

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

Meeting Date and Time: Thursday, September 19, 2019 10:00 AM –12:00 PM

Meeting Location: Legislative Office Building, Hearing Room 1A, 300 Capitol Ave, Hartford, CT

Agenda

- I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Treasurer Shawn Wooden
- II. Public Comment* Period
- III. Approval of Minutes:
 - a. August 1, 2019 Regular Meeting
 - b. August 29,2019 Special Meeting
- IV. City of Hartford Issues and Items
 - a. Subcommittee update
 - b. Review and discussion: Monthly Financial Report July 2019
 - c. Review, discussion and possible action: Labor contracts:
 - i. Support Supervisors Association (Board of Education)
 - d. Review and discussion: Non-labor contracts
 - i. Cybersecurity
- V. City of West Haven Issues and Items
 - a. Subcommittee update
 - b. Review and discussion: October BAN issue
 - c. Review and discussion: Monthly Financial Report July 2019
 - d. Review and discussion: Non-Labor contracts
 - i. Special Ed Transportation (BOE)
 - ii. Revaluation
 - e. Update: MOA compliance
 - f. Update: State Partnership Plan
- VI. Town of Sprague Issues and Items
 - a. Review and discussion: Monthly Financial Report July 2019
 - b. Update: MOA

- c. Update: September BAN issue
- d. Update: Audit and corrective action plan
- e. Update: Vacant positions

VII. Adjourn

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

DRAFT
STATE OF CONNECTICUT

MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING MINUTES

Meeting Date and Time: Thursday, August 1, 2019 10:00 AM – 1:00 PM

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

Members in Attendance: Secretary Melissa McCaw, Deputy State Treasurer Linda Savitsky (for Treasurer via telephone attendance at 10:15 a.m.), Mathew Brokman, Patrick Egan, Stephen Falcigno, Scott Jackson, Sal Luciano, Mark Wzzenberg, Bob White, and David Wright-Biller

Staff and Others Present: Luke Bronin (Mayor of Hartford) and staff, Cathy Osten (First Selectman of Sprague) and staff, Nancy Rossi (Mayor of West Haven) and staff, Michael Milone (OPM liaison), OPM Staff – Kim Kennision, Julian Freund, David Reyes, Bill Plummer

I. Call to Order & Opening Remarks

The meeting was called to order by Secretary McCaw at 10:01 AM. She welcomed the attendance in today's meeting of Mr. David Wright-Miller, who had been appointed by Senator Fasano to replace Mr. David Walker on the MARB.

II. Public Comment

Melissa Ziobron introduced herself as the budget director of the senate republican caucus. She had the following requests for the Board: (1) In regard to the July 5th Sprague subcommittee report, it was indicated that a legal review had occurred but there was no mention as to who prepared or provided the legal review. She is seeking additional information in regard to the legal review. (2) Ms. Ziobron would like the MARB meetings to be listed on the Connecticut General Assembly calendar. (3) In reviewing the minutes of an earlier meeting regarding the Town of Sprague, Item number C - Conditions for Funding, there was a response from Mr. Bye in regard to a question regarding funding. My Bye indicated that the OPM Secretary had wide discretion in providing funding that relates to a specific statute. She is requesting that the specific statute be provided.

III. Approval of minutes

July 12, 2019 minutes: Secretary McCaw remarked that Mayor Rossi had previously requested that the minutes of the July 12th meeting reflect her attendance at the meeting by phone and that this adjustment was reflected in the July 12th minutes provided in today's meeting packets. The minutes to the July 12th meeting with the noted adjustment was unanimously approved.

IV. Subcommittee Membership

Mr. Freund referred Board members to the handout in today's meeting with the three tables identifying the current membership of the 3 subcommittees. He commented that the bylaws do not directly address the process of appointments or changes to membership of the subcommittees. Upon discussion with Gareth Bye, it was decided to have an open enrollment period over the November and December time

period for board members to seek a change or be appointed to a new subcommittee effective on January 1st of 2020 for that calendar year and use that process going forward on an annual basis. He indicated that Mr. Falcigno would be filling the vacant opening on the West Haven subcommittee.

V. City of Hartford issues and Items

a. Review and Discussion of Monthly Financial Report – June, 2019

Mayor Bronin introduced himself and budget director, Jolita Lazauskas. He indicated that the fiscal year 2018-19 records of the City have not been closed and that certain accruals for fiscal year 2018-19 are still being done, but he believes that the City is on course to set aside the funding for FY 2018-19 for capital expenditures and vehicle replacements that was indicated in the City's plan.

Ms. Lazauskas proceeded to provide a summary of the City's General Fund budget vs. actual results through June 30, 2019. She indicated that actual revenues equaled or exceeded the amounts budgeted except in the area of property taxes. With the estimated \$1 million in anticipated accruals, property taxes are estimated to approximate \$279 million for June. (Note: the document provided by the City indicated that the City had estimated approximately \$284 million in property tax collections.) She went on to describe a number of areas where actual revenues exceeded the amounts budgeted. She also described several expenditure categories where actual expenditures were less than budgeted amounts and the areas of expenditures where actual expenditures exceeded the amounts budgeted. Overall, the City is projecting on a budget basis, a General Fund surplus of \$3.5 million for FY 2018-19 after accruals have been recorded.

Secretary McCaw indicated that in previous meetings Ms. Lazuskas had indicated that one of the reasons for the favorable surplus variance in full-time salaries was as a result of vacancies currently being carried by the City. She inquired with Mayor Bronin if the City had a recruitment strategy in filling those critical areas where there were a significant amount of vacant positions. Mayor Bronin confirmed that the City has been implementing its recruitment strategy and described the areas of vacancies which were of the highest priority and what the City was currently doing to fill those positions. He also indicated that in regard to the police force, there are anticipated vacancies from retirements and therefore the City is implementing recruitment and training strategy of new police officers in a responsible way by planning for three classes of recruits by the upcoming year.

Secretary McCaw inquired whether she could assume that the over-expenditure reflected in the City's overtime payroll was as a result of the staffing shortages in the police and public works department. Mayor Bronin indicated that her assumptions were correct.

Mayor Bronin answered various questions from Board members regarding economic development projects and capital projects. Mr. White requested that a discussion of economic development be put on the Hartford subcommittee agenda. Secretary McCaw indicated that it would be done. Mr. Jackson remarked that CRDA would have a role in different economic development projects and therefore it may be useful for that organization to attend the subcommittee meeting. Mr. Egan remarked that it would be beneficial to the subcommittee and committee that any multi-year economic development plan that the City currently has be submitted to both committees.

Secretary McCaw indicated that she was pleased with the projected FY 2018-19 results. The report indicates the City's ability to comply with the 5-year plan approved by the Board and the goal that was set to build upon fund balance. It appears that the City will meet its capital plan without borrowing and build upon its reserves. She commended the City for its 2019 results.

b. Review and Discussion of Non-Labor Contracts

- i. Aetna Parking Agreement - Renewal

- ii. Blue Hills Civic Association – Renewal (North End Senior and Wellness Center)
- iii. Catholic Charities Archdiocese – Renewal (South End Senior Wellness Center)
- iv. Community Renewal Team – Renewal (McKinney Homeless Shelter)
- v. DATTCO – Renewal (Dial-a-Ride program)
- vi. Hispanic Health Council – Renewal (Maternal Infant Outreach Program)
- vii. Purchase of Fire Apparatus

Mayor Bronin and his staff described a list of non-labor contracts that are currently up for renewal and the contract regarding the purchase of fire apparatus. He and his staff answered a number of questions on those contracts posed by board members. Mr. Waxenberg requested that the City provide to the subcommittee trend data on the usage of services under the various contracts. The Mayor indicated he would be glad to assemble that data for the subcommittee.

VI. Town of Sprague Issues and Items

Senator Osten and her staff introduced themselves to the Board.

a. Review and discussion: Monthly Financial Report June 2019

Mr. Freund provided a summary of the FY 2018-19 budget results through June of 2019. The Town is projecting a budget surplus of approximately \$300 thousand due in large part to the sale of scrap metal derived from property foreclosed upon by the Town.

b. Review, discussion and possible action: FY 2020 Budget

Senator Osten answered various questions posed by Board members regarding the FY 2019-20 budget. The Board unanimously approved the budget assumptions in the Town of Sprague's FY 2019-20 budget contingent upon successful adoption at the budget referendum on August 6, 2019.

c. Review, discussion and possible action: 5-Year Plan

Secretary McCaw commented that the base year assumptions in the 5-year plan would be consistent with the assumptions in the FY2019-20 budget that the Town would be voting on at the August 6, 2019 referendum. The Board has had several discussions at earlier Board meetings on the 5-year plan and she requested that Mr. Freund provide a summary of the highlights of the plan. Mr. Freund provided a summary including the assumed changes in the mill rate for each year of the plan, that the cumulative fund balance deficit in the General Fund would be eliminated by fiscal year end 2020 with the assistance from the State, and that fund balance is anticipated to rise to at least 5% of expenditures by fiscal year end 2022. He indicated that fund balance would rise to 14% of expenditures by fiscal year end 2024 (the final year of the 5-year plan), before taking into account any plan for the repayment of the State loan.

Mr. White inquired about the details regarding the proposed loan agreement that the State and the Town of Sprague could potentially enter into and as to whether the proposal was part of today's discussion. Secretary McCaw indicated that it was not part of today's discussion but that it was germane and appropriate relative to the approval of the 5-year plan. She indicated that based upon the cumulative deficit reported by the Town as of June 30, 2018 and the surplus projected by the Town for FY 2018-19, the Town would be facing a cumulative General Fund deficit of approximately \$800,000 as of June 30, 2019. For FY 2019-20, the Town indicates that proceeds from the sale of Town property would be used to

lower the deficit to approximately \$500,000 but it is Secretary McCaw's intent to write a contract proposal that would provide flexibility for a State loan of up to \$900,000 in case the property sales are not completed in the time manner anticipated by the Town. The Town has delayed paying certain bills that are outstanding and therefore time is of the essence in completing the loan agreement between the State and Sprague so that those bills that have been delayed in paying can soon be paid. Mr. White indicated his support of the loan but would prefer that a time limit with flexibility built in to extend the loan repayment time period be part of the loan agreement. Mr. Falcigno indicated his agreement with Mr. White's desire for a flexible timeline to be included in the loan agreement for loan repayment. Mr. Waxenberg inquired with the Town whether it was the Town and Board of Education's belief that the proposed board of education expenditures in the 5-year plan would meet the needs for the education of pupils. The Town affirmed that the spending levels included in the plan for the board of education would meet those needs.

The motion to approve the 5-year plan was unanimously approved.

Senator Osten stated that she was in agreement with the thoughts of several of the Board members that wanted a time period to be included for the repayment of the loan and she had built the loan repayment in as part of the 5-year plan. She updated Board members on the status of the property sales as well as several other sales and lease agreements that the Town was currently working on to generate additional revenues.

Secretary McCaw indicated that she and staff had done some preliminary modeling for the loan repayment. The structure that had been drafted would provide for the Town to repay the loan based upon the level of fund balance reported at the end of each fiscal year. For each year that the Town achieved a fund balance of over 5% but below 7.5%, the Town would use 40% of any surplus achieved for that year to repay the loan, For each year that the Town achieved a fund balance of 7.5% but below 10%, the Town would use 50% of any surplus incurred for that year to repay the loan, and for each year that the Town achieved a fund balance of 10% or higher, the Town would use 60% of the surplus incurred for that year to repay the loan. The intent of this repayment structure was to ensure that there was an incentive for the Town to continue to build upon its fund balance. Based upon the 5-year plan Sprague will reach the 5% fund balance mark by fiscal year end 2022 and that assuming that the loan needed by Sprague is for \$500,000, the Town is projected to repay the loan in full by 2025, while still having a robust fund balance in excess of 15%.

d. Update: Vacant positions

Senator Osten and her staff described the key vacancies in the principal and superintendent positions at the Board of Education and the progress made to date in filling the positions. They provided answers to the questions posed by Board members.

Secretary McCaw expressed her appreciation to Senator Osten and her staff in cooperation with the Board's request for documents and information and their willingness to provide answers to the Board.

VII. City of West Haven Issues and Items

a. Update and Possible Action: State Partnership Plan

Secretary McCaw welcomed Mayor Rossi and her team to today's meeting. Updated presentation materials on the Partnership Plan was distributed to Board members by Mr. Freund. Mr. Milone indicated that he wanted to acknowledge the assistance that Mr. Freund provided him in preparing today's presentation for the Board. He provided a summary of events that has taken place over the past 6 months regarding the plan. From

the recent analysis that he and Mr. Freund has done, moving to the Partnership Plan will reduce cost to the City but the savings will not be close to the \$2.3 million that Segal had estimated in January. The savings that he is projecting for the City will be slightly over \$1 million. A key factor for the cost saving differential is that it appears that the Segal analysis built in a 20 to 21 percent increase in cost for the Anthem Plan and there were no cost increase assumed for the State Partnership Plan. The rate of increase in the Anthem Plan ended up being in the 6 to 7 percent range and the State Partnership Plan increased by 3%. It was also noted that Segal appeared to not have done an in-depth review of the various labor contracts. Certain of these contracts would prevent the City from transitioning current employees working under those contracts and retirees that retired under the provisions of these contracts to be moved immediately to the State Partnership Plan. Mr. Freund provided a narrative of the material he had distributed earlier on the update for the transition to the Partnership Plan.

Secretary McCaw indicated that from today's meeting it was her understanding that based upon the analysis done to date by Mr. Milone and Mr. Freund: (a) When comparing the cost to the City from continuing with the Anthem Plan vs. joining the Partnership Plan, there is projected to be a savings to the City (exclusive of the Board of Education) of approximately \$1 million annually by fiscal year end 2021. The original estimates by Segal was thought to have been approximately \$2.3 million. (b) In regard to budgetary savings, the savings to the City (exclusive of the Board of Education) are expected to be higher because of the inflation increases built into the assumptions and claims margin reserves that will not be utilized. Therefore, on a budgetary perspective, the savings could be closer to \$2 million. Mr. Waxenberg indicated his belief that a movement to the Partnership Plan will be beneficial in the short term and even more over the long term as the rate of cost increase has trended lower in the Partnership Plan. Mr. Milone answered a number of inquiries from Board members.

b. Presentation of Fire Study

Mr. Freund distributed to the Board, written copies of the Fire Consolidation Study conducted by Emergency Services Consulting International. Stewart McCutcheon and Mike Walsh from the consulting firm introduced themselves to the Board. Mr. Walsh provided a narrative through certain sections of the Report. He referenced the recommendations made in the report for the consolidation of the three fire districts under one Fire Commission while maintaining the 3 districts. (A sample organizational chart from the Fire Study report was referenced by Mr. Walsh.) Once the districts have agreed to such a consolidation, they would be provided an opportunity to gain control of their pension and OPEB liabilities through absorbing the additional costs needed in their annual budgets in regard to amortization of the pension and OPEB liabilities. However, MARB legislation should be in place whereby the MARB can gain oversight over the districts and take the necessary actions needed should the districts not agree to consolidate under one fire commission or should they not make the necessary spending and tax levy increases necessary in their adopted budgets. Board members made a number of inquiries answered by Mr. Walsh and Mr. McCutcheon. According to Mr. Walsh, even modest increases proposed in the budgets of these districts have been rejected by its residents in the past which would cause the Fire Chief to adjust down the budget in areas such as pension/OPEB in order for the budget to be adopted. In at least one of the districts, there are provisions in the charter indicating that if the budget is not approved, then the previous year's budget would be considered the adopted budget, even though the budget being proposed included new contractual increases. He indicated that it was his belief that the process of amending a fire district's charter is arduous.

Secretary McCaw indicated it was her observation that at some point, the districts will be unable to make the necessary benefit payments to their retirees. The funding ratios presented are alarming and that it would be her desire to obtain information on the amount of time the districts will have before they are unable to make the benefit payments. She also believes that the District officials should appear before the Board so that Board members can obtain what plan if any, the districts have developed to reign in these liabilities and to continue in making benefit payments to their retirees. A number of other questions were posed to Mr. Walsh and Mr. McCutcheon and they answered the questions accordingly.

c. Review and Discussion: Monthly Financial Report – June 2019

Mr. Cieplinski went over the revenues and expenditures results for FY 2018-19 through June of 2019. He referred to the additional Board of Education details provided in today's presentation that was previously requested by Ms. Kennison. Secretary McCaw requested that the City provide additional details on the lien sale. The City provided additional information and expects lien sale proceeds to be less than prior years due to additional tax collection efforts. Mr. Egan requested that Board of Education officials appear before the Board to provide information on the FY 2018-19 results. Secretary McCaw indicated her agreement with that request. Additional questions were posed that was answered by City officials. Secretary McCaw described the updated outlook from Moody's regarding the City and noted that the outlook had changed from negative to stable.

d. Action: Final Approval of FY 2020 Budget and Amendment to MARB 6/12/19 Resolution regarding FY 2020 Budget

Secretary McCaw summarized the actions taken to date regarding the City's FY 2019-2020 budget. She made a motion to amend the June 12th motion to accommodate the City council action on July 22nd. The motion was unanimously approved. Non-labor contracts up for renewal were described by West Haven officials.

e. Review and discussion: Non-Labor contracts

i. Delray Contracting – Wastewater Pump Station

Mr. Tiernan provided an overview of the proposed contract for upgrades to wastewater pump stations.

Secretary McCaw noted that the board packets also included an updated MOA compliance status report. With the previous distribution of the Fire Study and the presentation at today's meeting, the City has now complied with the required deliverables related to the April 30 payment. The \$2 million restructuring funds payment related to the April 30 deliverables will now be processed by OPM.

VIII. Adjourn

The meeting adjourned at 1:34 PM

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
SPECIAL MEETING
TELEPHONIC MEETING
DRAFT MINUTES

Meeting Date and Time: Thursday, August 29, 2019, 9:30 AM –10:00 AM

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

Meeting Location: Office of Policy and Management, 450 Capitol Avenue, 5th Floor, Hartford, CT

Members in Attendance: Secretary McCaw, Deputy Treasurer Savitsky, Commissioner Jackson, Matthew Brokman, Stephen Falcigno, Thomas Hamilton, David Biller, Mark Waxenberg, Robert White

OPM Staff in Attendance: Gareth Bye, Dave Reyes, Julian Freund

Others in Attendance: West Haven Mayor Rossi, Superintendent Cavallaro, Matt Cavallaro, Floyd Dugas, Natasha Banks, Melinda Kaufmann, Lonnie Burt

I. Call to Order & Opening Remarks

The meeting was called to order at 9:33 AM. Secretary McCaw noted that both contracts being considered at this meeting are board of education contracts for non-certified employees. Previously, these contracts had been excluded from MARB review because there are not subject to approval by their local legislative bodies. Clarifying legislation passed was passed in the last legislative session that adds these contracts to those that come under MARB review for approval or rejection.

II. City of West Haven Issues and Items

a. Review, discussion and possible action: Labor contracts

i. Non-Certified School Employees AFSCME Local 2706 (Board of Education)

Mr. Freund provided an overview of the contract which covers just under 100 employees in food service, clerical and maintenance positions. The tentative agreement has been approved by both the union membership and the Board of Education. The subcommittee reviewed the contract at its August meeting and recommended advancing the contract for consideration by the full MARB. The contract provides for two years of hard freezes with a 1% general wage increase in the third year. This follows a contract that also included two years of 0% increases and a 2% increase in the final year. The contract shifts employees to a high deductible health plan and maintains the employee premium share at 17%. The Board of Education provided additional backup information and analysis in advance of the meeting, including financial projections, estimated step savings, health insurance savings, and the impact of the high deductible shift on OPEB. Comparables with settlements in other districts was also included. Superintendent Cavallaro pointed out that the agreement is identical to the agreement previously reached with the teachers union. Mr. White noted that the provision that preserves the district's ability to transition to the State Partnership is a good idea. Mr. Hamilton and Secretary McCaw commended the district on the considerable backup data that was provided regarding this item. Secretary McCaw further recognized the significance of this contract and the support of the union in finding solutions to mitigate costs. A motion to approve the contract was made by Commissioner Jackson and seconded by Mr. Hamilton. The motion passed unanimously.

III. City of Hartford Issues and Items

a. Review, discussion and possible action: Labor contracts

i. Hartford School Support Supervisors (Board of Education)

Mr. Freund explained that this contract covers 39 employees and that the tentative agreement has been approved by both the union membership and the Board of Education. The Hartford subcommittee reviewed the tentative agreement at its August meeting. At the time, the contract had not yet been acted upon by the Board of Education, so the subcommittee briefing was provided in executive session and the subcommittee did not vote on the agreement. The major changes in the contract are described in materials provided by the Board of Education. The MARB could act on the agreement at its September meeting and still be within the required timeline. However, the Board of Education requested including the item on this special meeting agenda because the agreement involves a shift to a high deductible plan. Acting on the plan now would allow for moving employees into the high deductible plan as soon as possible. Ms. Kaufmann provided an overview of the agreement. In addition to transitioning members to a high deductible health plan, the agreement provides for increases of 2%, 1%, 1.5% and 1.0% over the four-year contract. This follows a contract that provided general wage increases of 3% in year one followed by 0% in years two and three. This contract does not include step increases. Employee health premium shares increase by 1% in each year of the contract. Secretary McCaw noted that the transition to the high deductible health plan and the increases in employee premium shares are consistent with other labor agreements reached while under MARB oversight. However, the wage increases in each year of the contract are atypical of contracts coming before the MARB. The Hartford 5-Year Plan does not build in significant increases in funding for Education, which will make absorbing the costs of this contract a challenge for the Board of Education. Mr. Waxenberg shared the Secretary's concerns, and also questioned the consistency among various salary and position tables in the prior contract and how they relate to the proposed contract. Ms. Kaufmann noted that the district is working on aligning the various position tables in the documentation. (Deputy Treasurer leaves call at 10:00 AM) Mr. Falcigno asked about opportunities for revisiting job descriptions or merging positions. Ms. Kaufmann noted that the membership of this bargaining unit had historically been around 80 members. Mr. White asked for the district to provide the MARB with suggestions for offsetting the increases in this agreement. Mr. Biller and other members agreed that additional supporting information from the district would be helpful to the board in making a decision in September. Secretary McCaw requested a table that projects out the costs, savings and net impact of the agreement's provisions over the four year contract. Mr. Waxenberg also requested additional detail concerning positions in the bargaining unit and their salaries in each year of the contract. Mr. Hamilton made a motion to table this item, with a second by Mr. Falcigno. The motion carried unanimously.

IV. Adjourn

A motion to adjourn was made by Mr. Waxenberg at 10:13 AM with a second by Mr. Hamilton. The motion carried unanimously.

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Hartford Subcommittee
Date: September 6, 2019

At its most recent meeting on September 15, the Hartford Subcommittee was provided with an overview of a proposed labor agreement between the Board of Education and the Support Supervisors Association. At the time of the meeting, the union had approved the tentative agreement, but the Board of Education had not yet taken action. The briefing on the proposed agreement was provided in executive session and the Subcommittee took no action on the agreement. The Board of Education subsequently approved the agreement. At the special meeting on August 29, the full MARB tabled the agreement, requesting additional financial information.

The Subcommittee also reviewed the City's updated multi-year financial plan. As part of the Contract for Financial Assistance, the City is required to annually submit to OPM and the Office of the Treasurer an updated 3-year financial plan. The updated plan covering FY 2020 – FY 2023 was presented by the Mayor and Budget Director and is included as an attachment to this update. The plan is based on the same major assumptions that formed the basis of the original recovery plan with some updates based on actual tax collections and revenues and expenditures. The administration and staff are analyzing and reviewing the City finances beyond the time horizon presented in the 3-year plan.

Attachments:

- City of Hartford 3-Year Financial Plan FY 2020-2023

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Members of Municipal Accountability Review Board
From: Julian Freund, OPM
Date: August 9, 2019
Subject: City of Hartford 3-Year Financial Plan FY 2020 – FY 2023

Background

The contract for financial assistance between the City of Hartford, OPM and the Treasurer’s Office requires that the City annually submit to the agencies an updated three-year financial plan. The City included, as part of the FY 2020 budget document, a three year projection of revenues and expenditures. Those projections have been expanded to provide detailed revenue and departmental projections in the attached updated 3-Year Plan.

Analysis of Assumptions

For the most part, the updated plan carries forward the same assumptions as were incorporated into the original 5-Year Plan with some adjustments to the baseline year to reflect budget results for FY 2018 and projected revenues and expenditures for FY 2019.

Property Taxes

Flat mill rates of 74.29 mills for real estate and personal property (RE/PP) and 45.00 mills for motor vehicles (MV) are used throughout the forecast period. Grand list assumptions are updated to reflect the October 2018 grand list as the basis for FY 2020. Annual grand list increases of 1.5% in the remaining years, except for the revaluation year in FY 2023, is consistent with the prior plan. The tax collection rate is also updated to 96.05% consistent with the City’s charter requirement to use the average of the three prior years.

Licenses and Permits

One adjustment to the baseline to reflect changes in the fee schedule is followed by projected increases of 1% per year for Licenses and Permits. The prior plan projected flat revenues from this category.

Fines, Forfeits and Penalties

These revenues are based on the same assumptions as the prior plan.

Intergovernmental Revenue

Revenue from the State is updated to reflect the adopted State budget and then held flat throughout the forecast period.

Charges for Services and Reimbursements

For both of these revenue categories, a resetting of the baseline revenues is built in to reflect recent actuals, followed by flat revenues in the out years.

Other Revenue

Other Revenues are based on the same assumptions as the original plan after resetting the baseline to reflect recent actuals.

Other Financing Sources

Other Financing Sources have been adjusted to include the annual \$10 million corporate contributions, but otherwise are consistent with the revenues in the original plan.

Payroll/Personal Services

The baseline for Payroll costs is reset to reflect a higher head count of 1,403 compared to 1,361 in the original plan, with a level head count assumed for the forecast period. Costs increase at a slower pace at 1.2% compared to 1.5% in the original plan.

Health Benefits

Health benefits reflect the City's shift away from PPO plans to high deductible plans which the City has accomplished through collective bargaining processes. An annual health cost inflation factor of 7% per year is used throughout the forecast period.

Pension

Baseline pension costs for the MERF plan are based on the City's July 2018 pension valuation and reflect a reduction in the investment rate of return in the pension fund to 7.375% in FY 2020 and to 7.25% in the out years (as presented at the February subcommittee meeting). Contributions to CMERS are based on a 3% escalation rate, consistent with the prior 5-year plan. Pension contributions to the City's closed plans are held flat, also consistent with the prior plan.

Debt Service

Debt Service projections are consistent with the prior plan and reflects a continuation of payments for Hartford Stadium debt service, grants-in-lieu-of-taxes debt service and brownfield redevelopment debt service only. No new debt service is incorporated into the plan.

Education

The City's contributions to Education are held flat throughout the planning period, consistent with the prior plan.

Library

The plan does not make any changes to the funding model for the Hartford Public Library.

Utilities

Utility costs are forecasted with the same methodology as the prior plan.

Impact on Fund Balance

While the updated forecast projects balanced budgets with no projected changes in fund balance during the planning period, balance in the out years relies on labor savings and other mitigation measures yet to be determined. Modest operating gaps of between \$1.26 million to \$2.26 million are shown for the out years which will need to be closed through a combination of labor and other savings (or revenue enhancements). The opening narrative of the plan indicates that the City Council is required by Charter to adopt balanced budgets and that budget adjustments will be made to address gaps prior to adoption.

The most recent financial report from the City projected a budget surplus of about \$3.5 million for FY 2019. This projection takes into account (is net of) additional investments out of the FY 2019 operating budget for pay-as-you-go capital improvements (\$10.5 million) and vehicles and equipment (\$4.6 million).

City of Hartford

FY2020-FY2023

Out-Year Outlook to the
Municipal Accountability Review
Board



August 15, 2019

City of Hartford
FY2020-FY2023 Outlook
to the Municipal Accountability Review Board

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**GENERAL FUND EXPENDITURE AND REVENUE FORECAST ASSUMPTIONS
FISCAL YEARS 2020 THROUGH 2023**

The Financial Forecast (Forecast) for the City of Hartford (City) spans from Fiscal Years (FY) 2020 to FY2023. The purpose of the Forecast is to help make informed budgetary and operational decisions by anticipating the future of the City's General Fund revenues and expenditures, and highlighting anticipated fiscal risks and opportunities. The Forecast surfaces major known fiscal conditions and projected future conditions to support informed long-term planning and decision-making regarding operational and capital improvement resources. As such, this Forecast should be used as a management and planning tool and amended annually. It is also important to note that the Court of Common Council is mandated by Charter to adopt a balanced budget. Therefore, any out-year projections indicating a budget deficit will require adjustments prior to budget adoption.

General Property Taxes are a major source of revenue for the City. The tax revenue projection for the FY2020-2023 budget contains the following assumptions:

- Flat mill rate of 74.29 for all property types, except for Motor Vehicles at 45 mills effective in FY2020 through FY2023 consistent with current State law
- Grand List decrease of 1.17% in the 2018 grand list for FY2020, 1.5% annual growth in fiscal years 2021 and 2022, and 2% growth in fiscal year 2023
- Tax collection rate is 96.05% based on the average of 3 prior years (FY2016, FY2017, and FY2018 from CAFR)
- Relatively static level of tax abatements
- Revenues associated with contractual subsequent lien sales only. As the level of subsequent liens to lien holders decreases over this time period, it is assumed the City's collection of prior year taxes and interest will increase

Licenses and Permits revenues reflects an increase of 6.5% in FY2020 based upon adjustments implemented to housing, licenses, inspections, land use, and other fees. While there are no known large-scale property developments, the aforementioned adjustments to revenues from licensing and inspection are projected to annually increase by 1% in FY2021 and beyond.

Fines, Forfeits and Penalties, primarily comprised of False Alarm Fine revenue, are expected to remain relatively level. This category is relatively small; while all revenues are vital, it is not a major source of revenue.

Revenue from the Use of Money and Property primarily consist of rental/lease and short-term investment income. It is projected that this category will increase due to an improvement in interest rates, which should contribute to an increase in short-term investment income in the future.

Intergovernmental Revenue is a major source of revenue to the City. The City's revenue forecast assumes municipal aid revenues from the State of Connecticut are flat at the FY2020 Governor's Proposed level. The City relies heavily on State assistance since a significant portion of tax-exempt properties are within the Capital City's boundaries. The State payment in lieu of taxes (PILOT) revenue continues to be funded at amounts below the State statutory level. Level funding of the municipal aid from the State of Connecticut is a major assumption and element of the City's Recovery Plan and long-term forecast.

Charges for Services include revenue from conveyance tax, filing of legal documents and all other charges for general government services. FY2020 reflects a 1.31% increase over the FY2019 Adopted Budget consistent with historical actuals. Out-years are projected flat since many of the revenue items in this category are variable in nature.

Reimbursements include miscellaneous reimbursement amounts and prior-year expenditure refunds. A slight decrease is projected in FY2020 for this revenue category based on historical trend.

Other Revenue includes the sale of development properties and other miscellaneous revenues. To reduce the City's reliance on one-time revenue sources, FY2020 and all the years to come have no anticipated sale of City properties. In principle, the City does not sell assets that generate annual revenue to the City. There is an increase in FY2021 due to the historical trend.

Other Financing Sources include transfers from other funds. The Hartford Parking Facilities Enterprise Fund, which passes the net revenue generated by the Hartford Parking Authority to the General Fund, reflects an increase of from FY2019 levels and remains flat for future years at that level. The Special Police Services Fund, which accounts for all police private duty activity, is held flat at the FY2019 level of \$2.750 million. Reimbursement for expenses incurred at the XL Center will impact the City's ability to meet this revenue target. Any unfavorable net position in the Special Private Duty jobs internal service fund will require funding from the General Fund to rectify. Revenues for Downtown North associated with the baseball stadium have been reduced from \$1.2 million to \$1 million due to the State budget shifting the admission tax revenues from the City to the State. Other Financing Sources also includes the new \$10 million corporate contribution to the City of Hartford.

Assumptions for Expenditure Forecast:

Payroll/Personal Services

Payroll is a broad expenditure line item that includes salary expenses for full-time, part-time, and seasonal workers, as well as other associated costs including, but not limited to, overtime, holiday pay, and shift differential. For FY2020 to FY2023, Payroll/Personal Services in operating departments is projected to increase annually by 1.2% on average. The FY2020 Adopted Budget includes a headcount of 1,403. The expenditure forecast assumes a level headcount.

Benefits and Insurances

In the FY2020 Adopted Budget, Benefits and Insurances, which includes Health, Pension, Concessions, Property and Liability Insurances, Workers' Compensation and Other Benefits, are projected to increase by 0.4%, or \$354,696 primarily due to an increase in Pensions offset by Fringe Benefit Reimbursements to the City.

Health

The City has a self-insured health model and the Health Benefits budget reflects the net medical, pharmacy and dental costs after employee contributions for approximately 2,934 active members and 1,978 retirees. Health costs, including medical, prescription and dental, reflect the claim trend experience adjusted for industry standard annual medical and pharmacy inflation of approximately 7% and a 2% Claims Margin. The City's Municipal Recovery Plan captures landmark concessions achieved through negotiated collective bargaining agreements with Police, CHPEA, 1716, HMEA, MLA (and previously Fire). Under these agreements, City employees will shift from a Deferred Provider Organization Plan (PPO) to a High Deductible Health Plan (HDHP) with Health Savings Account (HSA) and partially employer-funded deductible. In addition, Medicare retirees over age 65 moved to the Medicare Advantage plan consistent with the State effective 7/1/2018. The savings associated with the HDHP and Medicare Advantage Plan were captured in the FY2019 Adopted Budget. Major concessions include, but are not limited to, multiple years of wage freezes, plan design changes to health, increased health cost share and pension contributions, pension plan design changes primarily for new hires, and modifications to sick leave provisions.

Health Benefits reflect a decrease of approximately \$0.68 million compared to the FY2019 Adopted Budget due to favorable claim trend and labor savings. Annual escalation is consistently forecasted at 7% throughout FY2021-FY2023.

Pension

In total, the City's pension budget increased by \$2.35 million from the FY2019 Adopted to the FY2020 Adopted Budget. The City's Municipal Employees Retirement Plan (MERF) accounts of this increase and is budgeted based on actuarial valuation as of July 1st, 2018 prepared by Hooker and Holcomb as approved entirely by the City's Pension Commission.

The actuarially determined employer contribution (ADEC) for FY2020 is \$47.24 million, comprised of \$40.87 million for the City's Police, Fire and Municipal employees, \$0.95 million for the Hartford Public Library (funded within the HPL appropriation) and \$5.43 million for the Board of Education. The FY2020 Adopted Budget fully funds the ADEC, consistent with historical practice and in line with the contract assistance agreement executed with the State of Connecticut.

The City's FY2020 MERF contribution of \$40.87 million, budgeted within Benefits and Insurances, is an increase of approximately \$2.36 million from the FY2019 Adopted Budget. This is primarily due to higher payroll as the actuarial valuation has been updated to reflect City estimated payrolls as of July 1, 2018. The FY2020 Adopted Budget reflects a 7.375% rate of return and outyear forecasts currently assume a reduction in the rate of return to 7.25% in FY2021-FY2023. The FY2020-FY2023 Forecast Municipal Budget (excluding Education) fully funds the municipal portion of the ADEC, which is estimated at \$44 million for FY2021. Full funding of the pension ADEC is a requirement of the City's Contract Assistance agreement with the State.

The City's Connecticut Municipal Employees Retirement System (CMERS) plan for the Local 1716 bargaining unit is level funded at \$1.68 million with 3% escalation in the outyears. Funding for the City's closed pension plans for Fire and Police decrease by \$50,000 from FY2019 Adopted to the FY2020 Adopted Budget. Pension expenses for these two closed plans, which have declining numbers of members, are forecasted to remain flat in out-years. In addition, payouts associated with vacation and sick exchange are projected to remain consistent with the FY2020 Adopted Budget.

In FY2021 and beyond, total Benefits and Insurances expenses stabilize at approximately 4% annual growth for the remaining years.

Debt Service and Other Capital

Under the contract assistance agreement between the City and the State of Connecticut, principal and interest payments for existing acquired and restructured general obligation (GO) bonds will be paid by the State of CT. The FY2020-FY2023 forecast does not include the debt service for the City's general obligation bonded debt. The City will continue to service the Hartford Stadium Authority Revenue Bonds and therefore this debt service is appropriately budgeted within the debt service forecast at \$4.6 million annually with an additional \$6,000 of maintenance fees. This debt service line item also includes the GILOT (Grant in Lieu of Taxes) debt service related to a past CBRA (Connecticut Brownfields Redevelopment Authority) project with the University of Hartford. The Debt Service and Other Capital line item does not include any funding for new debt issuance. The City will manage its Capital Improvement Program to meet basic City infrastructure on a pay-go (pay-as-you-go) basis for fiscal years 2020-2023.

Education

The City's education contribution to the Hartford Public Schools is projected to be flat in the out-year forecast. The Hartford Public School System continues to receive additional funding directly from the State of Connecticut in the form of Alliance Grants and other Special Funds.

Hartford Public Library

The out-year forecast for the Hartford Public Library assumes no changes in the current service model and adjusts for increases in healthcare costs and pension consistent with the City's pension actuarial consultant projections.

Utilities

The City uses data from multiple sources in projecting future utilities expenses. Expenses incurred in the current and prior fiscal years are analyzed, and are provided to an energy consultant for its reference in developing expense projections for specific accounts including electricity and piped gas. Energy pricing data from the U.S. Energy Information Administration (EIA) Web site are reviewed and used to estimate escalation in utility costs. Estimated changes in consumption and existing contracts are among the additional information considered when projecting expenses.

OUTLOOK

Revenue Category	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2019 PROJECTION (APR)	FY2020 ADOPTED	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST
41-TAXES	(284,111,323)	(284,111,323)	(281,611,323)	(283,570,266)	(287,833,362)	(294,952,897)	(303,709,926)
42-LICENSES AND PERMITS	(5,671,406)	(5,671,406)	(5,907,406)	(6,040,406)	(6,263,616)	(6,326,252)	(6,389,515)
43-FINES FORFEITS AND PENALTIES	(190,000)	(190,000)	(190,000)	(190,000)	(190,000)	(190,000)	(190,000)
44-INTEREST AND RENTAL INCOME	(1,313,149)	(1,313,149)	(4,563,149)	(4,003,465)	(2,514,216)	(2,514,216)	(2,514,216)
45-INTERGOVERNMENTAL	(258,950,890)	(259,548,586)	(259,772,509)	(259,580,413)	(259,630,963)	(259,642,767)	(259,654,831)
46-CHARGES FOR SERVICES	(2,929,483)	(2,929,483)	(3,229,483)	(2,967,964)	(3,182,444)	(3,182,444)	(3,182,444)
47-REIMBURSEMENTS	(152,840)	(152,840)	(132,840)	(135,440)	(144,340)	(144,340)	(144,340)
48-OTHER REVENUES	(238,650)	(238,650)	(468,650)	(238,650)	(345,650)	(345,650)	(345,650)
53-OTHER FINANCING SOURCES	(16,483,365)	(16,483,365)	(9,513,125)	(16,554,137)	(16,554,137)	(16,554,137)	(16,554,137)
Grand Total	(570,041,106)	(570,638,802)	(565,388,485)	(573,280,741)	(576,658,728)	(583,852,704)	(592,685,059)

Expenditure Category	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2019 PROJECTION (APR)	FY2020 ADOPTED	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST
PAYROLL	108,197,525	108,337,341	98,226,706	110,295,287	111,480,622	113,034,927	114,438,719
BENEFITS	93,793,869	93,793,869	88,839,131	94,148,565	100,980,928	105,219,856	107,368,421
DEBT	17,423,430	17,423,430	27,923,430	16,310,036	15,263,543	15,268,078	15,269,776
LIBRARY	8,150,000	8,150,000	1,483,333	8,201,317	8,459,234	8,629,584	8,766,577
MHIS	3,174,113	3,174,113	3,174,113	3,193,214	3,237,764	3,283,047	3,329,076
UTILITY	23,964,607	24,023,285	24,331,285	25,865,608	26,474,963	27,874,609	29,445,562
OTHER	31,329,374	31,130,880	32,743,880	31,253,440	28,007,711	28,792,537	32,316,861
EDUC	284,008,188	284,605,884	284,605,884	284,013,274	284,013,274	284,013,274	284,013,274
Grand Total	570,041,106	570,638,802	561,327,761	573,280,741	577,918,039	586,115,912	594,948,266

Revenues and Expenditures, Net	-	-	(4,060,724)	(0)	1,259,311	2,263,208	2,263,208
Surplus (Deficit), Including Contract Assistance, Labor & Other Savings	-	-	4,060,724	0	(1,259,311)	(2,263,208)	(2,263,208)
Efficiencies and Other Mitigation	0	0	0	-	1,259,311	2,263,208	2,263,208

Revised Gap	0	0	0	0	0	0	0
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Revenue Category							
	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2019 PROJECTION (APR)	FY2020 ADOPTED	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST
41-TAXES	(284,111,323)	(284,111,323)	(281,611,323)	(283,570,266)	(287,833,362)	(294,952,897)	(303,709,926)
CURRENT YEAR TAX LEVY	(273,861,323)	(273,861,323)	(271,961,323)	(272,220,266)	(276,483,362)	(283,602,897)	(292,359,926)
INTEREST AND LIENS	(3,900,000)	(3,900,000)	(4,300,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)
PRIOR YEAR LEVIES	(5,500,000)	(5,500,000)	(4,500,000)	(6,250,000)	(6,250,000)	(6,250,000)	(6,250,000)
TAX LIEN SALES	(750,000)	(750,000)	(750,000)	(500,000)	(500,000)	(500,000)	(500,000)
OTHER	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
42-LICENSES AND PERMITS	(5,671,406)	(5,671,406)	(5,907,406)	(6,040,406)	(6,263,616)	(6,326,252)	(6,389,515)
BUILDING PERMITS	(3,442,000)	(3,442,000)	(3,242,000)	(3,442,000)	(3,600,000)	(3,636,000)	(3,672,360)
ELECTRICAL PERMITS	(627,000)	(627,000)	(827,000)	(775,000)	(775,000)	(782,750)	(790,578)
FOOD & MILK DEALER LICENSES	(312,000)	(312,000)	(312,000)	(312,000)	(312,000)	(315,120)	(318,271)
MECHANICAL PERMITS	(639,000)	(639,000)	(700,000)	(800,000)	(800,000)	(808,000)	(816,080)
PLUMBING PERMITS	(265,000)	(265,000)	(340,000)	(325,000)	(325,000)	(328,250)	(331,533)
OTHER	(386,406)	(386,406)	(486,406)	(386,406)	(451,616)	(456,132)	(460,692)
43-FINES FORFEITS AND PENALTIES	(190,000)	(190,000)	(190,000)	(190,000)	(190,000)	(190,000)	(190,000)
FALSE ALARM CITATIONS-POL&FIRE	(185,000)	(185,000)	(185,000)	(185,000)	(185,000)	(185,000)	(185,000)
HEALTH SANITATION CITATION	-	-	-	-	-	-	-
LAPSED LICENSE/LATE FEE	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
OTHER	-	-	-	-	-	-	-
44-INTEREST AND RENTAL INCOME	(1,313,149)	(1,313,149)	(4,563,149)	(4,003,465)	(2,514,216)	(2,514,216)	(2,514,216)
BILLINGS FORGE	(20,000)	(20,000)	(20,000)	(20,428)	(20,428)	(20,428)	(20,428)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(47,228)	(50,000)	(50,000)	(50,000)	(50,000)
DELTAPRO - LANDFILL GAS	(90,294)	(90,294)	(10,202)	(90,294)	(90,294)	(90,294)	(90,294)
INTEREST	(252,000)	(252,000)	(3,502,000)	(2,905,249)	(1,400,000)	(1,400,000)	(1,400,000)
MIRA SOLAR REVENUE	(50,000)	(50,000)	-	(50,000)	(50,000)	(50,000)	(50,000)
RENT OF PROP-ALL OTHER	(79,600)	(79,600)	(79,600)	(112,839)	(112,839)	(112,839)	(112,839)
RENTAL OF PARK PROPERTY	(54,000)	(54,000)	(54,000)	(54,000)	(70,000)	(70,000)	(70,000)
RENTAL OF PARKING LOTS	(600)	(600)	(600)	(600)	(600)	(600)	(600)
RENTAL OF PROP-FLOOD COMM	(148,560)	(148,560)	(148,560)	(148,560)	(148,560)	(148,560)	(148,560)
RENTAL-525 MAIN STREET	(17,694)	(17,694)	(17,694)	(21,094)	(21,094)	(21,094)	(21,094)
RENTS FROM TENANTS	(161,257)	(161,257)	(161,257)	(161,257)	(161,257)	(161,257)	(161,257)
SHEPHERD PARK	(118,000)	(118,000)	(241,289)	(118,000)	(118,000)	(118,000)	(118,000)
THE RICHARDSON BUILDING	(235,000)	(235,000)	(244,000)	(235,000)	(235,000)	(235,000)	(235,000)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
OTHER	-	-	(575)	-	-	-	-
45-INTERGOVERNMENTAL	(258,950,890)	(259,548,586)	(259,772,509)	(259,580,413)	(259,630,963)	(259,642,767)	(259,654,831)
MUNICIPAL AID	(253,763,984)	(254,361,680)	(254,361,680)	(254,285,642)	(254,285,642)	(254,285,642)	(254,285,642)
CAR TAX SUPPL MRSF REV SHARING	(11,078,328)	(11,078,328)	(11,078,328)	(11,597,120)	(11,597,120)	(11,597,120)	(11,597,120)
EDUCATION - STIMULUS	-	-	-	-	-	-	-
EDUCATION COST SHARING	(187,969,804)	(188,567,500)	(188,567,500)	(187,974,890)	(187,974,890)	(187,974,890)	(187,974,890)
HIGHWAY GRANT	(1,194,825)	(1,194,825)	(1,194,825)	(1,192,605)	(1,192,605)	(1,192,605)	(1,192,605)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	(1,419,161)	(1,419,161)	(1,419,161)	(1,419,161)
MRSA SALES TAX SHARING	-	-	-	-	-	-	-
MRSF MV PROPERTY TAX GRANT	-	-	-	-	-	-	-
MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)
STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)
OTHER MUNICIPAL AID	-	-	-	-	-	-	-
MUNICIPAL RESTRUCTURING FUNDS	-	-	-	-	-	-	-
STATE CONTRACT ASSISTANCE	-	-	-	-	-	-	-
OTHER STATE REVENUES	(879,617)	(879,617)	(830,774)	(830,774)	(830,774)	(830,774)	(830,774)
BOND INT SUB ON SCH PROJ	(46,613)	(46,613)	(46,613)	(46,613)	(46,613)	(46,613)	(46,613)
EDUCATION OTHER	-	-	-	-	-	-	-
JUDICIAL BRANCH REV DISTRIB.	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)
MANUFACTURERS' FACILITIES	(48,843)	(48,843)	-	-	-	-	-
SCH BUILD GRT-SERIAL	(661,445)	(661,445)	(661,445)	(661,445)	(661,445)	(661,445)	(661,445)
TAX EXEMPT FOR THE ELDERLY	-	-	-	-	-	-	-
TAX EXEMPT FOR THE ELDERLY	-	-	-	-	-	-	-
VETERANS EXEMPTIONS	(46,716)	(46,716)	(46,716)	(46,716)	(46,716)	(46,716)	(46,716)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,302,289)	(4,302,289)	(4,575,055)	(4,458,997)	(4,509,547)	(4,521,351)	(4,533,415)
DISABIL EXEMPT-SOC SEC	(7,755)	(7,755)	(7,755)	(7,755)	(7,755)	(7,755)	(7,755)
GR REC TAX-PARI MUTUAL	-	-	-	-	-	-	-
GR REC TAX-PARI MUTUEL	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
GRANTS FROM STATE OF CONNECTIC	-	-	-	-	-	-	-
HEALTH&WELFARE-PRIV SCH	(61,366)	(61,366)	(61,366)	(61,366)	(61,366)	(61,366)	(61,366)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
PHONE ACCESS LN TAX SH	(550,000)	(550,000)	(550,000)	(550,000)	(550,000)	(550,000)	(550,000)
PILOT BILLINGS FORGE APT	-	-	-	-	-	-	-
PILOT CHURCH HOMES INC	(131,112)	(131,112)	(131,112)	(131,112)	(131,112)	(131,112)	(131,112)
PILOT EL MERCADO	-	-	-	-	-	-	-
PILOT FOR CT CTR FOR PERF	(357,056)	(357,056)	(477,059)	(361,000)	(400,000)	(400,000)	(400,000)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
PILOT FOR NEW MFG EQUIP	-	-	-	-	-	-	-
PILOT FOR ROOM OCCUPANCY	-	-	-	-	-	-	-
PILOT FOR VOLUNTARY PAYMENTS	-	-	-	-	-	-	-
PILOT HARTFORD HILTON	(525,000)	(525,000)	(525,000)	(525,000)	(536,550)	(548,354)	(560,418)
PILOT HARTFORD MARRIOTT	(400,000)	(400,000)	(552,763)	(552,764)	(552,764)	(552,764)	(552,764)
PILOT SIGOURNEY MEWS	-	-	-	-	-	-	-
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
OTHER	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
STATE REIMBURSEMENTS	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
46-CHARGES FOR SERVICES	(2,929,483)	(2,929,483)	(3,229,483)	(2,967,964)	(3,182,444)	(3,182,444)	(3,182,444)
CONVEYANCE TAX	(1,155,519)	(1,155,519)	(1,455,519)	(1,200,000)	(1,300,000)	(1,300,000)	(1,300,000)
FILING RECORD-CERTIF FEES	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
TRANSCRIPT OF RECORDS	(839,250)	(839,250)	(839,250)	(839,250)	(839,250)	(839,250)	(839,250)
OTHER	(634,714)	(634,714)	(634,714)	(628,714)	(743,194)	(743,194)	(743,194)
47-REIMBURSEMENTS	(152,840)	(152,840)	(132,841)	(135,440)	(144,340)	(144,340)	(144,340)
ADVERTISING LOST DOGS	(220)	(220)	(220)	(220)	(220)	(220)	(220)
ATM REIMBURSEMENT	(1,475)	(1,475)	(1,475)	(1,475)	(1,475)	(1,475)	(1,475)
DOG ACCT-SALARY OF WARDEN	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)
OTHER REIMBURSEMENTS	(17,900)	(17,900)	(17,900)	(20,500)	(20,500)	(20,500)	(20,500)
PRIOR YEAR EXPEND REFUNDS	(17,000)	(17,000)	(5,917)	(17,000)	(17,000)	(17,000)	(17,000)
REIMB FOR MEDICAID SERVICES	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
SECTION 8 MONITORING	(85,545)	(85,545)	(65,545)	(65,545)	(65,545)	(65,545)	(65,545)
WORK COMP NORM TAX APPLIC	-	-	-	-	-	-	-
OTHER	(6,100)	(6,100)	(17,184)	(6,100)	(15,000)	(15,000)	(15,000)
48-OTHER REVENUES	(238,650)	(238,650)	(468,650)	(238,650)	(345,650)	(345,650)	(345,650)
MISCELLANEOUS REVENUE	(169,150)	(169,150)	(169,150)	(169,150)	(169,150)	(169,150)	(169,150)
OVER & SHORT ACCOUNT	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
SALE CITY SURPLUS EQUIP	(60,000)	(60,000)	(3,002)	(60,000)	(60,000)	(60,000)	(60,000)
SALE OF DOGS	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
SETTLEMENTS - OTHER	(3,000)	(3,000)	(213,998)	(3,000)	(100,000)	(100,000)	(100,000)
OTHER	-	-	(76,000)	-	(10,000)	(10,000)	(10,000)
53-OTHER FINANCING SOURCES	(16,483,365)	(16,483,365)	(9,513,125)	(16,554,137)	(16,554,137)	(16,554,137)	(16,554,137)
CORPORATE CONTRIBUTION	(10,000,000)	(10,000,000)	(3,333,333)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
DOWNTOWN NORTH (DONO)	(1,193,500)	(1,193,500)	(993,500)	(993,500)	(993,500)	(993,500)	(993,500)
REVENUE FROM HTFD PKG AUTHY	(2,424,865)	(2,424,865)	(2,424,865)	(2,695,637)	(2,695,637)	(2,695,637)	(2,695,637)
SPECIAL POLICE SERVICES	(2,750,000)	(2,750,000)	(2,646,427)	(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)
OTHER	(115,000)	(115,000)	(115,000)	(115,000)	(115,000)	(115,000)	(115,000)
Grand Total	(570,041,106)	(570,638,802)	(565,388,485)	(573,280,741)	(576,658,728)	(583,852,704)	(592,685,059)

Expenditure Category							
	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2019 PROJECTION (APR)	FY2020 ADOPTED	FY2021 FORECAST	FY2022 FORECAST	FY2023 FORECAST
PAYROLL	108,197,525	108,337,341	98,226,706	110,295,287	111,480,622	113,034,927	114,438,719
FT	92,203,755	92,185,531	81,154,067	94,243,829	95,265,235	96,653,786	97,889,977
HOL	2,445,733	2,445,733	2,086,719	2,480,489	2,517,696	2,555,462	2,593,794
OT	12,132,529	12,132,529	13,051,015	12,066,029	12,177,701	12,290,490	12,404,407
PT	1,415,508	1,573,548	1,934,906	1,504,940	1,519,989	1,535,189	1,550,541
BENEFITS	93,793,869	93,793,869	88,839,131	94,148,565	100,980,928	105,219,856	107,368,421
1HEALTH	35,882,979	35,882,979	32,907,613	35,195,175	37,649,637	40,275,636	43,085,170
2MITIG	(500,000)	(500,000)	-	(500,000)	(650,000)	(650,000)	(650,000)
3PEN	45,755,045	45,755,045	44,709,045	48,109,987	50,554,902	52,371,357	52,470,541
4INSUR	4,890,000	4,890,000	4,890,000	4,890,000	4,987,800	5,087,556	5,189,307
CONCESSIONS	(1,000,000)	(1,000,000)	-	-	-	-	-
FRINGE REIMBURSEMENTS	(2,750,000)	(2,750,000)	(4,200,000)	(3,800,000)	(3,576,000)	(3,500,520)	(3,500,520)
LIFE INSURANCE	315,652	315,652	315,652	315,652	325,122	334,875	344,921
OTHER BENEFITS	4,900,193	4,900,193	4,449,289	4,698,957	4,766,354	4,833,080	4,896,802
WAGE	900,000	900,000	-	(111,206)	1,513,114	997,142	-
WORKERS COMP	5,400,000	5,400,000	5,767,532	5,350,000	5,410,000	5,470,730	5,532,200
DEBT	17,423,430	17,423,430	27,923,430	16,310,036	15,263,543	15,268,078	15,269,776
DEBT	17,423,430	17,423,430	27,923,430	16,310,036	15,263,543	15,268,078	15,269,776
LIBRARY	8,150,000	8,150,000	1,483,333	8,201,317	8,459,234	8,629,584	8,766,577
LIBRARY	8,150,000	8,150,000	1,483,333	8,201,317	8,459,234	8,629,584	8,766,577
MHIS	3,174,113	3,174,113	3,174,113	3,193,214	3,237,764	3,283,047	3,329,076
MHIS	3,174,113	3,174,113	3,174,113	3,193,214	3,237,764	3,283,047	3,329,076
UTILITY	23,964,607	24,023,285	24,331,285	25,865,608	26,474,963	27,874,609	29,445,562
UTILITY	23,964,607	24,023,285	24,331,285	25,865,608	26,474,963	27,874,609	29,445,562
OTHER	31,329,374	31,130,880	32,743,880	31,253,440	28,007,711	28,792,537	32,316,861
COMM ACTIV	2,578,776	2,578,776	2,578,776	2,342,699	2,346,516	2,350,351	2,354,206
CONTINGENCY	4,435,019	1,027,118	3,677,118	4,022,152	2,242,625	2,506,847	5,373,392
CONTRACTED SERVICES	3,809,682	3,818,416	3,818,416	3,976,425	4,008,615	4,041,275	4,074,413
ELECTIONS	208,044	-	-	458,146	230,000	230,000	230,000
LEASES - OFFICES PARKING COPIER	1,942,984	1,915,338	1,915,338	2,033,636	2,100,542	2,169,949	2,241,953
LEGAL EXPENSES & SETTLEMENTS	2,616,500	5,766,500	4,916,500	3,216,500	2,714,023	2,765,029	2,817,563
OTHER	4,319,822	4,482,728	4,295,728	4,313,833	4,330,316	4,346,998	4,363,883
POSTAGE	231,419	231,419	231,419	200,000	201,000	202,005	203,015
SUPPLY	4,236,320	4,329,019	4,295,947	4,396,572	4,445,834	4,495,905	4,546,801
TECH, PROF & COMM BASED SERVICES	1,976,350	2,042,023	2,040,180	2,601,553	2,615,561	2,629,694	2,643,955
VEHICLE & EQUIP	4,974,458	4,974,458	4,974,458	3,691,924	2,772,680	3,054,484	3,467,680
EDUC	284,008,188	284,605,884	284,605,884	284,013,274	284,013,274	284,013,274	284,013,274
EDUC	284,008,188	284,605,884	284,605,884	284,013,274	284,013,274	284,013,274	284,013,274
Grand Total	570,041,106	570,638,802	561,327,761	573,280,741	577,918,039	586,115,912	594,948,266

City of Hartford
Funds with Deficit Fund Balance
As of June 30, 2018
in 000's

	Non Major Governmental Funds	Workers Compensation	Liability and Property Damage
Deficit 6/30/18	\$ (3,220)	\$ (20,356)	\$ (5,520)

Non Major Governmental Funds - This deficit is caused by 7 different miscellaneous grant funds. The deficit for 6 funds is related to the timing of grant reimbursements. Total deficit fund balance at 6/30 was \$2.9m and \$2.8m was received to date. The remaining amount of \$100k is anticipated to be received by end of FY19.

The Health fund deficit of \$249K is related to the timing of grant reimbursements. All reimbursements that caused the deficit in the Health fund have been received in FY19.

This deficit does not need to be addressed in the recovery plan as the deficit is due to timing of reimbursements.

Workers Compensation - This deficit is due to the IBNR - Incurred but not reported. The IBNR for 6/30/17 = \$24,400 and the deficit fund balance is \$20,356.

This deficit does not need to be addressed in the recovery plan as the net position reflects timing of estimated expenses. When these expenses are actually incurred, these expenditures are budgeted and accounted for in the General Fund.

Liability and Property Damage - This deficit is due to the IBNR - Incurred but not reported. The IBNR for 6/30/17 = \$5,500 and the deficit is \$5,520.

This deficit does not need to be addressed in the recovery plan as the net position reflects timing of estimated expenses. When these expenses are actually incurred, these expenditures are budgeted and accounted for in the General Fund.

City of Hartford

FY2020

Monthly Financial Report to the Municipal Accountability Review Board



July 2019
(FY2020 P1)

Meeting date: September 19, 2019

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

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City of Hartford - FY2020 General Fund Financial Report & Projection

MARB 9/19/19							
Revenue Category	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (JULY)	FY2020 ACTUAL (JULY)	FY2020 PROJECTION	VARIANCE	% COLL.
41 General Property Taxes ¹	(283,570,266)	(283,570,266)	(96,363,266)	(83,695,602)	(283,570,266)	-	30%
42 Licenses & Permits ²	(6,040,406)	(6,040,406)	(492,644)	(527,459)	(6,040,406)	-	9%
43 Fines Forfeits & Penalties ³	(190,000)	(190,000)	(18,845)	(25,260)	(190,000)	-	13%
44 Revenue from Money & Property ⁴	(4,003,465)	(4,003,465)	(264,750)	(290,259)	(4,003,465)	-	7%
45 Intergovernmental Revenues ^{5 16}	(259,580,413)	(259,580,413)	(372,639)	(11,665,437)	(259,580,413)	-	4%
46 Charges For Services ⁶	(2,967,964)	(2,967,964)	(337,482)	(346,226)	(2,967,964)	-	12%
47 Reimbursements ⁷	(135,440)	(135,440)	(1,125)	(59)	(135,440)	-	0%
48 Other Revenues ⁸	(238,650)	(238,650)	(3,030)	(23,774)	(238,650)	-	10%
53 Other Financing Sources ⁹	(16,554,137)	(16,554,137)	(2,811)	-	(9,887,471)	6,666,666	0%
Total Revenues¹⁷	(573,280,741)	(573,280,741)	(97,856,592)	(96,574,076)	(566,614,075)	6,666,666	17%

MARB 9/19/19							
Expenditure Category	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (JULY)	FY2020 ACTUAL (JULY)	FY2020 PROJECTION	VARIANCE	% EXP.
Payroll ¹⁰	110,295,287	110,431,957	6,004,838	6,222,484	110,431,957	-	6%
Benefits	94,148,565	94,148,565	9,350,527	8,512,702	94,148,565	-	9%
Debt & Other Capital ^{11 14}	16,310,036	16,310,036	9,632	9,632	16,310,036	-	0%
Library ¹²	8,201,317	8,201,317	123,611	127,888	1,534,651	6,666,666	2%
Metro Hartford Innovation Services	3,193,214	3,193,214	264,509	266,101	3,193,214	-	8%
Utilities ¹⁷	25,865,608	25,865,608	3,034,715	3,302,550	25,865,608	-	13%
Other Non-Personnel ¹⁵	31,253,440	31,116,770	1,391,429	1,356,169	31,116,770	-	4%
Education ¹³	284,013,274	284,013,274	8,002,775	8,003,199	284,013,274	-	3%
Total Expenditures¹⁵	573,280,741	573,280,741	28,182,037	27,800,724	566,614,075	6,666,666	5%
Revenues and Expenditures, Net	-	-	(69,674,556)	(68,773,352)	-		
Council Approved Use of Fund Balance			-				
Net Surplus/(Deficit)	-	-	69,674,556	68,773,352	0		

See footnotes on page 2.

REVENUE FOOTNOTES

¹ FY2020 General Property Tax revenues are tracking lower comparing to the FY2019 Period 1 (July) due to timing.

² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category is in a line with the FY2020 budget and tracking favorable comparing to the FY2019 Period 1 (July).

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

⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2020 actuals tracking favorable comparing to the FY2019 Period 1 (July) due to a more favorable interest rate environment for short-term investment income.

⁵ FY2020 Intergovernmental Revenues YTD primarily reflect the receipt of the car tax revenues from the state.

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

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

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

⁹ Other Financing Sources reflects revenues from Corporate Contribution, DoNo Stadium Fund, the Parking Authority Fund, Special Police Service Fund and other (interest from CIP Investment account). Corporate Contribution of \$10M, of which \$3.333M will be provided directly to the City of Hartford General Fund and \$6.667M has been provided directly to the Hartford Public Library. A corresponding appropriation reduction has been noted to reflect this arrangement.

EXPENDITURE FOOTNOTES

¹⁰ Payroll will be monitored throughout the fiscal year for the impacts of attrition and overtime.

¹¹ The FY2020 Adopted Budget for Debt & Other Capital actuals are comprised of \$4.65M for Downtown North principal and interest, \$95K for a Grant in Lieu of Taxes payment, and \$116K for Clean Water loan principal and interest for a total of \$4.86M. The budget for Pay GO CAPEX of \$11.45M will be reallocated to the CIP fund in August. The combined total is \$16.31M.

¹² The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public

¹³ Education YTD actuals reflect 1 month of the City's tax supported payment of \$96.0M. The \$188.0M ECS will be recorded as received by the State.

¹⁴ Under the executed Contract Assistance agreement, \$45.67M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2020. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue, together of which nets to zero.

¹⁵ The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenue is unfavorable.

Revenue Summary - Major Category				
	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (JULY)	FY2020 ACTUAL (JULY)
41-TAXES	(283,570,266)	(283,570,266)	(96,363,266)	(83,695,602)
CURRENT YEAR TAX LEVY	(272,220,266)	(272,220,266)	(96,451,948)	(83,540,894)
INTEREST AND LIENS	(4,500,000)	(4,500,000)	(251,077)	(303,663)
PRIOR YEAR LEVIES	(6,250,000)	(6,250,000)	342,432	151,199
TAX LIEN SALES	(500,000)	(500,000)	-	-
OTHER	(100,000)	(100,000)	(2,674)	(2,244)
42-LICENSES AND PERMITS	(6,040,406)	(6,040,406)	(492,644)	(527,459)
BUILDING PERMITS	(3,442,000)	(3,442,000)	(260,780)	(272,770)
ELECTRICAL PERMITS	(775,000)	(775,000)	(43,100)	(57,560)
FOOD & MILK DEALER LICENSES	(312,000)	(312,000)	(52,075)	(62,875)
MECHANICAL PERMITS	(800,000)	(800,000)	(73,950)	(36,920)
PLUMBING PERMITS	(325,000)	(325,000)	(25,850)	(16,004)
OTHER	(386,406)	(386,406)	(36,888)	(81,330)
43-FINES FORFEITS AND PENALTIES	(190,000)	(190,000)	(18,845)	(25,260)
FALSE ALARM CITATIONS-POL&FIRE	(185,000)	(185,000)	(18,445)	(23,262)
LAPSED LICENSE/LATE FEE	(5,000)	(5,000)	(400)	(1,800)
OTHER	-	-	-	(198)
44-INTEREST AND RENTAL INCOME	(4,003,465)	(4,003,465)	(264,750)	(290,259)
BILLINGS FORGE	(20,428)	(20,428)	(5,128)	(5,377)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(4,167)	-
DELTAPRO - LANDFILL GAS	(90,294)	(90,294)	(4,990)	-
INTEREST	(2,905,249)	(2,905,249)	(165,851)	(238,370)
MIRA SOLAR REVENUE	(50,000)	(50,000)	-	-
RENT OF PROP. ALL OTHER	(112,839)	(112,839)	(5,508)	(3,292)
RENTAL OF PARK PROPERTY	(54,000)	(54,000)	(5,090)	(1,075)
RENTAL OF PARKING LOTS	(600)	(600)	(100)	-
RENTAL OF PROP-FLOOD COMM	(148,560)	(148,560)	(12,380)	(8,280)
RENTAL-525 MAIN STREET	(21,094)	(21,094)	(1,863)	(1,863)
RENTS FROM TENANTS	(161,257)	(161,257)	(13,924)	(11,082)
SHEPHERD PARK	(118,000)	(118,000)	-	-
THE RICHARDSON BUILDING	(235,000)	(235,000)	(45,599)	(20,920)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	-	-
OTHER	-	-	(150)	-
45-INTERGOVERNMENTAL	(259,580,413)	(259,580,413)	(372,639)	(11,665,437)
MUNICIPAL AID	(254,285,642)	(254,285,642)	-	(11,647,499)
CAR TAX SUPPL MRSF REV SHARING	(11,597,120)	(11,597,120)	-	(11,597,120)
EDUCATION COST SHARING	(187,974,890)	(187,974,890)	-	-
HIGHWAY GRANT	(1,192,605)	(1,192,605)	-	-
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	-	-
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(12,422,113)	(12,422,113)	-	(50,379)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	-	-
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	-	-
STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	-	-
OTHER MUNICIPAL AID	-	-	-	-
MUNICIPAL RESTRUCTURING FUNDS	-	-	-	-
STATE CONTRACT ASSISTANCE	-	-	-	-
OTHER STATE REVENUES	(830,774)	(830,774)	(31,558)	-
BOND INT SUB ON SCH PROJ	(46,613)	(46,613)	-	-
EDUCATION OTHER	-	-	-	-
JUDICIAL BRANCH REV DISTRIB.	(76,000)	(76,000)	(31,558)	-
MANUFACTURERS' FACILITIES	-	-	-	-
SCH BUILD GRT-SERIAL	(661,445)	(661,445)	-	-
VETERANS EXEMPTIONS	(46,716)	(46,716)	-	-
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,458,997)	(4,458,997)	(341,041)	(17,938)
DISABIL EXEMPT-SOC SEC	(7,755)	(7,755)	-	-
GR REC TAX-PARI MUTUEL	(250,000)	(250,000)	(21,119)	(17,938)
HEALTH&WELFARE-PRIV SCH	(61,366)	(61,366)	-	-
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	-	-
PHONE ACCESS LN TAX SH	(550,000)	(550,000)	-	-
PILOT CHURCH HOMES INC	(131,112)	(131,112)	-	-
PILOT FOR CT CTR FOR PERF	(361,000)	(361,000)	-	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	-	-
PILOT HARTFORD HILTON	(525,000)	(525,000)	(43,540)	-
PILOT HARTFORD MARRIOTT	(552,764)	(552,764)	(276,382)	-
PILOT TRINITY COLLEGE	(20,000)	(20,000)	-	-
OTHER	(5,000)	(5,000)	(40)	-
STATE REIMBURSEMENTS	(5,000)	(5,000)	(40)	-
46-CHARGES FOR SERVICES	(2,967,964)	(2,967,964)	(337,482)	(346,226)
CONVEYANCE TAX	(1,200,000)	(1,200,000)	(94,138)	(202,982)
FILING RECORD-CERTIF FEES	(300,000)	(300,000)	(26,075)	(23,969)
TRANSCRIPT OF RECORDS	(839,250)	(839,250)	(71,148)	(67,215)
OTHER	(628,714)	(628,714)	(146,121)	(52,060)
47-REIMBURSEMENTS	(135,440)	(135,440)	(1,125)	(59)
ADVERTISING LOST DOGS	(220)	(220)	(20)	(40)
ATM REIMBURSEMENT	(1,475)	(1,475)	-	-
DOG ACCT-SALARY OF WARDEN	(2,600)	(2,600)	-	-
OTHER REIMBURSEMENTS	(20,500)	(20,500)	(390)	(14)
PRIOR YEAR EXPEND REFUNDS	(17,000)	(17,000)	-	-
REIMB FOR MEDICAID SERVICES	(22,000)	(22,000)	(715)	-
SECTION 8 MONITORING	(65,545)	(65,545)	-	-
WORK COMP NORM TAX APPLIC	-	-	-	-
OTHER	(6,100)	(6,100)	-	(5)
48-OTHER REVENUES	(238,650)	(238,650)	(3,030)	(23,774)
MISCELLANEOUS REVENUE	(169,150)	(169,150)	(1,572)	(7,713)
OVER & SHORT ACCOUNT	(1,500)	(1,500)	(74)	22
SALE CITY SURPLUS EQUIP	(60,000)	(60,000)	-	(219)
SALE OF DOGS	(5,000)	(5,000)	(693)	(639)
SETTLEMENTS - OTHER	(3,000)	(3,000)	(200)	-
OTHER	-	-	(491)	(15,224)
53-OTHER FINANCING SOURCES	(16,554,137)	(16,554,137)	(2,811)	-
CORPORATE CONTRIBUTION	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(993,500)	(993,500)	-	-
REVENUE FROM HTFD PKG AUTHY	(2,695,637)	(2,695,637)	-	-
SPECIAL POLICE SERVICES	(2,750,000)	(2,750,000)	-	-
OTHER	(115,000)	(115,000)	(2,811)	-
Grand Total	(573,280,741)	(573,280,741)	(97,856,592)	(96,574,076)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY19 AND FY20
PROPERTY TAX COLLECTION REPORT THROUGH JULY 31, 2019

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 19	Actual FY 20	Actual FY 19	Actual FY 20	Actual FY 19	Actual FY 20	Actual FY 19	Actual FY 20	FY 19	FY 20
July	96,451,948	83,540,894 ¹	(342,432)	(151,199) ²	251,077	303,663	-	-	96,360,592	83,693,359
August	42,246,468		525,224		387,653		-	-	43,159,346	-
September	2,271,622		17,906		718,507		-	-	3,008,035	-
October	2,646,106		(278,383)		246,322		-	-	2,614,045	-
November	1,971,266		469,702		318,786		-	-	2,759,753	-
December	13,258,728		382,154		280,737		-	-	13,921,620	-
January	74,752,130		506,639		318,802		-	-	75,577,571	-
February	27,809,194		417,367		312,757		-	-	28,539,318	-
March	2,712,714		543,565		467,814		-	-	3,724,092	-
April	1,933,466		763,667		443,352		-	-	3,140,486	-
May	1,288,335		616,554		511,556		-	-	2,416,446	-
June	2,706,623		(930,410)		747,057		740,692	-	3,263,962	-
Total Collections	270,048,600	83,540,894	2,691,553	(151,199)	5,004,420	303,663	740,692	-	278,485,265	83,693,359
60 Day Collections (Year End entry)										
Adjusted Total Collections	270,048,600	83,540,894	2,691,553	(151,199)	5,004,420	303,663	740,692	-	278,485,265	83,693,359
Total Budget	273,861,323	272,220,266	5,500,000	6,250,000	3,900,000	4,500,000	750,000	500,000	284,011,323	283,470,266
Total Adjusted Levy at July 1st	289,991,265	286,964,966	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through July	96,451,948	83,540,894	(342,432)	(151,199)	251,077	303,663	-	-	96,360,592	83,693,359
Outstanding Receivable at 07/31/19	189,003,873	198,139,951	52,912,538	54,136,651	n/a	n/a	n/a	n/a	n/a	n/a
% of Budget Collected	35.22%	30.69%	-6.23%	-2.42%	6.44%	6.75%	0.00%	0.00%	33.93%	29.52%
% of Adjusted Levy Collected	33.26%	29.11%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	74.29	74.29								
Mill Rate Personal Property	74.29	74.29								
Mill Rate Motor Vehicle	39	45								

¹ July's FY2020 current year collections are less than prior year due to timing. Collections are projected to be higher in August.

² FY2020 Prior year's negative balance is due to adjustments from tax appeals. Less adjustments that were processed during July (FY2020) as compared to July (FY2019).

Expenditure Summary - Departments

	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (JULY)	FY2020 ACTUAL (JULY)	FY2020 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	802,661	802,661	43,006	61,879	802,661	0
00112 COURT OF COMMON COUNCIL	510,147	510,147	29,817	31,322	510,147	0
00113 TREASURER	470,860	470,860	26,376	26,302	470,860	0
00114 REGISTRARS OF VOTERS	470,367	629,044	23,316	19,151	629,044	0
00116 CORPORATION COUNSEL	1,551,808	1,551,808	83,660	75,141	1,551,808	0
00117 TOWN & CITY CLERK	800,095	800,095	36,656	31,734	800,095	0
00118 INTERNAL AUDIT	513,779	513,779	30,005	29,915	513,779	0
00119 CHIEF OPERATING OFFICER	818,222	818,222	53,734	70,785	818,222	0
00122 METRO HARTFORD INNOVATION SERV	3,193,214	3,193,214	264,509	266,101	3,193,214	0
00123 FINANCE	3,803,175	3,803,175	185,343	194,555	3,803,175	0
00125 HUMAN RESOURCES	1,257,176	1,257,176	61,803	56,757	1,257,176	0
00128 OFFICE OF MANAGEMENT & BUDGET	1,187,960	1,187,960	47,113	51,175	1,187,960	0
00132 CHILDREN FAMILY RECREATION	3,407,296	3,407,296	1,019,925	1,071,672	3,407,296	0
00211 FIRE	34,285,229	34,285,229	1,923,884	1,942,328	34,285,229	0
00212 POLICE	46,627,694	46,627,694	2,316,685	2,387,944	46,627,694	0
00213 EMERGENCY SERVICES & TELECOMM.	3,799,883	3,799,883	311,233	203,122	3,799,883	0
00311 PUBLIC WORKS	15,595,312	15,595,312	479,943	637,644	15,595,312	0
00420 DEVELOPMENT SERVICES	4,020,079	4,020,079	192,954	206,875	4,020,079	0
00520 HEALTH AND HUMAN SERVICES	5,063,719	5,063,719	102,248	149,118	5,063,719	0
00711 EDUCATION	284,013,274	284,013,274	8,002,775	8,003,199	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY ¹	8,201,317	8,201,317	123,611	127,888	1,534,651	6,666,666
00820 BENEFITS & INSURANCES	94,148,565	94,148,565	9,350,527	8,512,702	94,148,565	0
00821 DEBT SERVICE	16,310,036	16,310,036	9,632	9,632	16,310,036	0
00822 NON OP DEPT EXPENDITURES	42,428,873	42,270,196	3,463,282	3,633,784	42,270,196	0
Grand Total	573,280,741	573,280,741	28,182,037	27,800,724	566,614,075	6,666,666

¹ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

Expenditure Summary - Major Expenditure Category

	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (JULY)	FY2020 ACTUAL (JULY)	FY2020 PROJECTION	VARIANCE
PAYROLL	110,295,287	110,431,957	6,004,838	6,222,484	110,431,957	0
FT	94,243,829	94,243,829	4,660,311	4,817,065	94,243,829	0
HOL	2,480,489	2,480,489	179,593	178,394	2,480,489	0
OT	12,066,029	12,066,029	956,089	1,010,909	12,066,029	0
PT	1,504,940	1,641,610	208,846	216,116	1,641,610	0
BENEFITS	94,148,565	94,148,565	9,350,527	8,512,702	94,148,565	0
HEALTH	35,195,175	35,195,175	2,340,626	2,076,066	35,195,175	0
MITIGATION	(500,000)	(500,000)	0	0	(500,000)	0
PENSION	48,109,987	48,109,987	3,973,296	3,326,142	48,109,987	0
INSURANCE	4,890,000	4,890,000	2,268,650	2,350,725	4,890,000	0
CONCESSIONS	0	0	0	0	0	0
FRINGE REIMBURSEMENTS	(3,800,000)	(3,800,000)	(82,413)	(88,138)	(3,800,000)	0
LIFE INSURANCE	315,652	315,652	21,145	19,373	315,652	0
OTHER BENEFITS	4,698,957	4,698,957	329,224	332,702	4,698,957	0
WAGE	(111,206)	(111,206)	0	0	(111,206)	0
WORKERS COMP	5,350,000	5,350,000	500,000	495,833	5,350,000	0
DEBT	16,310,036	16,310,036	9,632	9,632	16,310,036	0
DEBT	16,310,036	16,310,036	9,632	9,632	16,310,036	0
LIBRARY	8,201,317	8,201,317	123,611	127,888	1,534,651	6,666,666
LIBRARY ¹	8,201,317	8,201,317	123,611	127,888	1,534,651	6,666,666
MHIS	3,193,214	3,193,214	264,509	266,101	3,193,214	0
MHIS	3,193,214	3,193,214	264,509	266,101	3,193,214	0
UTILITY	25,865,608	25,865,608	3,034,715	3,302,550	25,865,608	0
UTILITY	25,865,608	25,865,608	3,034,715	3,302,550	25,865,608	0
OTHER	31,253,440	31,116,770	1,391,429	1,356,169	31,116,770	0
COMMUNITY ACTIVITIES	2,342,699	2,342,699	801,547	851,591	2,342,699	0
CONTINGENCY	4,022,152	4,022,152	45,155	0	4,022,152	0
CONTRACTED SERVICES	4,071,425	4,078,895	87,834	18,557	4,078,895	0
ELECTIONS	458,146	299,469	0	0	299,469	0
GOVT AGENCY & OTHER	0	0	0	0	0	0
LEASES - OFFICES PARKING COPIER	2,033,636	2,033,636	111,671	122,752	2,033,636	0
LEGAL EXPENSES & SETTLEMENTS	3,216,500	3,216,500	67,850	0	3,216,500	0
OTHER	4,313,833	4,313,833	176,663	265,823	4,313,833	0
OUT AGENCY	0	0	0	0	0	0
POSTAGE	200,000	200,000	25,000	50,000	200,000	0
SUPPLY	4,396,572	4,420,572	17,992	15,034	4,420,572	0
TECH, PROF & COMM BASED SERVICES	2,506,553	2,497,090	53,139	32,411	2,497,090	0
VEHICLE & EQUIP	3,691,924	3,691,924	4,578	0	3,691,924	0
EDUCATION	284,013,274	284,013,274	8,002,775	8,003,199	284,013,274	0
EDUCATION	284,013,274	284,013,274	8,002,775	8,003,199	284,013,274	0
Grand Total	573,280,741	573,280,741	28,182,037	27,800,724	566,614,075	6,666,666

¹ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

Appendix

FY2020 Full-time (FT) Payroll Projection (July)

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	Projection	VARIANCE (BUDGETED ANNUAL AMOUNT (REV) - YTD ACTUALS)
111-Mayor	11	748,913	748,913	0
112-CCC	7	354,851	354,851	0
113- Treas	9	393,548	393,548	0
114- ROV	7	333,236	333,236	0
116-Corp Counsel	16	1,493,753	1,493,753	0
117- Clerk	10	662,701	662,701	0
118-Audit	5	509,901	509,901	0
119-COO	6	498,868	498,868	0
123- FIN	45	3,448,056	3,448,056	0
125- HR	13	936,431	936,431	0
128-OMBG	13	1,080,130	1,080,130	0
132-FCYR	11	792,033	792,033	0
211- Fire	368	27,117,637	27,117,637	0
212- Police	537	38,289,832	38,289,832	0
213- EST	49	3,002,483	3,002,483	0
311- DPW	197	10,261,421	10,261,421	0
420- Devel Serv	52	3,863,440	3,863,440	0
520- HHS	33	2,152,369	2,152,369	0
Grand Total	1,389	95,939,603	95,939,603	0

FT- Fire Attrition	(510,000)
FT- Police Attrition	(1,252,299)
FT- Development Services Attrition	(20,000)
FT- Net other payroll (stand-by & longevity)	86,525
FT- Total Revised Budget	94,243,829

Assumptions

- 1) Future Police FY2020 classes are planned for the Fall (32 hires) and Spring (32 hires)
- 2) No future Fire FY2020 classes planned
- 3) Adopted head count is 1403 with 14 MHIS positions funded in the MHIS internal service fund

City of Hartford

FY2019

Monthly Financial Report to the Municipal Accountability Review Board



June 2019
(FY2019 P13)

Meeting date: September 19, 2019

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

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City of Hartford - FY2019 General Fund Financial Report & Projection

MAR 9/19/19

Revenue Category	FY2018 ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL	FY2019 ACTUAL (YTD)	FY2019 PROJECTION	VARIANCE	% COLL.
41 General Property Taxes ¹	(282,456,413)	(284,111,323)	(284,111,323)	(282,456,413)	(278,544,159)	(277,177,942)	6,933,381	98%
42 Licenses & Permits ²	(6,065,824)	(5,671,406)	(5,671,406)	(6,065,824)	(6,378,386)	(6,378,386)	(706,980)	112%
43 Fines Forfeits & Penalties ³	(149,601)	(190,000)	(190,000)	(149,601)	(249,446)	(249,446)	(59,446)	131%
44 Revenue from Money & Property ⁴	(2,382,396)	(1,313,149)	(1,313,149)	(2,382,396)	(4,274,741)	(4,274,741)	(2,961,592)	326%
45 Intergovernmental Revenues ^{5,16}	(292,903,825)	(258,950,890)	(259,548,586)	(292,903,825)	(258,453,346)	(258,453,346)	1,095,240	100%
46 Charges For Services ⁶	(3,647,518)	(2,929,483)	(2,929,483)	(3,647,518)	(4,167,254)	(4,167,254)	(1,237,771)	142%
47 Reimbursements ⁷	(134,317)	(152,840)	(152,840)	(134,317)	(122,833)	(122,833)	30,007	80%
48 Other Revenues ⁸	(1,313,009)	(238,650)	(238,650)	(1,313,009)	(452,839)	(452,839)	(214,189)	190%
53 Other Financing Sources ⁹	(5,543,864)	(16,483,365)	(16,483,365)	(5,543,864)	(10,466,382)	(10,466,382)	6,016,983	63%
Total Revenues¹⁷	(594,596,768)	(570,041,106)	(570,638,802)	(594,596,768)	(563,109,386)	(561,743,169)	8,895,633	99%

MAR 9/19/19

Expenditure Category	FY2018 ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL	FY2019 ACTUAL (YTD)	FY2019 PROJECTION	VARIANCE	% EXP.
Payroll ¹⁰	102,266,638	108,197,525	108,070,867	102,266,638	97,663,355	97,663,355	10,407,512	90%
Benefits ¹¹	90,369,281	93,793,869	93,793,869	90,369,281	83,783,519	85,804,740	7,989,129	89%
Debt & Other Capital ^{12,16}	58,011,334	17,423,430	17,423,430	58,011,334	17,333,583	27,911,468	(10,488,038)	99%
Library ¹³	8,100,000	8,150,000	8,150,000	8,100,000	1,483,334	1,483,334	6,666,666	18%
Metro Hartford Innovation Services	2,996,431	3,174,113	3,174,113	2,996,431	3,174,113	3,174,113	-	100%
Utilities ¹⁷	22,079,682	23,964,607	23,994,285	22,079,682	23,414,737	23,414,737	579,548	98%
Other Non-Personnel ¹⁵	26,467,959	31,329,374	31,426,354	26,467,959	27,954,173	32,587,706	(1,161,352)	89%
Education ¹⁴	283,943,410	284,008,188	284,605,884	283,943,410	284,076,929	284,076,929	528,955	100%
Total Expenditures¹⁸	594,234,736	570,041,106	570,638,802	594,234,736	538,883,742	556,116,381	14,522,421	94%
Revenues and Expenditures, Net	(362,032)	-	-	(362,032)	(24,225,644)	(5,626,787)		
Council Approved Use of Fund Balance	-	-	-	-	-	-		
Net Surplus/(Deficit)	362,032	-	-	362,032	24,225,644	5,626,787		

Post June/P13 actuals do not reflect the completed FY2019 outside audit.

See footnotes on page 2.

REVENUE FOOTNOTES

¹ The General Property Tax revenue category projection includes 60-Day Collection GAAP rule estimated adjustment of \$1.37M reduction in revenue and the actual adjustment will be recorded in the end of September. 1) Current year tax levy actual revenues of \$270.02M are lower than the Adopted Budget by \$3.81M due to court appeals and tax abatement adjustments. 2) Interest and liens actuals of \$5.00M have exceeded the Adopted Budget by \$1.10M; 3) Prior year levy actual revenues of \$2.69M are lower than the Adopted Budget by \$2.81M due to adjustments for any appeals settled through the Board of Assessment or the court process.

² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. FY2019 actuals of \$6.38M have exceeded the Adopted Budget by \$707K.

³ The Fines, Forfeits and Penalties revenue line item is primarily comprised of false alarms fines. FY2019 actuals of \$249K have exceeded the Adopted Budget by \$59K.

⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2019 actuals of \$4.27M exceeded the Adopted Budget by \$2.96M due to a more favorable interest rate environment for short-term investment income.

⁵ The Intergovernmental Revenues actuals of \$258.50M, which is lower by \$1.04M than the Revised Budget. This shortfall is attributed to \$529K in ECS due to the year end, reconciling adjustment for the State Special Education Fund. With \$708K due to a delay in the receipt from the State for the School Building Grant and the Bond Interest Subsidy on School Projects. Offset by higher levy of PILOT Payments from Hartford Businesses.

⁶ Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records and special events. FY2019 Revenue totals of \$4.17M, approximately \$1.24M in excess of the Adopted Budget. The major driver of this increase is unanticipated conveyance tax revenues.

⁷ Reimbursements (primarily Section 8) primarily occur at fiscal year end and reflect revenues of \$123K for FY2019.

⁸ Other Revenues exceeded the Adopted Budget by \$214K due to one-time revenues associated with various settlements.

⁹ Other Financing Sources reflects revenues from Corporate Contribution, DoNo Stadium Fund, the Parking Authority Fund, Special Police Service Fund and other (interest from CIP Investment account). 1) Corporate Contribution of \$10.0M, of which \$3.141M has been received by the City of Hartford and placed in the General Fund, and \$6.667M received by the Hartford Public Library posted in FY2019. A corresponding appropriation reduction has been noted to reflect this arrangement; 2) Actuals from DoNo stadium are lower due to a delay in DoNo PILOT revenues offset by revenue sharing from non-game events and HPA parking; 3) Actuals from the HPA of \$2.99M exceeded the Adopted Budget by \$571K; 4) Special Police Private Duty actuals of \$2.95M have exceeded the Adopted Budget by \$205K; 5) Actuals from the CIP investment account of \$215K have exceeded the Adopted Budget by \$100K.

EXPENDITURE FOOTNOTES

¹⁰ Net favorable variance of \$10.40M in Payroll is due to a delay in refilling vacancies of \$11.42M (see page 7) and holiday pay (HOL) of \$301K, offset by \$1.03M in Public Safety and DPW overtime (OT) and by \$279K in part-time (PT).

¹¹ The primary drivers of favorability in Benefits are favorable health care expenditures, vacation/sick payouts, other benefits, and fringe reimbursements from grants. IBNR adjustments for Workers Comp & Insurance will be recorded in October.

¹² The FY2019 Adopted Budget for Debt & Other Capital actuals are comprised of \$4.64M for Downtown North, \$103K for a Grant in Lieu of Taxes payment, and \$116K for Clean Water loan principal and interest for a total of \$4.85M. Pay-As-You-Go CapEx of \$12.48M has been expended by the City of Hartford. In addition, \$10.50M of needed capital expenditures are projected, which is offset by \$12K of interest earned in the escrow account that was applied to DONO interest payment.

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

¹⁴ Education YTD actuals reflect 12 months of the City's tax supported payment of \$96.0M and the \$188.0M the State ECS allocation transfer. The Education Revised Budget and actual have increased by \$598K due to the State Department of Education providing additional funding for the educational support of displaced students from Puerto Rico and offset by a reduction of \$529K, due to the year end, reconciling adjustment for the State Special Education Fund.

¹⁵ Other Non-Personnel is net unfavorable by \$1.16M. Vehicles and Equipment expenditures are \$4.60M unfavorable due to equipment and technology critical needs for public safety functions; offset by legal services and settlements that are \$267K favorable, plus net favorability in other non-personnel line items city-wide.

¹⁶ Under the executed Contract Assistance agreement, \$48.56M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2019. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue, together of which nets to zero.

¹⁷ Utilities are net favorable by \$580K, with favorability coming from electricity and fuels.

¹⁸ The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenue is unfavorable.

Revenue Summary - Major Category

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (JUNE)	FY2019 ACTUAL (JUNE)
41-TAXES	(282,456,413)	(284,111,323)	(284,111,323)	(282,456,413)	(278,544,159)
CURRENT YEAR TAX LEVY	(270,362,368)	(273,861,323)	(273,861,323)	(270,362,368)	(270,024,993)
INTEREST AND LIENS	(3,709,011)	(3,900,000)	(3,900,000)	(3,709,011)	(5,004,287)
PRIOR YEAR LEVIES	(6,748,683)	(5,500,000)	(5,500,000)	(6,748,683)	(2,690,993)
TAX LIEN SALES	(1,576,115)	(750,000)	(750,000)	(1,576,115)	(740,692)
OTHER	(60,237)	(100,000)	(100,000)	(60,237)	(83,194)
42-LICENSES AND PERMITS	(6,065,824)	(5,671,406)	(5,671,406)	(6,065,824)	(6,378,386)
BUILDING PERMITS	(3,669,844)	(3,442,000)	(3,442,000)	(3,669,844)	(3,248,523)
ELECTRICAL PERMITS	(795,555)	(627,000)	(627,000)	(795,555)	(972,254)
FOOD & MILK DEALER LICENSES	(440,293)	(312,000)	(312,000)	(440,293)	(289,194)
MECHANICAL PERMITS	(385,025)	(639,000)	(639,000)	(385,025)	(830,946)
PLUMBING PERMITS	(328,075)	(265,000)	(265,000)	(328,075)	(399,136)
OTHER	(447,032)	(386,406)	(386,406)	(447,032)	(638,333)
43-FINES FORFEITS AND PENALTIES	(149,601)	(190,000)	(190,000)	(149,601)	(249,446)
FALSE ALARM CITATIONS-POL&FIRE	(138,718)	(185,000)	(185,000)	(138,718)	(239,289)
LAPSED LICENSE/LATE FEE	(9,200)	(5,000)	(5,000)	(9,200)	(4,700)
OTHER	(1,683)	-	-	(1,683)	(5,458)
44-INTEREST AND RENTAL INCOME	(2,382,396)	(1,313,149)	(1,313,149)	(2,382,396)	(4,274,741)
BILLINGS FORGE	(19,784)	(20,000)	(20,000)	(19,784)	(20,308)
CT CENTER FOR PERFORM ART	(82,193)	(50,000)	(50,000)	(82,193)	(50,000)
DELTAPRO - LANDFILL GAS	(79,146)	(90,294)	(90,294)	(79,146)	(10,202)
INTEREST	(1,403,467)	(252,000)	(252,000)	(1,403,467)	(3,121,304)
MIRA SOLAR REVENUE	(23,787)	(50,000)	(50,000)	(23,787)	-
RENT OF PROP-ALL OTHER	(112,839)	(79,600)	(79,600)	(112,839)	(109,809)
RENTAL OF PARK PROPERTY	(70,869)	(54,000)	(54,000)	(70,869)	(60,021)
RENTAL OF PARKING LOTS	(7,800)	(600)	(600)	(7,800)	(300)
RENTAL OF PROP-FLOOD COMM	(147,320)	(148,560)	(148,560)	(147,320)	(107,880)
RENTAL-S25 MAIN STREET	(27,009)	(17,694)	(17,694)	(27,009)	(22,456)
RENTS FROM TENANTS	(151,060)	(161,257)	(161,257)	(151,060)	(180,426)
SHEPHERD PARK	-	(118,000)	(118,000)	-	(241,289)
THE RICHARDSON BUILDING	(220,979)	(235,000)	(235,000)	(220,979)	(313,952)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
OTHER	-	-	-	-	(650)
45-INTERGOVERNMENTAL	(292,903,825)	(258,950,890)	(259,548,586)	(292,903,825)	(258,453,346)
MUNICIPAL AID	(254,258,371)	(253,763,984)	(254,361,680)	(254,258,371)	(253,863,415)
CAR TAX SUPPL MRSF REV SHARING	(12,177,213)	(11,078,328)	(11,078,328)	(12,177,213)	(11,078,328)
EDUCATION COST SHARING	(186,667,434)	(187,969,804)	(188,567,500)	(186,667,434)	(188,043,631)
HIGHWAY GRANT	(1,194,825)	(1,194,825)	(1,194,825)	(1,194,825)	(1,192,605)
MASHANTUCKET PEQUOT FUND	(6,263,314)	(6,136,523)	(6,136,523)	(6,263,314)	(6,136,523)
MRSA BONDED DISTRIBUTION GRANT	(1,443,052)	(1,419,161)	(1,419,161)	(1,443,052)	(1,446,985)
MRSF SELECT PILOT	(11,883,205)	(12,422,113)	(11,883,205)	(11,883,205)	(12,422,113)
MUNICIPAL STABILIZATION GRANT	(4,456,568)	(3,370,519)	(3,370,519)	(4,456,568)	(3,370,519)
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)
STATE OWNED PROPERTY	(10,163,003)	(10,162,953)	(10,162,953)	(10,163,003)	(10,162,953)
OTHER MUNICIPAL AID	(31,888,917)	-	-	(31,888,917)	-
MUNICIPAL RESTRUCTURING FUNDS	(20,000,000)	-	-	(20,000,000)	-
STATE CONTRACT ASSISTANCE	(11,888,917)	-	-	(11,888,917)	-
OTHER STATE REVENUES	(2,515,219)	(879,617)	(879,617)	(2,515,219)	(111,786)
BOND INT SUB ON SCH PROJ	(46,620)	(46,613)	(46,613)	(46,620)	-
EDUCATION OTHER	(1,307,456)	-	-	(1,307,456)	-
JUDICIAL BRANCH REV DISTRIB.	(44,931)	(76,000)	(76,000)	(44,931)	(89,972)
MANUFACTURERS' FACILITIES	-	(48,843)	(48,843)	-	-
SCH BUILD GRT-SERIAL	(1,077,079)	(661,445)	(661,445)	(1,077,079)	-
VETERANS EXEMPTIONS	(39,133)	(46,716)	(46,716)	(39,133)	(21,814)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,238,518)	(4,302,289)	(4,302,289)	(4,238,518)	(4,473,045)
DISABIL EXEMPT-SOC SEC	(6,813)	(7,755)	(7,755)	(6,813)	(6,223)
GR REC TAX-PARI MUTUEL	(215,473)	(250,000)	(250,000)	(215,473)	(206,810)
HEALTH&WELFARE-PRIV SCH	(48,772)	(61,366)	(61,366)	(48,772)	(54,629)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
PHONE ACCESS LN TAX SH	(447,477)	(550,000)	(550,000)	(447,477)	(447,838)
PILOT CHURCH HOMES INC	(131,112)	(131,112)	(131,112)	(131,112)	(131,112)
PILOT FOR CT CTR FOR PERF	(361,859)	(357,056)	(357,056)	(361,859)	(513,422)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(522,483)	(525,000)	(525,000)	(522,483)	(540,247)
PILOT HARTFORD MARRIOTT	(484,529)	(400,000)	(400,000)	(484,529)	(552,763)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
OTHER	(2,800)	(5,000)	(5,000)	(2,800)	(5,100)
STATE REIMBURSEMENTS	(2,800)	(5,000)	(5,000)	(2,800)	(5,100)
46-CHARGES FOR SERVICES	(3,647,518)	(2,929,483)	(2,929,483)	(3,647,518)	(4,167,254)
CONVEYANCE TAX	(1,301,512)	(1,155,519)	(1,155,519)	(1,301,512)	(1,913,349)
FILING RECORD-CERTIF FEES	(327,904)	(300,000)	(300,000)	(327,904)	(280,062)
TRANSCRIPT OF RECORDS	(811,703)	(839,250)	(839,250)	(811,703)	(829,705)
OTHER	(1,206,399)	(634,714)	(634,714)	(1,206,399)	(1,144,137)
47-REIMBURSEMENTS	(134,317)	(152,840)	(152,840)	(134,317)	(122,833)
ADVERTISING LOST DOGS	(155)	(220)	(220)	(155)	(980)
ATM REIMBURSEMENT	(527)	(1,475)	(1,475)	(527)	(399)
DOG ACCT-SALARY OF WARDEN	(1,992)	(2,600)	(2,600)	(1,992)	(2,291)
OTHER REIMBURSEMENTS	(7,274)	(17,900)	(17,900)	(7,274)	(4,438)
PRIOR YEAR EXPEND REFUNDS	(10,796)	(17,000)	(17,000)	(10,796)	-
REIMB FOR MEDICAID SERVICES	(20,933)	(22,000)	(22,000)	(20,933)	(9,945)
SECTION 8 MONITORING	(78,778)	(85,545)	(85,545)	(78,778)	(87,497)
WORK COMP NORM TAX APPLIC	-	-	-	-	-
OTHER	(13,863)	(6,100)	(6,100)	(13,863)	(17,284)
48-OTHER REVENUES	(1,313,009)	(238,650)	(238,650)	(1,313,009)	(452,839)
MISCELLANEOUS REVENUE	(139,033)	(169,150)	(169,150)	(139,033)	(155,122)
OVER & SHORT ACCOUNT	(375)	(1,500)	(1,500)	(375)	(1,007)
SALE CITY SURPLUS EQUIP	(22)	(60,000)	(60,000)	(22)	(783)
SALE OF DOGS	(3,609)	(5,000)	(5,000)	(3,609)	(7,152)
SETTLEMENTS - OTHER	(870,008)	(3,000)	(3,000)	(870,008)	(215,998)
OTHER	(299,962)	-	-	(299,962)	(72,777)
53-OTHER FINANCING SOURCES	(5,543,864)	(16,483,365)	(16,483,365)	(5,543,864)	(10,466,382)
CORPORATE CONTRIBUTION	-	(10,000,000)	(10,000,000)	-	(3,141,333)
DOWNTOWN NORTH (DONO)	(933,953)	(1,193,500)	(1,193,500)	(933,953)	(1,134,590)
REVENUE FROM HTFD PKG AUTHY	(2,366,924)	(2,424,865)	(2,424,865)	(2,366,924)	(2,995,732)
SPECIAL POLICE SERVICES	(2,153,090)	(2,750,000)	(2,750,000)	(2,153,090)	(2,955,127)
OTHER	(89,896)	(115,000)	(115,000)	(89,896)	(239,599)
Grand Total	(594,596,768)	(570,041,106)	(570,638,802)	(594,596,768)	(563,109,386)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY18 AND FY19
PROPERTY TAX COLLECTION REPORT THROUGH JUNE 30, 2019

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 18 ¹	Actual FY 19	Actual FY 18	Actual FY 19	Actual FY 18	Actual FY 19	Actual FY 18	Actual FY 19	FY 18	FY 19
July	72,052,947	96,451,948	563,438	(342,432) ²	164,879	251,077	-	-	72,781,264	96,360,592
August	63,826,289	42,246,468	840,437	525,224	345,654	387,653	-	-	65,012,380	43,159,346
September	2,808,259	2,271,622	561,471	17,906 ⁴	298,264	718,507 ⁵	-	-	3,667,993	3,008,035
October	1,796,685	2,646,106	433,128	(278,383) ⁶	257,399	246,322	-	-	2,487,212	2,614,045
November	1,178,908	1,971,266 ⁷	431,214	469,702	250,517	318,786	-	-	1,860,639	2,759,753 ⁷
December	12,652,433	13,258,728	607,524	382,154 ⁸	328,728	280,737	-	-	13,588,686	13,921,620
January	81,413,149	74,752,130 ⁹	335,485	506,639	180,300	318,802	-	-	81,928,934	75,577,571 ⁹
February	27,186,117	27,809,194	611,128	417,367	405,089	312,757	-	-	28,202,334	28,539,318
March	2,598,384	2,712,714	406,746	543,565	437,264	467,814	-	-	3,442,395	3,724,092
April	1,928,088	1,933,466	409,219	763,667	333,732	443,352	-	-	2,671,040	3,140,486
May	1,905,402	1,288,335 ¹⁰	273,259	616,554	369,281	511,556	379,002	-	2,926,943	2,416,446
June	1,015,705	2,683,015 ¹¹	253,766	(930,970) ¹²	337,902	746,924	1,197,113	740,692	2,804,487	3,239,661
Total Collections	270,362,368	270,024,993	5,726,813	2,690,993	3,709,011	5,004,287	1,576,115	740,692	281,374,307	278,460,965
60 Day Collections (Year End entry)			1,021,870						1,021,870	-
Adjusted Total Collections	270,362,368	270,024,993	6,748,683	2,690,993	3,709,011	5,004,287	1,576,115	740,692	282,396,177	278,460,965

	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19
Total Budget	266,698,436	273,861,323	7,416,725	5,500,000	4,450,000	3,900,000	1,500,000	750,000	280,065,161	284,011,323
Total Adjusted Levy at July 1st³	292,142,980	289,991,265	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through June	270,362,368	270,024,993	5,726,813	2,690,993^{2,4,6}	3,709,011	5,004,287⁵	1,576,115	740,692	281,374,307	278,460,965
Outstanding Receivable at 06/30/19	12,985,887	9,816,010	41,593,381	44,532,323	n/a	n/a	n/a	n/a	n/a	n/a
% of Budget Collected	101.37%	98.60%	77.21%	48.93%	83.35%	128.32%	105.07%	98.76%	100.47%	98.05%
% of Adjusted Levy Collected	92.54%	93.11%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	74.29	74.29								
Mill Rate Personal Property	74.29	74.29								
Mill Rate Motor Vehicle	39	45								

¹ FY18 is not finalized until we complete the annual audit as there may be reconciliation and audit adjustments.

² July's negative balance is due to adjustments as a result of tax appeal settlements and PY overpayments.

³ The final adjusted levy at 6/30 for FY2018 totaled \$291,086,166. Changes from the levy at 7/1 to 6/30 are mainly due to tax appeals and abatements finalized throughout the fiscal year.

⁴ September's reduced collections is due to a large adjustment from tax appeal settlements.

⁵ September- \$470K interest paid in 09/2018 for PY tax 2009 from New Talcott Plaza LLC/Shelbourne Group.

⁶ October's PY negative balance is due to adjustments & transferred payments upon Corp Council & Assessment's agreements. (\$666K of SGS Pearl, LLC || \$242K of RP Asylum LLC || \$42K of Newgate Corp)

⁷ \$900K increased in November YTY was driven by significant transactions increased for RE's current levy; and a result of "fee relief program for PP in Oct & Nov.(RE & PP had 901 & 328 transactions in Nov 2018 vs. 701 & 89 transactions in Nov 2017 respectively).

⁸ December prior levy includes tax appeal settlement for Asylum LLC for \$100K and \$42K for S. Meadows No 3 & No 4 LLC.

⁹ January current year levy collections are lower than prior year but February collections are trending higher than last year.

¹⁰ May's decreased current year levy collections is due to processed tax appeals of \$683K.

¹¹ June's current year collections include a significant increase by apply and offset the credits from adjustments for Hartford Hospital, Hartford LLC (Asylum), and Mount Sinai.

¹² June's prior levy deficit is related to processed court appeals, and the transfer of credits created from tax appeals to the 2018 grand list before new bills were mailed.

Expenditure Summary - Departments

	FY2018 ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL	FY2019 ACTUAL (YTD)	FY2019 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	690,350	797,134	797,134	690,350	700,632	700,632	96,502
00112 COURT OF COMMON COUNCIL	481,167	506,800	506,800	481,167	503,577	503,577	3,223
00113 TREASURER	397,500	558,509	558,509	397,500	454,715	454,715	103,794
00114 REGISTRARS OF VOTERS	457,848	377,365	627,694	457,848	581,934	581,934	45,760
00116 CORPORATION COUNSEL	1,439,951	1,544,801	1,544,801	1,439,951	1,335,850	1,335,850	208,951
00117 TOWN & CITY CLERK	708,047	794,739	794,739	708,047	698,287	698,287	96,452
00118 INTERNAL AUDIT	464,197	507,132	507,132	464,197	501,016	501,016	6,116
00119 CHIEF OPERATING OFFICER	774,567	811,006	811,006	774,567	613,541	613,541	197,465
00122 METRO HARTFORD INNOVATION SERV	2,996,431	3,174,113	3,174,113	2,996,431	3,174,113	3,174,113	0
00123 FINANCE	3,283,736	3,866,529	3,866,529	3,283,736	3,301,651	3,301,651	564,878
00125 HUMAN RESOURCES	1,008,374	1,246,526	1,246,526	1,008,374	1,231,032	1,231,032	15,494
00128 OFFICE OF MANAGEMENT & BUDGET	666,029	1,013,945	1,013,945	666,029	856,745	856,745	157,200
00132 CHILDREN FAMILY RECREATION	3,079,173	3,392,778	3,392,778	3,079,173	3,349,647	3,349,647	43,131
00211 FIRE	38,443,976	33,267,580	33,267,580	38,443,976	32,098,043	32,098,043	1,169,537
00212 POLICE	39,178,526	46,473,493	46,473,493	39,178,526	39,968,625	39,968,625	6,504,868
00213 EMERGENCY SERVICES & TELECOMM.	3,614,141	3,824,904	3,824,904	3,614,141	3,656,913	3,656,913	167,991
00311 PUBLIC WORKS	12,501,725	13,922,330	13,922,330	12,501,725	13,161,628	13,161,628	760,702
00420 DEVELOPMENT SERVICES	3,379,633	4,157,700	4,157,700	3,379,633	3,287,845	3,287,845	869,855
00520 HEALTH AND HUMAN SERVICES	4,103,079	5,028,529	5,028,529	4,103,079	3,345,125	3,345,125	1,683,404
00711 EDUCATION	283,943,410	284,008,188	284,605,884	283,943,410	284,076,929	284,076,929	528,955
00721 HARTFORD PUBLIC LIBRARY	8,100,000	8,150,000	8,150,000	8,100,000	1,483,334	1,483,334	6,666,666
00820 BENEFITS & INSURANCES	90,369,281	93,793,869	93,793,869	90,369,281	83,783,519	85,804,740	7,989,129
00821 DEBT SERVICE ¹	58,011,334	17,423,430	17,423,430	58,011,334	17,333,583	27,911,468	(10,488,038)
00822 NON OP DEPT EXPENDITURES ²	36,142,260	41,399,706	41,149,377	36,142,260	39,385,461	44,018,993	(2,869,616)
Grand Total	594,234,736	570,041,106	570,638,802	594,234,736	538,883,742	556,116,381	14,522,421

¹ The FY2019 Adopted Budget for Debt & Other Capital actuals are comprised of \$4.64M for Downtown North, \$103K for a Grant in Lieu of Taxes payment, and \$116K for Clean Water loan principal and interest for a total of \$4.85M. Pay-As-You-Go CapEx of \$12.48M has been expended by the City of Hartford. In addition, \$10.50M of needed capital expenditures are projected, which is offset by \$12K of interest earned in the escrow account that was applied to DONO interest payment.

² Non-Operating expenditures are currently unfavorable by \$2.87M. The driver of unfavorability is costs for vehicle, equipment and technology critical needs, offset by favorability across expenditures in Non-Operating.

Expenditure Summary - Major Expenditure Category

	FY2018 ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL	FY2019 ACTUAL (YTD)	FY2019 PROJECTION	VARIANCE
PAYROLL	102,266,638	108,197,525	108,070,867	102,266,638	97,663,355	97,663,355	10,407,512
FT ¹	78,881,011	92,203,755	91,919,057	78,881,011	80,502,710	80,502,710	11,416,347
HOL ¹	2,519,149	2,445,733	2,445,733	2,519,149	2,144,726	2,144,726	301,007
OT ¹	19,235,767	12,132,529	12,132,529	19,235,767	13,163,217	13,163,217	(1,030,688)
PT ¹	1,630,712	1,415,508	1,573,548	1,630,712	1,852,702	1,852,702	(279,154)
BENEFITS	90,369,281	93,793,869	93,793,869	90,369,281	83,783,519	85,804,740	7,989,129
HEALTH ^{14,16}	34,536,346	35,882,979	35,882,979	34,536,346	31,260,540	31,260,540	4,622,439
MITIGATION ²	0	(500,000)	(500,000)	0	0	0	(500,000)
PENSION ³	45,565,981	45,755,045	45,755,045	45,565,981	43,406,819	43,406,819	2,348,226
INSURANCE ¹⁶	4,589,297	4,890,000	4,890,000	4,589,297	4,551,833	4,951,833	(61,833)
CONCESSIONS ⁴	464,076	(1,000,000)	(1,000,000)	464,076	0	0	(1,000,000)
FRINGE REIMBURSEMENTS ⁵	(4,094,152)	(2,750,000)	(2,750,000)	(4,094,152)	(5,333,789)	(5,333,789)	2,583,789
LIFE INSURANCE	252,536	315,652	315,652	252,536	262,106	262,106	53,546
OTHER BENEFITS ⁶	4,254,156	4,900,193	4,900,193	4,254,156	4,236,010	4,236,010	664,183
WAGE ⁷	0	900,000	900,000	0	0	0	900,000
WORKERS COMP ^{8,16}	4,801,040	5,400,000	5,400,000	4,801,040	5,400,000	7,021,222	(1,621,222)
DEBT	58,011,334	17,423,430	17,423,430	58,011,334	17,333,583	27,911,468	(10,488,038)
DEBT ⁹	58,011,334	17,423,430	17,423,430	58,011,334	17,333,583	27,911,468	(10,488,038)
LIBRARY	8,100,000	8,150,000	8,150,000	8,100,000	1,483,334	1,483,334	6,666,666
LIBRARY ¹⁰	8,100,000	8,150,000	8,150,000	8,100,000	1,483,334	1,483,334	6,666,666
MHIS	2,996,431	3,174,113	3,174,113	2,996,431	3,174,113	3,174,113	0
MHIS	2,996,431	3,174,113	3,174,113	2,996,431	3,174,113	3,174,113	0
UTILITY	22,079,682	23,964,607	23,994,285	22,079,682	23,414,737	23,414,737	579,548
UTILITY ¹³	22,079,682	23,964,607	23,994,285	22,079,682	23,414,737	23,414,737	579,548
OTHER	26,467,959	31,329,374	31,426,354	26,467,959	27,954,173	32,587,706	(1,161,352)
COMMUNITY ACTIVITIES	2,672,623	2,578,776	2,549,131	2,672,623	2,109,406	2,109,406	439,725
CONTINGENCY ¹¹	329,799	4,435,019	950,591	329,799	555,751	555,751	394,841
CONTRACTED SERVICES	3,416,930	3,809,682	3,768,371	3,416,930	3,281,395	3,281,395	486,976
ELECTIONS	71,296	208,044	0	71,296	0	0	0
GOVT AGENCY & OTHER	750,000	0	0	750,000	0	0	0
LEASES - OFFICES PARKING COPIER	976,678	1,942,984	1,885,245	976,678	1,524,840	1,545,560	339,685
LEGAL EXPENSES & SETTLEMENTS ¹¹	6,489,996	2,616,500	6,665,539	6,489,996	6,398,742	6,398,742	266,797
OTHER	3,139,123	4,319,822	3,921,514	3,139,123	3,274,816	3,274,816	646,698
OUT AGENCY	0	0	0	0	0	0	0
POSTAGE	193,625	231,419	205,419	193,625	163,630	163,630	41,789
SUPPLY	3,534,279	4,236,320	4,543,767	3,534,279	3,996,107	3,996,107	547,660
TECH, PROF & COMM BASED SERVICES	1,425,931	1,976,350	1,922,319	1,425,931	1,650,223	1,650,223	272,096
VEHICLE & EQUIP ¹⁵	3,467,680	4,974,458	5,014,458	3,467,680	4,999,264	9,612,076	(4,597,618)
EDUCATION	283,943,410	284,008,188	284,605,884	283,943,410	284,076,929	284,076,929	528,955
EDUCATION ¹²	283,943,410	284,008,188	284,605,884	283,943,410	284,076,929	284,076,929	528,955
Grand Total	594,234,736	570,041,106	570,638,802	594,234,736	538,883,742	556,116,381	14,522,421

¹ Net favorable variance of \$10.40M in Payroll is due to a delay in refilling vacancies of \$11.42M (see page 7) and holiday pay (HOL) of \$301K, offset by \$1.03M in Public Safety and DPW overtime (OT) and by \$279K part-time (PT).

² Mitigation of \$500K reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire departments respectively include \$1.17M and \$1.56M in budgeted attrition and vacancy savings. In total, \$3.23M is budgeted for attrition city-wide.

³ The total MERF Pension Actuarial Defined Employer Contribution (ADEC) for the City of Hartford is \$44.22M. This includes the BOE and Library ADEC of \$4.78M and \$925K respectively, which are separately budgeted in the BOE and Library line items. The City's total ADEC for Police, Fire and Municipal workers of \$38.50M is fully budgeted and has been trued-up in full compliance with the contract assistance agreement. In addition, the primary driver of favorability in Pension is vacation/sick payouts.

⁴ Concessions savings have been adjusted for HMEA arbitration and the MLA contract.

⁵ Fringe reimbursements for grant funded employees are favorable due to Police and Fire grants.

⁶ Other Benefits is favorable due to in Social Security and Unemployment compensation.

⁷ Wage reserve has been adjusted for HMEA arbitration and the MLA contract.

⁸ Workers' Compensation is net unfavorable due to the actuals in claims experience. IBNR adjustment will be recorded in October.

⁹ The FY2019 Adopted Budget for Debt & Other Capital actuals are comprised of \$4.64M for Downtown North, \$103K for a Grant in Lieu of Taxes payment, and \$116K for Clean Water loan principal and interest for a total of \$4.85M. Pay-As-You-Go CapEx of \$12.48M has been expended by the City of Hartford. In addition, \$10.50M of needed capital expenditures are projected, which is offset by \$12K of interest earned in the escrow account that was applied to DONO interest payment.

¹⁰ Due to \$6.667M of the Corporate Contribution provided directly to the Hartford Public Library (has been received), the annual Library appropriation has been adjusted accordingly.

¹¹ Legal Expenses and Settlements are unfavorable due to Stadium and Master Development Plan outside legal services.

¹² Education YTD actuals reflect 12 months of the City's tax supported payment of \$96.0M and the \$188.0M the State ECS allocation transfer. The Education Revised Budget and actual have increased by \$598K due to the State Department of Education providing additional funding for the educational support of displaced students from Puerto Rico and offset by a reduction of \$529K, due to the year end, reconciling adjustment for the State Special Education Fund.

¹³ Utilities are net favorable by \$580K, with favorability coming from electricity and fuels.

¹⁴ Health care expenditures were favorable in FY2019.

¹⁵ Vehicles and Equipment expenditures are \$4.60M unfavorable due to equipment and technology critical needs for public safety functions.

¹⁶ IBNR adjustment will be recorded in October.

Appendix

FY2019 Full-time (FT) Payroll Actuals (8/20/19)

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD ACTUALS	VARIANCE (BUDGETED ANNUAL AMOUNT (REV) - YTD ACTUALS)
111-Mayor	11	721,078	656,365	64,713
112-CCC	7	351,504	354,895	(3,391)
113- Treas	9	481,197	446,598	34,599
114- ROV	6	285,985	282,316	3,669
116-Corp Counsel	17	1,463,346	1,253,678	209,668
117- Clerk	11	675,645	557,300	118,345
118-Audit	5	503,254	497,463	5,791
119-COO	6	470,676	329,371	141,305
123- FIN	46	3,511,410	3,119,794	391,616
125- HR	13	883,507	814,611	68,896
128-OMBG	11	905,375	784,136	121,239
132-FCYR	11	821,271	745,983	75,288
211- Fire	362	26,982,318	24,314,229	2,668,089
212- Police	540	38,005,529	30,657,744	7,347,785
213- EST	49	3,030,454	2,460,804	569,650
311- DPW	185	9,404,889	8,389,905	1,014,984
420- Devel Serv	54	4,001,061	3,078,337	922,724
520- HHS	31	2,085,679	1,310,109	775,570
Grand Total	1,374	94,584,178	80,053,638	14,530,540

FT- Fire Attrition	(1,559,074)
FT- Police Attrition	(1,172,197)
FT- Development Services Attrition	(20,000)
FT- Net other payroll (stand-by & longevity)	86,150
FT- Total Revised Budget	91,919,057

FT- Fire and Police Attrition	(2,731,271)
FT- Development Services Attrition	(20,000)
FT- Net other payroll	(362,923)
FT- Subtotal Variance	11,416,347

Non-Sworn Attrition (within Benefits)	(500,000)
Total Variance (favorable)	10,916,347

Assumptions

1) Adopted head count is 1388 with 14 MHIS positions funded in the MHIS internal service fund

MEMORANDUM
Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board
From: Julian Freund, OPM
Subject: Hartford Support Supervisors Local 78
Date: September 12, 2019

Background

The previous collective bargaining agreement between the Hartford Board of Education and the Hartford Schools Support Supervisors union expired June 30, 2019. A Tentative Agreement for a contract term through June 30, 2023 was recently approved by the union membership and the Hartford Board of Education.

The Hartford Subcommittee reviewed the contract in executive session at its August 15 meeting because the agreement had not yet been acted on by the Board of Education. The agreement was subsequently reviewed by the full MARB at a special meeting on August 29 and tabled until additional financial information could be provided. The Board of Education has compiled the requested information which accompanies this memo.

Summary of Major Economic Provisions

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

Wages

- FY 2019/20: 2% general wage increase, with no step increase
- FY 2020/21: 1% general wage increase, with no step increase
- FY 2021/22: 1.5% general wage increase, with no step increase
- FY 2021/22: 1.0% general wage increase, with no step increase

The prior contract provided for general wage increases of 3% in FY 2017, 0% in FY 2018, and 0% in FY 2019.

Health Insurance:

- Makes HDHP mandatory for all members
- Deductible of \$2,000/\$4,000
- Health savings account with the BOE contributing 50% toward the deductible
- Employee cost share increases by 1% in each year of the contract
- Option to purchase health insurance for employee and family upon retirement at same rate as current members eliminated for new hires

Analysis:

The Board of Education has provided several exhibits analyzing the impact of the proposed agreement. The Summary of Savings indicates that much of the compounded cost of the wage increases is offset by the savings related to the transition to the HDHP and increases in the employee cost share. As suggested by MARB members at the special meeting, the BOE noted other measures that may offset the cost of wage increases.

Additional attachments provide detail regarding the cost of the general wage increases and savings from the health insurance changes. A schedule of salaries by position, with minimum/maximum salary by year is also provided. A set of job descriptions has also been submitted by the BOE for background information and is being distributed under separate cover.

Attachments:

- Tentative Agreement
- Brief Summary of Hartford School Support Supervisors Tentative Agreement
- History of Hartford School Support Supervisors Contract
- Salary Comparisons
- Summary of Savings
- Cost Calculations of general wage increases
- Segal analysis of impact of HDHP
- Salary schedule by year
- Prior contract with HSSSA 2017-2019

THE HARTFORD BOARD OF EDUCATION

AND

**THE HARTFORD SCHOOLS SUPPORT SUPERVISORS ASSOCIATION,
LOCAL 78, AFSA, AFL-CIO**

The Hartford Board of Education (“HBOE”) and the Hartford Schools Support Supervisors Association, Local 78, AFSA, AFL-CIO (“HSSSA”) tentatively agree to a Collective Bargaining Agreement to be in full force and effect for the period commencing July 1, 2019 through June 30, 2023 subject to the ratification by HSSSA, and approval by both the HBOE and the Municipal Accountability Review Board of the State of Connecticut. The July 1, 2017 through June 30, 2019 Collective Bargaining Agreement currently in effect shall remain unchanged except as specifically outlined in this Tentative Agreement provided further that the Collective Bargaining Agreement shall be modified to reflect these changes.

Deletions of existing language are shown ~~struck-out~~. New language is shown in **[bold]** and enclosed in brackets.

HARTFORD BOARD OF EDUCATION

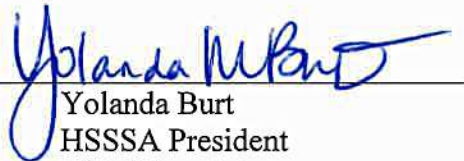
HARTFORD SCHOOLS SUPPORT
SUPERVISORS, LOCAL 78,
AFSA, AFL-CIO

BY



Melinda B. Kaufmann
Chief Negotiator

BY



Yolanda Burt
HSSSA President
Chief Negotiator

Date: ~~July 11~~, 2019

August 8

Article V(C)(1) – Grievance Procedure/Time Limits

Original Language

A. Time Limits

1. Since it is important that a grievance be processed as rapidly as possible, the number of days indicated at each level should be considered a maximum. The time limits specified, however, may be extended by mutual agreement or extenuating circumstances and must be in writing, between the Union President and the Chief Labor and Legal Officer.

Agreed Language

A. Time Limits

2. Since it is important that a grievance be processed as rapidly as possible, the number of days indicated at each level should be considered a maximum. The time limits specified, however, may be extended by mutual agreement or ~~extenuating circumstances~~ and must be in writing, between the Union President and ~~the Chief Labor and Legal Officer~~ [**Executive Director of Human Resources or his/her designee**].

Article VII Union Security/Rights

Original Language

- A. The Board agrees to deduct via payroll dues for all members of the bargaining unit, unless an individual member gives notice to the Chief Talent Officer, in writing, that he or she wishes to have deducted the service fee only.
- B. The deduction for any month shall be made on a bi-weekly basis and shall be remitted to the Union, together with a list of names of employees from whose wages such deductions have been made, not later than the fifteenth day of the following month.

Agreed Language

- A. The Board agrees to deduct via payroll dues for all members of the bargaining unit [**who give express written permission to the Executive Director of Human Resources for such fee to be deducted via payroll. The Board agrees to deduct via payroll a service fee for all non-members who given written permission to the Executive Director of Human Resources for such fee to be deducted via payroll.**] ~~unless an individual member gives notice to the Chief Talent Officer, in writing, that he or she wishes to have deducted the service fee only.~~

B. The deduction for any month shall be made on a bi-weekly basis and shall be remitted to the Union, together with a list of names of employees from whose wages such deductions have been made, not later than the fifteenth day of the following month.

[H. The Union shall hold the Board and City harmless against any and all claims, demands, liabilities, lawsuits, counsel fees or other costs which may arise out of, or by reason of, actions taken against the Board and/or the City as a result of the administration of the provisions of this article.]

Article XXIV(G) Assumption of Liability for Damages Caused by Bargaining Unit Member

Original Language

G. Assumption of Liability for Damage Caused by Bargaining Unit Member:

1. Employees in the bargaining unit shall be protected in accordance with section 7-465 of the Connecticut General Statutes, as it is amended from time to time.
2. Solely for the purpose of informing employees in the bargaining unit, the following language is offered as a paraphrase of the provisions of Section 7-465:
 - a. The Board shall pay on behalf of any bargaining unit member all sums which such bargaining unit member becomes obligated to pay by reason of the liability imposed upon such bargaining unit member by law for physical damages to person or property if the bargaining unit member at the time of the occurrence, accident, physical injury or damages complained of, was acting in the performance of his/her duties and within the scope of his/her employment, and if such occurrence, accident, physical injury or damage was not the result of any willful or wanton act of such bargaining unit member in the discharge of such duty.

Agreed Language

G. Assumption of Liability for Damage Caused by Bargaining Unit Member:

3. Employees in the bargaining unit shall be protected in accordance with section ~~7-465~~ **[10-235]** of the Connecticut General Statutes, as it is amended from time to time.
4. Solely for the purpose of informing employees in the bargaining unit, the following language is offered as a paraphrase of the provisions of Section ~~7-465~~ **[10-235]**:

- a. The Board shall pay on behalf of any bargaining unit member all sums which such bargaining unit member becomes obligated to pay by reason of the liability imposed upon such bargaining unit member by law for physical damages to person or property if the bargaining unit member at the time of the occurrence, accident, physical injury or damages complained of, was acting in the performance of his/her duties and within the scope of his/her employment, and if such occurrence, accident, physical injury or damage was not the result of any willful or wanton act of such bargaining unit member in the discharge of such duty.

Appendix B

2019-2020	2% general wage increase
2020-2021	1% general wage increase
2021-2022	1.5% general wage increase
2022-2023	1% general wage increase

Appendix C

Original Language

1. Health Insurance

Employee health contributions shall have a pre-tax status under Section 125 Plan.

A. PPO

Participating employees shall contribute the following percentages toward the annual premium or fully insured premium equivalent costs for individual or family coverage:

2017-2019: 20% (not to exceed the amount listed in side letter)

All employees starting work in HSSSA on or after July 1, 2015, may only enroll in the HDHP with HSA and not have access to the PPO plan. If an employee is hired into the unit while already enrolled in the district PPO plan, he/she shall be permitted to remain in such plan. Any member who elects the High Deductible Health Plan with the HSA shall not thereafter return to the PPO.

Employees enrolled in the Board's PPO Plan are eligible for the Board's managed three-tier drug rider as follows:

- \$10 generic
- \$25 formulary brand
- \$40 non-formulary brand
- Mail Order - 2X co-payments for a 90-day supply.

High Deductible Health Plan with a Health Savings Account ("HSA")

Members shall contribute the following percentages toward the annual premium or fully insured premium equivalent costs for individual or family coverage on the HDHP with HSA:

2017-2019: 17% (not to exceed the amount listed in side letter)

In-Network services shall be subject to a \$2,000 deductible for an individual plan and \$4,000 per family . The plan pays 100% in network services after the deductible, except for prescription drugs (Rx).

Out-of-Network services shall be subject to a 20% coinsurance for an individual plan up to a yearly maximum of \$2,000 individual and \$4,000 per family. Out of network out of pocket maximum is \$4,000 per individual and \$8,000 per family (including the deductible)

Upon reaching the deductibles, there shall be a Rx co-payment applied as follows:

- Generic: \$5
- Brand (formulary): \$15
- Brand (non-formulary): \$30

Up to an out of pocket maximum of \$1,000 per individual and \$2,000 per family.

B. HSA Plan:

Effective July 1, 2016, the Board shall contribute fifty percent (50%) of the applicable HSA deductible amount. The Board's contribution toward the HSA deductible will be deposited into the HSA accounts in two equal installments, the first during the week of July and the second during the week of January 1. The Board's contribution will be pro-rated for members hired after July 1st in any year.

HSSSA agrees that any portion of the health, dental, or prescription drug plan may be self-insured or insured at the sole discretion of the Board. This provision shall not be subject to the grievance procedure.

Agreed Language

1. Health Insurance

Employee health contributions shall have a pre-tax status under Section 125 Plan.

A. PPO

~~Participating employees shall contribute the following percentages toward the annual premium or fully insured premium equivalent costs for individual or family coverage:~~

~~2017-2019: 20% (not to exceed the amount listed in side letter)~~

~~All employees starting work in HSSSA on or after July 1, 2015, may only enroll in the HDHP with HSA and not have access to the PPO plan. If an employee is hired into the unit while already enrolled in the district PPO plan, he/she shall be permitted to remain in such plan. Any member who elects the High Deductible Health Plan with the HSA shall not thereafter return to the PPO.~~

~~Employees enrolled in the Board's PPO Plan are eligible for the Board's managed three-tier drug rider as follows:~~

- ~~\$10 generic~~
- ~~\$25 formulary brand~~
- ~~\$40 non-formulary brand~~
- ~~Mail Order 2X co-payments for a 90-day supply.~~

High Deductible Health Plan with a Health Savings Account ("HSA")

[All bargaining unit members will move to the High Deductible Health Plan with a Health Savings Account ("HSA"). This will commence the start of the month after the contract is approved by the MARB and the HBOE. Any member who is enrolled in Medicare may not participate in the HSA and must participate in a health retirement account (HRA).]

Members shall contribute the following percentages toward the annual premium or fully insured premium equivalent costs for individual or family coverage on the HDHP with HSA:

~~2017-2019: 17% (not to exceed the amount listed in side letter)~~

2019-2020	17%
2020-2021	18%
2021-2022	19%
2022-2023	20%

In-Network services shall be subject to a \$2,000 deductible for an individual plan and \$4,000 per family . The plan pays 100% in network services after the deductible, except for prescription drugs (Rx).

Out-of-Network services shall be subject to a 20% coinsurance for an individual plan up to a yearly maximum of \$2,000 individual and \$4,000 per family. Out of network out of pocket maximum is \$4,000 per individual and \$8,000 per family (including the deductible)

Upon reaching the deductibles, there shall be a Rx co-payment applied as follows:

Generic: \$5

Brand (formulary): \$15

Brand (non-formulary): \$30

Up to an out of pocket maximum of \$1,000 per individual and \$2,000 per family.

[A] B. HSA Plan:

Effective July 1, [2019] 2016, the Board shall contribute fifty percent (50%) of the applicable HSA deductible amount. The Board's contribution toward the HSA deductible will be deposited into the HSA accounts in two equal installments, the first during the week of July [1] and the second during the week of January 1. The Board's contribution will be pro-rated for members hired after July 1st in any year.

HSSSA agrees that any portion of the health, dental, or prescription drug plan may be self-insured or insured at the sole discretion of the Board. This provision shall not be subject to the grievance procedure.

Appendix C(5)(C)

Bargaining unit members shall be allowed to carry over up to fifteen (15) vacation days when authorized by the Superintendent or the Superintendent's designee. Requests for carry-over vacation in excess of fifteen (15) days may be made to the Superintendent and/or designee, who will in his/her sole discretion approve or deny that request. Such decision is not subject to grievance or arbitration.

Agreed Language

Bargaining unit members shall be allowed to carry over up to [twenty-four (24)] fifteen (15) vacation days when authorized by the Superintendent or the Superintendent's designee. Requests for carry-over vacation in excess of [twenty-four (24)] fifteen (15) days may be made to the Superintendent and/or designee, who will in his/her sole discretion approve or deny that request. Such decision is not subject to grievance or arbitration.

Appendix C(6) Severance

6. Severance

Upon retirement a bargaining unit member shall be entitled to severance. The severance shall be paid for unused accumulated sick days at the per diem value of

the bargaining unit member's annual salary at the time of retirement and shall be calculated according to the following formula:

- a. the number of unused accumulated sick days not to exceed sixty (60) days; or
- b. thirty percent (30%) of the unused accumulated sick days, whichever is greater.

For bargaining unit members who work a twelve (12) month work year, the per diem rate shall be calculated using 224 workdays.

Retirees and their legally dependent survivors (including spouse) shall be entitled to purchase group health insurance benefits at the same rate as current working bargaining unit members.

Agreed Language

6. Severance

Upon retirement a bargaining unit member shall be entitled to severance. The severance shall be paid for unused accumulated sick days at the per diem value of the bargaining unit member's annual salary at the time of retirement and shall be calculated according to the following formula:

- a. the number of unused accumulated sick days not to exceed sixty (60) days; or
- b. thirty percent (30%) of the unused accumulated sick days, whichever is greater.

For bargaining unit members who work a twelve (12) month work year, the per diem rate shall be calculated using 224 workdays.

Retirees and their legally dependent survivors (including spouse) shall be entitled to purchase group health insurance benefits at the same rate as current working bargaining unit members. **[This provision regarding retiree health insurance will not apply to bargaining unit members who are hired after the date of execution of this Agreement.]**

Appendix C(7) Life Insurance

7. Life Insurance

Upon retirement a bargaining unit member shall receive paid-up life insurance coverage in the amount of five thousand dollars (\$5,000) for bargaining unit members below Grid 710 and fifteen thousand dollars (\$15,000) for bargaining unit members at or above Grid 710.

Agreed Language

7. Life Insurance

Upon retirement a bargaining unit member shall receive paid-up life insurance coverage in the amount of five thousand dollars (\$5,000) for bargaining unit members below Grid 710 and fifteen thousand dollars (\$15,000) for bargaining unit members at or above Grid 710.

[Bargaining Unit Members who are hired after the date of execution of this Agreement will not be eligible for paid-up life insurance upon retirement.]

Global Changes

Replace “Chief Labor and Legal Officer” with “Executive Director of Human Resources or his/her designee”

CONFIDENTIAL

Brief Summary of Hartford School Support Supervisors Tentative Agreement

The current contract expired on June 30, 2019. The Union ratified the tentative agreement on August 8, 2019 at which time it was signed by both parties. The new contract would be effective July 1, 2019 – June 30, 2023. This group is currently comprised of 39 employees.

Salary

2019-2020	2% GWI for eligible members (\$70,517 new money)
2020-2021	1% GWI for eligible members (\$35,963.75 new money)
2021-2022	1.5% GWI for eligible members (\$54,485.08 new money)
2022-2023	1% GWI for eligible members (\$36,868.24 new money)

Total change over the life of the contract: 5.5%

Insurance

It will become mandatory for all bargaining unit members to be on the High Deductible Health Plan with a Health Savings Account (HSA) at the start of the month after the contract is approved by the MARB and HBOE

- Premium Cost Share
 - Upon transfer into the HDHP 17%
 - July 1, 2020 18%
 - July 1, 2021 19%
 - July 1, 2022 20%
- In-Network services shall be subject to a \$2,000 deductible for an individual plan and \$4,000 per family. The plan pays 100% in network services after the deductible, except for prescription drugs (Rx).
- Out-of-Network services shall be subject to a 20% coinsurance for an individual plan up to a yearly maximum of \$2,000 individual and \$4,000 per family. Out of network out of pocket maximum is \$4,000 per individual and \$8,000 per family (including the deductible)
- Upon reaching the deductibles, there shall be a Rx co-payment applied as follows:
 - Generic: \$5
 - Brand (formulary): \$15
 - Brand (non-formulary): \$30
 - Up to an out of pocket maximum of \$1,000 per individual and \$2,000 per family.
- For the duration of the contract, the Board shall contribute fifty percent (50%) of the applicable HSA deductible amount.

Estimated cost savings of all employees switching to the HDHP for 2019-2020 is \$100,491 (which will be prorated depending on what month the plan goes into effect).

Other Cost Saving Measures

- For new members hired after the contract is executed, eliminates the provision of paid up life insurance at time of retirement
- For new members hired after the contract is executed, eliminates the ability to purchase health insurance for the employee and family at the same rates as the current members.

Language Changes

- The Board agrees to deduct via payroll dues or a representation fee for all members of the bargaining unit who give express written permission to the Executive Director of Human Resources for such fee to be deducted via payroll. Added language that the union will hold the district harmless against claims, demands, liabilities, lawsuits, counsel fees and other costs for any action taken against the Board because of this section.
- Removed “extenuating circumstances” as a reason to extend time limits for filing grievances.
- Increased from 15 to 24 the number of vacation days the member may carry over without permission of the Superintendent
- Global replacement of “Chief Labor and Legal Officer” with “Executive Director of Human Resources or his/her designee”

History of Hartford School Support Supervisors Contract

This is a bargaining unit made up of 39 non-certified supervisors. This unit encompasses an eclectic group of supervisory positions such as food service supervisors, occupational therapy and physical therapy supervisor, medical director, Medicaid coordinator, supervisor printing & duplicating center, transportation manager, clinic nursing and support supervisor, lead security officers and various other non-certified supervisory positions. The current salaries range from \$55,000 to \$146,349 depending on the position. This is a bargaining unit that over past contract negotiations has been the leader in agreeing to changes that are fiscally advantageous for the district. Some of these changes are highlighted below.

1. History of Pension Changes

As of the January 1, 2012, this unit agreed that all new hires who were not already in the City MERF were not eligible to participate in the MERF and were only eligible for a 403b plan with a 5% employer match. They are the only union to have agreed to this.

2. History of Wage Increases

This group agreed many years ago to eliminate all steps within their wage categories. For the prior two years, this group agreed to a true wage freeze. The GWIs for the past three years were as follows:

2016-2017	3% GWI
2017-2018	0% GWI
2018-2019	0% GWI

3. Health Insurance

As of July 1, 2015, all new employees in the bargaining unit were eligible for a High Deductible Health Plan with a Health Savings Account only and were not able to participate in the PPO plan.

4. Some other highlights

This unit previously gave up any longevity pay within the contract.

Pay out of vacation at termination is limited to a maximum of 24 days.

Hartford Board of Education
2019-2020 School Support Supervisors Negotiations
Salary Comparisons

Per the request of the Hartford Committee, below are comparisons for three HSSSA positions. As we have been unable to get the comparison information from New Haven and Bridgeport as of this date, I have included comparisons from other nearby school districts. These districts, however, are much smaller and the positions do not always correlate well.

Hartford 2018-2019 Actual Salary: Director of Security: \$107,458

District	Year in Effect	Minimum	Maximum	Notes
West Hartford	2019-2020		\$96,900	Director of Security
East Hartford	2019-2020		\$84,473	Director of Security
Glastonbury	2019-2020		\$83,477	Director of Security
Waterbury	2019-2020		\$78,020	Security and School Safety Coordinator (current salary)
South Windsor	2019-2020		\$71,750	Director of Security
Berlin	2019-2020		\$65,000	Director of Security

Hartford 2018-2019 Actual Salary: Manager Food Services: \$95,481.00

District	Year in Effect	Minimum	Maximum	Notes
West Hartford	2019-2020		\$97,688	Director of Food Services
Glastonbury	2019-2020		\$77,491	Director of School Foods
Waterbury	2019-2020	\$65,000	\$75,000	Food Service Facilities Manager
Berlin	2019-2020		\$61,280	Director – Food Services – 10 month position

Hartford 2018-2019 Actual Salary: Transportation Coordinator: \$60,000

District	Year in Effect	Minimum	Maximum	Notes
East Granby	2019-2020		\$134,366	High School Asst. Vice Principal
Waterbury	2019-2020		\$99,000	Pupil Transportation Coordinator
West Hartford	2019-2020	\$67,557	\$87,283	Transportation Coordinator
Glastonbury	2019-2020		\$87,126	Transportation Coordinator
Farmington	2019-2020		\$60,485	Transportation Coordinator
South Windsor	2019-2020		\$58,126	Transportation Coordinator
East Hartford	2019-2020		\$38.31 per hour	Transportation Coordinator

Summary of Savings: Agreement Between HBOE and HSSSA

General Topic	Change	Fiscal Impact			
		FY 19-20	FY 20-21	FY 21-22	FY 22-23
Wages ¹	General Wage Increases %	2%	1%	1.50%	1%
	Cost of General Wage Increase in \$ (compounded)	\$ 70,517	\$ 106,481	\$ 160,966	\$ 197,834
	Cost of Step Yearly Increment Changes in \$	N/A	N/A	N/A	N/A
Healthcare Health Premium Cost Share	HDHP / HSA Plan Design Change: Cost/(Savings) ²	\$ (100,491)	\$ (100,491)	\$ (100,491)	\$ (100,491)
	HPPHP Employee Cost Share	17%	18%	19%	20%
	Savings from additional employee contribution ³	\$ -	\$ (7,526)	\$ (15,052)	\$ (22,578)
Net Annual Impact		\$ (29,974)	\$ (1,536)	\$ 45,423	\$ 74,765
Vacation Leave	Current provisions: Employees may carry over 15 vacation days without superintendent's permission.				
	New provisions: Employees may carry over 24 vacation days without superintendent's permission.				
	Cost/(Savings) - N/A	\$ -	\$ -	\$ -	\$ -
Other Measures to Offset Costs of Contract					
Elimination of Transportation Coordinator Position (C690)	Cost/(Savings)	\$ (61,200.00)	\$ (61,812)	\$ (62,739)	\$ (63,367)
	Cost/(Savings)	\$ -	\$ -	\$ -	\$ -
	Cost/(Savings)	\$ -	\$ -	\$ -	\$ -
Net Annual Impact		\$ (91,174)	\$ (63,348)	\$ (17,316)	\$ 11,399
Total Impact					\$ (160,439)

Notes:

1. The CBA does not have step movement
2. The 2019-2020 savings numbers are based on the change going into effect at the beginning of the year and will, therefore, need to be pro-rated depending on when the change actually is made.
3. These values are projections based on this year's contributions.

HSSSA Costs Calculation 2%, 1%,1.5%, 1% Each year of Contract
2019-2023

Position	Location	Grade	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	ASSIGNMENT
DIRECTOR	BUILDINGS AND GROUNDS	C750	\$ 108,116.00	\$ 110,278.32	\$ 111,381.10	\$ 113,051.82	\$ 114,182.34	ASST DIRECTOR OF FACILITIES
OPER TRANSPORTATION COORD	TRANSPORTATION OFFICE	C690	\$ 60,000.00	\$ 61,200.00	\$ 61,812.00	\$ 62,739.18	\$ 63,366.57	OPER TRANSPORTATION COORD
COORDINATOR	FOOD SERVICE	C755	\$ 106,090.00	\$ 108,211.80	\$ 109,293.92	\$ 110,933.33	\$ 112,042.66	ASST DIRECTOR OF NUTRTRN SUPPT
MANAGER	CHOICE OFFICE	C710	\$ 73,438.00	\$ 74,906.76	\$ 75,655.83	\$ 76,790.67	\$ 77,558.57	PROG MGR OF TECH DATA & ACCOUN
MANAGER	SPECIAL EDUCATION	C740	\$ 94,028.00	\$ 95,908.56	\$ 96,867.65	\$ 98,320.66	\$ 99,303.87	COMPLIANCE MANAGER
MANAGER	FOOD SERVICE	C720	\$ 80,592.00	\$ 82,203.84	\$ 83,025.88	\$ 84,271.27	\$ 85,113.98	CHILD & NUTRITION FIELD MNGR
MANAGER	FOOD SERVICE	C720	\$ 80,592.00	\$ 82,203.84	\$ 83,025.88	\$ 84,271.27	\$ 85,113.98	OPERATIONS MNGR FOR FOOD SERV
MANAGER	FOOD SERVICE	C720	\$ 80,592.00	\$ 82,203.84	\$ 83,025.88	\$ 84,271.27	\$ 85,113.98	OPERATIONS MNGR FOR FOOD SERV
MANAGER	OFFICE OF FINANCE	C735	\$ 94,600.00	\$ 96,492.00	\$ 97,456.92	\$ 98,918.77	\$ 99,907.96	PAYROLL MANAGER
MANAGER	FOOD SERVICE	C720	\$ 80,592.00	\$ 82,203.84	\$ 83,025.88	\$ 84,271.27	\$ 85,113.98	OPERATIONS MNGR FOR FOOD SERV
MANAGER	FOOD SERVICE	C720	\$ 80,592.00	\$ 82,203.84	\$ 83,025.88	\$ 84,271.27	\$ 85,113.98	OPERATIONS MNGR FOR FOOD SERV
LEAD SCHOOL SAFETY OFFICER	SECURITY	6B6	\$ 55,000.00	\$ 56,100.00	\$ 56,661.00	\$ 57,510.92	\$ 58,086.02	LEAD SCHOOL SAFETY OFFICER
COORDINATOR	SECURITY	A710	\$ 65,000.00	\$ 66,300.00	\$ 66,963.00	\$ 67,967.45	\$ 68,647.12	RESIDENCY COORDINATOR
MANAGER	FOOD SERVICE	C720	\$ 80,592.00	\$ 82,203.84	\$ 83,025.88	\$ 84,271.27	\$ 85,113.98	CHILD & NUTRITION FIELD MNGR
COORDINATOR	FOOD SERVICE	C720	\$ 87,000.00	\$ 88,740.00	\$ 89,627.40	\$ 90,971.81	\$ 91,881.53	CHILD & NUTRITION FIELD MNGR
DIRECTOR	SECURITY	C760	\$ 107,458.00	\$ 109,607.16	\$ 110,703.23	\$ 112,363.78	\$ 113,487.42	SECURITY DIRECTOR (CENTRAL)
MANAGER	TRANSPORTATION OFFICE	C720	\$ 89,000.00	\$ 90,780.00	\$ 91,687.80	\$ 93,063.12	\$ 93,993.75	TRANSPORTATION MANAGER
COORDINATOR	OFFICE DATA & ACCOUNTABILITY	B746	\$ 112,323.00	\$ 114,569.46	\$ 115,715.15	\$ 117,450.88	\$ 118,625.39	COORDINATOR OF ASSESSMENT PROG
DIRECTOR	WELCOME CENTER	C765	\$ 110,818.00	\$ 113,034.36	\$ 114,164.70	\$ 115,877.17	\$ 117,035.95	DIRECTOR OF WELCOME CENTER
DIRECTOR	HEALTH SERVICES	A796	\$ 90,929.00	\$ 92,747.58	\$ 93,675.06	\$ 95,080.18	\$ 96,030.98	DIRECTOR OF HEALTH SERVICES
MANAGER	FOOD SERVICE	C740	\$ 95,481.00	\$ 97,390.62	\$ 98,364.53	\$ 99,839.99	\$ 100,838.39	ORGANIZATION MANAGER
PROGRAM ADMINISTRATOR	LANG SPEECH AND HEARING	A726	\$ 52,899.00	\$ 53,956.98	\$ 54,496.55	\$ 55,314.00	\$ 55,867.14	PROGRAM ADMINSTRATOR
DIRECTOR	FOOD SERVICE	C765	\$ 128,097.00	\$ 130,658.94	\$ 131,965.53	\$ 133,945.01	\$ 135,284.46	DIRECTOR OF OPERATIONS
COORDINATOR	FOOD SERVICE	C720	\$ 80,592.00	\$ 82,203.84	\$ 83,025.88	\$ 84,271.27	\$ 85,113.98	CHILD & NUTRITION FIELD MNGR
MANAGER	FOOD SERVICE	C720	\$ 80,592.00	\$ 82,203.84	\$ 83,025.88	\$ 84,271.27	\$ 85,113.98	SATELLITE MANAGER
DIRECTOR	OFFICE OF FINANCE	C765	\$ 117,603.00	\$ 119,955.06	\$ 121,154.61	\$ 122,971.93	\$ 124,201.65	DIR FIN PLANNING & GRANTS MGMT
MANAGER	FOOD SERVICE	C720	\$ 80,592.00	\$ 82,203.84	\$ 83,025.88	\$ 84,271.27	\$ 85,113.98	CHILD & NUTRITION FIELD MNGR
SUPERVISOR	PRINTING AND DUPLICATING	C710	\$ 88,596.00	\$ 90,367.92	\$ 91,271.60	\$ 92,640.67	\$ 93,567.08	SUPERVISOR OF PRINTING & DUPL
COORDINATOR	FOOD SERVICE	C725	\$ 90,030.00	\$ 91,830.60	\$ 92,748.91	\$ 94,140.14	\$ 95,081.54	CHILD & NUTRITION SR FIELD MGR
DIRECTOR	OFFICE DATA & ACCOUNTABILITY	C780	\$ 121,442.00	\$ 123,870.84	\$ 125,109.55	\$ 126,986.19	\$ 128,256.05	SR DIR OF DATA AND ACCOUNTBLTY
COORDINATOR	SPECIAL EDUCATION	C745	\$ 102,254.00	\$ 104,299.08	\$ 105,342.07	\$ 106,922.20	\$ 107,991.42	STUDENT BASED COORDINATOR
COORDINATOR	SPECIAL EDUCATION	C710	\$ 88,596.00	\$ 90,367.92	\$ 91,271.60	\$ 92,640.67	\$ 93,567.08	MEDICAID COORDINATOR
DIRECTOR	FOOD SERVICE	C780	\$ 146,349.00	\$ 149,275.98	\$ 150,768.74	\$ 153,030.27	\$ 154,560.57	SR DIR OF FOOD & CHLD NUTR SER
MANAGER	MHIS	C755	\$ 125,482.00	\$ 127,991.64	\$ 129,271.56	\$ 131,210.63	\$ 132,522.74	NETWORK MANAGER
COORDINATOR	HEALTH SERVICES	C760	\$ 107,457.00	\$ 109,606.14	\$ 110,702.20	\$ 112,362.73	\$ 113,486.36	COORDINATOR
LEAD SCHOOL SAFETY OFFICER	SECURITY	6B6	\$ 55,000.00	\$ 56,100.00	\$ 56,661.00	\$ 57,510.92	\$ 58,086.02	LEAD SCHOOL SAFETY OFFICER
LEAD SCHOOL SAFETY OFFICER	SECURITY	6B6	\$ 55,000.00	\$ 56,100.00	\$ 56,661.00	\$ 57,510.92	\$ 58,086.02	LEAD SCHOOL SAFETY OFFICER
SUPERVISOR	BUILDINGS AND GROUNDS	C715	\$ 77,240.00	\$ 78,784.80	\$ 79,572.65	\$ 80,766.24	\$ 81,573.90	ORGANIZATION SUPERVISOR
MANAGER	MHIS	C735	\$ 95,204.00	\$ 97,108.08	\$ 98,079.16	\$ 99,550.35	\$ 100,545.85	FINANCIAL SYSTEM MANAGER(MHIS)
			\$ 3,525,858.00	\$ 3,596,375.16	\$ 3,632,338.91	\$ 3,686,824.00	\$ 3,723,692.24	
	Total Dollar Increase			\$ 70,517.16	\$ 35,963.75	\$ 54,485.08	\$ 36,868.24	
	Overall Cost of Increases			\$ 70,517.16	\$ 106,480.91	\$ 160,966.00	\$ 197,834.24	
		Total Cost					\$ 535,798.30	

Hartford Board of Education - Active HSSSA Example

Medical, Prescription Drug, and Dental Employee Contributions													
	July 1, 2019 to June 30, 2020						Scenario 2 - Full Conversion to HSA						
	Fully-Insured Equivalent Rate	Employee Contribution	BOE HSA Contribution	BOE Total	EE % of Premium		Fully-Insured Equivalent Rate	Employee Contribution	BOE HSA Contribution	BOE Total	EE % of Premium	Contribution Change	
HDHP W/ HEALTH SAVINGS ACCOUNT													
<u>Enrollment Tier</u>	<u>Count</u>					<u>Count</u>							
Employee Only	4	\$974.68	\$165.70	\$83.33	\$892.31	17%	8	\$974.68	\$165.70	\$83.33	\$892.31	17%	0%
Employee + 1	2	\$1,968.99	\$334.73	\$166.67	\$1,800.93	17%	8	\$1,968.99	\$334.73	\$166.67	\$1,800.93	17%	0%
Employee + Family	3	\$2,610.95	\$443.86	\$166.67	\$2,333.76	17%	15	\$2,610.95	\$443.86	\$166.67	\$2,333.76	17%	0%
Total Annual Premium	9	\$188,035	\$31,966	\$14,000	\$170,069	17%	31	\$752,563	\$127,936	\$54,001	\$678,628	17%	0%
PPO PLAN													
<u>Enrollment Tier</u>	<u>Count</u>					<u>Count</u>							
Employee Only	4	\$1,291.31	\$258.26		\$1,033.05	20%	0	\$1,291.31	\$258.26		\$892.31	20%	0%
Employee + 1	6	\$2,629.97	\$525.99		\$2,103.98	20%	0	\$2,629.97	\$525.99		\$1,800.93	20%	0%
Employee + Family	12	\$3,541.48	\$708.30		\$2,833.18	20%	0	\$3,541.48	\$708.30		\$2,333.76	20%	0%
Total Annual Premium	22	\$761,313	\$152,263		\$609,050	20%	0	\$0	\$0		\$0		0%
Estimated Total		\$949,348	\$184,229	\$14,000	\$779,119	19.4%		\$752,563	\$127,936	\$54,001	\$678,628	17.0%	-30.6%
CHANGE IN BOE REVENUE				N/A									(\$56,293)
ESTIMATED EXPENSE SAVINGS				N/A									\$156,784
CHANGE IN BOE NET COST				N/A									\$100,491

Grid	Current Positions	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
		Min	Max	Min	Max	Min	Max	Min	Max	Min	Max
6A		44,247.00	59,867.00	45,131.94	61,064.34	45,583.26	61,674.98	46,267.01	62,600.11	46,729.68	63,226.11
6B	Lead Security Officer	48,832.18	66,070.83	49,808.82	67,392.25	50,306.91	68,066.17	51,061.52	69,087.16	51,572.13	69,778.03
6C		49,486.00	65,666.00	50,475.72	66,979.32	50,980.48	67,649.11	51,745.18	68,663.85	52,262.64	69,350.49
A710	Residency Coordinator	62,101.00	74,996.00	63,343.02	76,495.92	63,976.45	77,260.88	64,936.10	78,419.79	65,585.46	79,203.99
A716		65,355.00	78,988.00	66,662.10	80,567.76	67,328.72	81,373.44	68,338.65	82,594.04	69,022.04	83,419.98
A722		73,001.00	88,164.00	74,461.02	89,927.28	75,205.63	90,826.55	76,333.71	92,188.95	77,097.05	93,110.84
A725	Program Admin. - OT/PT	73,001.00	88,164.00	74,461.02	89,927.28	75,205.63	90,826.55	76,333.71	92,188.95	77,097.05	93,110.84
A735		76,957.00	92,829.00	78,496.14	94,685.58	79,281.10	95,632.44	80,470.32	97,066.92	81,275.02	98,037.59
A796	Director of Health Services	151,073.00	181,859.00	154,094.46	185,496.18	155,635.40	187,351.14	157,969.94	190,161.41	159,549.64	192,063.02
B735		86,735.00	112,323.00	88,469.70	114,569.46	89,354.40	115,715.15	90,694.71	117,450.88	91,601.66	118,625.39
B746	Coordinator of Assessment Prog. (Data & Assess)	93,155.00	112,323.00	95,018.10	114,569.46	95,968.28	115,715.15	97,407.81	117,450.88	98,381.88	118,625.39
B750		100,743.00	121,452.00	102,757.86	123,881.04	103,785.44	125,119.85	105,342.22	126,996.65	106,395.64	128,266.61
C667		42,157.00	54,637.00	43,000.14	55,729.74	43,430.14	56,287.04	44,081.59	57,131.34	44,522.41	57,702.66
C681		50,957.00	65,922.00	51,976.14	67,240.44	52,495.90	67,912.84	53,283.34	68,931.54	53,816.17	69,620.85
C690	Oper. Transportation Coord	56,631.00	73,202.00	57,763.62	74,666.04	58,341.26	75,412.70	59,216.38	76,543.89	59,808.54	77,309.33
C700		64,996.00	81,567.00	66,295.92	83,198.34	66,958.88	84,030.32	67,963.26	85,290.78	68,642.90	86,143.69
C710	Prog. Mgr of Tech Data Accounting	73,466.00	88,596.00	74,935.32	90,367.92	75,684.67	91,271.60	76,819.94	92,640.67	77,588.14	93,567.08
C710	Supervisor of Printing and Dup.	73,466.00	88,596.00	74,935.32	90,367.92	75,684.67	91,271.60	76,819.94	92,640.67	77,588.14	93,567.08
C710	Medicaid Coordinator	73,466.00	88,596.00	74,935.32	90,367.92	75,684.67	91,271.60	76,819.94	92,640.67	77,588.14	93,567.08
C715	Organization Supervisor (B&G)	77,240.00	93,246.00	78,784.80	95,110.92	79,572.65	96,062.03	80,766.24	97,502.96	81,573.90	98,477.99
C720	Transportation Manager	80,592.00	97,274.00	82,203.84	99,219.48	83,025.88	100,211.67	84,271.27	101,714.85	85,113.98	102,732.00
C720	Child & Nutrition Field Manager	80,592.00	97,274.00	82,203.84	99,219.48	83,025.88	100,211.67	84,271.27	101,714.85	85,113.98	102,732.00
C720	Oper. Manager for Food Serv.	80,592.00	97,274.00	82,203.84	99,219.48	83,025.88	100,211.67	84,271.27	101,714.85	85,113.98	102,732.00
C720	Satellite Manager (Food Serv.)	80,592.00	97,274.00	82,203.84	99,219.48	83,025.88	100,211.67	84,271.27	101,714.85	85,113.98	102,732.00
C725	Child & Nutrition Senior Field Manager	83,954.00	101,304.00	85,633.08	103,330.08	86,489.41	104,363.38	87,786.75	105,928.83	88,664.62	106,988.12
C730		87,312.00	105,337.00	89,058.24	107,443.74	89,948.82	108,518.18	91,298.05	110,145.95	92,211.04	111,247.41
C735	Payroll Manager	90,668.00	109,366.00	92,481.36	111,553.32	93,406.17	112,668.85	94,807.27	114,358.89	95,755.34	115,502.47
C735	Financial Serv. Manager (MHIS)	90,668.00	109,366.00	92,481.36	111,553.32	93,406.17	112,668.85	94,807.27	114,358.89	95,755.34	115,502.47
C740	Compliance Manager (Sped Dept)	94,028.00	113,394.00	95,908.56	115,661.88	96,867.65	116,818.50	98,320.66	118,570.78	99,303.87	119,756.48
C740	Organization Manager (Food Serv)	94,028.00	113,394.00	95,908.56	115,661.88	96,867.65	116,818.50	98,320.66	118,570.78	99,303.87	119,756.48
C745	Student Based Coordinator (Sped Dept)	97,385.00	117,422.00	99,332.70	119,770.44	100,326.03	120,968.14	101,830.92	122,782.67	102,849.23	124,010.49
C750	Asst Dir. of Facilities	100,743.00	121,452.00	102,757.86	123,881.04	103,785.44	125,119.85	105,342.22	126,996.65	106,395.64	128,266.61
C755	Network Manager (MHIS)	104,101.00	125,483.00	106,183.02	127,992.66	107,244.85	129,272.59	108,853.52	131,211.68	109,942.06	132,523.79
C755	Asst Dir. Of Nutrition Support	104,101.00	125,483.00	106,183.02	127,992.66	107,244.85	129,272.59	108,853.52	131,211.68	109,942.06	132,523.79
C760	Coordinator of Health Servs.	107,458.00	129,511.00	109,607.16	132,101.22	110,703.23	133,422.23	112,363.78	135,423.57	113,487.42	136,777.80
C760	Security Director (Central)	107,458.00	129,511.00	109,607.16	132,101.22	110,703.23	133,422.23	112,363.78	135,423.57	113,487.42	136,777.80
C765	Dir. Fin Planning & Grant Mgt	110,818.00	133,541.00	113,034.36	136,211.82	114,164.70	137,573.94	115,877.17	139,637.55	117,035.95	141,033.92
C765	Dir. Of Operations	110,818.00	133,541.00	113,034.36	136,211.82	114,164.70	137,573.94	115,877.17	139,637.55	117,035.95	141,033.92
C780	Sr Dir of Food & Child Nutr. Servs.	121,442.00	146,349.00	123,870.84	149,275.98	125,109.55	150,768.74	126,986.19	153,030.27	128,256.05	154,560.57
C780	Sr Dir of Data and Accountability	121,442.00	146,349.00	123,870.84	149,275.98	125,109.55	150,768.74	126,986.19	153,030.27	128,256.05	154,560.57

City of Hartford - Cyber Risk Assessment

1. Determine how vulnerable we are as a target.
2. Identify:
 - Cyber threats to the City
 - Internal and External Threats
 - Adverse impacts (harm) that may occur
 - Finding weak points
3. Once the potential threats are identified, we can determine how they would impact the actual city's network infrastructure and defenses.

Ransomware\Malware Attacks

“More than 40 municipalities have been the victims of cyberattacks this year”

▶ *Sampling of ransomware attacks on cities:*

- ▶ August of 2019, 23 cities in Texas was hit with ransomware attacks
- ▶ June 26, 2019: Lake City, Florida agrees to pay ransomware.
- ▶ June 20, 2019: Riviera Beach, Florida, discloses ransomware attack and payment.
- ▶ May 7, 2019: City of Baltimore hit with ransomware attack.
- ▶ April 2019: Cleveland Hopkins International Airport suffered a ransomware attack.
- ▶ April 2019: Augusta, Maine, suffered a highly targeted malware attack that froze the city’s entire network and forced the city center to close.
- ▶ April 2019: Hackers stole roughly \$498,000 from the city of Tallahassee.
- ▶ March 2019: Albany, New York, suffered a ransomware attack.
- ▶ March 2019: Jackson County, Georgia officials paid cybercriminals \$400,000 after a cyberattack shut down the county’s computer systems.
- ▶ March 2018: Atlanta, Georgia suffered a major ransomware attack.
- ▶ February 2018: Colorado Department of Transportation (CDOT) employee computers temporarily were shut down due to a ransomware cyberattack.

Ransomware\Malware Attacks

“Schools Districts have also become the victims of cyberattacks this year as well”

▶ *Sampling of ransomware attacks on school districts in 2019:*

- ▶ Lake County, Indiana
- ▶ Rockville Center School District in Rockville Center, New York
- ▶ Moses Lake School District in Moses Lake, Washington
- ▶ Mineola Public Schools in Mineola, New York
- ▶ The Stevens Institute of Technology in Hoboken, New Jersey
- ▶ New Kent County Public Schools in New Kent, Virginia
- ▶ Nampa Idaho School District, Nampa, Idaho
- ▶ **Middletown School District, Middletown, Connecticut**
- ▶ **Wolcott Public Schools, Wolcott, Connecticut**
- ▶ **Wallingford School District, Wallingford, Connecticut**
- ▶ **New Haven Public Schools, New Haven, Connecticut**
- ▶ Louisiana's governor declared a state of emergency after a wave of ransomware attacks hits school districts within the state.



Reported Ransomware Attacks reported in the US in 2019

Protecting ourselves against supercharged threats will only grow more complicated, unfortunately localities are on the front line.”

CONTRACT FOR PROFESSIONAL SERVICES

by and between

CITY OF HARTFORD

and

Janus Software, Inc. d.b.a. Janus Associates

for

Cyber Security

This Agreement is by and between the **City of Hartford**, a Connecticut municipal Corporation having its territorial limits within the County of Hartford and State of Connecticut, acting herein by **Luke A. Bronin, its Mayor**, duly authorized hereinafter referred to as the **City**, and **Janus Software d.b.a. Janus Associates** whose address is **2 Omega Drive, Stamford, CT 06907** acting herein by **Patricia Fisher, its CEO**, duly authorized, hereinafter referred to as the **Provider**.

1. SCOPE OF SERVICES

The City of Hartford hereby engages Provider to provide citywide on-project title on an as-needed basis as set forth on Exhibit A attached hereto ("Services"), subject to the terms and conditions in this Agreement.

2. TERM

The term of this Agreement will be for one year starting project July 1, 2019 and June 30, 2020. The City has the option to extend this contract for (3) additional (1) year terms in the City's sole and absolute discretion.

3. COMPENSATION

For services rendered by Provider as detailed in Exhibit A of this Contract, Provider shall be paid according to the rates set forth in Exhibit B.

City's obligation to make any payments for any Services rendered hereunder is expressly contingent upon Provider having satisfactorily performed the same. In the event that City reasonably determines that Provider's work is not satisfactory, or if City reasonably believes Provider otherwise has breached any of its obligations under this Agreement, City may take corrective action, including, but not limited to, the following:

- (i) Delay of payment;
- (ii) Adjustment of payment; and/or
- (iii) Suspension or termination of this Agreement.

Payment will be made by City for any Services provided hereunder within thirty (30) days of its receipt of Provider's invoice therefor in accordance with this Section.

4. **MANAGEMENT**

The Director of Metro Hartford Information Services or his/her designee will manage this contract for the City. The City will co-manage all center operations and shall also work closely with the Provider in all aspects of the programs and services and each shall follow reasonable suggestions of the other to improve same.

5. **RELATIONSHIP BETWEEN THE PARTIES**

It is mutually agreed that the Provider including its employee(s) is an independent contractor and not an officer, employee or agent of the City, and that this Agreement is a contract for services and not a contract of employment, and that, as such, the Provider and its employee(s) shall not be entitled to any employment benefits of the City such as, but not limited to: vacation, sick leave, insurance, workers' compensation, pension and retirement benefits. All personnel matters affecting staff will be the responsibility of the Provider.

The Provider agrees to report any staff reductions, replacements and terminations to the City in writing within ten (10) days of the occurrence. Provider agrees that, except as otherwise provided herein, all non-expendable property purchased under this agreement is understood to be and remain the property of the City and shall be tagged and tracked as property of the City. At the end of this contract or any renewal or extension thereof, such property shall be returned to the City or otherwise disposed of as directed by the Acting Police Chief. As used herein the term "non-expendable" property shall mean any and all personalty or fixtures which will be consumed or lose its identity and which is expected to have a useful life of one (1) year or more.

6. **HOLD HARMLESS AGREEMENT**

The Provider, its agents and assigns shall indemnify and hold harmless the City of Hartford, including but not limited to, its elected officials, officers, and agents, ("collectively, "the City Indemnities") from any and all claims made against the City Indemnities, including but not limited to, damages, awards, costs and reasonable attorneys' fees, to the extent any such claim directly and proximately results from the wrongful, willful or negligent performance of services by or on behalf of the Provider here under or under any other agreements of the Provider entered into by reason thereof. The City agrees to give the Provider prompt notice of any such claim and absent a conflict of interest, an opportunity to control the defense thereof. The foregoing indemnity shall survive the termination or expiration of this agreement.

7. **INSURANCE**

The Provider shall furnish the following insurance coverage prior to commencing any services hereunder. Insurance shall be issued by an insurance company licensed to conduct business in the State of Connecticut with a Best's Key Rating of A-, VIII or better. Insurance coverage shall remain in full force for the duration of the Contract term including any and all extensions or renewal thereof. Each insurance certificate shall contain a (30) day notice of cancellation. All renewal certificates shall be furnished at least thirty (30) days prior to policy expiration.

7.1 **Commercial General Liability Insurance, including Contractual Liability Insurance, Products-**

Completed Operations, with limits not less than \$2,000,000.00 Combined Single Limit Bodily

Injury and Property Damage. All, if any, deductibles are the sole responsibility of the selected

Provider to pay and/or indemnify.

- 7.2 **Workers' Compensation Insurance** in accordance with Connecticut General Statutes.
- 7.3 **Employer's Liability:**
 \$100,000 bodily injury for each accident;
 \$100,000 bodily injury by disease for each employee;
 \$500,000 bodily injury by disease aggregate
- 7.4 **Automobile Liability Insurance:**
 \$1,000,000 Combined Single Limit Bodily Injury and Property Damage.
- 7.5 **Inland Marine:** covering the City of Hartford {Named Department Commodity} from all causes of loss during transportation (motor truck cargo or trip transit) up to and including storage (basic causes of loss form). n/a
- 7.6 **Fidelity Bond:** Shall be maintained in an amount no less than the total amount of the contract for the duration of the contract including any renewal or extension thereof. n/a
- 7.7 **The City of Hartford:** Shall be named Loss payee under the Inland Marine Policy(ies) noted in 7.5 above. n/a
- 7.8 **Professional Liability:** issued on a claims made basis with a \$2,000,000 Single Limit for the Term and for two years thereafter.
- 7.9 **The City of Hartford is included as an Additional Insured, AllMA.** Under the Commercial General Liability Automobile Liability and Employer's Liability Insurance Policies.
 THE UNDERLINED WORDING MUST BE SHOWN IN THE SPACE PROVIDED FOR "COMMENTS" ON THE ACORD INSURANCE CERTIFICATE.
 (Additional Insured requirement is not required for Workers' Compensation and Professional Liability coverage's) review with legal.
- 7.10 Each insurance coverage named above shall provide not less than a thirty (30) day notice of cancellation to the City. All policies shall be on the occurrence form. Any and all exceptions shall be reviewed by the City's Risk Manager.
- 7.11 It is further agreed that the amount of insurance required herein does not, in any way, limit the liability of the Provider by virtue of its promise to hold City harmless so that in the event that any claims results in a settlement or judgment in any amount above the limits set in Paragraph 7.1 herein, the Provider shall be liable to, or for the benefit of, the City for the excess.
- 7.12 Insurance requirements and coverage may be reviewed from time to time during the Term and all extensions and renewals hereof. The Provider agrees to comply with any and all reasonable insurance requirements or modifications made by the City's Risk Manager.
- 7.13 Cancellation or other termination of insurance policies required by this Agreement without immediate replacement thereof may be considered a default of the terms and conditions of this Agreement. The Provider agrees that such default may be cured by procurement of insurance on behalf of Provider, at the Provider's expense, at City's option.

7.14 Provider shall be responsible for all deductibles including payment and indemnity to the City.

8. SAFEGUARDING OF FUNDS

In the event that the City provides the Provider with a cash advance or makes a lump sum payment, the Provider shall deposit all project funds in a Hartford financial institution with adequate FDIC or FSLIC coverage, and the balance exceeding the FDIC coverage shall be secure. Such security shall be satisfactory to the City. Consistent with the goal of expanding opportunities for minority business enterprise, the Provider is encouraged to use minority banks where possible.

9. PUBLIC RELATIONS

All publicity efforts, including without limitation posters, invitations to events, publications, brochures and news releases, shall contain the following statement, as applicable:

This program is funded by the City of Hartford; *or*

This program is funded in part by the City of Hartford.

10. CONFLICT OF INTEREST

The City and the Provider hereby agree that no member of the governing body of the City, or its designees or agents, and no other City official, either paid or unpaid, or employee, who exercises any function or responsibility with respect to this program during the individual's tenure or thereafter, shall have any personal or financial interest, direct or indirect, in any contract or subcontract, or the proceeds thereof for work and/or services to be performed in connection with the program assisted under this Agreement. The Provider shall cause to be incorporated, in all subcontracts a provision prohibiting such interest pursuant to the provisions of this section.

11. EVENTS OF DEFAULT AND REMEDIES

11.1 Events of Default

Any of the following occurrences or acts shall constitute an Event of Default under this Agreement:

11.1.1 If default shall be made by the Provider, its successors or assigns, in the performance or observance of any of the covenants, conditions or agreements on the part of the Provider set forth in this Agreement; or

11.1.2 If any determination shall have been made by competent authority such as, but not limited to, any federal, state or local government official, or a certified public accountant, that the Provider's management or any accounting for its funding, from whatever source, is improper, inadequate or illegal, as such management or accounting may relate to the Provider's performance of this agreement; or

- 11.1.3 If a decree or order by a court having jurisdiction in the matter shall have been entered adjudging the Provider bankrupt or insolvent or approving as properly filed a petition seeking reorganization, readjustment, arrangement, composition or similar relief for the Provider under the federal bankruptcy laws, or any other similar applicable federal or state law; or
- 11.1.4 If any competent authority shall have determined that the Provider is in default of any federal, state or local tax obligation.
- 11.1.5 Pursuant to a Resolution passed by the Court of Common Council on September 13, 1982, default on the part of any outstanding debt owed to the City by the Provider shall be considered just cause for termination of this Agreement. Default shall be considered to have occurred when a monthly payment required by a repayment agreement is thirty (30) or more days late.

11.2 Election of Remedies

If any Event of Default hereunder shall have occurred and be continuing, the City may elect to pursue any one or more of the following remedies, in any combination or sequence:

- 11.2.1 Take such action as it deems necessary, including, without limitation, the temporary withholding or reduction of payment;
- 11.2.2 Suspend program operation;
- 11.2.3 Require the Provider to correct or cure such default to the satisfaction of the City; and
- 11.2.4 Terminate this Agreement for cause in accordance with Section 12 hereof.

The selection of any remedy shall not prevent or stop the City from pursuing any other remedy and shall not constitute a waiver by the City of any other right or remedy.

12. TERMINATION OF AGREEMENT

12.1 Termination

"Termination", for purposes of this Agreement, shall mean the cessation, upon the effective date of termination, of the following obligations only: The Provider's obligation to perform the services described in Section 1, Scope of Services, of this Agreement, and the City's obligation, as described in Section 3, Compensation, of this Agreement, to pay for such services. (Please reference section 4.8 of the RFP)

12.2 Termination for Cause

Upon the occurrence of any Event of Default, as set forth in Section 11.1 hereof, the City may terminate this Agreement by giving five (5) days' written notice thereof to the Provider.

12.3 Termination for Program Change

In the event the program shall be terminated or significantly changed, the City may terminate this Agreement on thirty (30) days' written notice thereof to the Provider.

12.4 Termination for Non-availability of Funds

In the event the City shall not have funds available for this program, the City may terminate this Agreement on thirty (30) days' written notice thereof to the Provider.

12.5 Termination for Convenience

The City may terminate this Agreement at any time by giving thirty days (30) prior written notice thereof to the Provider.

12.6 Payment upon Termination

In the event this Agreement is terminated as herein provided in 12.3 through 12.5 above, the City shall make full payment to the Provider for all services performed up to and including the date of termination within ten (10) days of such date of termination.

13. AMENDMENTS

This Agreement may be amended by written instrument executed by the parties hereto, acting therein by their duly authorized representatives. The Provider's duly authorized representative shall be **Patricia Fisher, CEO or her successor**, and the City's duly authorized representative shall be **Luke A. Bronin, its Mayor**.

The City and the Provider may require changes in the Scope of Services to be performed hereunder. Such changes which are mutually agreed upon by and between the City and the Provider shall be incorporated in written amendments to this Agreement.

14. DISCLAIMER OR AGENCY OR THIRD PARTY BENEFICIARY RIGHTS

In no event shall anything in this Agreement be deemed to confer upon any person or entity agency status or third party beneficiary rights against the City.

15. ESTABLISHMENT AND MAINTENANCE OF RECORDS

The Provider agrees to establish and maintain fiscal control and accounting procedures, which assure proper accounting for all funds paid by the City to the Provider under this Agreement. The Provider agrees that all records with respect to all matters covered by this Agreement shall be maintained during the term of this Agreement, and for one full year following termination, including any renewal or extension.

16. AUDITS

At any time during normal business hours, with reasonable notice (not less than seven business days) and as often as may be deemed necessary by the City, the Provider shall make available to the City, for examination, all records with respect to all matters covered by this Agreement.

17. REPORTS AND INFORMATION

The Provider shall furnish the City with such information and reports concerning the progress and management of this project as may be required from time to time. The form of said reports shall be determined by the City and agreeable to the Provider and consistent with the City's requirements.

The Provider will agree to comply with any reporting, auditing, documentation, invoicing or additional requirements imposed by the City or by the Director of Management & Budget.

The Provider agrees to set up a separate account to administer the funds provided pursuant to this agreement and to provide the City with a detailed description of all fund expenditures on a monthly basis. This expenditure report must include payroll rosters to substantiate personnel expenses and program participant numbers.

The Provider also agrees to set up another account to deposit and manage all center revenues, including, but not limited to, membership fees, fundraising, nutrition and public donations. All center income must be reported monthly. The City may audit at will all Provider accounts related to this agreement and/or any of its amendments.

The Provider agrees to report any staff reductions, replacements and terminations to the City in writing within ten (10) days of the occurrence.

18. NON-ASSIGNABILITY

The Provider shall not assign or transfer any interest in this Agreement without prior written consent of the City.

19. SEVERABILITY

If any provision of this Agreement is held invalid, the remainder of this Agreement shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of applicable law.

20. CUMULATIVE REMEDIES

All rights exercisable by and remedies of the City hereunder shall be cumulative and the exercise or beginning of the exercise by the City of any of its rights or remedies hereunder shall not preclude the City from exercising any other right or remedy granted hereunder or permitted by law.

21. GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws and relevant ordinances and regulations of the State of Connecticut and the City of Hartford.

22. SUBCONTRACTORS

Portions of the services may be subcontracted, provided that:

- 22.1 The City shall give prior approval to such subcontract in writing.
- 22.2 All of the terms, covenants, conditions and provisions of this Agreement shall have been incorporated in such subcontracts(s) and the subcontractor(s) shall have agreed in writing to assume, perform and be bound by this Agreement and all the terms, covenants, conditions and provisions hereof.
- 22.3 The City shall not be liable for payment of any wages, materials, or other expenses of any subcontractors.

23. GENDER/NUMBER/TITLE

Words of any gender used in this Agreement shall be held and construed to include any other gender, and words in the singular shall be held and construed to include the plural, unless the Agreement requires otherwise. In the event of any discrepancy or conflict between the name and title of any person referred to in this Agreement, the title shall prevail.

24. NOTICES

All notices, approvals, demands, requests, or other documents required or permitted under this Agreement, other than routine communications necessary for the day-to-day operation of this agreement, shall be deemed properly given if hand delivered or sent by United States registered or certified mail, postage prepaid, at the following addresses:

As to the City:

**Luke A Bronin, Its Mayor
City of Hartford
550 Main Street
Hartford CT 06103**

As to the Provider:

**Patricia Fisher, CEO
Janus Software, Inc. d.b.a. Janus Associates
2 Omega Drive
Stamford, CT 06907**

**Charisse Snipes, Interim Director of Metro Hartford Information Services
260 Constitution Plaza
Hartford, CT 06103**

The Provider agrees that, except as otherwise provided herein, all non-expendable property purchased under this agreement is understood to be and remain the property of the City and shall be tagged and tracked as property of the City. At the end of this contract or any renewal or extension thereof, such property shall be returned to the City or otherwise disposed of as directed by the Director of Health and Human Services. As used herein the term "non-expendable" property shall mean any and all personality or fixtures which will not be consumed or lose its identity and which is expected to have a useful life of one (1) year or more

25. SUCCESSORS

This Agreement, to the extent permitted herein, shall inure to the benefit of and be binding upon the parties hereto and any and all successors and assigns.

26. ANTI-DISCRIMINATION AND AFFIRMATIVE ACTION

The Provider agrees to abide by the provisions of Section 2-692 *et seq.* of the City of Hartford Municipal Code (as applicable), Executive Orders Number 3 and 17 of the State of Connecticut; and Presidential Executive Orders Number 11246, 11375 and 11063. In carrying out this program, the Provider shall not discriminate against any employee or applicant for employment because of race, color, religion, age, sex, national origin, mental disability, physical handicap, or sexual preference.

The Provider shall take affirmative action to ensure that applicants for with job related qualifications are employed, and that employees are treated during employment without regard to their race, color, religion, age, sex, national origin, mental disability, physical handicap, or sexual preference. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training; including apprenticeship. The Provider shall post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Federal Government, setting forth the provisions of the non-discrimination clause.

The Provider shall state that all qualified applicants shall receive consideration for employment without regard to race, color, religion, age, sex, national origin, mental disability, physical handicap, or sexual preference. The Provider shall incorporate, or cause to be incorporated, this provision in any and all subcontracts entered into pursuant to this Agreement. The Provider agrees to abide by the terms and conditions contained in the City of Hartford's *Equal Employment Opportunity Questionnaire for Vendors and Contractors*.

27. AMERICANS WITH DISABILITIES ACT (ADA) OF 1990

The Provider agrees to abide by the provisions of the Americans with Disabilities Act (ADA) of 1990; Public Law 101-336, as applicable. (the "Act")

In compliance with this law, the Provider shall not discriminate against a qualified individual with a disability because of the disability of such individual in regard to job application procedures, the hiring, advancement, or discharge of employees, employee compensation, job training, and other terms, conditions, and privileges of employment. No qualified individual with a disability shall, by reason of such disability, be excluded from participation in or be denied the benefits of services, programs, or activities of the Provider, or be subjected to discrimination by the Provider. No individual shall be discriminated against on the basis of disability in the full and equal enjoyment of the goods, services, facilities, privileges, advantages or accommodations provided by the Provider.

Any television public service announcement that is produced or funded in whole or in part under this Agreement shall include closed captioning of the verbal content of such announcement. The Provider shall not discriminate against any individual because such individual has opposed any act or practice made unlawful by this Act or because such individual made a charge, testified, assisted, or participated in any manner in an investigation, proceeding, or hearing under this Act.

The Provider shall not permit coercion, intimidation, threatening, or interfere with any individual in the exercise or enjoyment of, or on account of his or her having exercised or enjoyed, or on account of his or her having aided or encouraged any other individual in the exercise or enjoyment of, any right granted or protected by this Act.

28. TAXPAYER IDENTIFICATION NUMBER

The Internal Revenue Service Form W-9, *Request for Taxpayer Identification Number and Certification* as submitted by the Provider, is hereby made a part of this Agreement and is incorporated herein by reference. It is understood and agreed that the City shall use the number as listed on the IRS Form W-9 to report any and all compensation paid to the Provider under this Agreement. It is further understood and agreed that the City shall not be liable for inaccurate information contained on said IRS Form W-9.

29. NON-WAIVER

Any failure by the City or the Provider to insist upon the strict performance by the other of any of the terms and provisions hereof shall not be a waiver, and each party hereto, notwithstanding any such failure, shall have the right thereafter to insist upon the strict performance by the other, of any and all of the terms and provisions of the Agreement and neither party hereto shall be relieved of such obligation by reason of the failure of the other to comply with or otherwise enforce any of the provisions of this Agreement.

30. DELINQUENCY IN OBLIGATIONS

The Provider hereby agrees that throughout the period of this Agreement, all taxes, contractual obligations and audit responsibilities owed to the City shall be and remain current.

31. CONDITIONS

The Provider hereby agrees to conform to all applicable laws and ordinances and statutes of the Federal Government, State of Connecticut and City of Hartford, including, but not limited to the following:

- (1) Civil Rights Act of 1964, as amended
- (2) Civil Rights Act of 1991, as amended
- (3) Federal Labor Standards (29 CFR Parts 3, 5, and 5a)
- (4) Architectural Barriers Act of 1969 (42 USC 4151)
- (5) Section 504 of the Rehabilitation Act of 1973
- (6) Hatch Act (Title 5 USC Chapter 15)
- (7) Living Wage Ordinance of the City of Hartford (Section 2-761 et seq of the Municipal Code of the City of Hartford)

32. ENTIRE AGREEMENT

This Agreement and its Exhibits attached hereto, contains the entire understanding between the parties hereto and supersedes any and all prior understandings, negotiations, and agreements whether written or oral, between them respecting the written subject matter, hereof.

IN WITNESS THEREOF, the CITY OF HARTFORD and the PROVIDER have executed this Contract as of this 28 day of JUNE, 2019.

PROVIDER

By: Patricia A. Fisher
Patricia Fisher
its CEO

CITY OF HARTFORD

By: _____
Luke A. Bronin
its Mayor

APPROVALS:

As to Form and Legality:

By: _____ / /
Howard G. Rifkin Date
Its Corporation Counsel

EXHIBIT B – Compensation

Response to Section 1.2 Response Pricing

The proposed fee for this Cyber Security project is **\$181,995.00**. We anticipate that the project will take 1,103 hours at a rate of \$165.00/hour. Please refer to the project plan below for details. All work will be accomplished by JANUS employees without the use of a subcontractor. Travel and expenses are billed at cost, as incurred. We anticipate travel to be minimal since the work primarily will originate from our W. Hartford and Stamford offices.

Invoicing

Invoicing for the assessment is proposed as follows:

- 30% upon completion of the preparation period
- 45% upon completion of the on-site field work
- 20% upon submission of the draft report
- 5% upon submission of the final report

Payment Terms

1% discount, 10 days

Project Plan

Below is a detailed project plan which presents a comprehensive listing of assessment tasks along with the fees for each task (and subtask).

ID	Task Name	Work	Start	Finish	Cost	Predecessors
1	City of Hartford Security Program	1,103 hrs	Mon 6/3/19	Wed 9/25/19	\$181,995.00	
2	Project Award	0 hrs	Mon 6/3/19	Mon 6/3/19	\$0.00	
3	Orientation	39 hrs	Mon 6/3/19	Fri 6/7/19	\$6,435.00	
4	Kickoff and project logistics	23 hrs	Mon 6/3/19	Wed 6/5/19	\$3,795.00	
5	Identification of people, services, and essential functions	16 hrs	Wed 6/5/19	Fri 6/7/19	\$2,640.00	4
6						
7	Current-State Risk Assessment	340 hrs	Fri 6/7/19	Thu 7/4/19	\$56,100.00	
8	External vulnerability assessment and penetration test	40 hrs	Fri 6/7/19	Wed 6/12/19	\$6,600.00	5
9	Document current governance structure	8 hrs	Fri 6/7/19	Mon 6/10/19	\$1,320.00	5
10	Review of current documented policies and procedures	32 hrs	Mon 6/10/19	Wed 6/12/19	\$5,280.00	9
11	Inventory of systems, IT services, and ownership thereof	24 hrs	Wed 6/12/19	Thu 6/13/19	\$3,960.00	10
12	Architectural review of technical infrastructure	32 hrs	Thu 6/13/19	Wed 6/19/19	\$5,280.00	11
13	Internal vulnerability scans	40 hrs	Wed 6/12/19	Fri 6/14/19	\$6,600.00	8
14	Threat assessment	16 hrs	Wed 6/19/19	Thu 6/20/19	\$2,640.00	12
15	Business Impact Assessment: what is the relationship of cyber threats to business functions?	40 hrs	Thu 6/20/19	Tue 6/25/19	\$6,600.00	14
16	Incident Response capability assessment	24 hrs	Tue 6/25/19	Wed 6/26/19	\$3,960.00	15
17	Disaster Recovery assessment	24 hrs	Wed 6/26/19	Fri 6/28/19	\$3,960.00	16
18	Risk Assessment report with Recommendations	60 hrs	Fri 6/28/19	Thu 7/4/19	\$9,900.00	17
19						
20	Cyber-Security Project Plan	74 hrs	Thu 7/4/19	Thu 7/11/19	\$12,210.00	
21	Plan development	40 hrs	Thu 7/4/19	Mon 7/8/19	\$6,600.00	18
22	POA&M/Risk Management process	18 hrs	Mon 7/8/19	Tue 7/9/19	\$2,970.00	21
23	Review and revise	16 hrs	Tue 7/9/19	Thu 7/11/19	\$2,640.00	22
24						
25	Project Plan Execution (block of time estimates)	650 hrs	Tue 6/4/19	Wed 9/25/19	\$107,250.00	
26	Project Management Support	150 hrs	Tue 6/4/19	Fri 6/28/19	\$24,750.00	2
27	Implementation tasks	500 hrs	Fri 6/28/19	Wed 9/25/19	\$82,500.00	26

MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on West Haven Subcommittee
Date: September 6, 2019

At its most recent meeting on September 13, the West Haven Subcommittee reviewed and discussed the proposed AFSCME Local 2706 contract which covers just under 100 non-certified employees of the West Haven Board of Education. The contract is consistent with others that have come before the MARB with regard to general wage increases (two years of hard 0% followed by a 1% increase) and transition to a high deductible health plan. The contract also contains language preserving the board's option of transitioning to the State Partnership plan. The subcommittee voted to advance the contract to the full MARB and requested additional financial impact information be provided. The requested information was submitted by the Board of Education and the contract was approved by the full MARB at a special meeting on August 29.

The Subcommittee also reviewed the City's plan for completing the FY 2019 financial audit. The Finance Director provided an itemization of reports and information required to complete the audit and assignment of responsibility for completion of each item. In the discussion with Subcommittee members, a suggestion was made to add a date for each item indicating the target deadline for getting information to the auditor.

The Finance Director also reviewed the status of the corrective action plan related to the FY 2018 audit findings. Members expressed interest in obtaining responses to audit findings concerning the Board of Education. The City's authority to enforce City policy and controls related to City owned assets in any department was also discussed.

The Finance Director provided updates on the progress of various budgetary efficiency measures and the status of the anticipated fall bond issue. The bond issue is an item for review and discussion on the September MARB agenda. The City's bond advisor is expected to attend to provide a description of the planned issue.

To: 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: 9/12/2019
 Re: City of West Haven Bond Anticipation Notes October 2019

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 \$22,000,000 in outstanding BANs that mature on October 2, 2019. The notes were originally issued on October 3, 2017 in the amount of \$9,000,000 and were rolled over and increased on October 2, 2018, and April 2, 2019. The current plan of finance calls for the City to roll over the existing BANs and add approximately \$10,500,000 in new money to cover forward project costs as well as the cost of issuance, including capitalized interest. At maturity of the BANs in April 2020, the City would bond approximately \$13,000,000 of the maturing BANs and roll over the balance. Ultimately, the BANs will be retired through the issuance of bonds in roughly equal installments over the following two years. The plan of finance was intentionally structured to phase-in the debt impact of the project over multiple fiscal years, targeting the drop-off in existing debt in fiscal year ending 2023.

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 August 2019:	\$61,442,269
Projected spending through April 2020:	\$26,080,000
Total capitalized note interest and cost of issuance (proposed & prior notes)	\$1,274,204
Total spending	\$88,796,473
Less:	
Historic reimbursement to date	\$38,453,916
Projected reimbursement through April 2020	\$17,903,487
Net City cash needs	\$32,439,070
<i>Proposed BAN issuance (Roll-over + new money)</i>	<i>\$32,500,000</i>

Comparison with prior Plan of Finance

The proposed note issuance is consistent with the prior plan of finance provided in April 2019 except that the current plan delays the first bond series by six months, from October 2019 until April 2020. The current plan of finance will maintain a declining debt profile for the City, maintaining a key element of the original plan while providing the City flexibility to issue additional debt in the future. Additionally, given the reduction in interest rates over the last five months and the change in the City’s bond rating outlook, the current plan projects to save the city roughly \$3M in interest expense over the next ten (10) fiscal years. The projected change in debt service over the next ten (10) fiscal years is as follows:

Fiscal Year	Debt Service In 5 year Plan	April 2019 Plan High School	Sept. 2019 Plan High School	Change	Resulting Debt Service
2019-20	\$18,873,827	\$312,500	\$0	(\$312,500)	\$18,561,327
2020-21	\$18,451,492	\$1,559,375	\$1,077,500	(\$481,875)	\$17,969,617
2021-22	\$17,195,829	\$2,162,547	\$1,604,500	(\$558,047)	\$16,637,782
2022-23	\$9,927,855	\$3,756,578	\$3,259,500	(\$497,078)	\$9,430,777
2023-24	\$10,688,339	\$3,242,797	\$3,017,500	(\$225,297)	\$10,463,042
2024-25	\$10,303,511	\$3,213,484	\$2,943,500	(\$269,984)	\$10,033,527
2025-26	\$7,630,406	\$3,205,969	\$3,139,500	(\$66,469)	\$7,563,937
2026-27	\$5,404,513	\$3,292,125	\$3,127,000	(\$165,125)	\$5,239,388
2027-28	\$4,874,700	\$3,296,375	\$3,035,750	(\$260,625)	\$4,614,075
2028-29	\$2,809,491	\$3,222,484	\$3,019,500	(\$202,984)	\$2,606,507

Budgetary Impact of Proposed Note Issue

There is no immediate budget impact from the proposed BAN issue 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 April 2020 is consistent with the prior plan of finance submitted in April 2019 in that the first principal payment on the first bond series will begin in fiscal year 2020-21.

Anticipated Schedule of Permanent Financing the Notes

The current plan of finance calls for the City to permanently finance a portion of the notes by April 2020 or earlier if the City’s fiscal year ending 2019 audit is completed by December 31, 2019. The City has asked Webster Bank for the option to pre-pay the BANs prior to maturity without penalty and Webster has agreed, subject to final credit approval. 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. Moody’s Investor Service recently removed its negative outlook on the City. We fully expect the City to have market access in April 2020 to permanently finance the maturing BANs. Delaying the first bond issue until the fiscal year ending 2019 audit is complete will only help to strengthen the City’s market access.

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

Phased-in Borrowing for WHHS

New West Haven High School																Fiscal Year Ending
BANs 2017	BANs 2018	BANs 2019A	BANs 2019B	BANs 2019C	Bonds 2020	BANs 2020	Bonds 2021	BANs 2021	Bonds 2022	BANs 2022	BANs 2023	BANs 2024	Total	WHHS Project ¹		
\$9,000,000 Dated: 10/3/17 Due: 10/3/18 Interest @ 1.75%	\$9,157,000 Dated: 10/3/18 Due: 4/2/19 Interest @ 3.25%	\$9,350,000 Dated: 4/2/19 Due: 10/2/19 Interest @ 3.17%	\$12,650,000 Dated: 4/2/19 Due: 10/2/19 Interest @ 3.17%	\$32,500,000 Dated: 10/2/19 Due: 4/2/20 Interest @ 2.60%	\$13,000,000 Dated: 4/2/20 Due: 4/1/21-40 Interest @ 2.89%	\$35,100,000 Dated: 4/2/20 Due: 4/1/21 Interest @ 2.00%	\$12,500,000 Dated: 4/1/21 Due: 4/1/23-41 Interest @ 2.89%	\$22,600,000 Dated: 4/1/21 Due: 4/1/22 Interest @ 2.00%	\$12,075,000 Dated: 4/1/22 Due: 4/1/24-42 Interest @ 2.89%	\$10,525,000 Dated: 4/1/22 Due: 4/1/23 Interest @ 2.00%	\$10,525,000 Dated: 4/1/23 Due: 4/1/24 Interest @ 2.25%	\$10,525,000 Dated: 4/1/24 Due: 4/1/25 Interest @ 2.5%				
Interest	Interest	Interest	Interest	Interest	P&I	Interest	P&I	Interest	P&I	Interest	Interest	Interest	P&I			
2019	\$ 157,422	\$ 148,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2019		
2020	-	-	148,104	200,376	422,500	-	-	-	-	-	-	-	-	2020		
2021	-	-	-	-	-	1,077,500	702,000	-	-	-	-	-	-	2021		
2022	-	-	-	-	-	1,052,500	552,000	452,000	-	-	-	-	-	2022		
2023	-	-	-	-	-	1,027,500	-	1,052,000	1,180,000	210,500	-	-	-	2023		
2024	-	-	-	-	-	1,052,500	-	1,027,000	938,000	-	236,813	-	-	2024		
2025	-	-	-	-	-	1,025,000	-	1,002,000	916,500	-	-	-	263,125	2025		
2026	-	-	-	-	-	1,047,500	-	1,027,000	1,065,000	-	-	-	-	2026		
2027	-	-	-	-	-	1,042,500	-	1,049,500	1,035,000	-	-	-	-	2027		
2028	-	-	-	-	-	1,011,250	-	1,019,500	1,005,000	-	-	-	-	2028		
2029	-	-	-	-	-	1,005,000	-	1,039,500	975,000	-	-	-	-	2029		
2030	-	-	-	-	-	972,500	-	1,007,000	945,000	-	-	-	-	2030		
2031	-	-	-	-	-	940,000	-	974,500	915,000	-	-	-	-	2031		
2032	-	-	-	-	-	964,000	-	992,000	885,000	-	-	-	-	2032		
2033	-	-	-	-	-	936,000	-	964,000	870,000	-	-	-	-	2033		
2034	-	-	-	-	-	908,000	-	936,000	870,400	-	-	-	-	2034		
2035	-	-	-	-	-	930,000	-	908,000	844,800	-	-	-	-	2035		
2036	-	-	-	-	-	900,000	-	930,000	819,200	-	-	-	-	2036		
2037	-	-	-	-	-	870,000	-	900,000	793,600	-	-	-	-	2037		
2038	-	-	-	-	-	840,000	-	870,000	768,000	-	-	-	-	2038		
2039	-	-	-	-	-	810,000	-	840,000	742,400	-	-	-	-	2039		
2040	-	-	-	-	-	780,000	-	810,000	716,800	-	-	-	-	2040		
2041	-	-	-	-	-	-	-	780,000	691,200	-	-	-	-	2041		
2042	-	-	-	-	-	-	-	-	665,600	-	-	-	-	2042		
	\$ 157,422	\$ 148,772	\$ 148,104	\$ 200,376	\$ 422,500	\$ 19,191,750	\$ 702,000	\$ 18,680,000	\$ 452,000	\$ 17,641,500	\$ 195,050	\$ 236,813	\$ 263,125	\$ 55,513,250		

¹ Projected WHHS Debt service cashflow does not include \$2,792,839 in short-term BAN interest that will be charged to the project (i.e. capitalized interest).

City of West Haven

July FY2020 Monthly Financial Report to the
Municipal Accountability Review Board



September 19, 2020

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: 9/11/2019

Subject: City of West Haven Monthly Financial Report July of FY20

I) Introduction

I am transmitting the City's monthly financial report for the period ended June 30, 2019 which includes the General Fund. The Sewer Fund, and the Allingtown Fire Department are included as well.

Please note that in prior years West Haven has not done a solid July close, instead truing up August results to accurately reflect the first two months of the year. As part of the process improvements in place, July entries have been booked this year which makes a year over year analysis impossible.

As we move forward the normal comparative narrative should be able to be provided.

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES
July 2019

Variances favorable/(unfavorable)

Department	ACTUAL					FORECAST		
	FY20 Budget	Jul YTD Actual	Jul YTD FY19	Jul YTD % Budget	FY19 YTD % Actual	FY20 Projected	Jul YTD % Fcst	Δ to Budget
100 City Council	162,672	7,208	6,226	4.4%	7.1%	162,672	4.4%	-
105 Mayor	317,111	71,496	17,641	22.5%	5.8%	317,111	22.5%	-
110 Corporation Counsel	466,368	12,318	18,115	2.6%	4.1%	466,368	2.6%	-
115 Personnel Department	170,585	12,489	10,826	7.3%	6.4%	170,585	7.3%	-
120 Telephone Administration	320,000	158	-	0.0%	0.0%	320,000	0.0%	-
125 City Clerk	266,278	16,292	15,990	6.1%	5.3%	266,278	6.1%	-
130 Registrar Of Voters	137,002	11,854	14,079	8.7%	9.7%	137,002	8.7%	-
165 Probate Court	8,020	376	-	4.7%	0.0%	8,020	4.7%	-
190 Planning & Development	968,935	64,408	55,673	6.6%	6.1%	968,935	6.6%	-
Central Government Total	2,816,971	196,598	138,551	7.0%	5.0%	2,816,971	7.0%	-
200 Treasurer	7,600	633	633	8.3%	8.3%	7,600	8.3%	-
210 Comptroller	1,134,370	619,542	44,879	54.6%	4.1%	1,134,370	54.6%	-
220 Central Services	750,933	59,548	18,526	7.9%	2.4%	750,933	7.9%	-
230 Assessment	447,888	32,659	24,389	7.3%	5.5%	447,888	7.3%	-
240 Tax Collector	429,004	28,890	22,529	6.7%	5.5%	429,004	6.7%	-
Finance Total	2,769,795	741,273	110,957	26.8%	4.1%	2,769,795	26.8%	-
300 Emergency Report System C	1,906,271	122,902	122,994	6.4%	6.8%	1,906,271	6.4%	-
310 Police Department	13,491,535	1,224,690	1,172,108	9.1%	8.9%	13,491,535	9.1%	-
320 Animal Control	283,566	19,537	20,676	6.9%	7.8%	283,566	6.9%	-
330 Civil Preparedness	14,198	3,000	-	21.1%	0.0%	14,198	21.1%	-
Public Service Total	15,695,570	1,370,128	1,315,778	8.7%	8.6%	15,695,570	8.7%	-
400 Public Works Administration	604,341	32,573	24,726	5.4%	4.4%	604,341	5.4%	-
410 Engineering	339,311	8,886	7,379	2.6%	3.9%	339,311	2.6%	-
440 Central Garage	1,323,141	45,484	28,253	3.4%	2.6%	1,323,141	3.4%	-
450 Solid Waste	3,215,901	143,875	179,274	4.5%	5.4%	3,215,901	4.5%	-
460 Building & Ground Maintenan	1,243,881	43,412	25,085	3.5%	2.0%	1,243,881	3.5%	-
470 Highways & Parks	4,038,581	267,807	152,453	6.6%	3.8%	4,038,581	6.6%	-
Public Works Total	10,765,156	542,037	417,170	5.0%	4.0%	10,765,156	5.0%	-
500 Human Resources	279,237	21,508	17,449	7.7%	6.9%	279,237	7.7%	-
510 Elderly Services	441,772	12,883	9,461	2.9%	1.9%	441,772	2.9%	-
520 Parks & Recreation	878,548	146,020	133,243	16.6%	15.8%	878,548	16.6%	-
530 Health Department	344,438	27,583	17,418	8.0%	5.7%	344,438	8.0%	-
Health & Human Services Total	1,943,995	207,993	177,572	10.7%	9.3%	1,943,995	10.7%	-
600 Library	1,421,000	126,750	126,750	8.9%	8.2%	1,421,000	8.9%	-
800 City Insurance	800,977	420,353	-	52.5%	0.0%	800,977	52.5%	-
810 Employee Benefits	17,999,404	1,032,121	324,158	5.7%	2.0%	17,999,404	5.7%	-
820 Debt Service	18,873,827	6,660,680	8,311,586	35.3%	43.9%	18,873,827	35.3%	-
830 C-Med	42,179	-	-	0.0%	0.0%	42,179	0.0%	-
900 Unallocated Expenses	(168,460)	45,921	3,212	-27.3%	0.4%	(168,460)	-27.3%	-
Other Total	38,968,927	8,285,825	8,765,706	21.3%	22.7%	38,968,927	21.3%	-
Total City Departments	72,960,414	11,343,855	10,925,734	15.5%	15.3%	72,960,414	15.5%	-
Board of Education	89,960,421	4,754,916	2,507,673	5.3%	2.8%	89,960,421	5.3%	-
Total General Fund Expenses	162,920,835	16,098,771	13,433,407	9.9%	8.3%	162,920,835	9.9%	0

Note : YTD actuals exclude encumbrances

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

Variances favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY20	Jul YTD	Jul YTD FY19	Jul YTD %	FY19 YTD %	Projected	Jul YTD %	Δ to Budget
	Budget	Actual		Budget	Actual	FY20	Fcst	
Tax Levy - Current Year	96,375,557	41,886,992	36,882,857	43.5%	39.1%	96,375,557	43.5%	-
Motor Vehicle Supplement	1,236,000	15,597	14,111	1.3%	1.0%	1,236,000	1.3%	-
Tax Levy - Prior Years	412,000	16,296	32,266	4.0%	7.8%	412,000	4.0%	-
Tax Levy - Suspense	100,000	16,082	9,163	16.1%	7.1%	100,000	16.1%	-
Tax Interest - Current Year	463,500	11,326	7,543	2.4%	1.5%	463,500	2.4%	-
Tax Interest - Prior Years	220,500	7,237	11,293	3.3%	4.5%	220,500	3.3%	-
Tax Interest - Suspense	108,150	21,377	8,845	19.8%	6.4%	108,150	19.8%	-
Tax Lien Sale	-	-	-	n/a	n/a	-	n/a	-
Non Current Per. Prop. Tax	300,000	-	-	0.0%	n/a	300,000	0.0%	-
41 Property Taxes	99,215,707	41,974,906	36,966,079	42.3%	38.0%	99,215,707	42.3%	-
Building Permits	1,200,000	34,143	66,845	2.8%	4.9%	1,200,000	2.8%	-
Electrical Permits	160,000	31,101	28,180	19.4%	13.8%	160,000	19.4%	-
Zoning Permits	95,000	4,750	2,650	5.0%	1.8%	95,000	5.0%	-
Health Licenses	82,400	18,450	20,690	22.4%	22.2%	82,400	22.4%	-
Plumbing & Heating Permits	200,000	8,180	3,540	4.1%	4.4%	200,000	4.1%	-
Police & Protection Licenses	20,600	2,330	860	11.3%	3.4%	20,600	11.3%	-
Animal Licenses	13,390	3,221	2,489	24.1%	18.2%	13,390	24.1%	-
Excavation Permits	7,210	345	3,955	4.8%	38.1%	7,210	4.8%	-
City Clerk Fees	7,313	434	196	5.9%	3.4%	7,313	5.9%	-
Dog Pound Releases	2,060	-	-	0.0%	0.0%	2,060	0.0%	-
Marriage Licenses	3,090	1,100	550	35.6%	11.2%	3,090	35.6%	-
Sporting Licenses	206	538	277	261.2%	240.9%	206	261.2%	-
Alcoholic Beverage License	155	140	20	90.3%	1.3%	155	90.3%	-
42 Licenses & Permits	1,791,424	104,732	130,252	5.8%	6.7%	1,791,424	5.8%	-
Bldg Code Violations	-	-	4,508	n/a	17.5%	-	n/a	-
Fines And Penalties	25,750	1,529	2,298	5.9%	6.0%	25,750	5.9%	-
Parking Tags	175,000	33,750	29,240	19.3%	13.4%	175,000	19.3%	-
43 Fines And Penalties	200,750	35,279	36,046	17.6%	12.8%	200,750	17.6%	-
Investment Income	70,000	14,238	11,184	20.3%	2.9%	70,000	20.3%	-
Rent from City Facilities	31,250	1,180	1,500	3.8%	7.0%	31,250	3.8%	-
44 Revenue From Use Of Money	101,250	15,418	12,684	15.2%	3.1%	101,250	15.2%	-
Educational Cost Sharing	45,140,487	-	-	0.0%	0.0%	45,140,487	0.0%	-
Health Services	60,000	-	-	0.0%	0.0%	60,000	0.0%	-
Pilot-Colleges & Hospitals	5,527,988	-	-	0.0%	0.0%	5,527,988	0.0%	-
Muni Revenue Sharing	147,516	-	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	-	-	n/a	0.0%	-	n/a	-
Prop Tax Relief - Total Disab	5,370	-	-	0.0%	0.0%	5,370	0.0%	-
Prop Tax Relief - Veterans	118,373	-	-	0.0%	0.0%	118,373	0.0%	-
Pilot-State Owned Property	181,198	-	-	0.0%	0.0%	181,198	0.0%	-
Mashentucket Pequot Grant	807,097	-	-	0.0%	0.0%	807,097	0.0%	-
Town Aid Road	616,005	-	-	0.0%	0.0%	616,005	0.0%	-
State Miscellaneous Grants	122,000	30,314	30,134	24.8%	25.0%	122,000	24.8%	-
Telephone Access Grant	120,555	-	-	0.0%	0.0%	120,555	0.0%	-
SCCRWA-Pilot Grant	305,220	-	-	0.0%	0.0%	305,220	0.0%	-
45 Fed/State Grants	53,151,809	30,314	30,134	0.1%	0.1%	53,151,809	0.1%	-
Record Legal Instrument Fees	656,250	57,784	31,192	8.8%	4.3%	656,250	8.8%	-
Miscellaneous - Parks & Recreation	340,000	20,712	10,688	6.1%	3.1%	340,000	6.1%	-
Miscellaneous - General Gov't	92,700	2,901	1,919	3.1%	3.3%	92,700	3.1%	-
Miscellaneous - Public Works	37,059	-	290	0.0%	0.7%	37,059	0.0%	-
Police Charges	15,450	1,084	601	7.0%	6.3%	15,450	7.0%	-
All Other Public Works	2,060	-	90	0.0%	0.6%	2,060	0.0%	-
Health Fees	-	-	-	n/a	0.0%	-	n/a	-
Sundry - Other	155	-	-	0.0%	n/a	155	0.0%	-
46 Charges For Services	1,143,674	82,481	44,780	7.2%	3.8%	1,143,674	7.2%	-
Fire Dept Share of ERS	857,822	-	(116,968)	0.0%	-15.3%	857,822	0.0%	-
Yale Contribution	422,651	-	-	0.0%	0.0%	422,651	0.0%	-
Sale of Property	-	-	-	n/a	0.0%	-	n/a	-
Miscellaneous Revenue	210,000	1,321	2,189	0.6%	2.6%	210,000	0.6%	-
Pilot - Housing Authority	145,230	-	-	0.0%	0.0%	145,230	0.0%	-
Parking Meter Revenue	30,000	26,490	10,205	88.3%	12.4%	30,000	88.3%	-
Sewer Fee Collection Expenses	51,301	55,166	-	107.5%	0.0%	51,301	107.5%	-
Quigley/Yale Parking	41,200	3,634	-	8.8%	0.0%	41,200	8.8%	-
Insurance Reimbursement	20,600	7,500	-	36.4%	0.0%	20,600	36.4%	-
Organic Recycling Compost	13,000	-	478	0.0%	2.5%	13,000	0.0%	-
47 Other Revenues	1,791,804	94,110	(104,097)	5.3%	-5.3%	1,791,804	5.3%	-
Residual Equity Transfers In	250,000	-	-	0.0%	n/a	250,000	0.0%	-
Transfer From Sewer Oper Fund	1,158,875	1,109,575	-	95.7%	0.0%	1,158,875	95.7%	-
48 Other Financing Sources	1,408,875	1,109,575	-	78.8%	0.0%	1,408,875	78.8%	-
Total Operational Revenue	158,805,293	43,446,815	37,115,878	27.4%	23.6%	158,805,293	27.4%	-
Bond Proceeds	-	-	-	n/a	n/a	-	n/a	-
MARB	4,115,542	-	-	0.0%	0.0%	4,115,542	0.0%	-
Total General Fund Revenues	162,920,835	43,446,815	37,115,878	26.7%	22.7%	162,920,835	26.7%	-

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

Month	Tax Levy - Current Year		Tax Levy - Prior Years		Interest		Tax Lien Sale		Total Collections	
	FY19	FY20	FY19	FY20	FY19	FY20	FY19	FY20	FY19	FY20
July	36,896,969	41,902,588	32,266	16,296	36,845	56,022	-	-	36,966,079	41,974,906
August	11,747,612	-	6,353	-	79,005	-	-	-	11,832,970	-
September	883,587	-	24,425	-	72,392	-	-	-	980,404	-
October	493,826	-	59,260	-	42,923	-	-	-	596,009	-
November	548,481	-	11,266	-	33,487	-	-	-	593,235	-
December	5,353,068	-	37,588	-	56,452	-	-	-	5,447,108	-
January	29,647,432	-	19,029	-	51,888	-	-	-	29,718,350	-
February	6,655,587	-	(26,904)	-	122,514	-	-	-	6,751,198	-
March	1,695,458	-	141,603	-	177,402	-	-	-	2,014,463	-
April	991,489	-	56,756	-	150,806	-	-	-	1,199,050	-
May	332,013	-	43,455	-	84,243	-	-	-	459,710	-
June	610,376	-	8,841	-	110,937	-	-	-	730,153	-
Total Collections	95,855,899	41,902,588	413,937	16,296	1,018,894	56,022	-	-	97,288,729	41,974,906
Jul YTD	36,896,969	41,902,588	32,266	16,296	36,845	56,022	-	-	36,966,079	41,974,906
Projected	95,855,899	97,911,557	413,937	412,000	1,018,894	892,150	-	-	97,288,729	99,215,707
% Total	38.49%	42.80%	7.79%	3.96%	3.62%	6.28%	#DIV/0!		38.00%	42.31%
Excl. Lien Sales									38.00%	42.31%

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
July 2019

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY20	Jul YTD	Jul YTD	Jul YTD %	FY19 YTD	FY20	Jul YTD %	Δ to Budget
	Budget	Actual	FY19	Budget	% Actual	Projected	Fcst	
Regular Wages	20,522,254	1,523,538	1,333,092	7.4%	6.8%	20,522,254	7.4%	-
Part Time	915,626	161,835	128,004	17.7%	16.1%	915,626	17.7%	-
Overtime	1,879,682	183,476	173,031	9.8%	9.1%	1,879,682	9.8%	-
Longevity	654,950	107,154	133,224	16.4%	18.1%	654,950	16.4%	-
Fringe Reimbursements	1,138,200	143,479	97,526	12.6%	8.3%	1,138,200	12.6%	-
Other Personnel Services	334,871	37,251	44,185	11.1%	21.4%	334,871	11.1%	-
51 Personnel Services	25,445,583	2,156,731	1,909,062	8.5%	7.8%	25,445,583	8.5%	-
Advertising	48,875	-	-	0.0%	0.0%	48,875	0.0%	-
Building Maintenance	56,350	(2,917)	-	-5.2%	0.0%	56,350	-5.2%	-
Copier Machine & Rental	49,000	227	-	0.5%	0.0%	49,000	0.5%	-
Electricity	1,242,000	(1,207)	-	-0.1%	0.0%	1,242,000	-0.1%	-
Equipment Repair and Maintenance	56,250	6,301	5,200	11.2%	6.8%	56,250	11.2%	-
Financial Services	195,000	-	10,450	0.0%	3.5%	195,000	0.0%	-
Legal Services	153,000	(10,194)	-	-6.7%	0.0%	153,000	-6.7%	-
Maintenance Services	653,097	22,698	-	3.5%	0.0%	653,097	3.5%	-
Town Aid Road & Tree Manintenance	484,000	19,318	8,200	4.0%	1.8%	484,000	4.0%	-
Training	36,730	3,062	1,350	8.3%	2.6%	36,730	8.3%	-
Trash Pickup, Tip Fees & Recycling	3,195,800	143,875	179,274	4.5%	5.4%	3,195,800	4.5%	-
Travel	28,600	65	-	0.2%	0.0%	28,600	0.2%	-
Uniforms	185,832	136,209	138,095	73.3%	78.5%	185,832	73.3%	-
Other Contractual Services	1,144,754	88,419	3,707	7.7%	0.3%	1,144,754	7.7%	-
52 Contractual Services	7,529,288	405,856	346,275	5.4%	4.6%	7,529,288	5.4%	-
Motor Vehicle Parts	245,000	7,243	5,129	3.0%	2.0%	245,000	3.0%	-
Construction Supplies	65,000	10,746	-	16.5%	0.0%	65,000	16.5%	-
Office Supplies	64,868	376	-	0.6%	0.0%	64,868	0.6%	-
Other Supplies & Materials	263,243	14,699	10,117	5.6%	5.8%	263,243	5.6%	-
53 Supplies & Materials	638,111	33,064	15,246	5.2%	2.7%	638,111	5.2%	-
Health & General Liability Insurance	12,279,949	1,161,140	130,369	9.5%	1.1%	12,279,949	9.5%	-
FICA	1,408,018	124,049	118,172	8.8%	9.1%	1,408,018	8.8%	-
Pension	3,679,203	92,705	87,596	2.5%	2.8%	3,679,203	2.5%	-
Workers Compensation	1,500,000	73,163	-	4.9%	0.0%	1,500,000	4.9%	-
Debt Service	18,214,952	6,601,002	8,251,822	36.2%	45.3%	18,214,952	36.2%	-
Debt Service (Water Purification)	658,875	59,679	59,764	9.1%	8.3%	658,875	9.1%	-
Other Fixed Charges	248,879	569,777	150	228.9%	0.1%	248,879	228.9%	-
54 Fixed Charges	37,989,876	8,681,514	8,647,872	22.9%	23.6%	37,989,876	22.9%	-
Capital Outlay	99,266	14,596	4,066	14.7%	7.8%	99,266	14.7%	-
55 Capital Outlay	99,266	14,596	4,066	14.7%	7.8%	99,266	14.7%	-
Contingency Services	225,000	-	-	0.0%	0.0%	225,000	0.0%	-
Other Contingency	(4,660)	47,506	3,212	-1019.4%	0.6%	(4,660)	-1019.4%	-
56 Other/Contingency	220,340	47,506	3,212	21.6%	0.4%	220,340	21.6%	-
Fuel	450,000	(1,255)	-	-0.3%	0.0%	450,000	-0.3%	-
Telephone	464,150	5,844	-	1.3%	0.0%	464,150	1.3%	-
Gas Heat	123,800	-	-	0.0%	0.0%	123,800	0.0%	-
Total City Departments	72,960,414	11,343,855	10,925,734	15.5%	15.3%	72,960,414	15.5%	-
Salaries	52,370,421	1,375,333	674,138	2.6%	1.3%	52,370,421	2.6%	-
Health Insurance	14,105,092	959,261	419,810	6.8%	3.1%	14,105,092	6.8%	-
Benefits & Fixed Charges	4,110,714	629,333	112,067	15.3%	3.0%	4,110,714	15.3%	-
Tuition	7,939,386	441,676	484,473	5.6%	5.9%	7,939,386	5.6%	-
Student Transportation	5,006,320	434,911	309,320	8.7%	5.4%	5,006,320	8.7%	-
Operation of Plant	3,847,829	463,417	265,552	12.0%	7.6%	3,847,829	12.0%	-
Purchased Services	1,161,159	241,688	183,072	20.8%	12.9%	1,161,159	20.8%	-
Instruction	1,419,500	209,297	59,240	14.7%	4.3%	1,419,500	14.7%	-
Board of Education	89,960,421	4,754,916	2,507,673	5.3%	2.8%	89,960,421	5.3%	-
Total General Fund Expenses	162,920,835	16,098,771	13,433,407	9.9%	8.3%	162,920,835	9.9%	0

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
BOARD OF EDUCATION EXPENDITURE REPORT
July 2019

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY20	Jul YTD	Jul YTD	Jul YTD %	FY19 YTD	FY20	Jul YTD %	Δ to Budget
	Budget	Actual	FY19	Budget	% Actual	Projected	Fcst	
Superintendent / Principals / Asst.	2,350,120	58,780	48,985	2.5%	2.2%	2,350,120	2.5%	-
Teachers - Classroom	27,356,996	371,661	110,420	1.4%	0.4%	27,356,996	1.4%	-
Teachers - Special Education	5,922,487	34,420	23,454	0.6%	0.4%	5,922,487	0.6%	-
Teachers - Special Area	3,405,682	8,155	16,328	0.2%	0.4%	3,405,682	0.2%	-
Teachers - Substitutes/Interns	689,815	14,242	31,071	2.1%	5.2%	689,815	2.1%	-
Teacher Aides	2,992,839	54,208	17,400	1.8%	0.6%	2,992,839	1.8%	-
Pupil Services	1,565,854	3,698	1,050	0.2%	0.1%	1,565,854	0.2%	-
Clerical	1,551,638	127,325	146,068	8.2%	9.0%	1,551,638	8.2%	-
School Nurses	1,030,163	3,175	600	0.3%	0.1%	1,030,163	0.3%	-
Coordinators/Directors	1,064,632	31,755	9,899	3.0%	0.9%	1,064,632	3.0%	-
Custodial / Maintenance	3,006,539	250,665	193,337	8.3%	7.5%	3,006,539	8.3%	-
Lunch Aides	300,000	5,800	11,547	1.9%	3.8%	300,000	1.9%	-
Para Subs-Instructional Aides	105,000	4,543	12,064	4.3%	5.6%	105,000	4.3%	-
Homebound	125,000	750	30	0.6%	0.0%	125,000	0.6%	-
Detached Worker	98,261	926	39,558	0.9%	29.7%	98,261	0.9%	-
Athletic Coaches	200,417	-	-	0.0%	0.0%	200,417	0.0%	-
Adult Education	150,000	-	12,328	0.0%	16.0%	150,000	0.0%	-
Severance Pay	300,000	405,230	-	135.1%	0.0%	300,000	135.1%	-
Student Activity Advisors	154,978	-	-	0.0%	0.0%	154,978	0.0%	-
Salaries	52,370,421	1,375,333	674,138	2.6%	1.3%	52,370,421	2.6%	-
Health Insurance	14,105,092	959,261	419,810	6.8%	3.1%	14,105,092	6.8%	-
Medicare Only - Taxes	881,908	19,642	8,456	2.2%	1.0%	881,908	2.2%	-
Social Security	764,786	36,523	25,962	4.8%	3.6%	764,786	4.8%	-
Property & Liability Insurance	525,000	397,802	-	75.8%	0.0%	525,000	75.8%	-
Worker's Compensation	1,050,000	102,055	-	9.7%	0.0%	1,050,000	9.7%	-
Retirement Contributions	477,407	20,562	15,884	4.3%	4.3%	477,407	4.3%	-
Life Insurance	187,913	-	56,897	0.0%	22.9%	187,913	0.0%	-
Travel / Convention / Dues	77,200	52,342	-	67.8%	0.0%	77,200	67.8%	-
Other Benefits & Fixed Charges	146,500	408	4,869	0.3%	8.6%	146,500	0.3%	-
Benefits & Fixed Charges	18,215,806	1,588,595	531,877	8.7%	3.0%	18,215,806	8.7%	-
Tuition	7,939,386	441,676	484,473	5.6%	5.9%	7,939,386	5.6%	-
Bus Service	3,257,312	382,312	191,669	11.7%	5.7%	3,257,312	11.7%	-
Transportation - Phys. Handicapped	1,341,539	4,084	74,029	0.3%	3.8%	1,341,539	0.3%	-
Transportation - Regional VOC	302,012	28,840	28,840	9.5%	10.0%	302,012	9.5%	-
Transportation - Student Activities	105,457	19,675	14,782	18.7%	12.3%	105,457	18.7%	-
Student Transportation	5,006,320	434,911	309,320	8.7%	5.4%	5,006,320	8.7%	-
Site Repairs & Improvements	675,000	210,045	104,001	31.1%	10.6%	675,000	31.1%	-
Electricity	1,058,733	102,648	99,098	9.7%	9.1%	1,058,733	9.7%	-
Heating	664,487	20,132	13,829	3.0%	2.8%	664,487	3.0%	-
Water	103,919	16,883	-	16.2%	0.0%	103,919	16.2%	-
Telephone & Communications	364,178	17,759	18,549	4.9%	9.7%	364,178	4.9%	-
Building Security	388,740	70,071	34,442	18.0%	8.3%	388,740	18.0%	-
Solid Waste / Recycling	220,833	23,482	-	10.6%	0.0%	220,833	10.6%	-
Supplies & Equipment	321,939	2,397	(4,367)	0.7%	-14.7%	321,939	0.7%	-
Other Expenses	50,000	-	-	0.0%	0.0%	50,000	0.0%	-
Operation of Plant	3,847,829	463,417	265,552	12.0%	7.6%	3,847,829	12.0%	-
Photocopy Services	269,809	85,406	93,308	31.7%	18.9%	269,809	31.7%	-
Consultant Services	260,000	122,105	61,140	47.0%	22.2%	260,000	47.0%	-
Police And Fire	370,000	277	(231)	0.1%	-0.1%	370,000	0.1%	-
Printing / Postage / Supplies	119,300	5,955	7,864	5.0%	6.5%	119,300	5.0%	-
Other Services	142,050	27,946	20,990	19.7%	13.3%	142,050	19.7%	-
Purchased Services	1,161,159	241,688	183,072	20.8%	12.9%	1,161,159	20.8%	-
Instruction	1,419,500	209,297	59,240	14.7%	4.3%	1,419,500	14.7%	-
Board of Education	89,960,421	4,754,916	2,507,673	5.3%	2.8%	89,960,421	5.3%	-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
July 2019

Variances favorable/(unfavorable)

	ACTUAL					FORECAST			
	FY20 Budget	Jul YTD Actual	FY19 Actual	Jul YTD FY19	Jul YTD % Budget	FY19 YTD % Actual	Projected FY20	Jul YTD % Fcst	Δ to Budget
REVENUE									
41 Property Taxes	99,215,707	41,974,906	97,288,729	36,966,079	42.3%	38.0%	99,215,707	42.3%	-
41 Property Taxes (Lien Sale)	-	-	-	-			-		-
42 Licenses & Permits	1,791,424	104,732	1,946,258	130,252	5.8%	6.7%	1,791,424	5.8%	-
43 Fines And Penalties	200,750	35,279	281,372	36,046	17.6%	12.8%	200,750	17.6%	-
44 Revenue From Use Of Money	101,250	15,418	402,924	12,684	15.2%	3.1%	101,250	15.2%	-
45 Fed/State Grants - Non MARB	53,151,809	30,314	53,239,827	30,134	0.1%	0.1%	53,151,809	0.1%	-
46 Charges For Services	1,143,674	82,481	1,188,847	44,780	7.2%	3.8%	1,143,674	7.2%	-
47 Other Revenues	1,791,804	94,110	1,976,188	(104,097)	5.3%	-5.3%	1,791,804	5.3%	-
48 Other Financing Sources	1,408,875	1,109,575	1,217,060	-	78.8%	0.0%	1,408,875	78.8%	-
Total Operational Revenues	158,805,293	43,446,815	157,541,205	37,115,878	27.4%	23.6%	158,805,293	27.4%	-
48 Bond Proceeds	-	-	-	-			-		-
45 Fed/State Grants - MARB	4,115,542	-	6,250,000	-	0.0%	0.0%	4,115,542	0.0%	-
Total Revenue	162,920,835	43,446,815	163,791,205	37,115,878	26.7%	22.7%	162,920,835	26.7%	-
EXPENDITURES									
Central Government	2,816,971	196,598	2,755,446	138,551	7.0%	5.0%	2,816,971	7.0%	-
Finance	2,769,795	741,273	2,709,386	110,957	26.8%	4.1%	2,769,795	26.8%	-
Public Service	15,695,570	1,370,128	15,228,377	1,315,778	8.7%	8.6%	15,695,570	8.7%	-
Public Works	10,765,156	542,037	10,396,354	417,170	5.0%	4.0%	10,765,156	5.0%	-
Health & Human Services	1,943,995	207,993	1,909,698	177,572	10.7%	9.3%	1,943,995	10.7%	-
City Insurance	800,977	420,353	845,676	-	52.5%	0.0%	800,977	52.5%	-
Employee Benefits	17,999,404	1,032,121	16,494,520	324,158	5.7%	2.0%	17,999,404	5.7%	-
Debt Service	18,873,827	6,660,680	18,926,611	8,311,586	35.3%	43.9%	18,873,827	35.3%	-
Library / Other	1,463,179	126,750	1,588,179	126,750	8.7%	8.0%	1,463,179	8.7%	-
Contingency Services	225,000	-	250,000	-	0.0%	0.0%	225,000	0.0%	-
Other Contingency	(393,460)	45,921	503,358	3,212	-11.7%	0.6%	(393,460)	-11.7%	-
Deficit Reduction	-	-	-	-			-		-
Total City Departments	72,960,414	11,343,855	71,607,607	10,925,734	15.5%	15.3%	72,960,414	15.5%	-
Board of Education	89,960,421	4,754,916	89,960,421	2,507,673	5.3%	2.8%	89,960,421	5.3%	-
Total Expenditures	162,920,835	16,098,771	161,568,028	13,433,407	9.9%	8.3%	162,920,835	9.9%	-
Surplus / (Deficit)	-	27,348,043	2,223,177	23,682,471		1065.3%	-		0

**WEST HAVEN SEWER
SUB CATEGORY EXPENDITURE REPORT
July 2019**

	<u>FY20 Budget</u>	<u>Jul YTD Actual</u>	<u>% Budget</u>	<u>FY18 Actual</u>	<u>Jul YTD Actual</u>	<u>% Actual</u>
Regular Wages	1,918,711	132,922	6.9%	1,651,252	92,811	5.6%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	490,000	44,714	9.1%	529,012	34,807	6.6%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	-	-	0.0%	-	-	0.0%
Other Personnel Services	1,500	-	0.0%	4,020	-	0.0%
51 Personnel Services	2,410,211	177,636	7.4%	2,184,284	127,618	5.8%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	-	0.0%	1,138,444	-	0.0%
Equipment Repair and Maintenance	220,000	-	0.0%	322,963	-	0.0%
Financial Services	55,166	55,166	100.0%	55,166	-	0.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	-	0.0%	67,022	-	0.0%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	-	0.0%	12,286	-	0.0%
Travel	-	-	0.0%	-	-	0.0%
Uniforms	-	-	0.0%	-	-	0.0%
Other Contractual Services	864,000	-	0.0%	885,233	500	0.1%
52 Contractual Services	2,434,166	55,166	2.3%	2,481,113	500	0.0%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,168,000	-	0.0%	934,047	1,750	0.2%
53 Supplies & Materials	1,168,000	-	0.0%	934,047	1,750	0.2%
Health & General Liability Insurance	200,000	308	0.2%	112,419	-	0.0%
FICA	175,374	16,008	9.1%	160,167	12,950	8.1%
Pension	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	331	0.7%	245,604	-	0.0%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	658,876	658,875	100.0%	815,136	-	0.0%
Other Fixed Charges	665,318	43,044	6.5%	581,357	691	0.1%
54 Fixed Charges	1,749,568	718,565	41.1%	1,914,683	13,641	0.7%
Capital Outlay	2,857,987	299,664	10.5%	2,417,704	299,264	12.4%
55 Capital Outlay	2,857,987	299,664	10.5%	2,417,704	299,264	12.4%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	1,075,000	450,700	41.9%	558,485	-	0.0%
56 Other/Contingency	1,075,000	450,700	41.9%	558,485	-	0.0%
Fuel	25,000	-	0.0%	17,841	-	0.0%
Telephone	12,000	-	0.0%	7,230	-	0.0%
Gas Heat	66,000	-	0.0%	32,185	-	0.0%
Deficit Reduction	-	-	0.0%	-	-	0.0%
Total City Departments	11,797,932	1,701,732	14.4%	10,547,573	442,773	4.2%

Note : YTD actuals exclude encumbrances

ALLINGTOWN FIRE DEPARTMENT
SUB CATEGORY EXPENDITURE REPORT
July 2019

	<u>FY20 Budget</u>	<u>Jul YTD Actual</u>	<u>% Budget</u>	<u>FY19 Actual</u>	<u>Jul YTD Actual</u>	<u>% Actual</u>
Regular Wages	1,683,170	128,152	7.6%	1,709,364	87,141	5.1%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	450,000	33,829	7.5%	503,781	24,763	4.9%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	4,000	-	0.0%	46,939	5,173	11.0%
Other Personnel Services	-	-	0.0%	-	-	0.0%
51 Personnel Services	2,137,170	161,981	7.6%	2,260,084	117,077	5.2%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	10,205	-	0.0%	18,567	-	0.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	19,000	-	0.0%	18,430	-	0.0%
Equipment Repair and Maintenance	27,552	-	0.0%	24,923	-	0.0%
Financial Services	13,000	-	0.0%	9,750	-	0.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	-	-	0.0%	-	-	0.0%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	25,000	-	0.0%	21,292	-	0.0%
Trash Pickup, Tip Fees & Recycling	-	-	0.0%	-	-	0.0%
Travel	-	-	0.0%	-	-	0.0%
Uniforms	16,000	7,600	47.5%	15,103	7,200	47.7%
Other Contractual Services	204,569	-	0.0%	174,637	-	0.0%
52 Contractual Services	315,326	7,600	2.4%	282,703	7,200	2.5%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	4,000	-	0.0%	5,131	-	0.0%
Other Supplies & Materials	33,000	-	0.0%	31,854	-	0.0%
53 Supplies & Materials	37,000	-	0.0%	36,985	-	0.0%
Health & General Liability Insurance	1,780,273	105,509	5.9%	1,184,078	-	0.0%
FICA	65,000	5,315	8.2%	47,519	4,235	8.9%
Pension	2,251,000	520,417	23.1%	1,918,832	602,846	31.4%
Workers Compensation	150,000	35,195	23.5%	84,066	-	0.0%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	0.0%	-	-	0.0%
54 Fixed Charges	4,246,273	666,436	15.7%	3,234,495	607,081	18.8%
Capital Outlay	103,511	-	0.0%	95,962	-	0.0%
55 Capital Outlay	103,511	-	0.0%	95,962	-	0.0%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	232,000	-	0.0%	53,061	-	0.0%
56 Other/Contingency	232,000	-	0.0%	53,061	-	0.0%
Fuel	18,000	-	0.0%	17,173	-	0.0%
Telephone	307,239	-	0.0%	255,569	-	0.0%
Gas Heat	11,000	-	0.0%	8,412	-	0.0%
Deficit Reduction	25,000	-	0.0%	-	-	0.0%
Total City Departments	7,432,518	836,017	11.2%	6,244,444	731,358	11.7%

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
BOARD OF EDUCATION EXPENDITURE REPORT
July 2019

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY20	Jul YTD	Jul YTD	Jul YTD %	FY19 YTD	FY20	Jul YTD %	Δ to Budget
	Budget	Actual	FY19	Budget	% Actual	Projected	Fcst	
Superintendent / Principals / Asst.	2,350,120	58,780	48,985	2.5%	2.2%	2,350,120	2.5%	-
Teachers - Classroom	27,356,996	71,660	110,420	0.3%	0.4%	27,356,996	0.3%	-
Teachers - Special Education	5,922,487	34,420	23,454	0.6%	0.4%	5,922,487	0.6%	-
Teachers - Special Area	3,405,682	8,155	16,328	0.2%	0.4%	3,405,682	0.2%	-
Teachers - Substitutes/Interns	689,815	14,242	31,071	2.1%	5.2%	689,815	2.1%	-
Teacher Aides	2,992,839	54,208	17,400	1.8%	0.6%	2,992,839	1.8%	-
Pupil Services	1,565,854	3,697	1,050	0.2%	0.1%	1,565,854	0.2%	-
Clerical	1,551,638	126,971	146,068	8.2%	9.0%	1,551,638	8.2%	-
School Nurses	1,030,163	3,175	600	0.3%	0.1%	1,030,163	0.3%	-
Coordinators/Directors	1,064,632	31,755	9,899	3.0%	0.9%	1,064,632	3.0%	-
Custodial / Maintenance	3,006,539	251,040	193,337	8.3%	7.5%	3,006,539	8.3%	-
Lunch Aides	300,000	5,799	11,547	1.9%	3.8%	300,000	1.9%	-
Para Subs-Instructional Aides	105,000	4,543	12,064	4.3%	5.6%	105,000	4.3%	-
Homebound	125,000	750	30	0.6%	0.0%	125,000	0.6%	-
Detached Worker	98,261	926	39,558	0.9%	29.7%	98,261	0.9%	-
Athletic Coaches	200,417	-	-	0.0%	0.0%	200,417	0.0%	-
Adult Education	150,000	-	12,328	0.0%	16.0%	150,000	0.0%	-
Severance Pay	300,000	300,000	-	100.0%	0.0%	300,000	100.0%	-
Student Activity Advisors	154,978	-	-	0.0%	0.0%	154,978	0.0%	-
Salaries	52,370,421	970,121	674,138	1.9%	1.3%	52,370,421	1.9%	-
Health Insurance	14,105,092	961,219	420,212	6.8%	3.1%	14,105,092	6.8%	-
Medicare Only - Taxes	881,908	19,642	8,456	2.2%	1.0%	881,908	2.2%	-
Social Security	764,786	36,522	25,962	4.8%	3.6%	764,786	4.8%	-
Property & Liability Insurance	525,000	397,801	-	75.8%	0.0%	525,000	75.8%	-
Worker's Compensation	1,050,000	102,054	-	9.7%	0.0%	1,050,000	9.7%	-
Retirement Contributions	477,407	20,562	15,884	4.3%	4.3%	477,407	4.3%	-
Life Insurance	187,913	18,456	58,463	9.8%	23.5%	187,913	9.8%	-
Travel / Convention / Dues	77,200	24,478	28,883	31.7%	36.8%	77,200	31.7%	-
Other Benefits & Fixed Charges	146,500	52,341	8,469	35.7%	14.9%	146,500	35.7%	-
Benefits & Fixed Charges	18,215,806	1,633,075	566,328	9.0%	3.2%	18,215,806	9.0%	-
Tuition	7,939,386	235,924	484,473	3.0%	5.9%	7,939,386	3.0%	-
Bus Service	3,257,312	329,318	564,180	10.1%	16.7%	3,257,312	10.1%	-
Transportation - Phys. Handicapped	1,341,539	75,500	77,756	5.6%	4.0%	1,341,539	5.6%	-
Transportation - Regional VOC	302,012	28,838	57,681	9.5%	20.0%	302,012	9.5%	-
Transportation - Student Activities	105,457	19,675	19,782	18.7%	16.4%	105,457	18.7%	-
Student Transportation	5,006,320	453,331	719,399	9.1%	12.6%	5,006,320	9.1%	-
Site Repairs & Improvements	675,000	230,107	207,309	34.1%	21.1%	675,000	34.1%	-
Electricity	1,058,733	102,648	99,098	9.7%	9.1%	1,058,733	9.7%	-
Heating	664,487	18,915	13,829	2.8%	2.8%	664,487	2.8%	-
Water	103,919	16,882	-	16.2%	0.0%	103,919	16.2%	-
Telephone & Communications	364,178	22,598	20,212	6.2%	10.5%	364,178	6.2%	-
Building Security	388,740	40,666	34,442	10.5%	8.3%	388,740	10.5%	-
Solid Waste / Recycling	220,833	23,481	-	10.6%	0.0%	220,833	10.6%	-
Supplies & Equipment	321,939	-	-	0.0%	0.0%	321,939	0.0%	-
Other Expenses	50,000	57,161	62,551	114.3%	3546.0%	50,000	114.3%	-
Operation of Plant	3,847,829	512,458	437,441	13.3%	12.5%	3,847,829	13.3%	-
Photocopy Services	269,809	95,405	95,898	35.4%	19.5%	269,809	35.4%	-
Consultant Services	260,000	65,408	62,040	25.2%	22.5%	260,000	25.2%	-
Police And Fire	370,000	276	959	0.1%	0.3%	370,000	0.1%	-
Printing / Postage / Supplies	119,300	7,816	15,660	6.6%	13.0%	119,300	6.6%	-
Other Services	142,050	37,946	43,364	26.7%	27.4%	142,050	26.7%	-
Purchased Services	1,161,159	206,851	217,921	17.8%	15.4%	1,161,159	17.8%	-
Instruction	1,419,500	743,156	998,453	52.4%	72.5%	1,419,500	52.4%	-
Board of Education	89,960,421	4,754,916	4,098,154	5.3%	4.6%	89,960,421	5.3%	-

Note : YTD actuals include encumbrances

Freund, Julian

From: Matthew Cavallaro <Matthew.Cavallaro@whschools.org>
Sent: Friday, September 13, 2019 3:42 PM
To: Freund, Julian
Cc: Lee Tiernan; Frank Cieplinski; Neil Cavallaro
Subject: RE: Send data from MFP12194587 08/21/2019 10:00

Good afternoon Julian,

For this year's special education transportation bid, we had 4 companies respond with competitive bids. Of those 4 companies, 3 of them bid on all 6 runs and the remaining company only bid on 1 of them. Contracts for this service are for the term of one year as this is bid annually. Each bid that was accepted was the lowest bid for that particular school since we are familiar and confident with each company that responded. Two of the runs (Adelbrook Transitional and St Vincent's) are new runs for this school year so I am unable to compare to the prior contract. The run for the American School for the deaf went up \$100 a day as compared to last year, but the company who had the work last year decided not to enter any bids for this school year. As I said earlier, the bid that was selected was the lowest in this category. The remaining 3 runs came in at reduced cost from last year. Benhaven is now \$129.00 per day as compared to \$135.00 per day last year, Gateway is now \$85.00 per day as compared to \$89.00 per day last year, and Pathways is now \$250.00 per day as compared to \$265.00 last year. The student counts are also the same for this year to last year for each of these runs.

Besides the schools that we bid annually, we have entered into the ACES consortium for special education regional transportation. ACES is transporting 72 students to 10 different locations at 4 different levels of pricing depending on student need. With our students being transported, our price will be \$972,000. We also have 2 other students who attend a different Adelbrook location that are extremely high need and don't react to change well, so we decided to keep their transportation with the same company that they are comfortable with. The cost of the school year for these students \$50,400 (\$280.00 per day)

In terms of overall budget, for fiscal year 2020 the West Haven Board of Education has budget \$1,341,539 for special education transportation. With all three cost center we are projecting an expenditure of \$1,230,120 for the school year. This leaves us \$111,419 under budget that will allow us to handle additional students who may come in during the year or if the current students require additional services during the ride to their school.

Thanks,
Matt

WEST HAVEN PUBLIC SCHOOLS

"Schools Committed to Excellence"

355 Main Street
West Haven, Connecticut 06516

Telephone: (203) 937-4325

Fax: (203) 931-4736

Matthew J. Cavallaro

Director of Finance

matthew.cavallaro@whschools.org

August 20, 2019

MEMORANDUM

To: Frank Cieplinski
Director of Finance, City of West Haven

From: Matthew J. Cavallaro
Director of Finance, West Haven Board of Education

Re: 2019-2020 Special Education Transportation Award Bid

Please award to the vendors listed below, the routes assigned to them:

Winkle Bus Company 203-934-2943 fax: 203-934-1076
10 Industry Drive
West Haven, CT 06516

<u># STUDENTS</u>	<u>ADDRESS</u>	<u>SCHOOL</u>	<u># OF DAYS</u>	<u>DAILY RATE</u>	<u>TOTAL</u>
6 students:	45 Savin Park/ with aide to: 42 Morse Avenue . 89 Coleman Street #734 121 Thomas St. 2 nd floor 1007 Campbell Ave., 2 nd floor 288 Terrace Ave., Apt C1	Pathways 35 Bishop Street East Haven, CT 06512 203-468-5316	180	\$250	\$45,000.00

TOTAL FOR VENDOR: **\$45,000.00**

**Coordinated Transportation
Solutions
35 Nutmeg Drive, Suite 120
Trumbull, CT 06611-5431**

203-736-8810 fax: 203-375-0510

<u># STUDENTS</u>	<u>ADDRESS</u>	<u>SCHOOL</u>	<u># OF DAYS</u>	<u>DAILY RATE</u>	<u>TOTAL</u>
1 student:	1187 Campbell Ave #206 to:	Gateway Community College 20 Church Street New Haven, CT 06510 203-285-2505	180	\$ 85	\$15,300.00

TOTAL FOR VENDOR: \$15,300.00

**Curtin Transportation Group
176 Cross Road
Waterford, CT 06385**

860-443-1655 fax: 860-447-3383

<u># STUDENTS</u>	<u>ADDRESS</u>	<u>SCHOOL</u>	<u>OF DAYS</u>	<u>DAILY RATE</u>	<u>TOTAL</u>
1 student:	89 Coleman St., Apt 131 to:	Adelbrook Transition 100 Riverview Center Suite 102 Middletown, CT 06457 860-740-2550	180	\$195	\$35,100.00
2 students:	140 Elm St. Apt. 9-Daily to: 4 Bassett Ct-Mon & Fri Only	American School for the Deaf 139 North Main Street West Hartford, CT 06107 860-570-2339	180	\$270	\$48,600.00
1 student:	106 Peck Avenue With aide	to: St. Vincent Special Needs 95 Merritt Blvd. Trumbull, CT 06611 203-375-6400	180	\$225	\$40,500.00

TOTAL FOR VENDOR: \$124,200.00

**People to Places
5 Glastonbury Avenue
Rocky Hill, CT 06067**

203-336-4806 fax: 203-612-1786

<u># STUDENTS</u>	<u>ADDRESS</u>	<u>SCHOOL</u>	<u>DAYS</u>	<u>DAILY RATE</u>	<u>TOTAL</u>
1 student:	16 Medford St. Unit 1 to:	Benhaven Academy 50 North Plains Highway Wallingford, CT 06492 203-774-0008	180	\$129	\$23,220.00

TOTAL FOR VENDOR: \$23,220.00

THE TERM OF THIS CONTRACT IS FOR THE 2019-2020 SCHOOL YEAR

MJC/sca

Cc: Joseph Lucibello, Patricia Peters, Robert Sandella

Freund, Julian

From: Lee Tiernan <LTiernan@westhaven-ct.gov>
Sent: Wednesday, September 11, 2019 5:01 PM
To: Freund, Julian
Subject: Revaluation

This is for distribution.

Pursuant to Conn. Gen. Stat. Sec. 12-62 the assessor of each community is required to “revalue” real estate in their respective community every five years. 70 percent of this value of real estate is the basis for determining the property tax the owner must pay to the city.

The City of West Haven had a revaluation in 2010 and 2015 and is now required to complete one in 2020. Property owners have the right to challenge the assessment which is the “market value” or “the most probable price which a property should bring in a competitive and open market...” Obviously an accurate appraisal results in fewer tax appeals. The leading Municipal vendor in New England for this revaluation service is **Vision Appraisal**. They performed the last revaluation for the City of West Haven and currently work with the City of West Haven. All property appraisal and assessment software used by the City of West Haven is Vision Appraisal software.

The selected appraiser for revaluation purposes must necessarily use Vision Appraisal software at a cost of \$20,000 for the duration of the re-valuation. The relevant bids are Muinval or **(Municipal Value Service)** at **\$214,000** plus **\$20,000** for software from Vision or **\$275,000**. The software is called Vision 8.

The assessor rates Vision’s service as exceptional. Moreover, the individuals assigned by Vision also performed the 2015 revaluation. The idea is to go with the Vision bid because we will significantly reduce the possibility of error and number of tax appeals and save money in the long run. Given the fragile nature of the City finances, it was thought there was little margin for error in awarding this bid.

The Revaluation is paid for out of a Capital Recurring account which is sufficiently funded to cover the cost of this project. I will make the Assessor available for comment if requested. Let me know if there are any other questions.



ASSESSOR'S OFFICE
355 MAIN ST, West Haven, CT 06516
Phone: 203-937-3513-Fax: 203-937-3544

June 18, 2019

Frank Cieplinski
Finance Director
City of West Haven

Frank,

I have reviewed the four proposals for the 2020 revaluation. After a careful review, I would like to recommend that the contract for the 2020 revaluation be awarded to Vision Government Solutions.

Listed below are the reasons for my recommendation.

1. Vision's proposal states that June Perry will be the Project Manager for the 2020 revaluation and Jim Williams will be the Project Supervisor. June has supervised the last four revaluations in West Haven. Jim worked on the 2015 revaluation. Both June Perry and Jim Williams have proven experience in completing projects accurately and on time.
2. As the proposal states, Vision provides a well-planned and strong Public Relations Program.
3. The support and services provided by Vision, both during and after the revaluation has always been exceptional.
4. The Vision Appraisal Team will use their exclusive CAMA software to conduct the revaluation services. There is no other vendor with this level of experience on the software.

Please contact me with any questions you may have.

Sincerely,

Ann Marie Gradoia, CCMA
West Haven Assessor

West Haven MOA Compliance

Funding Payable Date	Requirements	Deliverable/Milestone	Received/ Not Received	On-Time/ Late	Deadline	Submitted/ Presented	Notes
Dec. 31, 2018 \$8 million							
	Plan/timeline for Fire Service study completion	Plan submitted to OPM	Received	On-Time	12/15/2018	11/29/2018	Completed
	Preliminary 2018 operating results	Draft statement of revenues, expenditures and change in fund balance	Received	Late	12/20/2018	12/26/2018	Completed
Feb. 28, 2019 \$2 million (\$250K remitted back to OPM for MARB expenses)							
	Update on development of plan for administrative and operational efficiencies	Status report to MARB	Received	On-Time	1/15/2019	1/15/2019	Completed
	Remit \$250,000 for MARB expenses	Funds received by OPM	Received	On-Time	1/18/2019	1/11/2019	Completed
	Selection of vendor for Fire Service Study	Vendor selected and approved by OPM Secretary	Received	Late	1/1/2019	Selection: 1/4/19 Approved: 1/11/19	Completed
	Completion of FY 2018 Audit	Submittal of audit, management letter, single audits to OPM	Received	Late	2/22/2019	Audit: 2/28/19 Mgt Ltr: 3/22/18	Completed
	Preliminary plan for administrative and operational efficiencies completed	Preliminary plan submitted	Received	On-Time	2/15/2019	2/15/2019	Completed
	Organizational plan to address administrative capacity issues completed	Plan submitted to MARB	Not Received	Late	2/15/2019		Current focus is on employee benefits. Consultant selected to evaluate procedures and develop recommendations for improvements. Kickoff meeting scheduled for week of 6/7/19
Apr. 30, 2019 \$2 million							
	Submittal of Mayor's FY20 recommended budget	Recommended budget submitted	Received	On-Time	3/21/2019	3/21/2019	Completed
	Proposed Update to 5-Year Plan	Updated plan included as part of budget	Received	Late	3/21/2019	6/7/2019	Received proposed 5-Yr Plan; under review by subcommittee
	Presentation of preliminary Fire Study report	Presentation to MARB	Presented	On-Time	4/1/2019	4/4/2019	Presented at MARB meeting on 4/4
	Plan for sale of City owned assets	Plan submitted	Received	On-Time	4/1/2019	4/1/2019	Completed
Jun. 30, 2019 \$4 million							
	MARB approval of City budget	Approval by MARB	MARB approved	On-Time	6/30/2019	5/30/2019	Completed - City Council approved 7/22. MARB final approval pending 8/1/19.
	MARB approval of Update to 5-Year Plan	Approval by MARB	Pending review	Late	6/30/2019		Pending City Council action
	Final Fire Service Study	Final study submitted (present to MARB at June meeting)	Not Received	Late	5/31/2019	7/19/2019	Presentation at MARB August meeting
	Final plan for administrative and operational efficiencies completed	Final plan submitted	Received	On-Time	5/31/2019	5/31/2019	Completed
	Contribute FY 2019 and budget FY 2020 ADC for Police and Fire pensions	Evidence that FY 2019 payment made and FY 2020 amounts budgeted	Pending	Pending	6/30/2019	6/30/2019	FY20 ADEC budgeted. Payment of FY19 ADEC verified.
	Reserve policy for General Fund and health insurance plans	Reserve policy submitted to MARB	Received	On-Time	6/30/2019	6/24/2019	Received

Freund, Julian

From: Michael Milone <michaelmilone@snet.net>
Sent: Wednesday, September 11, 2019 7:21 PM
To: Kennison, Kimberly; Freund, Julian
Cc: 'Nancy R. Rossi'; 'Frank Cieplinski'; 'Beth Sabo'; 'Chris Hodgson'
Subject: State Partnership Plan-Transition Report

Dear Kim & Julian,

I am transmitting the City's S.P.P. transition report for the MARB meeting on Sept. 19,2019. I will be attending the meeting should they have any questions about this information.

As you know, on Sept. 10 West Haven was formally notified by our S.P.P. contact, Bernie Slowik, informing us that the medical rates for West Haven will not change from the earlier rates provided to us about 10 weeks ago. Consequently, the cost and savings analysis that we collaborated on and presented to the MARB remain the same. Also it now provides the BOE with specific rates to use in pursuing this change and not have to work with estimated rates.

Since the last status report issued to MARB ,the City has completed the presentations to each of the five City bargaining unit representatives and this City presentation team will now be conducting similar presentations to all active eligible employees scheduled for this change. These presentations are scheduled for three sessions, one on Sept. 18 and two on 19. These sessions will be followed up , shortly after, with a joint meeting among the representatives of the five bargaining unions and out City team of presenters. This was requested by the union representatives to allow them to have a meeting among their union counterparts and City representatives to review any remaining questions, issues, etc. they still might have and also have the benefit of hearing the concerns raised by other union groups.

The City is beginning the development of the formal application to the S.P.P. for membership on Jan. 1, which has to be submitted to the State by Sept. 30. As part of this process our Labor Attorneys' are preparing the documents necessary to formalize this change in coverage with the respective bargaining units. Our Labor Attorney believes that the two AFSCME unions will accept this change in coverage. The Police Union has refused to agree, alleging the plans are not substantially equivalent. The issue regarding equivalency will proceed to arbitration ASAP, and hopefully we will have a decision prior to the January 1 implementation date. We are not sure whether the CWA Local 1103 or the CILU dispatchers group will agree to the change or demand arbitration. In the event that any of the unions do not agree to the change the City has bargained for the right to implement the change in coverage even if the arbitration, regarding whether the plan is substantially equivalent, is not completed, but our goal remains to work with the unions to implement the change with their cooperation and assistance.

We are also still pursuing efforts to mitigate the coverage differences between the group of individuals who are post 65 retirees since the two plans are not equivalent, as the law requires. We have an upcoming meeting scheduled at the beginning of October with our benefit consultants; Zenith, the third party administrator for this program; and relevant staff and our Labor Attorney in an effort to address these coverage differences.

Michael A. Milone
OPM/MARB West Haven Liaison
michaelmilone@snet.net
203-537-7593

**Town of Sprague
Budget vs. Actual
July 2019**

	Current Month	Current Year Totals				Estimated Year-End Totals			
	July 2019	Jul '19 - Jun '20	Budget	\$ Over Budget	% of Budget	Jul '19 - Jun '20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense									
Income									
5000 · Taxes									
5000-1 · Current Taxes	2,983,912	2,983,912	5,488,354	(2,504,442)	54%	2,983,912	5,488,354	(2,504,442)	54%
5000-2 · Current Interest & Lien Fees	115	115	20,000	(19,885)	1%	115	20,000	(19,885)	1%
5000-3 · Prior Year Tax	13,896	13,896	125,000	(111,104)	11%	13,896	125,000	(111,104)	11%
5000-4 · Prior Year Interest/Lien Fees	3,783	3,783	35,000	(31,217)	11%	3,783	35,000	(31,217)	11%
5000-5 · Current Supp MV Tax	1,240	1,240	72,000	(70,760)	2%	1,240	72,000	(70,760)	2%
5000-6 · Firefighter Tax Abatement	-	-	(8,750)	8,750	0%	-	(8,750)	8,750	0%
5000-7 · PILOT Solar Farm	200,000	200,000	200,000	-	100%	200,000	200,000	-	100%
Total 5000 · Taxes	3,202,946	3,202,946	5,931,604	(2,728,658)	54%	3,202,946	5,931,604	(2,728,658)	54%
5100 · State Grants-School									
5100-1 · ECS - Assis. to Towns for Educ.	-	-	2,690,078	(2,690,078)	0%	-	2,690,078	(2,690,078)	0%
Total 5100 · State Grants-School	-	-	2,690,078	(2,690,078)	0%	-	2,690,078	(2,690,078)	0%
5200 · State Grants-Local									
5200-1 · Telecomm. Property Tax Grant	-	-	5,416	(5,416)	0%	-	5,416	(5,416)	0%
5200-10 · Judicial 10th Circuit Court	-	-	1,000	(1,000)	0%	-	1,000	(1,000)	0%
5200-11 · SLA - Emergency Mgmt. Agency	-	-	2,800	(2,800)	0%	-	2,800	(2,800)	0%
5200-13 · St. Police O/T	-	-	15,000	(15,000)	0%	-	15,000	(15,000)	0%
5200-14 · Town Aid Roads	-	-	151,064	(151,064)	0%	-	151,064	(151,064)	0%
5200-16 · Elderly & Disabled Transp Grant	-	-	8,800	(8,800)	0%	-	8,800	(8,800)	0%
5200-2 · Municipal Rev Sharing-Muni Proj	-	-	386,528	(386,528)	0%	-	386,528	(386,528)	0%
5200-4 · PILOT - State Property	-	-	6,156	(6,156)	0%	-	6,156	(6,156)	0%
5200-5 · Mashantucket Pequot Grant	-	-	17,749	(17,749)	0%	-	17,749	(17,749)	0%
5200-6 · Veterans Tax Relief	-	-	2,518	(2,518)	0%	-	2,518	(2,518)	0%
5200-7 · Disability Exemption Reimb.	-	-	695	(695)	0%	-	695	(695)	0%
Total 5200 · State Grants-Local	-	-	597,726	(597,726)	0%	-	597,726	(597,726)	0%
5300 · Local Revenues									
5300-1 · Interest Income	0	0	4,000	(4,000)	0%	0	4,000	(4,000)	0%
5300-10 · Permit Fees, P&Z, Inland & Wetl	84	84	4,000	(3,916)	2%	84	4,000	(3,916)	2%
5300-13 · Landfill Receipts	1,207	1,207	25,000	(23,793)	5%	1,207	25,000	(23,793)	5%
5300-14 · Newsletter Ads	21	21	3,000	(2,979)	1%	21	3,000	(2,979)	1%
5300-15 · Marriage Licenses	48	48	150	(102)	32%	48	150	(102)	32%
5300-16 · Sportsmans Licenses	1	1	150	(149)	1%	1	150	(149)	1%
5300-17 · Farmland Preservation	99	99	950	(851)	10%	99	950	(851)	10%
5300-2 · Licenses,Burial, Crem, Pis, Liq	65	65	1,000	(935)	7%	65	1,000	(935)	7%
5300-3 · Building Inspector Fees	-	-	25,000	(25,000)	0%	-	25,000	(25,000)	0%
5300-4 · Dog License Fees	213	213	2,750	(2,537)	8%	213	2,750	(2,537)	8%
5300-5 · Sundry Receipts, faxes, etc	20	20	400	(380)	5%	20	400	(380)	5%
5300-6 · Recording Land Rec,maps, trade	1,551	1,551	10,000	(8,449)	16%	1,551	10,000	(8,449)	16%
5300-8 · Conveyance Tax	2,302	2,302	17,000	(14,698)	14%	2,302	17,000	(14,698)	14%
5300-9 · Copies	541	541	5,000	(4,459)	11%	541	5,000	(4,459)	11%
Total 5300 · Local Revenues	6,152	6,152	98,400	(92,248)	6%	6,152	98,400	(92,248)	6%
5400 · Misc Revenues									
5400-1 · Trans. Subsidy from SCRRRA	-	-	2,000	(2,000)	0%	-	2,000	(2,000)	0%
5400-5 · Other Revenues	225	225	-	225	100%	225	-	225	100%
5400-6 · Waste Management	-	-	52,000	(52,000)	0%	-	52,000	(52,000)	0%
Total 5400 · Misc Revenues	225	225	54,000	(53,775)	0%	225	54,000	(53,775)	0%
5500-3 · Resv. Dam Proj. - Prinp. S&W	-	-	45,000	(45,000)	0%	-	45,000	(45,000)	0%
5500-4 · Resv. Dam Proj. - Int. W & S	-	-	25,371	(25,371)	0%	-	25,371	(25,371)	0%
Total Income	3,209,323	3,209,323	9,442,179	(6,232,856)	34%	3,209,323	9,442,179	(6,232,856)	34%
Gross Profit	3,209,323	3,209,323	9,442,179	(6,232,856)	34%	3,209,323	9,442,179	(6,232,856)	34%
Expense									
6000 · Board of Selectmen									
6000-1 · First Selectman	3,077	3,077	40,000	(36,923)	8%	3,077	40,000	(36,923)	8%
6000-2 · Selectman 2	100	100	1,200	(1,100)	8%	100	1,200	(1,100)	8%
6000-3 · Selectman 3	100	100	1,200	(1,100)	8%	100	1,200	(1,100)	8%
6000-4 · Selectman office Sup, Misc.	50	50	1,260	(1,210)	4%	50	1,260	(1,210)	4%
6000-5 · Selectman - Mileage	-	-	3,150	(3,150)	0%	-	3,150	(3,150)	0%
6000-6 · Selectman Executive Assistant	3,452	3,452	45,215	(41,763)	8%	3,452	45,215	(41,763)	8%

Town of Sprague
Budget vs. Actual
 July 2019

	Current Month	Current Year Totals				Estimated Year-End Totals			
	July 2019	Jul '19 - Jun '20	Budget	\$ Over Budget	% of Budget	Jul '19 - Jun '20	Budget	\$ Over Budget	% of Budget
6000-7 · Stipend Add'l Brd Participation	-	-	1,000	(1,000)	0%	-	1,000	(1,000)	0%
Total 6000 · Board of Selectmen	6,779	6,779	93,025	(86,246)	7%	6,779	93,025	(86,246)	7%
6005 · Elections									
6005-1 · Election Salaries	442	442	6,000	(5,558)	7%	442	6,000	(5,558)	7%
6005-2 · Election Misc.	15	15	14,103	(14,088)	0%	15	14,103	(14,088)	0%
Total 6005 · Elections	457	457	20,103	(19,646)	2%	457	20,103	(19,646)	2%
6010 · Board of Finance									
6010-2 · BOF - Town Rpt, Sup.	-	-	250	(250)	0%	-	250	(250)	0%
Total 6010 · Board of Finance	-	-	250	(250)	0%	-	250	(250)	0%
6011 · Auditing	-	-	22,650	(22,650)	0%	-	22,650	(22,650)	0%
6012 · Bookkeeper									
6012-1 · Bookkeeper - Salary	2,023	2,023	28,210	(26,187)	7%	2,023	28,210	(26,187)	7%
6012-2 · Bookkeeper-Support	-	-	900	(900)	0%	-	900	(900)	0%
Total 6012 · Bookkeeper	2,023	2,023	29,110	(27,087)	7%	2,023	29,110	(27,087)	7%
6015 · Assessors									
6015-1 · Assessors, Salary	1,692	1,692	22,165	(20,473)	8%	1,692	22,165	(20,473)	8%
6015-4 · Assessors, Travel Expense	-	-	300	(300)	0%	-	300	(300)	0%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	280	(280)	0%	-	280	(280)	0%
6015-6 · Assess. Misc. Supplies, Postage	-	-	1,680	(1,680)	0%	-	1,680	(1,680)	0%
6015-7 · Assess. Map updts, Pric.Manuls	-	-	1,000	(1,000)	0%	-	1,000	(1,000)	0%
Total 6015 · Assessors	1,692	1,692	25,425	(23,733)	7%	1,692	25,425	(23,733)	7%
6025 · Tax Collector									
6025-1 · Tax Collector, Salary	2,041	2,041	26,532	(24,491)	8%	2,041	26,532	(24,491)	8%
6025-4 · Tax Collector Misc. Sup. Sch.	-	-	700	(700)	0%	-	700	(700)	0%
6025-5 · Tax Collector, Postage	-	-	3,030	(3,030)	0%	-	3,030	(3,030)	0%
Total 6025 · Tax Collector	2,041	2,041	30,262	(28,221)	7%	2,041	30,262	(28,221)	7%
6030 · Town Treasurer	200	200	2,400	(2,200)	8%	200	2,400	(2,200)	8%
6035 · Town Counsel & Financial Advisr									
6035-1 · Town Counsel	-	-	20,000	(20,000)	0%	-	20,000	(20,000)	0%
6035-2 · Financial Advisor	-	-	7,000	(7,000)	0%	-	7,000	(7,000)	0%
Total 6035 · Town Counsel & Financial Advisr	-	-	27,000	(27,000)	0%	-	27,000	(27,000)	0%
6040 · Town Clerk									
6040-1 · Town Clerk, Salary	3,812	3,812	49,562	(45,750)	8%	3,812	49,562	(45,750)	8%
6040-2 · Town Clerk, Office Sup, Misc.	75	75	1,463	(1,388)	5%	75	1,463	(1,388)	5%
6040-3 · Town Clerk, Dog Licenses	-	-	350	(350)	0%	-	350	(350)	0%
6040-4 · Town Clerk, School	-	-	900	(900)	0%	-	900	(900)	0%
6040-5 · Town Clerk, Microfm(Security)	-	-	400	(400)	0%	-	400	(400)	0%
Total 6040 · Town Clerk	3,887	3,887	52,675	(48,788)	7%	3,887	52,675	(48,788)	7%
6045 · Telephone Services/DSL/Website	533	533	11,700	(11,167)	5%	533	11,700	(11,167)	5%
6050 · Pool Secretaries									
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,605	1,605	23,378	(21,773)	7%	1,605	23,378	(21,773)	7%
6050-2 · Pool Sec, Salary-Land Use Clerk	2,663	2,663	34,820	(32,157)	8%	2,663	34,820	(32,157)	8%
Total 6050 · Pool Secretaries	4,268	4,268	58,198	(53,930)	7%	4,268	58,198	(53,930)	7%
6055 · Town Off. Bldg.									
6055-1 · Town Off. Bldg.Janitorial Serv	756	756	9,897	(9,141)	8%	756	9,897	(9,141)	8%
6055-2 · Town Off. Bldg. Sup. Maint.	72	72	2,000	(1,928)	4%	72	2,000	(1,928)	4%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	-	-	11,500	(11,500)	0%	-	11,500	(11,500)	0%
6055-4 · Town Off Bldg/Sen Ctr - Lights	-	-	9,000	(9,000)	0%	-	9,000	(9,000)	0%
6055-5 · Town Off. Bldg. rpr & renov.	-	-	5,000	(5,000)	0%	-	5,000	(5,000)	0%
Total 6055 · Town Off. Bldg.	828	828	37,397	(36,569)	2%	828	37,397	(36,569)	2%
6060 · Grants/Contracts Manager									
6060-1 · Grants/Cont Mgr-Salary	2,394	2,394	31,507	(29,113)	8%	2,394	31,507	(29,113)	8%
6060-2 · Grants/Co Mg-Workshops,Seminars	-	-	700	(700)	0%	-	700	(700)	0%
6060-3 · Grants/ConMgr-Supp.Subs,Postage	-	-	1,200	(1,200)	0%	-	1,200	(1,200)	0%
6060-4 · Grants/Contracts Mgr-Mileage	-	-	650	(650)	0%	-	650	(650)	0%
Total 6060 · Grants/Contracts Manager	2,394	2,394	34,057	(31,663)	7%	2,394	34,057	(31,663)	7%
6100 · P & Z Comm.									
6100-1 · P & Z Comm. Encf. Off.	552	552	7,225	(6,673)	8%	552	7,225	(6,673)	8%
6100-2 · P & Z Comm. Planner	-	-	12,000	(12,000)	0%	-	12,000	(12,000)	0%
Total 6100 · P & Z Comm.	552	552	19,225	(18,673)	3%	552	19,225	(18,673)	3%

Town of Sprague
Budget vs. Actual
 July 2019

		Current Month		Current Year Totals				Estimated Year-End Totals			
		July 2019		Jul '19 - Jun '20	Budget	\$ Over Budget	% of Budget	Jul '19 - Jun '20	Budget	\$ Over Budget	% of Budget
	6111 · Land Use Miscellaneous	65		65	800	(735)	8%	65	800	(735)	8%
	6115 · Ec. Devel.	-		-	900	(900)	0%	-	900	(900)	0%
	6120 · Conservation Commission										
	6120-2 · Training workshop	-		-	100	(100)	0%	-	100	(100)	0%
	6120-4 · Miscellaneous	-		-	1,000	(1,000)	0%	-	1,000	(1,000)	0%
	Total 6120 · Conservation Commission	-		-	1,100	(1,100)	0%	-	1,100	(1,100)	0%
	6150 · Conservation Wetlands Enf Off	-		-	6,500	(6,500)	0%	-	6,500	(6,500)	0%
	6200 · Highways										
	6200-1 · Highways, General Maintenance	-		-	45,000	(45,000)	0%	-	45,000	(45,000)	0%
	6200-10 · Drug & Alcohol Testing	-		-	500	(500)	0%	-	500	(500)	0%
	6200-2 · Highways, Public Works Salary	19,103		19,103	250,235	(231,132)	8%	19,103	250,235	(231,132)	8%
	6200-3 · Highways, Misc. o/t labor.	114		114	26,200	(26,086)	0%	114	26,200	(26,086)	0%
	6200-4 · Boots - Highways	153		153	2,000	(1,847)	8%	153	2,000	(1,847)	8%
	6200-5 · Storm Materials	-		-	27,500	(27,500)	0%	-	27,500	(27,500)	0%
	6200-6 · Highways, Roadway Mgmt.	8,386		8,386	40,000	(31,614)	21%	8,386	40,000	(31,614)	21%
	6200-7 · Highways, Town Garage	-		-	8,000	(8,000)	0%	-	8,000	(8,000)	0%
	6200-8 · Stormwater Permit Fees(Phasell)	-		-	8,500	(8,500)	0%	-	8,500	(8,500)	0%
	Total 6200 · Highways	27,756		27,756	407,935	(380,179)	7%	27,756	407,935	(380,179)	7%
	6202 · Tree Maintenance										
	6202-1 · Tree Warden	-		-	2,250	(2,250)	0%	-	2,250	(2,250)	0%
	6202-2 · Tree Warden- Training Seminars	-		-	350	(350)	0%	-	350	(350)	0%
	6202-3 · Tree Pruning, Removal, Replacme	-		-	12,300	(12,300)	0%	-	12,300	(12,300)	0%
	6202-4 · Tree Warden Mileage	-		-	400	(400)	0%	-	400	(400)	0%
	Total 6202 · Tree Maintenance	-		-	15,300	(15,300)	0%	-	15,300	(15,300)	0%
	6205 · Street Lighting	732		732	14,000	(13,268)	5%	732	14,000	(13,268)	5%
	6300 · Social Security	4,898		4,898	63,586	(58,688)	8%	4,898	63,586	(58,688)	8%
	6310 · Deferred Compensation	1,256		1,256	16,274	(15,018)	8%	1,256	16,274	(15,018)	8%
	6400 · Regional Agencies										
	6400-1 · Reg. Agency - TVCCA	-		-	1,000	(1,000)	0%	-	1,000	(1,000)	0%
	6400-10 · RegAgency-SSAC of Eastern CT	-		-	300	(300)	0%	-	300	(300)	0%
	6400-11 · RegAg-SE CT Enterpr Reg	375		375	1,540	(1,165)	24%	375	1,540	(1,165)	24%
	6400-12 · RegAgcy-Regional Animal Control	9,179		9,179	9,179	0	100%	9,179	9,179	0	100%
	6400-2 · Reg. Agency - Cncl. of Gvnt	1,641		1,641	1,641	-	100%	1,641	1,641	-	100%
	6400-3 · Reg. Agency - Soil/Wtr. Con.	-		-	300	(300)	0%	-	300	(300)	0%
	6400-4 · Reg. Agency - Women's Center	-		-	250	(250)	0%	-	250	(250)	0%
	6400-5 · Uncas Health District	4,815		4,815	19,262	(14,447)	25%	4,815	19,262	(14,447)	25%
	6400-6 · Reg. Agency - CCM	2,032		2,032	2,032	-	100%	2,032	2,032	-	100%
	6400-7 · Reg. Agency - Norwich PrbCrt	531		531	2,124	(1,593)	25%	531	2,124	(1,593)	25%
	6400-8 · Council of Small Towns (COST)	725		725	725	-	100%	725	725	-	100%
	6400-9 · Quinebaug Walking Weekends	-		-	175	(175)	0%	-	175	(175)	0%
	Total 6400 · Regional Agencies	19,299		19,299	38,528	(19,229)	50%	19,299	38,528	(19,229)	50%
	6500 · Insurance										
	6500-1 · Insurance, General Town	6,859		6,859	29,290	(22,431)	23%	6,859	29,290	(22,431)	23%
	6500-2 · Insurance, Fire Department	-		-	15,890	(15,890)	0%	-	15,890	(15,890)	0%
	6500-4 · Insurance, Water & Sewer Plants	1,892		1,892	7,532	(5,640)	25%	1,892	7,532	(5,640)	25%
	6500-5 · Insurance,CIRMA (Workers Comp)	2,834		2,834	40,560	(37,726)	7%	2,834	40,560	(37,726)	7%
	6500-6 · Insurance, Empl. Medical Ins.	8,423		8,423	100,344	(91,921)	8%	8,423	100,344	(91,921)	8%
	6500-7 · Employee Insurance Waiver	329		329	3,950	(3,621)	8%	329	3,950	(3,621)	8%
	Total 6500 · Insurance	20,337		20,337	197,566	(177,229)	10%	20,337	197,566	(177,229)	10%
	6600 · Police Department										
	6600-1 · Police Dept. Resident Trooper	-		-	169,220	(169,220)	0%	-	169,220	(169,220)	0%
	6600-2 · Police Dept., O/T 50% contra	-		-	5,000	(5,000)	0%	-	5,000	(5,000)	0%
	6600-3 · Police Dept. DARE Program	-		-	300	(300)	0%	-	300	(300)	0%
	6600-4 · Police Dept., Supplies, Misc.	-		-	500	(500)	0%	-	500	(500)	0%
	6600-5 · Police Dept.- Sch. Crs. Guard	-		-	3,883	(3,883)	0%	-	3,883	(3,883)	0%
	Total 6600 · Police Department	-		-	178,903	(178,903)	0%	-	178,903	(178,903)	0%
	6605 · Fire Dept.										
	6605-1 · Fire Dept., Vehicle Maint.	-		-	20,904	(20,904)	0%	-	20,904	(20,904)	0%
	6605-2 · Fire Dept, Fixed Expenses	5,847		5,847	36,700	(30,853)	16%	5,847	36,700	(30,853)	16%
	6605-3 · Fire Dept. Truck Supplies	-		-	7,400	(7,400)	0%	-	7,400	(7,400)	0%
	6605-4 · Fire Dept., Firehouse Maint.	289		289	9,325	(9,036)	3%	289	9,325	(9,036)	3%

Town of Sprague
Budget vs. Actual
 July 2019

			Current Month				Current Year Totals				Estimated Year-End Totals			
			July 2019				Jul '19 - Jun '20	Budget	\$ Over Budget	% of Budget	Jul '19 - Jun '20	Budget	\$ Over Budget	% of Budget
			6605-5 · Fire Dept., Training	-		13,000	(13,000)	0%	-	13,000	(13,000)	0%		
			6605-6 · Fire Dept., Business Exp.	80		13,000	(12,920)	1%	80	13,000	(12,920)	1%		
			6605-7 · Fire Dept., Equip. Maint.	450		10,000	(9,550)	5%	450	10,000	(9,550)	5%		
			Total 6605 · Fire Dept.	6,666		110,329	(103,663)	6%	6,666	110,329	(103,663)	6%		
			6610 · Emergency											
			6610-1 · Salary Director	-		2,200	(2,200)	0%	-	2,200	(2,200)	0%		
			6610-5 · Training Expense	-		500	(500)	0%	-	500	(500)	0%		
			6610-6 · Equipment Maintenance	-		830	(830)	0%	-	830	(830)	0%		
			6610-8 · Local Emerg. Plan Chair.(LEPC)	-		500	(500)	0%	-	500	(500)	0%		
			Total 6610 · Emergency	-		4,030	(4,030)	0%	-	4,030	(4,030)	0%		
			6615 · Fire Marshal/Burning Official											
			6615-1 · Fire Marshal/Salary	725		8,767	(8,042)	8%	725	8,767	(8,042)	8%		
			6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-		2,050	(2,050)	0%	-	2,050	(2,050)	0%		
			6615-4 · Burning Official - Salary	-		625	(625)	0%	-	625	(625)	0%		
			Total 6615 · Fire Marshal/Burning Official	725		11,442	(10,717)	6%	725	11,442	(10,717)	6%		
			6620 · Enf. Off-Bldg.Code											
			6620-1 · Enf.Off-Bldg Code - Salary	1,487	1,487	19,471	(17,984)	8%	1,487	19,471	(17,984)	8%		
			6620-2 · Enf. Off-Bldg.Code - Mileage	-		800	(800)	0%	-	800	(800)	0%		
			6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-		120	(120)	0%	-	120	(120)	0%		
			6620-6 · Enf.Off-Bldg.Code.- Ed.Training	-		250	(250)	0%	-	250	(250)	0%		
			6620-7 · Enf.Off-Bldg.Code Code Vol,Sup	-		500	(500)	0%	-	500	(500)	0%		
			Total 6620 · Enf. Off-Bldg.Code	1,487	1,487	21,141	(19,654)	7%	1,487	21,141	(19,654)	7%		
			6625 · Blight Enforcement Officer											
			6625-1 · Blight Enforce. Officer-Salary	294	294	3,556	(3,262)	8%	294	3,556	(3,262)	8%		
			6625-2 · Blight Enforce.Officer-Mileage	-		150	(150)	0%	-	150	(150)	0%		
			6625-3 · Blight Enforce.Officer-Postage	-		150	(150)	0%	-	150	(150)	0%		
			Total 6625 · Blight Enforcement Officer	294	294	3,856	(3,562)	8%	294	3,856	(3,562)	8%		
			6700 · Sanit/Wst Rem.											
			6700-2 · Sanit/Wst.Rem,Matls.Misc	1,396	1,396	5,000	(3,604)	28%	1,396	5,000	(3,604)	28%		
			6700-3 · Sanit/Wst.Rem., Recycling	1,988	1,988	66,000	(64,012)	3%	1,988	66,000	(64,012)	3%		
			Total 6700 · Sanit/Wst Rem.	3,384	3,384	71,000	(67,616)	5%	3,384	71,000	(67,616)	5%		
			6702 · Waste Management Exp. (Waste Management)	-	-	63,000	(63,000)	0%	-	63,000	(63,000)	0%		
			6810 · Comm. of Aging											
			6810-1 · Comm. on Aging - Salary	1,571	1,571	19,143	(17,572)	8%	1,571	19,143	(17,572)	8%		
			6810-2 · Commission on Aging-Munic Agent	10	10	500	(490)	2%	10	500	(490)	2%		
			6810-4 · Comm. on Aging - Off sup/misc.	83	83	1,740	(1,657)	5%	83	1,740	(1,657)	5%		
			6810-5 · Comm. of Aging - Elevator Contr	200	200	2,437	(2,237)	8%	200	2,437	(2,237)	8%		
			6810-6 · Comm. of Aging - Programs	-		3,000	(3,000)	0%	-	3,000	(3,000)	0%		
			6810-7 · Comm. of Aging - Van Driver	1,202	1,202	25,110	(23,908)	5%	1,202	25,110	(23,908)	5%		
			6810-7a · Comm of Aging-Van Dr	1,600	1,600	16,612	(15,012)	10%	1,600	16,612	(15,012)	10%		
			6810-8 · Comm. on Aging -Senior Ctr Aide	1,165	1,165	16,225	(15,060)	7%	1,165	16,225	(15,060)	7%		
			6810-9 · Van Expense, Comm. on Aging	-		7,000	(7,000)	0%	-	7,000	(7,000)	0%		
			Total 6810 · Comm. of Aging	5,832	5,832	91,767	(85,935)	6%	5,832	91,767	(85,935)	6%		
			6950 · Capital Project											
			6950-1 · Capital Project,Rpr Centrl Plnt	-		6,000	(6,000)	0%	-	6,000	(6,000)	0%		
			6950-2 · Engineering Fees, Cap. Proj.	-		5,000	(5,000)	0%	-	5,000	(5,000)	0%		
			Total 6950 · Capital Project	-	-	11,000	(11,000)	0%	-	11,000	(11,000)	0%		
			7000 · Parks & Playgrounds	90	90	1,500	(1,410)	6%	90	1,500	(1,410)	6%		
			7002 · Summer Recreation(SPARC)											
			7002-1 · Summer Recreation Salaries	5,448	5,448	14,594	(9,146)	37%	5,448	14,594	(9,146)	37%		
			7002-2 · Summer Recreation Supplies	-		1,500	(1,500)	0%	-	1,500	(1,500)	0%		
			Total 7002 · Summer Recreation(SPARC)	5,448	5,448	16,094	(10,646)	34%	5,448	16,094	(10,646)	34%		
			7003 · Recreation Facilities (BoS)											
			7003-2 · Electricity	-		1,900	(1,900)	0%	-	1,900	(1,900)	0%		
			Total 7003 · Recreation Facilities (BoS)	-	-	1,900	(1,900)	0%	-	1,900	(1,900)	0%		
			7004 · Recreation Events(SPARC)											
			7004-1 · RecEvent-3 Villages Fall Fest	-		5,912	(5,912)	0%	-	5,912	(5,912)	0%		
			7004-2 · Rec Event-Earth Day	-		400	(400)	0%	-	400	(400)	0%		
			7004-3 · Rec Event-Youth Yr Lng Activity	-		500	(500)	0%	-	500	(500)	0%		
			7004-4 · Rec Event-Shetucket River Fest	133	133	521	(388)	25%	133	521	(388)	25%		

Town of Sprague
Budget vs. Actual
 July 2019

			Current Month				Current Year Totals				Estimated Year-End Totals			
			July 2019				Jul '19 - Jun '20	Budget	\$ Over Budget	% of Budget	Jul '19 - Jun '20	Budget	\$ Over Budget	% of Budget
			7004-8 · Rec Event-Other	-	-	500	(500)	0%	-	500	(500)	0%		
			Total 7004 · Recreation Events(SPARC)	133	133	7,833	(7,700)	2%	133	7,833	(7,700)	2%		
			7005 · Other Recreation Programs	-	-	-	-	-	-	-	-	-		
			7005-1 · Sprague/Franklin/Canterbury LL	-	-	1,250	(1,250)	0%	-	1,250	(1,250)	0%		
			Total 7005 · Other Recreation Programs	-	-	1,250	(1,250)	0%	-	1,250	(1,250)	0%		
			7010 · Grist Mill	-	-	-	-	-	-	-	-	-		
			7010-1 · Grist Mill - Supplies, Maint.	-	-	850	(850)	0%	-	850	(850)	0%		
			7010-2 · Grist Mill-Elevator Maintenance	182	182	2,218	(2,036)	8%	182	2,218	(2,036)	8%		
			7010-3 · Grist Mill - Heat, Light	-	-	9,300	(9,300)	0%	-	9,300	(9,300)	0%		
			7010-5 · Grist Mill - Janitor- Salaries	540	540	7,020	(6,480)	8%	540	7,020	(6,480)	8%		
			Total 7010 · Grist Mill	722	722	19,388	(18,666)	4%	722	19,388	(18,666)	4%		
			7012 · Historical Museum	-	-	-	-	-	-	-	-	-		
			7012-1 · Salary	276	276	5,000	(4,724)	6%	276	5,000	(4,724)	6%		
			7012-14 · Sprague Historical Society	-	-	200	(200)	0%	-	200	(200)	0%		
			Total 7012 · Historical Museum	276	276	5,200	(4,924)	5%	276	5,200	(4,924)	5%		
			7015 · Library	-	-	-	-	-	-	-	-	-		
			7015-1 · Library - Librarian Assistant-1	467	467	12,872	(12,405)	4%	467	12,872	(12,405)	4%		
			7015-10 · Library - Director	1,817	1,817	28,160	(26,343)	6%	1,817	28,160	(26,343)	6%		
			7015-11 · Library - Programs	-	-	2,000	(2,000)	0%	-	2,000	(2,000)	0%		
			7015-12 · Professional Fees	-	-	500	(500)	0%	-	500	(500)	0%		
			7015-13 · Library-St Lib CT Membership	-	-	550	(550)	0%	-	550	(550)	0%		
			7015-2 · Library - Books	-	-	5,500	(5,500)	0%	-	5,500	(5,500)	0%		
			7015-3 · Library - Sup./Misc.	-	-	2,250	(2,250)	0%	-	2,250	(2,250)	0%		
			7015-4 · Library - Library Assistant - 3	356	356	12,872	(12,516)	3%	356	12,872	(12,516)	3%		
			7015-5 · Librarian Assistant - 5	-	-	12,872	(12,872)	0%	-	12,872	(12,872)	0%		
			7015-6 · Library - Librarian Assistant-2	2,020	2,020	12,872	(10,852)	16%	2,020	12,872	(10,852)	16%		
			Total 7015 · Library	4,660	4,660	90,448	(85,788)	5%	4,660	90,448	(85,788)	5%		
			7100 · Miscellaneous	-	-	-	-	-	-	-	-	-		
			7100-10 · Newsletter- Salary	247	247	3,056	(2,809)	8%	247	3,056	(2,809)	8%		
			7100-11 · Bank Fees	4	4	-	4	100%	4	-	4	100%		
			7100-12 · Newsletter - Misc.	257	257	4,000	(3,743)	6%	257	4,000	(3,743)	6%		
			7100-2 · War Mem./Lords Bridge Gazebo	-	-	600	(600)	0%	-	600	(600)	0%		
			7100-3 · Cemeteries, Vets Graves	-	-	700	(700)	0%	-	700	(700)	0%		
			7100-4 · Contingent Fund	60	60	3,000	(2,940)	2%	60	3,000	(2,940)	2%		
			7100-5 · Memorial Day Celebration	-	-	1,200	(1,200)	0%	-	1,200	(1,200)	0%		
			7100-6 · Legal Ads	-	-	9,000	(9,000)	0%	-	9,000	(9,000)	0%		
			Total 7100 · Miscellaneous	569	569	21,556	(20,987)	3%	569	21,556	(20,987)	3%		
			7150 · Sewer & Water Dept.	-	-	-	-	-	-	-	-	-		
			7150-1 · Water & Sewer Public Services	-	-	8,500	(8,500)	0%	-	8,500	(8,500)	0%		
			Total 7150 · Sewer & Water Dept.	-	-	8,500	(8,500)	0%	-	8,500	(8,500)	0%		
			7200 · Office Machines/Sup/Mnt.	-	-	-	-	-	-	-	-	-		
			7200-1 · Office Mach/Sup/Mnt -Town Clerk	1,434	1,434	9,850	(8,416)	15%	1,434	9,850	(8,416)	15%		
			7200-10 · Fixed Asset Inventory	1,203	1,203	1,040	163	116%	1,203	1,040	163	116%		
			7200-2 · Office Mach/Sup/Mnt.- Tax Coll.	4,930	4,930	7,100	(2,170)	69%	4,930	7,100	(2,170)	69%		
			7200-3 · Office Mach/Sup/Mnt.- Assessor	12,317	12,317	12,317	-	100%	12,317	12,317	-	100%		
			7200-4 · Office Mach/Sup/Mnt-Select/Trea	-	-	1,000	(1,000)	0%	-	1,000	(1,000)	0%		
			7200-5 · Office Machines - Equip.Mnt.	1,813	1,813	7,000	(5,188)	26%	1,813	7,000	(5,188)	26%		
			7200-6 · Office MachSupp-ServSupp	-	-	5,000	(5,000)	0%	-	5,000	(5,000)	0%		
			7200-7 · Paychex Services	231	231	3,500	(3,269)	7%	231	3,500	(3,269)	7%		
			7200-8 · Off.Mach/Sup/Mnt-Library Suppor	-	-	3,262	(3,262)	0%	-	3,262	(3,262)	0%		
			7200-9 · Off.Mach/Sup/Mnt.-Mail System	-	-	708	(708)	0%	-	708	(708)	0%		
			Total 7200 · Office Machines/Sup/Mnt.	21,927	21,927	50,777	(28,850)	43%	21,927	50,777	(28,850)	43%		
			7300 · Interest Payments - Bonds	-	-	-	-	-	-	-	-	-		
			7300-14 · 2005 Bonds, Land Purchase, Rds	-	-	24,750	(24,750)	0%	-	24,750	(24,750)	0%		
			7300-15 · 2009 Bond-Roads, Roof, Fire App,A	-	-	23,900	(23,900)	0%	-	23,900	(23,900)	0%		
			7300-16 · 2013 Bonds-Variou Purposes	-	-	129,675	(129,675)	0%	-	129,675	(129,675)	0%		
			Total 7300 · Interest Payments - Bonds	-	-	178,325	(178,325)	0%	-	178,325	(178,325)	0%		
			7305 · Redemption of Debt-Principal	-	-	-	-	-	-	-	-	-		
			7305-14 · 2005 Bonds, Land Purchase, Rds	-	-	85,000	(85,000)	0%	-	85,000	(85,000)	0%		
			7305-15 · 2009 Bond-Roads, Roof, FireApp,AD	-	-	125,000	(125,000)	0%	-	125,000	(125,000)	0%		

Town of Sprague
Budget vs. Actual
 July 2019

		<i>Current Month</i>	<i>Current Year Totals</i>				<i>Estimated Year-End Totals</i>			
		<i>July 2019</i>	<i>Jul '19 - Jun '20</i>	<i>Budget</i>	<i>\$ Over Budget</i>	<i>% of Budget</i>	<i>Jul '19 - Jun '20</i>	<i>Budget</i>	<i>\$ Over Budget</i>	<i>% of Budget</i>
	7305-16 · 2013 Bonds Various Purposes	-	-	350,000	(350,000)	0%	-	350,000	(350,000)	0%
	7305-17 · Note Payment	-	-	140,000	(140,000)	0%	-	140,000	(140,000)	0%
	Total 7305 · Redemption of Debt-Principal	-	-	700,000	(700,000)	0%	-	700,000	(700,000)	0%
	7360 · Operating Transfers CNR Fund	-	-	8,000	(8,000)	0%	-	8,000	(8,000)	0%
	7500 · Board of Education	156,019	156,019	6,525,766	(6,369,747)	2%	156,019	6,525,766	(6,369,747)	2%
	Total Expense	308,228	308,228	9,428,971	(9,120,743)	3%	308,228	9,428,971	(9,120,743)	3%
	Net Ordinary Income	2,901,095	2,901,095	13,208	2,887,887	21965%	2,901,095	13,208	2,887,887	21965%
	Net Income	2,901,095	2,901,095	13,208	2,887,887	21965%	2,901,095	13,208	2,887,887	21965%
		<i>Current Month</i>	<i>Current Year Totals</i>				<i>Estimated Year-End Totals</i>			
<i>Summary</i>		<i>Current Month</i>	<i>Jul '19 - Jun '20</i>	<i>Budget</i>	<i>\$ Over Budget</i>	<i>% of Budget</i>	<i>Jul '19 - Jun '20</i>	<i>Budget</i>	<i>\$ Over Budget</i>	<i>% of Budget</i>
	Board of Selectmen Expenditures	\$ 152,209	\$ 152,209	\$ 2,903,205	\$ (2,750,996)	1%	\$ 152,209	\$ 2,903,205	\$ (2,750,996)	1%
	Board of Education Expenditures	\$ 156,019	\$ 156,019	\$ 6,525,766	\$ (6,369,747)	2%	\$ 156,019	\$ 6,525,766	\$ (6,369,747)	2%
	Total Expenditures	\$ 308,228	\$ 308,228	\$ 9,428,971	\$ (9,120,743)	3%	\$ 308,228	\$ 9,428,971	\$ (9,120,743)	3%

TOWN OF SPRAGUE
STATEMENT OF CASH BALANCES
(See note below)
7/31/19

GENERAL FUND

General Fund Checking Account Reconciliation:

Balance Prior Month..... 34,516.31

Revenues:

Deposits-Chelsea Groton 2,834,039.06

Less Expenditures:

Cleared-Chelsea Groton 1,079,993.66

Bank Balance-General Fund Accounts 1,788,561.71

GENERAL FUND

	Annual Yield	Beginning Bal. General Fund	Increase in General Fund	Decrease in General Fund	Ending Balance General Fund
<u>Checking Account:</u>					
Chelsea Groton-General Fund (NEW ACCOUNT)		34,516.31	2,834,039.06	1,079,993.66	\$ 1,788,561.71
Total General Fund Checking Accounts.....		34,516.31			\$ 1,788,561.71
<u>Savings Accounts:</u>					
STIF	0.16%	6,591.14	0.26	6,500.00	\$ 91.40
Chelsea Groton Tax Collector Account	0.10%	188.12	2,587,857.72	2,587,857.70	\$ 188.14
Dime Bank-Investment Fund	0.20%	107.18	-	107.18	\$ -
Chelsea Lovett Cemetery	0.05%	1,205.90	3.05	-	\$ 1,208.95
		<u>8,092.34</u>			<u>\$ 1,488.49</u>

Capital Non Recurring

	Annual Yield	Beginning Bal.	Increase in	Decrease in	Ending Balance
Chelsea Groton - Capital Non-Recurring	non interest	4,820.37	106,334.05	101,802.74	\$ 9,351.68
Total Capital Non Recurring Funds		<u>4,820.37</u>			<u>\$ 9,351.68</u>

CURRENT GENERAL FUND & CNR CASH BALANCE					\$ 1,799,401.88
Prior Year GF & CNR Cash Balance 7/31/18					\$ 2,480,012.26
Prior Year GF & CNR Cash Balance 7/31/17					\$ 2,144,442.91
Prior Year GF & CNR Cash Balance 7/31/16					\$ 2,433,271.86

Budgeted Interest Income 2019-2020	\$ 4,000.00
Actual Year to Date Interest Income	\$ 0.28
Percent of Interest Received to Date	0.0%

Miscellaneous Accounts

SMALL CITIES PROGRAM INCOME	0.02%	791.72	0.01	-	\$ 791.73
SMALL CITIES RIVER ST. RECONSTRUCTION	non interest	0.02	-	-	\$ 0.02
SMALL CITIES RIVER ST RECONSTRUCTION PHII	non interest	0.01	-	-	\$ 0.01
REGIONAL ANIMAL CONTROL	non interest	49,805.30	-	-	\$ 49,805.30
SPRAGUE PUBLIC LIBRARY	0.01%	2,931.25	5.04	-	\$ 2,936.29

	Received	Expended
FUNDS EXPECTED TO BE RECEIVED	370,477.70	32,031.35
		11,568.64
		\$ 350,014.99

FUNDS EXPENDED-APPROVED FOR BONDING		\$ -
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Melissa A. Sevigny - Bookkeeper

JoAnn Lynch - Treasurer

NOTE: This report reflects the cash balances of the Town of Sprague at the specific date noted above. This report does not include, nor does it report on, the Fund Balance of the Town. The Fund Balance of the Town is a financial number which takes into account all of the assets and liabilities of the Town and represents the surpluses and/or deficits the Town has experienced over its history. The Town's cash balances, an asset of the Town, is only one of the many pieces of financial information included in the Fund Balance.

Sprague BOE
Budget vs Actual

Sprague BOE September Financials 8/28/19

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered	Total Exp	Variance	% Spent (EXP + ENC)	% Spent (EXP Only)	Forecasted Exp	Forecasted Balance
1000-Regular Instruction												
1000.51110. Wages Paid to Teachers - Regular Ed	\$992,900	\$0	\$0	\$992,900	\$0	\$0	\$0	\$992,900	0.00%	0.00%	\$1,021,942	(\$29,042)
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$43,149	\$0	\$0	\$43,149	\$108	\$0	\$108	\$43,041	0.25%	0.25%	\$42,831	\$210
1000.52100. Group Life Insurance - Regular	\$705	\$0	\$0	\$705	\$145	\$0	\$145	\$560	20.53%	20.53%	\$554	\$6
1000.52200. FICA/Medicare Employer - Regular Ed	\$19,203	\$0	\$0	\$19,203	\$8	\$0	\$8	\$19,195	0.04%	0.04%	\$19,592	(\$397)
1000.52500. Tuition Reimbursement	\$10,000	\$0	\$0	\$10,000	\$1,968	\$0	\$1,968	\$8,032	19.68%	19.68%	\$8,032	\$0
1000.52800. Health Insurance - Regular	\$233,886	\$0	\$0	\$233,886	\$37,950	\$0	\$37,950	\$195,936	16.23%	16.23%	\$191,729	\$4,207
1000.53200. Substitutes - Regular Education	\$17,000	\$0	\$0	\$17,000	\$0	\$0	\$0	\$17,000	0.00%	0.00%	\$17,000	\$0
1000.53230. Purchased Pupil Services	\$1,250	\$0	\$0	\$1,250	\$0	\$0	\$0	\$1,250	0.00%	0.00%	\$1,250	\$0
1000.54420. Equipment Leasing	\$24,549	\$0	\$0	\$24,549	\$2,689	\$7,647	\$10,336	\$14,213	42.11%	10.96%	\$14,213	\$0
1000.56100. General Supplies - Regular Education	\$7,000	\$0	\$0	\$7,000	\$114	\$0	\$114	\$6,886	1.63%	1.63%	\$6,886	\$0
1000.56110. Instructional Supplies - Regular Education	\$3,000	\$0	\$0	\$3,000	\$259	\$0	\$259	\$2,741	8.63%	8.63%	\$2,741	\$0
1000.56400. Workbooks/Disposables	\$10,000	\$0	\$0	\$10,000	\$999	\$72	\$1,071	\$8,929	10.71%	9.99%	\$8,929	\$0
1000.56410. Textbooks	\$3,000	\$0	\$0	\$3,000	\$326	\$3,334	\$3,659	(\$659)	121.97%	10.85%	\$3,659	(\$659)
1000.56501. Ink and Toner	\$8,000	\$0	\$0	\$8,000	\$0	\$0	\$0	\$8,000	0.00%	0.00%	\$8,000	\$0
1000.58100. Dues & Fees	\$9,053	\$0	\$0	\$9,053	\$7,498	\$0	\$7,498	\$1,555	82.82%	82.82%	\$1,555	\$0
Total	\$1,382,695	\$0	\$0	\$1,382,695	\$52,064	\$11,053	\$63,117	\$1,319,578	4.56%	3.77%	\$1,276,648	\$42,931
1200-Special Education												
1200.51110. Wages Paid to Teachers - SPED	\$320,900	\$0	\$0	\$320,900	\$10,385	\$0	\$10,385	\$310,515	3.24%	3.24%	\$258,428	\$52,087
1200.51120. Wages Paid to Instructional Aides - SPED	\$219,977	\$0	\$0	\$219,977	\$0	\$0	\$0	\$219,977	0.00%	0.00%	\$236,484	(\$16,507)
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$80,600	\$0	\$0	\$80,600	\$5,476	\$0	\$5,476	\$75,124	6.79%	6.79%	\$75,124	\$0
1200.52100. Group Life Insurance - SPED	\$867	\$0	\$0	\$867	\$204	\$0	\$204	\$663	23.55%	23.55%	\$691	(\$28)
1200.52200. FICA/Medicare Employer - SPED	\$31,091	\$0	\$0	\$31,091	\$569	\$0	\$569	\$30,521	1.83%	1.83%	\$31,029	(\$508)
1200.52300. Pension Contributions	\$3,219	\$0	\$0	\$3,219	\$620	\$0	\$620	\$2,599	19.26%	19.26%	\$2,604	(\$5)
1200.52800. Health Insurance	\$189,109	\$0	\$0	\$189,109	\$33,846	\$0	\$33,846	\$155,262	17.90%	17.90%	\$143,435	\$11,828
1200.53200. Substitutes - SPED	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000	0.00%	0.00%	\$10,000	\$0
1200.53230. Purchased Pupil Services	\$39,000	\$0	\$0	\$39,000	(\$1,130)	\$78	(\$1,052)	\$40,052	-2.70%	-2.90%	\$40,052	\$0
1200.53300. Other Prof/Tech Services	\$2,500	\$0	\$0	\$2,500	\$0	\$645	\$645	\$1,855	25.80%	0.00%	\$1,855	\$0
1200.55800. Travel Reimbursement	\$1,200	\$0	\$0	\$1,200	\$0	\$0	\$0	\$1,200	0.00%	0.00%	\$1,200	\$0
1200.56100. General Supplies - Special Education	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	0.00%	0.00%	\$1,000	\$0
1200.56110. Instructional Supplies - SPED	\$1,000	\$0	\$0	\$1,000	\$1,274	\$0	\$1,274	(\$274)	127.40%	127.40%	\$1,274	(\$274)
1200.56400. Workbooks/Disposables	\$500	\$0	\$0	\$500	\$0	\$0	\$0	\$500	0.00%	0.00%	\$500	\$0
1200.58100. Dues & Fees	\$760	\$0	\$0	\$760	\$0	\$0	\$0	\$760	0.00%	0.00%	\$760	\$0
Total	\$901,722	\$0	\$0	\$901,722	\$51,244	\$723	\$51,967	\$849,754	5.76%	5.68%	\$747,795	\$101,959
1300-Adult Education - Cooperative												
1300.56690. Tuition - Adult Cooperative	\$17,368	\$0	\$0	\$17,368	\$31,733	\$0	\$31,733	(\$14,365)	182.71%	182.71%	(\$15,000)	\$635
Total	\$17,368	\$0	\$0	\$17,368	\$31,733	\$0	\$31,733	(\$14,365)	182.71%	182.71%	(\$15,000)	\$635
1500-Stipends - Extra Curricular												
1500.51930. Extra Curricular Stipends Paid	\$10,152	\$0	\$0	\$10,152	\$0	\$0	\$0	\$10,152	0.00%	0.00%	\$10,752	(\$600)
Total	\$10,152	\$0	\$0	\$10,152	\$0	\$0	\$0	\$10,152	0.00%	0.00%	\$10,752	(\$600)
1600-Summer School												
1600.51110. Wages Paid to Teachers - Summer School	\$5,000	\$0	\$0	\$5,000	\$1,310	\$0	\$1,310	\$3,690	26.20%	26.20%	\$3,690	\$0
1600.51120. Wages Paid to Inst Aides - Summer School	\$2,250	\$0	\$0	\$2,250	\$471	\$0	\$471	\$1,779	20.92%	20.92%	\$1,779	\$0
1600.51901. Wages Paid - Other Non-Cert - Summer School	\$2,400	\$0	\$0	\$2,400	\$1,214	\$0	\$1,214	\$1,186	50.60%	50.60%	\$1,186	\$0
1600.52200. FICA/Medicare Employer - Summer School	\$309	\$0	\$0	\$309	\$148	\$0	\$148	\$161	47.87%	47.87%	\$161	\$0
Total	\$9,959	\$0	\$0	\$9,959	\$3,143	\$0	\$3,143	\$6,816	31.55%	31.55%	\$0	\$6,816
1700-Tutoring												
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	\$4,000	\$0	\$0	\$4,000	\$0	\$0	\$0	\$4,000	0.00%	0.00%	\$4,000	\$0
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$700	\$0	\$0	\$700	\$0	\$0	\$0	\$700	0.00%	0.00%	\$700	\$0
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$8,000	\$0	\$0	\$8,000	\$0	\$0	\$0	\$8,000	0.00%	0.00%	\$8,000	\$0
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$6,000	\$0	\$0	\$6,000	\$496	\$4,960	\$5,456	\$544	90.93%	8.27%	\$544	\$0
Total	\$18,700	\$0	\$0	\$18,700	\$496	\$4,960	\$5,456	\$13,244	29.18%	2.65%	\$0	\$13,244
1800-Stipends - Sports Teams												
2110-Social Work Services												
2110.51900. Wages Paid - Social Worker	\$62,428	\$0	\$0	\$62,428	\$0	\$0	\$0	\$62,428	0.00%	0.00%	\$62,428	\$0
2110.52100. Group Life Insurance - Social Worker	\$38	\$0	\$0	\$38	\$6	\$0	\$6	\$32	16.19%	16.19%	\$32	\$0
2110.52200. FICA/Medicare Employer - Social Worker	\$905	\$0	\$0	\$905	\$0	\$0	\$0	\$905	0.00%	0.00%	\$905	\$0

Sprague BOE
Budget vs Actual

Sprague BOE September Financials 8/28/19

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered	Total Exp	Variance	% Spent (EXP + ENC)	% Spent (EXP Only)	Forecasted Exp	Forecasted Balance
2110.52800. Health Insurance - Social Worker	\$1,410	\$0	\$0	\$1,410	\$0	\$0	\$0	\$1,410	0.00%	0.00%	\$1,410	\$0
2110.56100. Supplies	\$200	\$0	\$0	\$200	\$0	\$0	\$0	\$200	0.00%	0.00%		\$200
Total	\$64,981	\$0	\$0	\$64,981	\$6	\$0	\$6	\$64,975	0.01%	0.01%	\$64,775	\$200
2130-Health Office												
2130.51901. Wages Paid - School Nurse	\$72,391	\$0	\$0	\$72,391	\$0	\$0	\$0	\$72,391	0.00%	0.00%	\$72,391	\$0
2130.51910. Wages Paid - Nurse Substitutes	\$4,000	\$0	\$0	\$4,000	\$0	\$0	\$0	\$4,000	0.00%	0.00%		\$4,000
2130.51930. Nursing Stipends Paid	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000	0.00%	0.00%	\$2,000	\$0
2130.52100. Group Life Insurance - Health Office	\$76	\$0	\$0	\$76	\$19	\$0	\$19	\$57	25.00%	25.00%	\$57	\$0
2130.52200. FICA/Medicare Employer - Health	\$7,798	\$0	\$0	\$7,798	\$0	\$0	\$0	\$7,798	0.00%	0.00%	\$7,798	\$0
2130.52800. Health Insurance - Health Office	\$10,238	\$0	\$0	\$10,238	\$1,750	\$0	\$1,750	\$8,488	17.09%	17.09%	\$8,488	\$0
2130.54300. Repairs & Maint Equipment	\$200	\$0	\$0	\$200	\$0	\$0	\$0	\$200	0.00%	0.00%		\$200
2130.55800. Conference/Travel - Health Office	\$700	\$0	\$0	\$700	\$0	\$0	\$0	\$700	0.00%	0.00%		\$700
2130.56100. Supplies	\$2,400	\$0	\$0	\$2,400	\$683	\$0	\$683	\$1,717	28.45%	28.45%		\$1,717
2130.56430. Professional Periodicals	\$100	\$0	\$0	\$100	\$0	\$0	\$0	\$100	0.00%	0.00%		\$100
2130.58100. Dues & Fees	\$600	\$0	\$0	\$600	\$0	\$0	\$0	\$600	0.00%	0.00%	\$600	\$0
Total	\$100,503	\$0	\$0	\$100,503	\$2,452	\$0	\$2,452	\$98,051	2.44%	2.44%	\$91,334	\$6,717
2140-Psychological Services												
2140.51900. Wages Paid - School Psychologist	\$49,155	\$0	\$0	\$49,155	\$0	\$0	\$0	\$49,155	0.00%	0.00%	\$49,155	\$0
2140.52100. Group Life Insurance - Psychologist	\$38	\$0	\$0	\$38	\$3	\$0	\$3	\$35	8.33%	8.33%	\$35	\$0
2140.52200. FICA/Medicare Employer - Psychologist	\$713	\$0	\$0	\$713	\$0	\$0	\$0	\$713	0.00%	0.00%	\$713	\$0
2140.52800. Health Insurance	\$9,096	\$0	\$0	\$9,096	\$1,533	\$0	\$1,533	\$7,563	16.86%	16.86%	\$7,810	(\$247)
2140.53230. Purchased Pupil Services	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000	0.00%	0.00%		\$2,000
2140.56100. Assessment Supplies	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000	0.00%	0.00%		\$2,000
2140.56110. Instructional Supplies - Psychologist	\$200	\$0	\$0	\$200	\$0	\$0	\$0	\$200	0.00%	0.00%		\$200
Total	\$63,201	\$0	\$0	\$63,201	\$1,536	\$0	\$1,536	\$61,665	2.43%	2.43%	\$57,712	\$3,953
2150-Speech & Audiology Services												
2150.53230. Purchased Pupil Services	\$63,389	\$0	\$0	\$63,389	\$0	\$0	\$0	\$63,389	0.00%	0.00%		\$63,389
2150.56100. Supplies	\$775	\$0	\$0	\$775	\$0	\$431	\$431	\$344	55.63%	0.00%		\$344
Total	\$64,164	\$0	\$0	\$64,164	\$0	\$431	\$431	\$63,733	0.67%	0.00%	\$0	\$63,733
2160-PT/OT Services												
2210-Improvement of Instruction												
2210.53220. In Service	\$4,000	\$0	\$0	\$4,000	\$6,259	\$0	\$6,259	(\$2,259)	156.47%	156.47%		(\$2,259)
2210.55800. Conference/Travel - Professional Development	\$8,000	\$0	\$0	\$8,000	\$22	\$0	\$22	\$7,978	0.28%	0.28%		\$7,978
2210.56100. Supplies	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000	0.00%	0.00%		\$2,000
Total	\$14,000	\$0	\$0	\$14,000	\$6,281	\$0	\$6,281	\$7,719	44.87%	44.87%	\$0	\$7,719
2220-Library/Media Services												
2230-Technology												
2230.51901. Wages Paid - Technology Staff	\$11,739	\$0	\$0	\$11,739	\$905	\$0	\$905	\$10,834	7.71%	7.71%	\$10,834	\$0
2230.52100. Group Life Insurance - Technology	\$8	\$0	\$0	\$8	\$2	\$0	\$2	\$6	25.00%	25.00%	\$6	\$0
2230.52200. FICA/Medicare Employer - Technology	\$898	\$0	\$0	\$898	\$69	\$0	\$69	\$829	7.71%	7.71%	\$829	\$0
2230.52300. Pension Contributions - Technology	\$470	\$0	\$0	\$470	\$90	\$0	\$90	\$379	19.23%	19.23%	\$379	\$0
2230.52800. Health Insurance - Technology	\$2,048	\$0	\$0	\$2,048	\$350	\$0	\$350	\$1,698	17.09%	17.09%	\$1,698	\$0
2230.53520. Other Technical Services	\$72,000	\$0	\$0	\$72,000	\$19,070	\$52,930	\$72,000	\$0	100.00%	26.49%		\$0
2230.56100. Supplies	\$500	\$0	\$0	\$500	\$0	\$0	\$0	\$500	0.00%	0.00%		\$500
2230.56500. Technology Supplies	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000	0.00%	0.00%		\$2,000
2230.57340. Technology Hardware - Instructional	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	0.00%	0.00%		\$1,000
2230.57341. Technology Hardware - Non-Instructional	\$3,000	\$0	\$0	\$3,000	\$0	\$0	\$0	\$3,000	0.00%	0.00%		\$3,000
2230.57350. Software - Instructional	\$11,689	\$0	\$0	\$11,689	\$520	\$0	\$520	\$11,169	4.45%	4.45%		\$11,169
2230.57351. Software - Non-Instructional	\$29,877	\$0	\$0	\$29,877	\$10,356	\$5,085	\$15,441	\$14,436	51.68%	34.66%		\$14,436
Total	\$135,228	\$0	\$0	\$135,228	\$31,362	\$58,015	\$89,377	\$45,851	66.09%	23.19%	\$13,746	\$32,105
2310-Board of Education												
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$11,440	\$0	\$0	\$11,440	\$876	\$0	\$876	\$10,564	7.66%	7.66%	\$10,564	\$0
2310.52100. Group Life Insurance - BOE Office	\$8	\$0	\$0	\$8	\$2	\$0	\$2	\$6	25.00%	25.00%	\$6	\$0
2310.52200. FICA/Medicare Employer - BOE Office	\$875	\$0	\$0	\$875	\$67	\$0	\$67	\$808	7.66%	7.66%	\$808	\$0
2310.52300. Pension Contributions - BOE Office	\$458	\$0	\$0	\$458	\$88	\$0	\$88	\$370	19.23%	19.23%	\$370	\$0
2310.52600. Unemployment Compensation - BOE Office	\$3,000	\$0	\$0	\$3,000	\$493	\$0	\$493	\$2,507	16.43%	16.43%		\$2,507
2310.52700. Workers' Compensation - BOE Office	\$23,573	\$0	\$0	\$23,573	\$5,549	\$16,648	\$22,198	\$1,375	94.17%	23.54%		\$1,375

Sprague BOE
Budget vs Actual

Sprague BOE September Financials 8/28/19

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered	Total Exp	Variance	% Spent (EXP + ENC)	% Spent (EXP Only)	Forecasted Exp	Forecasted Balance
2310.52800. Health Insurance - BOE Office	\$4,378	\$0	\$0	\$4,378	\$746	\$0	\$746	\$3,632	17.05%	17.05%	\$3,632	\$0
2310.53020. Legal Services - BOE Office	\$35,000	\$0	\$0	\$35,000	\$0	\$35,000	\$35,000	\$0	100.00%	0.00%	\$0	\$0
2310.55200. Property/Liability Insurance - BOE Office	\$19,414	\$0	\$0	\$19,414	\$4,463	\$13,388	\$17,850	\$1,563	91.95%	22.99%		\$1,563
2310.55400. Advertising - BOE Office	\$500	\$0	\$0	\$500	\$0	\$0	\$0	\$500	0.00%	0.00%		\$500
2310.55800. Conference/Travel - BOE Office	\$300	\$0	\$0	\$300	\$0	\$0	\$0	\$300	0.00%	0.00%		\$300
2310.56100. Supplies - BOE Office	\$1,400	\$0	\$0	\$1,400	\$9	\$0	\$9	\$1,391	0.65%	0.65%		\$1,391
2310.58100. Dues & Fees - BOE Office	\$2,700	\$0	\$0	\$2,700	\$2,416	\$0	\$2,416	\$284	89.48%	89.48%		\$284
2310.58900. Graduation Costs - BOE Office	\$500	\$0	\$0	\$500	\$0	\$0	\$0	\$500	0.00%	0.00%		\$500
Total	\$103,545	\$0	\$0	\$103,545	\$14,709	\$65,036	\$79,746	\$23,799	77.02%	14.21%	\$15,379	\$8,420
2320-Superintendents Office												
2320.51900. Wages Paid - Superintendent	\$64,000	\$0	\$0	\$64,000	\$5,495	\$0	\$5,495	\$58,505	8.59%	8.59%	\$57,035	\$1,470
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$11,440	\$0	\$0	\$11,440	\$876	\$0	\$876	\$10,564	7.66%	7.66%	\$10,564	\$0
2320.52100. Group Life Insurance - Superintendent Office	\$134	\$0	\$0	\$134	\$82	\$0	\$82	\$52	61.22%	61.22%	\$10	\$42
2320.52200. FICA/Medicare Employer - Superintendent	\$1,803	\$0	\$0	\$1,803	\$147	\$0	\$147	\$1,656	8.14%	8.14%	\$1,635	\$21
2320.52300. Pension Contributions - Superintendent's Office	\$458	\$0	\$0	\$458	\$88	\$0	\$88	\$370	19.23%	19.23%	\$370	\$0
2320.52800. Health Insurance - Superintendent's Office	\$4,378	\$0	\$0	\$4,378	\$746	\$0	\$746	\$3,632	17.05%	17.05%	\$3,632	\$0
2320.55800. Conference/Travel - Superintendent's Office	\$1,000	\$0	\$0	\$1,000	\$125	\$0	\$125	\$875	12.50%	12.50%		\$875
2320.56100. Supplies - Superintendent's Office	\$300	\$0	\$0	\$300	\$0	\$0	\$0	\$300	0.00%	0.00%		\$300
2320.58100. Dues & Fees - Superintendent's Office	\$4,000	\$0	\$0	\$4,000	\$3,128	\$0	\$3,128	\$872	78.20%	78.20%		\$872
Total	\$87,512	\$0	\$0	\$87,512	\$10,687	\$0	\$10,687	\$76,825	12.21%	12.21%	\$73,245	\$3,580
2400-School Administration Office												
2400.51900. Wages Paid - Principal	\$110,000	\$0	\$0	\$110,000	\$12,058	\$0	\$12,058	\$97,942	10.96%	10.96%	\$109,662	(\$11,720)
2400.51901. Wages Paid - Non-Certified - School Administration	\$43,680	\$0	\$0	\$43,680	\$1,781	\$0	\$1,781	\$41,899	4.08%	4.08%	\$41,379	\$520
2400.52100. Group Life Insurance - School Administration Office	\$164	\$0	\$0	\$164	\$38	\$0	\$38	\$126	23.08%	23.08%	\$123	\$3
2400.52200. FICA/Medicare Employer - School Administration	\$4,937	\$0	\$0	\$4,937	\$311	\$0	\$311	\$4,625	6.30%	6.30%	\$4,756	(\$130)
2400.52300. Pension Contributions - School Admin Office	\$1,747	\$0	\$0	\$1,747	\$332	\$0	\$332	\$1,415	19.00%	19.00%	\$1,394	\$21
2400.52800. Health Insurance - School Administration Office	\$13,238	\$0	\$0	\$13,238	\$270	\$0	\$270	\$12,967	2.04%	2.04%	\$27,587	(\$14,619)
2400.53300. Other Prof/Tech Services	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000	0.00%	0.00%		\$2,000
2400.55301. Postage	\$3,500	\$0	\$0	\$3,500	\$1,277	\$0	\$1,277	\$2,223	36.49%	36.49%		\$2,223
2400.55800. Conference/Travel - School Administration Office	\$750	\$0	\$0	\$750	\$0	\$0	\$0	\$750	0.00%	0.00%		\$750
2400.56100. Supplies	\$2,500	\$0	\$0	\$2,500	\$70	\$0	\$70	\$2,430	2.82%	2.82%		\$2,430
2400.58100. Dues & Fees - School Administration	\$1,100	\$0	\$0	\$1,100	\$0	\$0	\$0	\$1,100	0.00%	0.00%		\$1,100
Total	\$183,615	\$0	\$0	\$183,615	\$16,137	\$0	\$16,137	\$167,478	8.79%	8.79%	\$184,901	(\$17,423)
2510-Business Office												
2510.51901. Wages Paid - Non Certified - Business Office	\$104,676	\$0	\$0	\$104,676	\$6,256	\$0	\$6,256	\$98,420	5.98%	5.98%	\$86,950	\$11,470
2510.52100. Group Life Insurance - Business Office	\$68	\$0	\$0	\$68	\$8	\$0	\$8	\$60	11.11%	11.11%	\$60	\$0
2510.52200. FICA/Medicare Employer - Business Office	\$8,008	\$0	\$0	\$8,008	\$479	\$0	\$479	\$7,529	5.98%	5.98%	\$6,652	\$877
2510.52300. Pension Contributions - Business Office	\$1,878	\$0	\$0	\$1,878	\$361	\$0	\$361	\$1,517	19.23%	19.23%	\$1,517	\$0
2510.52800. Health Insurance - Business Office	\$11,190	\$0	\$0	\$11,190	\$1,400	\$0	\$1,400	\$9,790	12.51%	12.51%	\$6,790	\$3,000
2510.53300. Other Prof/Tech Services - Business Office	\$2,000	\$0	\$0	\$2,000	\$416	\$0	\$416	\$1,584	20.79%	20.79%		\$1,584
2510.53410. Audit/Accounting Services - Business Office	\$25,750	\$0	\$0	\$25,750	\$368	\$0	\$368	\$25,382	1.43%	1.43%		\$25,382
2510.55800. Conference/Travel - Business Office	\$300	\$0	\$0	\$300	\$0	\$0	\$0	\$300	0.00%	0.00%		\$300
2510.56100. Supplies - Business Office	\$1,000	\$0	\$0	\$1,000	\$80	\$0	\$80	\$920	8.00%	8.00%		\$920
Total	\$154,870	\$0	\$0	\$154,870	\$9,366	\$0	\$9,366	\$145,504	6.05%	6.05%	\$101,970	\$43,534
2600-Building & Grounds												
2600.51901. Wages Paid - Buiding Maintenance	\$96,533	\$0	\$0	\$96,533	\$9,697	\$0	\$9,697	\$86,836	10.05%	10.05%	\$87,629	(\$794)
2600.52100. Group Life Insurance - Maintenance Department	\$76	\$0	\$0	\$76	\$19	\$0	\$19	\$57	25.00%	25.00%	\$57	\$0
2600.52200. FICA/Medicare Employer - Maintenance	\$7,385	\$0	\$0	\$7,385	\$742	\$0	\$742	\$6,643	10.05%	10.05%	\$6,704	(\$61)
2600.52300. Pension Contributions - Maintenance Office	\$2,882	\$0	\$0	\$2,882	\$554	\$0	\$554	\$2,328	19.23%	19.23%	\$2,328	\$0
2600.52800. Health Insurance - Maintenance	\$20,475	\$0	\$0	\$20,475	\$3,705	\$0	\$3,705	\$16,771	18.09%	18.09%	\$16,771	\$0
2600.54010. Purchased Property Services	\$23,695	\$0	\$0	\$23,695	\$5,153	\$15,415	\$20,568	\$3,127	86.81%	21.75%		\$3,127
2600.54101. Rubbish Removal	\$5,768	\$0	\$0	\$5,768	\$1,951	\$4,326	\$6,277	(\$509)	108.82%	33.82%		(\$509)
2600.54300. Equipment Repairs & Maint	\$4,000	\$0	\$0	\$4,000	\$737	\$0	\$737	\$3,263	18.43%	18.43%		\$3,263
2600.54301. Building Repairs & Maint	\$4,000	\$0	\$0	\$4,000	\$4,830	\$3,400	\$8,230	(\$4,230)	205.75%	120.75%		(\$4,230)
2600.54411. Water	\$2,781	\$0	\$0	\$2,781	\$0	\$2,781	\$2,781	\$0	100.00%	0.00%		\$0
2600.54412. Sewer	\$1,957	\$0	\$0	\$1,957	\$17	\$1,957	\$1,974	(\$17)	100.85%	0.85%		(\$17)
2600.55300. Communications - Telephone & Internet	\$11,224	\$0	\$0	\$11,224	\$3,030	\$3,720	\$6,750	\$4,474	60.14%	26.99%		\$4,474

Sprague BOE
Budget vs Actual

Sprague BOE September Financials 8/28/19

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2600.55800. Conference/Travel - Building Maintenance	\$100	\$0	\$0	\$100	\$0	\$0	\$0	\$100	0.00%	0.00%		\$100
2600.56100. General Supplies - Maintenance Department	\$15,800	\$0	\$0	\$15,800	\$200	\$0	\$200	\$15,600	1.27%	1.27%		\$15,600
2600.56220. Electricity	\$56,922	\$0	\$0	\$56,922	\$8,577	\$47,435	\$56,012	\$910	98.40%	15.07%		\$910
2600.56230. Liquid Propane	\$12,360	\$0	\$0	\$12,360	\$847	\$0	\$847	\$11,513	6.85%	6.85%		\$11,513
2600.56240. Heating Oil	\$24,720	\$0	\$0	\$24,720	\$0	\$24,720	\$24,720	\$0	100.00%	0.00%		\$0
2600.56260. Gasoline	\$400	\$0	\$0	\$400	\$30	\$0	\$30	\$370	7.56%	7.56%		\$370
Total	\$291,077	\$0	\$0	\$291,077	\$40,089	\$103,754	\$143,842	\$147,235	49.42%	13.77%	\$113,488	\$33,747
2700-Student Transportation												
2700.55100. Contracted Pupil Transp Reg	\$400,000	\$0	\$0	\$400,000	\$32,443	\$298,952	\$331,396	\$68,604	82.85%	8.11%		\$68,604
2700.55108. Contracted Pupil Transp Spec Ed HS	\$117,250	\$0	\$0	\$117,250	\$6,130	\$76,741	\$82,871	\$34,379	70.68%	5.23%		\$34,379
2700.55109. Contracted Pupil Transp Spec Ed Elem	\$70,000	\$0	\$0	\$70,000	\$3,455	\$53,065	\$56,520	\$13,480	80.74%	4.94%		\$13,480
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$3,000	\$0	\$0	\$3,000	\$0	\$0	\$0	\$3,000	0.00%	0.00%		\$3,000
2700.56260. Gasoline	\$40,000	\$0	\$0	\$40,000	\$225	\$0	\$225	\$39,775	0.56%	0.56%		\$39,775
Total	\$630,250	\$0	\$0	\$630,250	\$42,253	\$428,758	\$471,012	\$159,238	74.73%	6.70%	\$0	\$159,238
6000-HS Tuition												
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$1,456,090	\$0	\$0	\$1,456,090	\$194,775	\$973,875	\$1,168,650	\$287,440	80.26%	13.38%		\$287,440
6000.000200.55610. Tuition - HS Special Ed - public schools	\$356,728	\$0	\$0	\$356,728	\$0	\$0	\$0	\$356,728	0.00%	0.00%		\$356,728
6000.000200.55630. Tuition - HS Special Ed - private schools	\$200,256	\$0	\$0	\$200,256	\$9,069	\$165,772	\$174,840	\$25,416	87.31%	4.53%		\$25,416
Total	\$2,013,074	\$0	\$0	\$2,013,074	\$203,844	\$1,139,647	\$1,343,490	\$669,584	66.74%	10.13%	\$0	\$669,584
6100-Elementary Tuition												
6100.55631. Tuition - Elem Special Ed - private schools	\$150,991	\$0	\$0	\$150,991	\$5,700	\$128,463	\$134,163	\$16,828	88.86%	3.78%		\$16,828
6100.55660. Tuition - Elem Magnet Schools	\$128,159	\$0	\$0	\$128,159	\$0	\$0	\$0	\$128,159	0.00%	0.00%		\$128,159
Total	\$279,150	\$0	\$0	\$279,150	\$5,700	\$128,463	\$134,163	\$144,987	48.06%	2.04%	\$0	\$144,987
Total Expenditures	\$6,525,766	\$0	\$0	\$6,525,766	\$523,103	\$1,940,840	\$2,463,943	\$4,061,823	37.76%	8.02%	\$2,736,745	\$1,325,078