3/5/06
18. Paul B. Martus	5/5/08
19. Jason W. Cameron	5/5/08
20. Nicholas P. DeMaio	12/27/11

ARTICLE XX UNION ACTIVITY PROTECTED

Except for the right to strike, or to withhold services which are hereby prohibited, all other Union activities are protected, except as such activities are restricted by or in conflict with other provisions of this contract. Nothing shall abridge the rights of any duly authorized person or representative of the Union to present the views of the Union to the citizens on issues which affect the welfare of its members.

ARTICLE XXI SPS DUTY

Section 1

Whenever any private person or organization is required or shall seek the services of the employees of the City for SPS duty, such work shall be rotated by the Chief, Deputy Chief or Duty Officer of the City among those employees who volunteer for such work during their off duty hours. Whenever an employee works such an assignment or refuses such an assignment, his name shall be placed on the bottom of the SPS rotating roster.

The rate of pay shall be as follows:

- A. July 1, 1999, the hourly rate will be time and one half of the employee's hourly rate for the hours worked; minimum of 4 hours.

ARTICLE XXII PROBATIONARY PERIOD

Tentative Agreement

Section 1

To enable the Board of Fire Commissioners to exercise sound discretion in the filling of positions within the Fire Department, no appointment to the position of Firefighter shall be deemed final and permanent until after expiration of one (1) year probationary service, and no appointment to a promotional position above the rank of Firefighter shall be deemed final and permanent until after the expiration of **the one (1) year of probationary service. Days not worked in excess of five (5) will not count towards the probationary period excluding promotions to a position above the rank of fire fighter.** During the probationary period of any employee, the Board of Fire Commissioners may extend the probationary period up to but not to exceed eighteen (18) months; also the Board of Fire Commissioners may terminate the employment of such employee, or in the case of a promoted employee, return him to his former classification, if, during this period upon observation and consideration of his performance of duty, they shall deem him unfit for such appointment. Nothing contained herein shall be used to deny any employee of any rights or any benefits to which he may be entitled under the pension or retirement provisions covering employees in the bargaining unit.

Section 2

All new employees shall be required to attend a State of Connecticut Fire Department Training School "CFA recruit firefighter class" or its equivalent, within the first year of employment (if possible). This excludes weekend classes, unless such employee has come from another career fire department and has been certified as equivalent to the Standard of the CFA as long as said individual was employed as such in the last 18 months. Said employee shall receive gas, a ten

dollars (\$10.00) lunch allowance and a twelve dollar (\$12.00) dinner allowance if school is outside New Haven. No overtime shall be paid to an employee for time spent traveling to and from school. Said employee shall receive a mileage allowance as set forth by the State of Connecticut. If available a City vehicle will be provided. No mileage allowance will be paid if City vehicle is used.

ARTICLE XXIII SAVINGS CLAUSE

Section 1

The City retains all rights it had prior to the signing of this contract, except such rights that are relinquished or abridged by this contract.

Section 2

All other job benefits enjoyed by employees, which are not specifically provided for or abridged in this contract, are hereby protected by this contract.

ARTICLE XXIV WAGES

Tentative Agreement

The wages for all employees shall be set forth in Appendix A, hereto.

FY 2017-2018 - 0% GWI
FY 2018-2019 - 0% GWI
FY 2019-2020 - 0% GWI
FY 2020-2021 - 0% GWI
FY 2021-2022 - 1% GWI

ARTICLE XXV RETIREMENT AND PENSION

Section 1

Effective July 2, 2012, the City entered into an Assumption Agreement with the former Allingtown Fire District and West Haven Professional Firefighters IAFF Local 1198, -AFL-CIO, whereby the City accepted and assumed all ongoing funding and administrative responsibility with respect to a defined benefit Pension Plan between Allingtown Fire District and the Union, bearing an effective term July 1, 2008-June 30, 2013. Coincident with the signing of this labor contract,

the City and the Union are entering into a successor agreement with respect to the assumed Pension Plan, bearing an effective date of July 1, 2013. Any bargaining unit member who was a Member of the defined benefit Pension Plan and an employee of the Fire Department as of June 30, 2013, shall continue to be eligible for participation in that Pension Plan, according to its terms.

As to the defined benefit Pension Plan effective July 1, 2013, there shall be a lifetime lockout for all employees who were members on November 27, 2013. The members shall pay an additional ½ percent (over the current contribution rate) every other year for 10 years, beginning with the fiscal year 7/1/14 and in even years thereafter as a pension contribution and shall pay an increase of 1% in year 11 (7/1/25) of this agreement as a pension contribution. For retirements after November 27, 2013, increases to pension payment will only be based upon an average of the four quarters of CPI-W (as issued by the Federal Bureau of Labor Statistics) ending on 12/31 of the calendar year. The increase (based upon that CPI-W average for the previous year) will then be effective at the beginning of the new fiscal year (July 1).

Section 2

The defined benefit plan as more fully described in Section 1 above, shall be closed to any future employees of the City of West Haven Fire Department Allintown and all employees hired after July 1, 2013 shall be entitled to participate in the City of West Haven Defined Contribution Plan as more particularly described in the documentation provided to the Union negotiating committee during the course of the talks relating to the signing of this contract. The City shall proceed in accordance with Federal and State law to provide any employee so covered with coverage under the Federal Social Security Administration benefit plan and shall have appropriate payroll deductions made. The City will provide coverage under its Long Term Disability Plan to any bargaining unit fire personnel hired on or after July 1, 2013 and not otherwise covered by a defined benefit plan offered by the City.

ARTICLE XXVI FUNERAL LEAVE

Each employee who is scheduled for duty shall be granted leave with pay in the event of a death in his immediate family. Such leave shall start on the day of death and continue through and include the day of burial, except that in no event shall such leave be more than two (2) twenty-four (24) hour shifts. Such special leave may be extended at the discretion of the Board of Fire Commissioners or the Chief.

For the purpose of this article, the term "immediate family" shall mean and include the following: mother, father, mother-in-law, father-in-law, sister, brother, wife, child, grandparents and grandchildren, step mother/father, step brother/sister and step children. In addition, each employee shall be granted one (1) twenty-four (24) hour shift of funeral leave to attend the funeral services or wake of his aunt or uncle, and his wife's aunt or uncle, and his wife's brother, sister, grandparents, niece or nephew.

ARTICLE XXVII RESIDENCY

All employees, on the effective date of this agreement, may reside within a twenty five (25) mile radius from City of West Haven's limits within the State of Connecticut. Any member may petition the Board of Fire Commissioners to have their residency clause waived.

ARTICLE XXVIII UNIFORMS AND ALLOWANCE

Section 1

Uniforms shall be issued to all bargaining unit employees in the following manner:

- A. All new employees shall be issued a complete dress uniform and two full sets of work uniforms to include both summer and winter clothing. In addition, the department shall provide initial issue and as needed, complete turnout gear to include helmet, coat, trousers, boots, gloves, t-shirts, Blauer jacket, hoods and personal SCBA AV 3000 facemasks which will meet or exceed Connecticut OSHA requirements. Any accessories for the facemasks i.e., nosecones, corrective lenses, etc., will be purchased by the employee.
 - 1. Upon request the City will pay one hundred dollars (\$100) towards a new Blauer type coat 1 time only, and when said coat needs replacement.
- B. All other uniforms and protective clothing shall be distributed as follows:
 - 1. Effective July 1, 2014, the yearly clothing allowance will be four hundred dollars (\$400), which includes footwear. The increase in this benefit shall not be retroactive.
 - 2. All uniforms and turnout gear will remain the property of the City.

3. As of July 1, 1993, numbered badges will be instituted by seniority. An employee may keep his badge after retirement. New members will receive new numbered badges, which will reflect their seniority.
4. Glove replacement: When firefighting gloves are lost, the department will replace said gloves, with the cost of the gloves to be deducted from their clothing allowance.

Section 2

Employees may wear dress uniform or work clothes back and forth to work. Work clothes must be kept neat and clean and in good condition.

ARTICLE XXIX DURATION OF CONTRACT

Tentative Agreement

The duration of this contract shall extend through June 30, 2017~~22~~, as it applies to all provisions of this agreement. Either party wishing to terminate, amend or modify such contract, must so notify the other party, in writing, no more than one hundred and fifty (150) days prior to the expiration date of the contract. Within fifteen (15) days of the receipt of such notification by either party, a conference shall be held between the City and the Union Negotiating Committee for the purpose of such amendment, modification or termination.

ARTICLE XXX PROMOTIONAL

Promotions to all ranks within the permanent staff, below that of Chief, Deputy Chief, and Superintendent of Apparatus, shall submit to a written and oral examination.

1. The weights of each section of the examination shall be as follows:
Written - 60% Oral - 40%
2. Candidates for promotion shall pass the written and the oral section of the examination each with a score of seventy percent (70%) or higher. If all

candidates fail, a new test for that position shall be administered. If the position being tested for has only one (1) eligible candidate and he fails to reach a passing grade, the next examination to be given shall be open to that rank and the next lowest rank of those qualified members. (Ex. If the only Captain fails the examination for that position of Assistant Chief, the next examination shall be opened to that of eligible Grade A.)

3. All written examination shall be conducted by an independent, impartial testing authority for the purpose of establishing an eligibility list from which promotion shall be made. Both parties shall select a monitor for this portion of the examination. The City monitor will coordinate all aspects of the exam; test locations, date, time, and arrangements of the oral board and the opening of test results.
4. Anyone who signs up to take the written test and fails to attend the examination will be assessed the cost of the test booklet.
5. All candidates successfully completing the written examination shall sit before an oral board. The oral board shall consist of not more than three (3) individuals who are actively engaged in the fire service, and be of a higher rank than the position being tested for, and shall not be selected from the City of West Haven, or any city or town bordering the city limits of West Haven. Both parties shall agree upon a monitor for this portion of the examination process. The Union and the City agree to place a representative to observe both the written and oral portions of the testing process.
6. Any permanent member of the staff, who has attained Grade "A" firefighter status, and has served as such for a period of two (2) continuous years, shall be eligible to take a promotional examination, for the next highest rank of classification. No person shall be eligible to take an examination, for the next highest rank or classification, unless or until they have served for a period of two (2) continuous years in the next lowest rank of classification immediately preceding the date of said examination.
7. The Board of Fire Commissioners shall select the member who is ranked first (1st) on all examinations for promotion.
8. All promotional lists shall be promulgated for a period of three (3) years. The Union shall be notified of the start and expiration dates of the lists.
9. The Board of Fire Commissioners shall fill any and all vacancies that are covered by this procedure, which arise within the Department, from the eligibility list provided for in subsection eight (8) hereof, within ninety (90)

days from the date said vacancy occurs. If no list is established, the Board of Fire Commissioners will have an additional ninety (90) days to establish a list.

- A. Any personnel appointed to the Captains position through the testing procedures shall within one year or according to the Connecticut State Schedule, achieve EMT status and hold that certification of EMT for fifteen years.
- B. Newly appointed Captains shall achieve Officer One (1) status and Instructor One (1) status as these state classes become available.

10. A general bibliography of material to be used in the written portion of the examination shall be posted.

11. In each promotional examination, consideration for education shall be given in the following manner, any combination not to exceed 6 points total. The points are broken down into the following classes; there will be no stacking of points within the same classification.

- a. Emergency Medical Technician (EMT) 1 point
- b. Paramedic 2 points
- (MAXIMUM OF 2 POINTS)

- c. Associates Degree, or higher, in Fire Technology or related courses from an accredited educational institution. 4 points

- d. Firefighter II 3 points

- e. Fire Instructor I 2 points
- f. Fire Instructor II 3 points

- g. Fire Officer I 2 points
- h. Fire Officer II 3 points

12. The Union and the City agree to have representation from the Union present upon opening of the exams and tabulating of the final test results.

All test results will be available after tabulating the scores of the written and oral portions of the exam.

ARTICLE XXXI JURY DUTY

Section 1

In accordance with (Connecticut general Statute Section 51-247) as amended by P.A. 91-160.

Full-time employed jurors will be paid regular wages by their employers for the first five (5) days of jury services or part thereof. Jurors who serve more than five (5) days shall be paid by the state for the sixth day and each day thereafter at the State of Connecticut prevailing rate for a juror.

The City will adhere to the above when the employee is scheduled to work a day shift of duty. After the first five (5) days of jury duty, the City will pay the employee his salary and the employee will sign their State of Connecticut check over to the City. If the employee is not scheduled to work a regular tour of duty, he will retain his daily payment.

This agreement does not include voluntary jury duty.

APPENDIX A

WAGES - will insert new wage grid including hourly rate

WeeklyHourly salary plan effective July 1, 20132017 = 20%

<u>Classification</u>	<u>Grade A</u>	<u>Grade B-2</u>	<u>Grade B-1</u>	<u>Grade C-2</u>	<u>Grade C-1</u>
Firefighter	\$1,218.56	\$1,129.93	\$1,088.43	\$1,033.12	\$938.62
Fire Captain	\$1,366.02				
Supt. & Mechanic	\$1,373.21				

WeeklyHourly salary plan effective JanuaryJuly 1, 20142018 = 20%

<u>Classification</u>	<u>Grade A</u>	<u>Grade B-2</u>	<u>Grade B-1</u>	<u>Grade C-2</u>	<u>Grade C-1</u>
Firefighter	\$1,242.93	\$1,152.53	\$1,110.20	\$1,053.78	\$957.39
Fire Captain	\$1,393.34				
Supt. & Mechanic	\$1,400.67				

WeeklyHourly salary plan effective July 1, 20152019 = 20%

<u>Classification</u>	<u>Grade A</u>	<u>Grade B-2</u>	<u>Grade B-1</u>	<u>Grade C-2</u>	<u>Grade C-1</u>
Firefighter	\$1,267.79	\$1,175.58	\$1,132.40	\$1,074.86	\$976.54
Fire Captain	\$1,421.21				
Supt. & Mechanic	\$1,428.68				

WeeklyHourly salary plan effective July 1, 20162020 = 20%

<u>Classification</u>	<u>Grade A</u>	<u>Grade B-2</u>	<u>Grade B-1</u>	<u>Grade C-2</u>	<u>Grade C-1</u>
Firefighter	\$1,293.15	\$1,199.09	\$1,155.05	\$1,096.36	\$996.07
Fire Captain	\$1,449.63				
Supt. & Mechanic	\$1,457.25				

Hourly salary plan effective July 1, 2021 = 1%

<u>Classification</u>	<u>Grade A</u>	<u>Grade B-2</u>	<u>Grade B-1</u>	<u>Grade C-2</u>	<u>Grade C-1</u>
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Appendix A

Wages

Hourly salary plan effective July 1, 2017- 0%

Classification	Grade A	Grade B-2	Grade B-1	Grade C-2	Grade C-1
Firefighter	\$30.79	\$28.54	\$27.50	\$26.10	\$23.71
Captain	\$34.52				
Supt. & Mechanic	\$34.69				

Hourly salary plan effective July 1, 2018- 0%

Classification	Grade A	Grade B-2	Grade B-1	Grade C-2	Grade C-1
Firefighter	\$30.79	\$28.54	\$27.50	\$26.10	\$23.71
Captain	\$34.52				
Supt. & Mechanic	\$34.69				

Hourly salary plan effective July 1, 2019- 0%

Classification	Grade A	Grade B-2	Grade B-1	Grade C-2	Grade C-1
Firefighter	\$30.79	\$28.54	\$27.50	\$26.10	\$23.71
Captain	\$34.52				
Supt. & Mechanic	\$34.69				

Hourly salary plan effective July 1, 2019- 0%

Classification	Grade A	Grade B-2	Grade B-1	Grade C-2	Grade C-1
Firefighter	\$30.79	\$28.54	\$27.50	\$26.10	\$23.71
Captain	\$34.52				
Supt. & Mechanic	\$34.69				

Hourly salary plan effective July 1, 2020- 0%

Classification	Grade A	Grade B-2	Grade B-1	Grade C-2	Grade C-1
Firefighter	\$30.79	\$28.54	\$27.50	\$26.10	\$23.71
Captain	\$34.52				
Supt. & Mechanic	\$34.69				

Hourly salary plan effective July 1, 2021- 1%

Classification	Grade A	Grade B-2	Grade B-1	Grade C-2	Grade C-1
Firefighter	\$31.10	\$28.82	\$27.77	\$26.36	\$23.95
Captain	\$34.86				
Supt. & Mechanic	\$35.03				

Firefighter	\$1,293.15	\$1,199.09	\$1,155.05	\$1,096.36	\$996.07
Fire Captain	\$1,449.63				
Supt. & Mechanic	\$1,457.25				

Section 1

Any firefighter who has less than one (1) year of service shall be paid at step C-1 of the salary schedule. Any firefighter who has one (1) year but less than two (2) years of service shall be paid at step C-2 of the salary schedule. Any firefighter who has two (2) or more years of service shall be paid at step B-1 of the salary schedule. Any firefighter who has three (3) or more years of service shall be paid at step B-2. Any firefighter who has four (4) or more years of service shall be paid at step A.

A. For all employees hired after July 1, 1998:

<u>Years of Service</u>	<u>Pay Class</u>
0-1 year	C-1
1-2 years	C-2
2-3 years	B-1
3-4 years	B-2
4 + years	A

Any Firefighter who has completed one (1) year as a Grade B-2 Firefighter shall be moved up to Grade A level.

In addition to the wages set forth above, employees who successfully certify as Emergency Medical Technicians and Emergency Medical Paramedics with medical control from the Participating Sponsor Hospital shall receive an education allowance in the following amounts:

Emergency Medical Technician	\$3,400/yr.
EMT-Paramedic	\$5,100/yr.

Payments of said amount shall be made upon initial certification and within thirty (30) days of the anniversary of such certification in each fiscal year, if certification is maintained. Effective 1-1-02 all employees hired after such date will be paid this stipend upon completion of (1) yr of service within 30 thirty days of said date, and then paid annually within 30 thirty days of said employees anniversary date of hire.

Personnel who are on duty for any required Continuing Medical Education will be replaced by the Department provided this education is not offered within the City of West Haven while on duty (not including CME). Personnel who are off duty will be paid seventy-five (\$75.00) dollars per class, provided attendance form is completed and turned in to the Chief. This includes EMT recertification, Skills days, CME's and tests. All Paramedics and EMT's must maintain their certification per call of the exam.

The City will provide up to two (2) Day Shifts of paid relief to attend any training class or seminar approved by the Chief's office. The City will also cover the cost of the class fee to reimburse the employee upon successful completion and provided the proper documentation is provided to the Chief's office.

Educational Stipend:

Must be fire related degrees; documentation to be provided to the Chief. Stipend to be paid for the highest achieved degree, non-cumulative.

Associates Degree	\$300.00
Bachelors Degree	\$400.00
Masters Degree	\$500.00

Yearly State Certification

Firefighter I	\$75.00
Firefighter II	\$100.00
Firefighter III	\$125.00
Fire Service Instructor I	\$150.00
Fire Officer I and II	\$175.00

APPENDIX B
FIRE DEPARTMENT WEIGHT PROGRAM AMENDMENT

Discussions shall continue with the Chief, Deputy Chief, and the Union leadership regarding a mutually agreeable Body Mass Index ("BMI") plan. If the parties are unable to agree on such a plan by December 31, 2014, either party may submit the issue to the State Board of Mediation and Arbitration for resolution through binding interest arbitration. Meanwhile, the existing language carried over from the July 1, 2007-June 30, 2013 contract set forth below shall remain in effect except as amended below.

Tentative Agreement - cleanup

Section 1

~~Remains the same, except remove maximum weights and insert following:~~

~~The men listed below shall not exceed their weights as of the February 1979 weigh in:~~

~~FF M. Sampietro ————— 228 (August 1979)~~

All ~~other~~ members, listed below, shall not gain an amount in excess of 10% of their weight, as of the February 1, 1979 weigh in, for the duration of this contract:

FF Michael T. Esposito	203
FF Glenn F. Conlan	199
FF Richard F. Murray Jr.	188
FF John A. Amendola	195
FF John M. Ordazzo	215
FF Christopher D. Hawes	237
FF Stephen G. Panza	155
FF Richard R. Innamorato	
FF Peter R. Redding	
FF Joseph M. DeGrand	
FF Michael A. DiMassa	
FF John F. Newkirk	
FF Roman Oleschuk	
FF Stephen A. Grodzicki	
FF Gregory K. Liggins	
FF Kevin W. Scanlon	

FF Paul B. Martus
FF Jason W. Cameron
FF Nicholas P. DeMaio

Section 2

There shall be a weigh in of all bargaining unit employees on or about the 1st of February and the 1st of August, yearly. If any employee exceeds the weight, as prescribed above, at each weigh in, he shall be suspended for one (1) day, without pay, and without benefit of any substitute penalty.

Section 3

At the expiration of said contract, those members who are subject to the 10% weight gain differential shall be re-evaluated by the Commission and representatives of the bargaining unit.

Section 4

If any member of the bargaining unit is unable to maintain his prescribed weight or weight gain, as the case may be, because of medical reasons, he shall be exempt from punitive action, provided he furnishes the Chief of the department with a written opinion from the City medical Doctor supporting such medical reasons.

APPENDIX C
CITY FIRE DEPARTMENT
ALCOHOL AND DRUG POLICY

Discussions shall continue with the Chief, Deputy Chief, and the Union leadership regarding a mutually agreeable plan for random drug testing. If the parties are unable to agree on such a plan by December 31, 2014, either party may submit the issue to the State Board of Mediation and Arbitration for resolution through binding interest arbitration. Meanwhile, the existing language carried over from the July 1, 2007-June 30, 2013 contract set forth below, shall remain in effect except as amended below.

1. PURPOSE: The purpose of this policy is as follows:

- a. To establish and maintain a safe, healthy working environment for all members;
- b. To insure the reputation of the City Fire Department and it's firefighters as good, responsible citizens worthy of public trust;
- c. To reduce the incidents of accidental injury to persons and property;
- d. To reduce absenteeism, tardiness, and indifferent job performance;
- e. To provide assistance toward rehabilitation for any member who seeks the Fire Department's help in overcoming any addiction to, dependence upon, or problem with alcohol or drugs.

2. DEFINITIONS:

- a. Alcohol or alcoholic beverages- means any beverage that contains an alcohol component;
- b. Drug- any substance (other than alcohol), capable of altering the mood, perception, pain level or judgment of the individual consuming it;
- c. Prescribed drug- means any substance prescribed for the individual consuming it by a licensed practitioner;
- d. Illegal drug- means any drug or controlled substance; the sale or consumption of which is illegal;
- e. Supervisor- means an officer or acting officer who is the member's immediate supervisor or higher in the chain of command;
- f. Employee Assistance Program- means the employee assistance program provided by the City Fire Department.

3. EMPLOYEE ASSISTANCE PROGRAM:

- a. Any member who feels that he/she has developed an addiction to, dependence upon, or problem with alcohol or drugs, legal or illegal, is encouraged to seek

assistance. Entrance into the Employee Assistance Program can occur by self-referral, recommendation or referral by a supervisor.

- b. Request for assistance through "recommendation" or "supervisor referral" will be treated as confidential. "Self-referral" confidentiality will be maintained between the individual seeking help and employee assistance personnel.
- c. Rehabilitation itself is the responsibility of the member. For members enrolled in a formal treatment program, the City Fire Department will grant rehabilitation leave at full pay up to accumulated sick leave. Out-patient care will be charged to sick leave. Members using up accumulated sick leave will be allowed to use vacation time.

TO BE ELIGIBLE FOR CONTINUATION OF EMPLOYMENT ON A REHABILITATION PAY BASIS, THE EMPLOYEE MUST PROVIDE CERTIFICATION THAT HE/SHE IS CONTINUOUSLY ENROLLED IN A TREATMENT PROGRAM AND ACTIVELY PARTICIPATING IN THAT PROGRAM. UPON SUCCESSFUL COMPLETION OF TREATMENT, THE MEMBER WILL BE RETURNED TO ACTIVE STATUS WITHOUT REDUCTION OF PAY OR SENIORITY.

4. VIOLATIONS:

ALCOHOL

No alcoholic beverages will be brought into or consumed upon Fire Department premises.

Drinking or being under the influence of alcohol while on duty is cause for suspension or termination.

Any member whose off-duty use of alcohol results in any violation of City Fire Department's rules and regulations including, but not limited to, excessive absenteeism or tardiness, accidents or the inability to perform duties in a satisfactory manner, may be referred to the Employee Assistance Program for rehabilitation in lieu of disciplinary action. In the event the member refuses or fails rehabilitation, disciplinary action may be imposed under the terms of this policy and the collective bargaining agreement.

PRESCRIPTION DRUGS

No prescription drugs shall be brought upon the Fire Department property by any person other than the person to whom the drug is prescribed- by a licensed medical practitioner- and shall be used only in the manner, combination and quantity prescribed.

Any member whose use of prescribed drugs results in any violation including, but not limited to, excessive absenteeism or tardiness, accidents or inability to perform

duties in a satisfactory manner, may be referred to the Employee Assistance Program for rehabilitation in lieu of disciplinary action. In the event the member refuses or fails rehabilitation, disciplinary action may be imposed under the terms of this policy and the collective bargaining agreement.

ILLEGAL DRUGS

The use of an illegal drug or controlled substance or the possession of them on or off duty is cause for suspension or termination.

The sale, trade, or delivery of illegal drugs or controlled substances by an employee to another person is cause for suspension or termination and for referral to law enforcement authorities.

5. PROCEDURES

The procedures of the Fire Department in regard to members using, possessing, or under the influence of alcohol, drugs or chemicals while on duty are as follows:

- A. Members shall report to their place of assignment fit and able to perform their required duties and shall not by any improper act render themselves unfit for duty.

STEP 1 Supervisors who have reasonable grounds to believe a member is under the influence of alcohol, drugs or chemicals shall immediately relieve said member from duty in order to protect said member, and the public from harm.

STEP 2 The supervisor shall notify the duty chief immediately.

STEP 3 Reporting supervisor and duty chief will interview the member. If they both believe based on reasonable grounds that the member is under the influence of alcohol, drugs or chemicals, then said member will be taken to the hospital for evaluation.

STEP 4 The decision to relieve the member from duty should be documented as soon as possible. Both the reporting supervisor and the duty officer should document reasons and observations while the incident is clear in their minds.

STEP 5 If the member is willing to sign the appropriate release form, the hospital will perform the appropriate alcohol and drug tests.

- a. It should be made clear to the member before he signs a release form that the results will be made available to his/her supervisors and may be used in any disciplinary proceedings against the member.

- b. If the tests are not given or the results not provided the member will be considered in violation of this policy. The member will then remain off-duty for the remainder of the shift.

STEP 6 When an alcohol/drug test is administered the member will remain off-duty until results are available.

- a. When test results are positive the member will be assigned temporary light duty and may be referred to the Employee Assistance Program in lieu of disciplinary action.
- b. The Chief of City Fire Department shall make final determination whether member returns to active duty or remains off-duty regardless of test results.
- c. Rejection of treatment or failure to complete the rehabilitation program will be cause for suspension or termination.
- d. Upon successful completion of treatment, the member will be returned to active duty without reduction in pay or seniority.
- e. No member will be eligible for the Employee Assistance Program more than one time for the same addiction.

6. EFFECTIVE DATE NOTICE TO MEMBERS - STATE LAW

- a. This policy is effective immediately upon notification of members.
- b. All present and future members will be issued a copy of this policy.
- c. These policies will be implemented in a manner that will comply with all state and federal laws.

APPENDIX D

Any employee hired after July 1st, 1998, will not smoke during his/her tenure on the Department. If a violation is found, the employee will be disciplined as such:

1st violation: Verbal warning

2nd violation: Written reprimand

3rd violation: Loss of 1 week's pay

4th violation: 30 day suspension and enrollment in smoking cessation program at the employee's expense.

5th violation: Termination

APPENDIX E DEPUTY FIRE MARSHAL

Basic Function

Works under the direction of the Fire Marshal when not working on shift to assist in the enforcement of local, state, and federal regulations, laws, and ordinances as they pertain to life safety and fire prevention.

Typical Duties (May include, but are not limited to the following):

- * Performs code enforcement inspections of properties to ensure compliance with applicable Codes, standards, regulations, and ordinances
- * Reviews plans for new construction and installation of fire protection systems to determine compliance with applicable codes and standards
- * Works with property owners, contractors, engineers, architects and others on fire protection requirements and recommendations
- * Inspects and tests fire alarm systems, fire sprinkler systems, detection equipment and other fire protection and control mechanisms
- * Investigates complaints of fire and life safety hazards and prepares abatement notices to property and business owners for the purpose of preventing the re-occurrence of hazardous conditions
- * Responds to fires and directs, assists, or conducts the investigation for the purpose of determining cause, origin, and the possibility of arson.
- * Conducts or coordinates public fire safety programs in schools and the community
- * Issues permits as required by Fire Marshals

Additional requirements

- * Required to be a State of Connecticut certified Fire Marshal
- * Must complete a minimum of ninety (90) hours of continuing education over three (3) years to maintain certification.
- * Complete any necessary training or certification as required by the State or local Fire Marshal.

Compensation

The stipend will be paid in the first pay period of February

2007 - \$2000

2008 - \$2300

2009 - \$2500

The stipend for subsequent years \$2500

In addition, will be compensated their hourly rate when required to attend continuing education (90 hours over a 3 year period)

Will not be replaced when on duty to attend continuing education classes unless deemed necessary by the State or Local Fire Marshal.

When available, may use City vehicles to attend classes.

Members promoted to management will no longer retain the rights to Appendix E.

APPENDIX F
OVERTIME GUIDELINES FOR
CITY OF WEST HAVEN FIRE DEPARTMENT 09/17/2013

1. The following guideline has been agreed upon between the Union and City. Any changes to this document must be mutually agreed upon by both parties.
2. Extra work on the calendar greater than seven plus (7+) days in advance, shall be booked Friday mornings after 0900.
3. Extra work created less than seven days will be booked as it becomes available. Booking off an overtime job will result in the following:
 - A. More than 24 hours prior to start of job, you own the job until it is re-booked. If job is filled, you forfeit 1 square.
 - B. Less than 24 hours prior to the start of job, you own the job until it is re-booked. If job is filled, you forfeit 2 squares.
 - C. No penalty for death in the family or on the job injury.
4. Call back for overtime:
 - A. Calls/notification for overtime received more than 24 hours, a ½ hour call back is allowed before moving to the next person on the list. After ½ hour if no reply is received by the booking officer, a strike will be given. If a strike is present in the square a bye will be given.
 - B. Calls/notification for overtime received less than 24 hours, a 5 minute call back is allowed before moving to the next person on the list. After 5 minutes if no reply is received by the booking officer, a strike will be given. If a strike is present in the square a bye will be given.
5. Anyone may book on to work overtime.
6. The 1st person contacted will be notified they are 1st up and who the job is for. In the event no one accepts the job, the person contacted 1st shall be ordered in.
7. Overtime supersedes short swaps.
8. Employees are allowed no more than 2 phone numbers.

9. The Union Executive Board will mediate all disputes and consult with management prior to final decision.
10. For all jobs other than SPS, personnel will be allowed 1 strike per square. SPS will remain yes or no.
11. Vacation and sick days:
 - A. Day shift = 1 vacation or sick day.
 - B. Night shift = 1 vacation or sick day.
 - C. 24 hour shift = 2 vacation or 2 sick days.
12. Unavailability guide:
 - A. 1 vacation or 1 sick day, unavailable night before. (24 hours)
 - B. 1 vacation or 1 sick night, unavailable next day. (24 hours)
 - C. 2 vacations (day and night) 24 hours, unavailable for three 24 hour shifts.
 - D. Ex: VOOO, OVOO, OOVO, OOOV
 - E. Officer must be notified of your unavailable dates.
 - F. 2 sick days (day and night) 24 hours, unavailable for following 24 hours.
13. Personnel must notify the on duty officer prior to 7:00 a.m. or 3:00 p.m. to book off vacation or sick. In addition, the officer must be notified if 1 or 2 shifts will be booked.

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