

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING NOTICE AND AGENDA
Hartford Subcommittee of the MARB

Meeting Date and Time: Thursday, October 22, 2020 10:00 AM – 12:00 PM

Meeting Location: This meeting will be telephonic only. Meeting materials may be accessed at the following website: <https://portal.ct.gov/OPM/Marb/West-Haven-Committee-Meetings-and-Materials>

Call-In Instructions: Meeting participants may use the following telephone number and access code

Telephone Number: (860) 840-2075

Meeting ID: 256 607 967

Agenda

- I. Call to Order & Opening Remarks
- II. Approval of Minutes:
 - a. July 23, 2020 regular meeting
- III. Update: Corrective Action Plan re: FY 2019 Audit
 - a. City
 - b. Board of Education
- IV. Status of FY20 close
- V. Update BOE projected final expenditures FY 2020
- VI. Update: Status of Board of Education RFP for Special Education Study
- VII. Other Related Business
- VIII. Adjourn

DRAFT
STATE OF CONNECTICUT
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REGULAR MEETING MINUTES
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Telephone Number: (860) 840-2075

Meeting ID: 787-043-799

Members in Attendance: Secretary McCaw, Christine Shaw (State Treasurer designee), Mark Waxenberg, Robert White, Stephen Falcigno

City Officials in Attendance: Mayor Bronin, Jolita Lazauskas, Robert Dakers, John Philip, Clarence Zachery, Leigh Ann Ralls

OPM Staff in Attendance: Kimberly Kennison, Bill Plummer, Julian Freund

I. Call to Order & Opening Remarks

The meeting was called to order at 10:06 AM.

II. Approval of Minutes:

a. June 25, 2020 regular meeting

A motion was made by Mr. Waxenberg with a second by Ms. Shaw, to approve the minutes of the June 25, 2020 meeting. The motion passed 4-0-1, with Secretary McCaw abstaining.

III. Review and Discussion: 5-Year Plan Efficiencies and Mitigation Measures

Mayor Bronin outlined the major revenue assumptions that form the basis of the City's updated 5-Year Plan. Grand List growth assumptions range from 0.7% to 1.5%, with an exception for the revaluation year which assumes an increase of 3.5%. Mayor Bronin noted that the City may seek to delay the next revaluation. Mr. Dakers described the mitigation measures the City has developed to close projected budget gaps in the out-years of the 5-Year Plan. Mitigation measures include the option of reducing pay-as-you-go capital contributions, potential savings from procurement of insurance third party administrator services, and savings from workers compensation measures. Mitigation efforts also include several revenue measures in the areas of tax collection and collection for private duty services. The City is currently projecting a surplus of \$17.6 million for FY 2020. Mayor Bronin indicated about \$5 million may be Assigned as contingency for unreimbursed COVID related expenses, which, if unneeded, would eventually roll into Unassigned Fund

Balance. About \$5 million would likely be set aside for capital projects and \$5 million for the planned crisis response team. Secretary McCaw asked for updated Fund Balance projections including a breakdown by fund balance category to illustrate growth in Unassigned Fund Balance.

Members discussed several approaches to adjusting municipal aid including relief mechanisms to compensate for tax exempt property that is not reimbursed through PILOT programs as well as regional approaches that recognize the services provided to constituencies outside a given municipality's borders. Secretary McCaw suggested the topic be a continued discussion by the subcommittee.

Secretary McCaw noted the progress made by the City in detailing the measures to be taken to close projected budget gaps in the out-years of the 5-Year Plan.

Mr. Waxenberg made a motion to recommend to the full MARB the acceptance of the City's 5-Year Plan. Mr. White seconded the motion. The motion was approved unanimously.

IV. Update: Corrective Action Plan re: FY 2019 Audit

a. City

Mr. Dakers and Ms. Ralls updated the subcommittee on the status of open items, referring to the written report that was provided. Three of the 11 items related to information technology remain open. The process of securing laptops continues, with about 25% completed. The development of Policies and Procedures and a disaster recovery plan are both part of security assessment project in process and are scheduled to be completed in December. The City will clarify whether Police and Fire operations were included in the Blum Shapiro review.

b. Board of Education

Mr. Zachery described steps taken to fill positions that will enable the BOE to address previous audit findings. Ms. Kennison asked that the plan and timetable for closing the findings be provided for the next subcommittee meeting. Mr. Zachery will provide the plan and timetable for the September meeting.

V. Update: Status of Board of Education RFP for Special Education Study

Superintendent Torres presented work completed by Civic Solutions Group assessing the current state of special education and identifying areas to improve special education services in the district. She explained the work represents the first phase of consulting services that will develop recommendations and a work plan for developing in-district capacity to provide special education services. Secretary McCaw asked the Superintendent to provide the subcommittee with a proposal regarding how the MARB could support the district in the next steps in developing and implementing recommendations to strengthen the special education infrastructure and capacity. She also invited the Superintendent to provide input on statewide special education policy that could be raised with the State Department of Education, as well as legislative recommendations.

VI. Update: FY 2021 Board of Education Budget

Mr. Zachery reported that the FY 2021 budget was adopted in June in the amount of \$426.9 million. Current projections for expenditures total \$439 million representing a gap of about \$12 million that will need to be mitigated in the current year. The BOE is working on identifying measures to close the gap. Some of the gap will be closed through vacancy savings. Among the other measures being considered is a transfer of \$4.9 million from the OPEB trust as a result of recent collective bargaining negotiations that have resulted in a

reduction in OPEB liability. Secretary McCaw requested that a copy of the updated OPEB valuation reflecting collective bargaining changes be provided to OPM. The BOE is projecting an FY 2020 surplus between \$6 to \$10 million.

VII. Other Related Business

VIII. Adjourn

The meeting adjourned at 12:13 PM.

City of Hartford Status Update Re:

City and BOE Findings and Recommendations in BlumShapiro's 2018 Review of IT Controls

October 20, 2020

NOTE: The City of Hartford – Metro Hartford Innovation Services (MHIS) has contracted with JANUS Software, Inc. (d/b/a Associates, Inc. - JANUS), on 11/19 to perform a comprehensive information security assessment of its information security posture in order to measure the effectiveness of existing technical security controls and practices and determine whether technical vulnerabilities exist in its information systems. Phase I of the assessment will include Janus' findings and recommendations regarding the City's security posture, while Phase II will involve implementation of the recommendation changes, with Janus to provide implementation support to MHIS. The implementation work is to commence on 7/13/20. The timeframe for the implementation of the Janus recommendations is three to six months.

FINDING	RECOMMENDATION	STATUS
1. User ID and Password Controls Could Be Improved	Implement Additional User ID Access Controls	Previously closed by BlumShapiro. Update previously supplied.
2. Password Controls for Key Applications (QDS, etc.) Need to Be Strengthened	Implement Strong Password Protection for All Key Applications	Previously closed by BlumShapiro. Update previously supplied.
3. Laptop Computers Need to Be Secured	Develop A Laptop Security Program	There are a total of 164 laptops citywide that are managed by MHIS (excluding police and fire, the have their own IT staff and are following CJIS requirements). To date, 25% of the laptops before the pandemic and many employees began working remotely were encrypted. We will not be able to continue the encryption until all employee are back onsite.
4. Server 2000 and 2003 No Longer Supported	Upgrade to Supported Network Operating Systems	Previously closed by BlumShapiro. The Windows 2000\2003 servers were decommissioned and replaced a new Windows 2019 virtual server in 2019
5. Windows 7 Approaching End of Support	Upgrade Older Workstations to A Supported Version of Windows	Previously closed by BlumShapiro. All staff computers have been upgraded to Windows 10. MHIS does not provide desktop support for Police and Fire. They have their own IT staff who handle desktop support and upgrades.
6. Windows Server 2008 Approaching End of Support	Plan to Upgrade to Supported Network Operating Systems	Previously closed by BlumShapiro. The Windows 2008 servers and SQL 2008 servers were upgraded to virtual Windows 2016\2019 in the year 2019.
7. Software Procurement Process Needs to be Enhanced	Create a Software Procurement Policy/Procedure	Previously closed by Blum Shapiro. MHIS continues to work on modifications in consultation with the Procurement Division in the Finance Department. A draft of these should be completed by 10/30/20.
8. SOC-1 and SOC-2 Reports for Cloud Applications	Obtain and Review SOC Reports for All Cloud Applications	Previously closed by BlumShapiro. The SOC-1/SOC-2 reports for Microsoft and Tyler have been reviewed by MHIS and have been reviewed at the federal level.
9. Information Systems Policies & Procedures Are Not Complete	Develop & Enhance Technology and Operational Policies and Procedures	A review of policies and procedures was part of the Phase I security assessment by Janus, with enhanced and revised policies and procedures to be developed in Phase II. Due to the severe cyberattack on the City of Hartford (COH) and Hartford Public Schools (HPS), during the past six weeks, MHIS has been primarily focused on COH and HPS restoration efforts and therefore, unable to pursue the recommendations issued by JANUS. The restoration process is largely complete, although forensic analysis is ongoing, therefore, we respectfully request a 90 day deadline extension. These should be completed by 3/31/2021.

10. A Documented Disaster Recovery Plan is Not Complete	Develop and Test a Comprehensive Disaster Recovery Plan	Phase II includes Disaster Recovery and incident response. MHIS will be meeting with all department heads to discuss their Disaster Recovery plans for their departments. Due to the severe cyberattack on the City of Hartford (COH) and Hartford Public Schools (HPS), during the past six weeks, MHIS has been primarily focused on COH and HPS restoration efforts and therefore, unable to pursue the recommendations issued by JANUS. The restoration process is largely complete, although forensic analysis is ongoing, therefore, we respectfully request a 90 day deadline extension. Due to the severe cyberattack on the City of Hartford (COH) and Hartford Public Schools (HPS), during the past six weeks, MHIS has been primarily focused on COH and HPS restoration efforts and therefore, unable to pursue the recommendations issued by JANUS. The restoration process is largely complete, although forensic analysis is ongoing, therefore, we respectfully request a 90 day deadline extension. The plan is to have a citywide DR\BC plan and a citywide Incident Response Plan by 3/1/21
11. Implement On-Going Cybersecurity Training	Institute a Comprehensive Cybersecurity Training Program	Previously closed by BlumShapiro. Cyber training was purchased in June.

Management Letter Recommendation Re: Board of Education Year End Close Process

ID#	Management Letter Recommendation	Remedy(ies)	Responsible Party(ies)	Status	Projected Implementation/Completion Date	Date Implemented/Completed
1	Formal year-end procedures	Develop year-end close-out checklist	Maureen Colman	Completed		10/2/2020
		Financial reporting task level procedures updated/developed for each item on checklist	Arlene Morris	In-progress	12/31/2020	
2	Assignment of primary and secondary for each task	Establish primary (preparer) and secondary (reviewer) roles and communicate to staff	Dave Fleig, Maureen Colman	Completed		10/6/2020
3	Control procedures and adequate staffing	Pre-Close and Pre-Audit department meetings with primary and secondary leads to review process dates and clarify roles	Dave Fleig	Implemented		10/6/2020
		Weekly audit status meetings during year-end audit	Dave Fleig	Implemented		10/6/2020
		Fill Accountant and A/P Supervisor positions	Maureen Colman, Arlene Morris	In-progress	Roles Posted. Recruiting Underway	
4	Cross training of secondary staff	Cross train staff on financial procedures	Maureen Colman, Arlene Morris	In-progress	Ongoing	
		Plan for institutional knowledge sustainability	Dave Fleig		12/31/2020	

City of Hartford - Tentative Audit Dates

Fieldwork Dates

- a. Preliminary – week of August 24th
- b. Onsite review– weeks of November 2nd and 9th
- c. Draft report issued – December 11th
- d. Draft Management Discussion & Analysis (MD&A) returned - December 23rd
- e. Final issued – December 31st



General Fund Budget
 Financial Position Report as of 10/21/2020
 For: 7/1/2019 to 6/30/2020 Period: 1 to 13



Description	Series	FY 2019-20 Adopted Budget	FY 2019-20 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commntment	Balance
Certified Salaries	100	91,946,272	86,659,747	87,977,900	-	(1,318,153)
Severance/Other	199	1,215,000	1,215,000	525,227	-	689,773
Certified Salaries Total		93,161,272	87,874,747	88,503,127	-	(628,380)
Non Cert Salaries	200	31,325,856	35,426,962	36,414,243	-	(987,281)
Severance/Other	299	383,498	736,748	641,038	-	95,709
Non Certified Salaries Total		31,709,354	36,163,709	37,055,281	-	(891,572)
Instructional Improvements	322	(654,537)	505,254	1,836,802	-	(1,331,547)
Professional Services	333	705,811	1,165,559	1,178,272	101,928	(114,641)
MHIS/IT Services	335	2,266,865	2,266,865	2,266,865	-	-
Professional Contracts & Svs		2,318,139	3,937,679	5,281,939	101,928	(1,446,188)
Maint Supplies & Services	442	397,289	353,400	324,240	-	29,160
Maintenance Contracts	443	3,243,000	3,186,406	2,942,342	11,249	232,815
Rental - Equip & Facilities	444	2,532,112	2,319,784	2,792,708	-	(472,925)
Building Improvements	445	780,032	865,448	835,408	23,020	7,020
Purchased Property Services		6,952,433	6,725,037	6,894,698	34,269	(203,929)
Transportation	551	19,591,957	17,386,002	16,411,910	-	974,092
Communications	553	217,142	214,094	384,266	-	(170,172)
Advertising	554	31,900	17,749	35,795	-	(18,046)
Printing & Binding	555	11,121	10,551	7,921	-	2,630
Tuition	556	82,373,603	82,373,803	79,314,240	-	3,059,563
Travel & Conferences	558	86,767	69,580	53,675	-	15,905
Misc Services	559	1,530,922	499,064	423,267	-	75,796
Systemwide Purchased Svs Total		103,843,412	100,570,842	96,631,075	-	3,939,767
Instructional & Other Supplies	610	2,039,414	2,479,688	3,947,985	4,488	(1,472,786)
Utilities	620	9,080,047	7,101,872	5,467,269	-	1,634,603
Text & Library Books	640	41,350	29,341	24,944	-	4,397
Misc Supplies	690	377,583	445,448	386,742	1,732	56,974
Supplies & Materials Total		11,538,394	10,056,349	9,826,940	6,221	223,188
Equipment	730	315,946	967,123	1,395,624	119,750	(548,252)
Outlay Total		315,946	967,123	1,395,624	119,750	(548,252)
Organization Dues	810	140,606	123,749	115,802	-	7,947
Legal Judgments	820	220,000	221,190	1,500	-	219,690
Other Operating Expenses	899	819,353	1,216,056	104,580	-	1,111,477
Other Misc Expend Total		1,179,959	1,560,996	221,882	-	1,339,114
Fringe Benefits/Insurances	990	37,229,743	37,897,257	35,110,600	-	2,786,657
Contingency	998	-	-	-	-	-
Indirect	999	(1,740,465)	(1,740,465)	(2,301,046)	-	560,581
Sundry Total		35,489,278	36,156,792	32,809,555	-	3,347,238
General Fund Budget Total		286,508,187	284,013,274	278,620,120	262,167	5,130,987

**Follow-Up Information Requests
From Prior Subcommittee Meetings**

Updated Fund Balance Projection 6/30/2020

**Requested updated Fund Balance projection
depicting Unrestricted portion (Committed,
Assigned, Unassigned)**

Fund Balance Schedule

	FY2020 BEGINNING FUND BALANCE	FY2020 PROJECTED SURPLUS	FY2020 BOE PROJECTED SURPLUS	FY2020 RECORD Additional COMMITTED FUND BALANCE (Anticipated request)	FY2020 RECORD ASSIGNED FUND BALANCE	FY2020 PROJECTED PREAUDIT FUND BALANCE
Beginning General Fund Balance	12,566,844					
Consist of:						
Unassigned/Assigned Fund Balance ²⁰	9,633,697	14,021,641	4,793,609	(2,747,119)	(5,000,000)	20,701,829
Committed Fund Balance- Board of Education ¹⁵	2,933,147			2,747,119		5,680,265
Assigned Fund Balance	-				5,000,000	5,000,000
Total General Fund Fund Balance	12,566,844	14,021,641	4,793,609	-	-	31,382,094
		*as of 10/19/20	*as of 10/19/20			

Golf Enterprise Fund

- **Requested historical revenues, expenses and City General Fund subsidy**

MEMORANDUM

TO: Members of the MARB Hartford Subcommittee

FROM: Michael Lupkas, CPFO
Interim Director of the Office of Management, Budget and Grants Administration

SUBJECT: Follow-up on the Golf Enterprise Fund Department

DATE: October 20, 2020

As a response to your request for clarification and/or additional information in regards to the Golf Course Operations, the City submits the following.

- 1.) FY2018 increase in revenues.
 - a. The increase to the fund during FY2018 in the amount of approximately \$4 million is related to the completion of the clubhouse project. This was a City funded project and as such is shown on the revenue portion of the financial statements.
- 2.) The effect of the pandemic on operations.
 - a. The COVID-19 pandemic has actually been beneficial to the financial side of our golf course operations. Keney Golf Course, but especially Goodwin Golf Course, have seen significant increases in number of rounds played in calendar year 2020 to date, which has provided the revenue to help offset some of the unexpected larger expenses incurred during this fiscal year. With the closing of all golf courses in Massachusetts, the two courses in Hartford saw a very significant increase in players traveling south across the border to play at Keney and Goodwin. Operationally, however (and not unexpectedly), the pandemic forced the golf operators and the City to retool daily operations to focus on disinfection, cleaning, social distancing, and reducing the number of players allowed to travel in carts. However, all indications are that having to handle these logistical challenges did not adversely impact the overall operation of the courses or had adverse health impacts on golfers and/or employees.
- 3.) Business model
 - a. The success of the golf courses this year in terms of income and rounds played (increasing rounds from 46,502 in FY19 to 59,120 in FY20, albeit with a significant loss of regular rounds due to the two Junior PGA tournaments in 2019) combined with expenses that have remained relatively static over the last three years, provides us with a fairly clear path forward to adjust our business model to achieve operational profitability in the near future. With the conclusion of the \$150k per year consulting contract with CT PGA this December, offset by the hiring of a City-employed golf operations manager and some possible increases in course maintenance costs, we would expect that an increase of between 8% to 10% in the number of rounds played annually for both courses combined, while holding expenses relatively fixed, could allow the golf operations to reach a point of profitability where the General Fund annual subsidy would not be needed.

- b. Pending further discussion with the City's Golf Oversight Commission, we are analyzing adjustments to our business model to help drive us to our goal of a net positive P/L statement within a reasonable time frame:
 - i. Aggressively market to geographic groups and social-economic cohorts that were significant new users for the golf courses during the COVID pandemic.
 - ii. Continue to expand our efforts in reaching out deeper into the Hartford resident community to drive additional interest in golf within the City boundaries through a variety of golf programs.
 - iii. Maintain our policy of aggressive and competitive pricing where a balance is struck between maintaining rates at a sufficient level to generate needed income, but low enough that Keney and Goodwin both remain excellent golf experiences for golfers who are looking for the best experience value for their dollar.
 - iv. Continue to develop course loyalty through insisting upon excellent service from our golf pros, golf superintendents, maintenance staff, and food service operators that will compel to golfers to make repeat visits to our two courses.

City of Hartford Golf
Combining Statement of Revenues, Expenditures and
Changes in Net Assets (Deficits)
DRAFT 9-14-2020

	Audited 6/30/2014 Enterprise Fund	Audited 6/30/2015 Enterprise Fund	Audited 6/30/2016 Enterprise Fund	Audited 6/30/2017 Enterprise Fund	Audited 6/30/2018 Enterprise Fund	Audited 6/30/2019 Enterprise Fund	Unaudited 6/30/2020 Enterprise Fund	Budget 6/30/2021 Enterprise Fund
OPERATING REVENUES								
Goodwin/Keney Golf Courses - operations	758,332	398,084	1,452,844	1,467,313	6,288,145	1,534,792	1,893,517	1,839,154
Other	-	-	-	-	-	-		
Total operating revenues	758,332	398,084	1,452,844	1,467,313	6,288,145	1,534,792	1,893,517	1,839,154
OPERATING EXPENSES								
Administrative	143,913	248,467	7,529					
Operations	39,871	597,666	1,711,481	1,744,917	2,074,402	1,883,841	1,947,428	1,866,310
Insurance benefits and claims								
Depreciation and amortization	16,273	45,890	92,427	96,306	209,843	209,843	209,843	209,843
Total operating expenses	200,057	892,023	1,811,437	1,841,223	2,284,245	2,093,684	2,157,272	2,076,153
Operating income	558,275	(493,939)	(358,592)	(373,910)	4,003,900	(558,892)	(263,755)	(236,999)
NONOPERATING INCOME (EXPENSE)								
Interest earnings	-	-	-	-	241	553	497	-
Interest expense	-	-	-	-	-	-	(53)	-
(expense)	-	-	-	-	241	553	444	-
Net income before transfers	558,275	(493,939)	(358,592)	(373,910)	4,004,141	(558,339)	(263,311)	(236,999)
Transfers in/out	400,000	-	-	-	250,000	268,000	240,000	240,000
Change in net assets	958,275	(493,939)	(358,592)	(373,910)	4,254,141	(290,339)	(23,311)	3,001
FUND BALANCE (DEFICITS), beginning	-	958,275	464,336	105,744	(268,167)	3,985,974	3,695,634	3,672,322
FUND BALANCE (DEFICITS), ending	958,275	464,336	105,744	(268,167)	3,985,974	3,695,634	3,672,322	3,675,321

SUMMARY OF KENEY PARK AND GOODWIN PARK GOLF OPERATIONS: FISCAL YEARS 2018 TO 2021 BUDGETS AND ACTUALS

10-22-2020

	FY 21 Actuals			FY 20 Actuals			FY19 Budget	FY 19 Actuals	Difference	FY18 Budget	FY18 Actuals	Difference
	FY21 Budget	(Unaudited)	Difference	FY 20 Budget	(Unaudited)	Difference						
Rounds of Play	54,030	30,646	(23,384)	51,385	59,120	7,735	52,720	46,502	(6,218)			-
Revenue Keney	\$ 1,090,709	\$ 312,582	\$ (778,127)	\$ 1,023,762	\$ 1,015,174	\$ (8,587)	\$ 1,141,302	\$ 948,202	\$ (193,100)	\$ 1,173,273	\$ 1,082,487	\$ (90,786)
Revenue Goodwin	\$ 682,972	\$ 323,737	\$ (359,235)	\$ 652,103	\$ 758,356	\$ 106,253	\$ 684,811	\$ 587,143	\$ (97,668)	\$ 885,681	\$ 627,412	\$ (258,269)
Total Revenues	\$ 1,773,680	\$ 636,319	\$ (1,137,362)	\$ 1,675,865	\$ 1,773,530	\$ 97,665	\$ 1,826,113	\$ 1,535,345	\$ (290,768)	\$ 2,058,954	\$ 1,709,899	\$ (349,055)
Expenses Keney	\$ 1,293,625	\$ 213,486	\$ 1,080,140	\$ 1,119,015	\$ 1,271,835	\$ (152,820)	\$ 1,179,292	\$ 1,227,666	\$ (55,874)	\$ 1,140,555	\$ 1,283,204	\$ (142,649)
Expenses Goodwin	\$ 872,522	\$ 181,257	\$ 691,265	\$ 824,501	\$ 821,301	\$ 3,200	\$ 888,501	\$ 866,018	\$ 22,483	\$ 1,006,347	\$ 1,001,041	\$ 5,306
Total Expenses	\$ 2,166,147	\$ 394,742	\$ 1,771,405	\$ 1,943,516	\$ 2,093,136	\$ (149,620)	\$ 2,067,793	\$ 2,093,684	\$ (33,391)	\$ 2,146,902	\$ 2,284,245	\$ (137,343)
Total Revenues over Expenses	\$ (392,467)	\$ 241,576	\$ 634,043	\$ (267,651)	\$ (319,606)	\$ (51,954)	\$ (241,680)	\$ (558,339)	\$ (324,159)	\$ (87,948)	\$ (574,346)	\$ (486,398)
GF Transfer Total	\$ 240,000	\$ 240,000	\$ -	\$ 240,000	\$ 240,000	\$ -	\$ 268,000	\$ 268,000	\$ -	\$ 250,000	\$ 250,000	\$ -
Total Revs over Exp with GF Transfer	\$ (152,467)	\$ 481,576	\$ 634,043	\$ (27,651)	\$ (79,606)	\$ (51,954)	\$ 26,320	\$ (290,339)	\$ (324,159)	\$ 162,052	\$ (324,346)	\$ (486,398)

YTD

	July-June FY21 PROJECTED BUDGET	July-June-FY19 Actuals	July-June-FY20 Unaudited Actuals	July-June-FY21 Actuals
	Keney	Keney	Keney	Keney
General Fund Contribution	120,000.00			
Income 442194 Golf Cart	260,397.01	206,711.14	182,635.30	75,316.83
Income 442195 Greens Fee	745,311.50	641,653.61	701,996.95	220,147.26
Income 442198 Range Fees	40,000.00	44,216.00	32,203.00	7,662.00
Other Income-Restaurant Rev-489139	45,000.00	55,621.22	32,384.62	9,455.46
Total	1,210,708.51	948,201.97	949,219.87	312,581.55
		120,000.00	120,000.00	120,000.00
		1,068,201.97	1,069,219.87	432,581.55
Expense 534098 Other Tech & Prof Services	457,571.00	485,913.37	446,758.12	122,135.35
Expense 535206 Bank Charges	20,129.89	14,283.33	12,820.82	299.58
Expense 542003 Rubbish & Trash Removal	4,000.00	3,702.66	3,513.07	337.60
Expense 542196 Green Fee Comm	68,531.15	-	12,164.48	6,199.00
Expense 542194 Cart Comm	20,831.76	51,677.79	35,954.26	20,524.24
Expense 542198 Range Comm	4,000.00	11,054.00	5,411.00	1,081.00
Expense 543000 Repairs & Maintenance	30,000.00	28,760.22	30,091.49	-
Expense 543010 Custodial Services	16,000.00	9,820.64	10,503.80	-
Expense 544026 Rental of Alarm Devices	7,200.00	7,537.50	7,200.00	-
Expense 544420 Equipment & Vehicle Rental	84,250.00	83,181.86	81,691.77	44,354.40
Expense 545064 Landscaping	217,000.00	213,623.68	113,691.45	17,797.34
Expense 555400 Advertisement	5,000.00	1,000.00	-	-
Expense 562000 Electricity	33,000.00	26,711.28	29,012.05	-
Expense 562049 Other Utilities	2,900.00	3,130.59	2,689.52	757.01
Expense 562331 Bottled Gas - Oxygen	34,250.00	36,672.66	25,659.39	-
Expense 562625 Gasoline	8,500.00	10,469.13	8,115.83	-
Expense 562627 Diesel Fuel	5,000.00	6,438.43	3,631.71	-
Expense 562923 Water	100,000.00	52,786.24	80,354.08	-
Expense 566909 Supplies & Materials	13,600.00	19,040.99	6,712.18	-
Expense 579000 Depreciation Expense	161,861.68	161,861.66	-	-
Expense 583200 Interest Expense			53.00	-
Expense ?????? Debt Service	7,500.00	-	-	-
	1,301,125.48	1,227,666.03	916,028.02	213,485.52
Total Revenue	1,210,708.51	948,201.97	949,219.87	312,581.55
Total Expenses	1,301,125.48	1,227,666.03	916,028.02	213,485.52
Monthly Totals Revenues over Expenses	(90,416.97)	(279,464.06)	33,191.85	99,096.03

YTD

	July-June-FY21 Projected Budget	July-June-FY19 Actuals	July-June-FY20 Unaudited Actuals	July-June-FY21 Actuals
	Goody	Goody	Goody	Goody
General Fund Contribution	120,000.00			
Income 442194 Golf Cart	182,311.33	158,470.46	178,574.13	85,494.09
Income 442195 Greens Fee	440,660.50	371,336.88	516,637.13	209,780.54
Income 442198 Range Fees	48,000.00	44,119.75	52,079.00	23,565.00
Other Income-Restaurant Rev-489139	12,000.00	12,662.87	10,567.92	4,820.25
Interest and Dividends-441145	-	552.58	497.37	77.40
Total	802,971.83	587,142.54	758,355.55	323,737.28
		120,000.00	120,000.00	120,000.00
		707,142.54	878,355.55	443,737.28
Expense 534098 Other Tech & Prof Services	404,997.00	412,964.48	406,004.75	105,868.00
Expense 535206 Bank Charges	12,916.21	10,355.81	16,144.80	794.96
Expense 542003 Rubbish & Trash Removal	4,000.00	3,612.66	3,832.44	337.65
Expense 542194 Cart Comm	21,877.36	30,867.35	21,428.91	14,356.79
Expense 542196 Green Fee Comm	46,879.26	17,199.36	53,840.36	38,126.49
Expense 542198 Range Comm	5,920.00	8,110.50	6,249.48	1,593.72
Expense 543000 Repairs & Maintenance	22,000.00	15,699.64	22,706.14	520.27
Expense 543010 Custodial Services	6,000.00	-	-	-
Expense 544026 Rental of Alarm Devices	8,200.00	7,293.75	7,200.00	-
Expense 544420 Equipment & Vehicle Rental	39,500.00	33,805.80	17,811.80	6,575.15
Expense 545064 Landscaping	160,750.00	174,103.22	126,288.99	11,733.09
Expense 553002 Telephone	-	-	-	-
Expense 555400 Advertisement	5,000.00	4,820.00	-	-
Expense 562000 Electricity	16,500.00	15,315.48	19,591.45	-
Expense 562024 Piped Heat & AC	-	-	-	-
Expense 562028 Fuel Oil Heating	-	-	-	-
Expense 562049 Other Utilities	2,000.00	1,740.08	1,093.31	211.69
Expense 562600 Piped Gas	5,600.00	5,343.64	5,779.41	-
Expense 562331 Bottled Gas - Oxygen	-	-	-	-
Expense 562625 Gasoline	8,500.00	9,529.32	7,303.06	723.40
Expense 562627 Diesel Fuel	4,500.00	6,886.53	3,346.08	-
Expense 562923 Water	42,000.00	52,056.69	42,733.74	-
Expense 566909 Supplies & Materials	7,400.00	11,536.80	11,964.79	415.67
Expense 573025 Computer Equipment over \$1000	-	-	-	-
Expense 579000 Depreciation Expense	47,981.70	47,981.70	47,981.70	-
Expense 558125 Freight & Express Charges	-	-	-	-
	872,521.53	869,222.81	821,301.21	181,256.88
Total Revenue	802,971.83	587,142.54	758,355.55	323,737.28
Total Expenses	872,521.53	869,222.81	821,301.21	181,256.88
Monthly Totals Revenues over Expenses	(69,549.70)	(282,080.27)	(62,945.66)	142,480.40

Sensitivity Analysis: Grand List Projections

- **Requested estimate of impact on revenues if Grand List growth falls short of projections in 5-Year Plan**

Considered as Independent Events:

Grand List Year	2020 GL	2021 GL	2022 GL	2023 GL
Fiscal Year	FY 2022	FY 2023	FY 2024	FY 2025
Five Year Plan Assumption	0.69%	3.50%	1.50%	1.50%
Current Tax Amount	\$ 287,720,003	\$ 295,224,667	\$ 301,081,517	\$ 311,288,341

Tax Reduction with Reduced Level of Increase

0.01%	(16,789)	(16,563)	(17,417)	(17,723)
0.02%	(44,708)	(44,674)	(46,585)	(47,406)
0.03%	(72,626)	(72,786)	(75,754)	(77,089)
0.04%	(100,545)	(100,897)	(104,922)	(106,771)
0.05%	(128,464)	(129,008)	(134,091)	(136,454)
0.06%	(156,382)	(157,120)	(163,259)	(166,137)
0.07%	(184,301)	(185,231)	(192,428)	(195,819)
0.08%	(212,220)	(213,342)	(221,596)	(225,502)
0.09%	(240,138)	(241,454)	(250,765)	(255,185)
0.10%	\$ (268,057)	\$ (269,565)	\$ (279,933)	\$ (284,867)

Considered as Concurrent Events:

Grand List Year	2020 GL	2021 GL	2022 GL	2023 GL
Fiscal Year	FY 2022	FY 2023	FY 2024	FY 2025
Five Year Plan Assumption	0.69%	3.50%	1.50%	1.50%
Current Tax Amount	\$ 287,720,003	\$ 295,224,667	\$ 301,081,517	\$ 311,288,341

Tax Reduction with Reduced Level of Increase (each year)

0.01%	(16,789)	(45,529)	(75,494)	(106,499)
0.02%	(44,708)	(102,600)	(162,722)	(224,922)
0.03%	(72,626)	(159,666)	(249,933)	(343,310)
0.04%	(100,545)	(216,727)	(337,128)	(461,663)
0.05%	(128,464)	(273,782)	(424,305)	(579,981)
0.06%	(156,382)	(330,831)	(511,465)	(698,265)
0.07%	(184,301)	(387,875)	(598,608)	(816,514)
0.08%	(212,220)	(444,913)	(685,733)	(934,728)
0.09%	(240,138)	(501,945)	(772,842)	(1,052,907)
0.10%	\$ (268,057)	\$ (558,972)	\$ (859,934)	\$ (1,171,052)

Sensitivity Analysis: General Wage Increases

- **Requested information on potential impact of collective bargaining on expenditures**

	A	B	C	D	E	F	G	H
1	FY2021-FY2025 Personnel Expenses - For Sensitivity Analysis That Applies GWIs							
2								
3	Table 1: Percentage GWI Increases By Fiscal Year							
4								
5	Group	Description	FY2021	FY2022	FY2023	FY2024	FY2025	Current Contract Expires
6	760	Fire Fighters Assn.	0.00%	0.00%	0.00%	0.00%	0.00%	6/30/2020
7	1716	State, County, Municipal Emp.	0.00%	0.00%	0.00%	0.00%	0.00%	6/30/2021
8	CHPEA	Professional Employees Assn.	0.00%	0.00%	0.00%	0.00%	0.00%	6/30/2020
9	HPU	Police Union	0.00%	0.00%	0.00%	0.00%	0.00%	6/30/2022
10	MLA	Municipal Lawyers Assn.	2.00%	0.00%	0.00%	0.00%	0.00%	6/30/2021
11	HMEA	Municipal Employees Assn.	0.00%	0.00%	0.00%	0.00%	0.00%	6/30/2021
12	NONU/UNC	Non-Union & Unclassified	0.00%	0.00%	0.00%	0.00%	0.00%	---
13								
14	FY2021-FY2025 Forecast Amounts (Analysis assumes that FY2021 GWI was applied although not budgeted)							
15								
16	Table 2: Full-Time (FT) Salary Expense							
17								
18	DESCRIPTION	FY2021	FY2022	FY2023	FY2024	FY2025		
19	With 0.0% GWI in blue-shaded cells above	95,394,989	98,298,466	99,559,929	100,705,829	101,915,377		
20	With 0.5% GWI in blue-shaded cells above	95,542,907	98,721,578	100,452,729	102,082,135	103,789,330		
21	With 1.0% GWI in blue-shaded cells above	95,690,824	99,146,140	101,351,089	103,472,731	105,691,163		
22	With 1.5% GWI in blue-shaded cells above	95,838,742	99,572,150	102,255,030	104,877,721	107,621,192		
23	With 2.0% GWI in blue-shaded cells above	95,986,660	99,999,611	103,164,575	106,297,211	109,579,737		
24								
25	Table 3: Holiday Expense							
26								
27	DESCRIPTION	FY2021	FY2022	FY2023	FY2024	FY2025		
28	With 0.0% GWI in blue-shaded cells above	2,404,357	2,440,422	2,477,029	2,514,184	2,551,897		
29	With 0.5% GWI in blue-shaded cells above	2,412,371	2,448,556	2,485,285	2,522,564	2,560,402		
30	With 1.0% GWI in blue-shaded cells above	2,420,384	2,456,690	2,493,540	2,530,944	2,568,908		
31	With 1.5% GWI in blue-shaded cells above	2,428,398	2,464,824	2,501,796	2,539,323	2,577,413		
32	With 2.0% GWI in blue-shaded cells above	2,436,412	2,481,530	2,530,202	2,579,828	2,630,428		
33								
34	Table 4: Overtime Expense							
35								
36	DESCRIPTION	FY2021	FY2022	FY2023	FY2024	FY2025		
37	With 0.0% GWI in blue-shaded cells above	12,088,532	12,200,095	12,312,774	12,426,580	12,541,524		
38	With 0.5% GWI in blue-shaded cells above	12,110,703	12,225,420	12,342,828	12,461,387	12,581,108		
39	With 1.0% GWI in blue-shaded cells above	12,132,875	12,250,752	12,372,925	12,496,316	12,620,939		
40	With 1.5% GWI in blue-shaded cells above	12,155,046	12,302,199	12,482,042	12,664,515	12,849,658		
41	With 2.0% GWI in blue-shaded cells above	12,177,217	12,355,250	12,595,975	12,841,394	13,091,599		
42								
43	Table 5: Part-Time (PT) Expense							
44								
45	DESCRIPTION	FY2021	FY2022	FY2023	FY2024	FY2025		
46	With 0.0% GWI in blue-shaded cells above	1,644,059	1,660,500	1,677,105	1,693,876	1,710,814		
47	With 0.5% GWI in blue-shaded cells above	1,644,059	1,660,500	1,677,105	1,693,876	1,710,814		
48	With 1.0% GWI in blue-shaded cells above	1,644,059	1,660,500	1,677,105	1,693,876	1,710,814		
49	With 1.5% GWI in blue-shaded cells above	1,644,059	1,660,500	1,677,105	1,693,876	1,710,814		
50	With 2.0% GWI in blue-shaded cells above	1,644,059	1,660,500	1,677,105	1,693,876	1,710,814		
51								
52	Table 6: Payroll Expense (Payroll Expense = FT Salary + Holiday + Overtime + PT Expense)							
53								
54	DESCRIPTION	FY2021 ESTIMATED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST		
55	With 0.0% GWI in blue-shaded cells above	111,531,937	114,599,483	116,026,837	117,340,469	118,719,612		
56	With 0.5% GWI in blue-shaded cells above	111,710,040	115,056,054	116,957,946	118,759,961	120,641,655		
57	With 1.0% GWI in blue-shaded cells above	111,888,143	115,514,081	117,894,659	120,193,867	122,591,824		
58	With 1.5% GWI in blue-shaded cells above	112,066,245	115,999,673	118,915,973	121,775,435	124,759,077		
59	With 2.0% GWI in blue-shaded cells above	112,244,348	116,496,890	119,967,856	123,412,309	127,012,579		

	A	B	C	D	E	F	G	H
60								
61	Table 7: Pension Expense							
62								
63	DESCRIPTION	FY2021 ESTIMATED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST		
64	With 0.0% GWI in blue-shaded cells above	49,316,611	51,795,655	51,901,659	52,390,318	53,841,631		
65	With 0.5% GWI in blue-shaded cells above	49,321,602	51,805,629	51,928,097	52,433,295	53,901,223		
66	With 1.0% GWI in blue-shaded cells above	49,326,592	51,815,622	51,954,645	52,476,625	53,961,562		
67	With 1.5% GWI in blue-shaded cells above	49,331,583	51,825,635	51,981,305	52,520,310	54,022,657		
68	With 2.0% GWI in blue-shaded cells above	49,336,573	51,835,668	52,008,076	52,564,351	54,084,513		
69								
70	Table 8: Benefits Expense (Includes Pension Expense)							
71								
72	DESCRIPTION	FY2021 ESTIMATED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST		
73	With 0.0% GWI in blue-shaded cells above	93,872,044	100,585,548	102,556,193	106,025,310	110,673,596		
74	With 0.5% GWI in blue-shaded cells above	93,877,035	100,595,522	102,582,631	106,068,287	110,733,187		
75	With 1.0% GWI in blue-shaded cells above	93,882,025	100,605,515	102,609,180	106,111,617	110,793,527		
76	With 1.5% GWI in blue-shaded cells above	93,887,016	100,615,528	102,635,839	106,155,302	110,854,622		
77	With 2.0% GWI in blue-shaded cells above	93,892,006	100,625,561	102,662,611	106,199,343	110,916,478		
78								
79	Table 9: Total Expense							
80								
81	DESCRIPTION	FY2021 ESTIMATED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST		
82	With 0.0% GWI in blue-shaded cells above	567,758,310	580,764,182	588,406,230	595,042,742	605,309,711		
83	With 0.5% GWI in blue-shaded cells above	567,941,403	581,230,726	589,363,778	596,505,211	607,291,344		
84	With 1.0% GWI in blue-shaded cells above	568,124,497	581,698,747	590,327,039	597,982,447	609,301,853		
85	With 1.5% GWI in blue-shaded cells above	568,307,590	582,194,352	591,375,012	599,607,700	611,530,201		
86	With 2.0% GWI in blue-shaded cells above	568,490,683	582,701,602	592,453,666	601,288,615	613,845,559		
87								
88	FY2021-FY2025 Forecast Amount Variances							
89								
90	Table 10: Variance, Full-Time (FT) Salary Expense							
91								
92	DESCRIPTION	FY2021 ESTIMATED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST		
93	With 0.0% GWI in blue-shaded cells above	-	-	-	-	-		
94	With 0.5% GWI in blue-shaded cells above	147,918	423,112	892,800	1,376,306	1,873,953		
95	With 1.0% GWI in blue-shaded cells above	295,835	847,674	1,791,160	2,766,902	3,775,786		
96	With 1.5% GWI in blue-shaded cells above	443,753	1,273,685	2,695,102	4,171,892	5,705,815		
97	With 2.0% GWI in blue-shaded cells above	591,671	1,701,145	3,604,646	5,591,382	7,664,360		
98								
99	Table 11: Variance, Holiday Expense							
100								
101	DESCRIPTION	FY2021 ESTIMATED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST		
102	With 0.0% GWI in blue-shaded cells above	-	-	-	-	-		
103	With 0.5% GWI in blue-shaded cells above	8,014	8,134	8,256	8,380	8,505		
104	With 1.0% GWI in blue-shaded cells above	16,027	16,268	16,512	16,759	17,011		
105	With 1.5% GWI in blue-shaded cells above	24,041	24,402	24,768	25,139	25,516		
106	With 2.0% GWI in blue-shaded cells above	32,055	41,107	53,173	65,644	78,532		
107								
108	Table 12: Variance, Overtime Expense							
109								
110	DESCRIPTION	FY2021 ESTIMATED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST		
111	With 0.0% GWI in blue-shaded cells above	-	-	-	-	-		
112	With 0.5% GWI in blue-shaded cells above	22,171	25,325	30,054	34,807	39,584		
113	With 1.0% GWI in blue-shaded cells above	44,343	50,657	60,151	69,736	79,414		
114	With 1.5% GWI in blue-shaded cells above	66,514	102,104	169,267	237,935	308,133		
115	With 2.0% GWI in blue-shaded cells above	88,685	155,155	283,200	414,814	550,075		

	A	B	C	D	E	F	G	H
116								
117	Table 13: Variance, Part-Time (PT) Expense							
118								
119	DESCRIPTION	FY2021 ESTIMATED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST		
120	With 0.0% GWI in blue-shaded cells above	-	-	-	-	-		
121	With 0.5% GWI in blue-shaded cells above	-	-	-	-	-		
122	With 1.0% GWI in blue-shaded cells above	-	-	-	-	-		
123	With 1.5% GWI in blue-shaded cells above	-	-	-	-	-		
124	With 2.0% GWI in blue-shaded cells above	-	-	-	-	-		
125								
126	Table 14: Variance, Payroll Expense (Payroll Expense = FT Salary + Holiday + Overtime + PT Expense)							
127								
128	DESCRIPTION	FY2021 ESTIMATED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST		
129	With 0.0% GWI in blue-shaded cells above	-	-	-	-	-		
130	With 0.5% GWI in blue-shaded cells above	178,103	456,571	931,110	1,419,492	1,922,042		
131	With 1.0% GWI in blue-shaded cells above	356,206	914,598	1,867,823	2,853,397	3,872,211		
132	With 1.5% GWI in blue-shaded cells above	534,308	1,400,190	2,889,136	4,434,966	6,039,465		
133	With 2.0% GWI in blue-shaded cells above	712,411	1,897,407	3,941,019	6,071,840	8,292,967		
134								
135	Table 15: Variance, Pension Expense							
136								
137	DESCRIPTION	FY2021 ESTIMATED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST		
138	With 0.0% GWI in blue-shaded cells above	-	-	-	-	-		
139	With 0.5% GWI in blue-shaded cells above	4,991	9,974	26,438	42,977	59,591		
140	With 1.0% GWI in blue-shaded cells above	9,981	19,967	52,986	86,307	119,931		
141	With 1.5% GWI in blue-shaded cells above	14,972	29,980	79,646	129,992	181,026		
142	With 2.0% GWI in blue-shaded cells above	19,962	40,013	106,417	174,033	242,882		
143								
144	Table 16: Variance, Benefits Expense (Includes Pension Expense)							
145								
146	DESCRIPTION	FY2021 ESTIMATED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST		
147	With 0.0% GWI in blue-shaded cells above	-	-	-	-	-		
148	With 0.5% GWI in blue-shaded cells above	4,991	9,974	26,438	42,977	59,591		
149	With 1.0% GWI in blue-shaded cells above	9,981	19,967	52,986	86,307	119,931		
150	With 1.5% GWI in blue-shaded cells above	14,972	29,980	79,646	129,992	181,026		
151	With 2.0% GWI in blue-shaded cells above	19,962	40,013	106,417	174,033	242,882		
152								
153	Table 17: Variance, Total Expense							
154								
155	DESCRIPTION	FY2021 ESTIMATED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST		
156	With 0.0% GWI in blue-shaded cells above	-	-	-	-	-		
157	With 0.5% GWI in blue-shaded cells above	183,093	466,544	957,547	1,462,469	1,981,634		
158	With 1.0% GWI in blue-shaded cells above	366,187	934,565	1,920,809	2,939,704	3,992,143		
159	With 1.5% GWI in blue-shaded cells above	549,280	1,430,170	2,968,782	4,564,958	6,220,491		
160	With 2.0% GWI in blue-shaded cells above	732,373	1,937,420	4,047,436	6,245,873	8,535,849		
161								
162	Notes:							
163	1. The GWI amounts in Table 1 above (zero except 2.0% for MLA in FY2021) were included in FY2021 Adopted Budget Book.							
164	2. For the sensitivity analysis, GWI percentages are applied to fiscal years as identified by blue-shaded cells in Table 1. GWIs are							
165	applied on July 1 of the fiscal year following expiration of current contracts and on July 1 of following years.							
166	3. The identified GWI percentages are applied to the accounts listed in the L50 worksheet. Because bargaining units can have							
167	differing GWI schedules due to different contract expiration dates, and each department has a different composition of							
168	bargaining unit members, accounts might not have the full GWI percentage applied to them. The notes at the bottom of the							
169	"L50" worksheet describe the calculation of the applied GWI percentages in more detail.							
170	4. The FY2022 Forecast amount for Account 820001 510119 SICK PAY OUT RETIREMENT is hard-coded (i.e., it is a fixed amount) and							
171	it therefore is unaffected by changes to escalation rates.							

Workers Compensation Provisions

- **Requested information on potential changes to workers compensation provisions**

MEMORANDUM

TO: Members of the Hartford MARB Subcommittee
FROM: Robert Dakers
SUBJECT: Workers Compensation
DATE: September 15, 2020

As requested, attached are projected savings made a few years ago related to collective bargaining changes to the Workers Compensation salary continuation provision in the Local 1716 bargaining unit contract.

In regard to the management of Workers Compensation, the City, as described in our 5-Year Financial Plan submittals to the Board, is taking a number of steps to achieve savings in this area. These include safety training, expanded use of light duty assignments and enhanced reporting and review of individual cases and of patterns of injuries.

The City looks forward to reviewing and discussing these matters with the subcommittee.

Attachment

Cc: Mayor Luke Bronin
Mike, Lupkas, Interim Director of OMBGA
Jolita Lazauskas, Deputy Director, OMBGA
Sara Lowenthal, Risk Manager

1716 Salary Continuation
Projected Cost Savings from Bargaining Agreement Changes

A modified provision within the 1716 bargaining agreement with regards to Workers' Compensation is as follows:

Effective upon the approval of the agreement, the term for which employees with six months of continuous service to receive payment equal to the difference between his/her take-home pay and the payments received under the Workers' Compensation Act shall be reduced to 6 months.

The fiscal impact of this change was calculated based on data collected from MUNIS on all payments issued under codes 360 and 361 over the last five full fiscal years. Continuous payments over six months were flagged and a monthly average was calculated from the flagged payments. A confidence interval was constructed using a sample t-test on the monthly average data. The results were used to project annual cost with 95% confidence intervals. This cost was then reduced by the Workers' Compensation statutory payment percentage of 75% and a total projected cost saving was prepared.

	Monthly	Annual	Statutory Adjustment	Projected Savings
High	\$ 7,347	\$ 88,164	\$ 66,123	\$ 22,041
Average	\$ 9,223	\$ 110,676	\$ 83,007	\$ 27,669
Low	\$ 11,099	\$ 133,188	\$ 99,891	\$ 33,297

Monthly Average of Payments Over Six Months (rounded to the nearest dollar): \$9,223 +/- \$1,876 or \$7,347 to \$11,099

Figure 1.

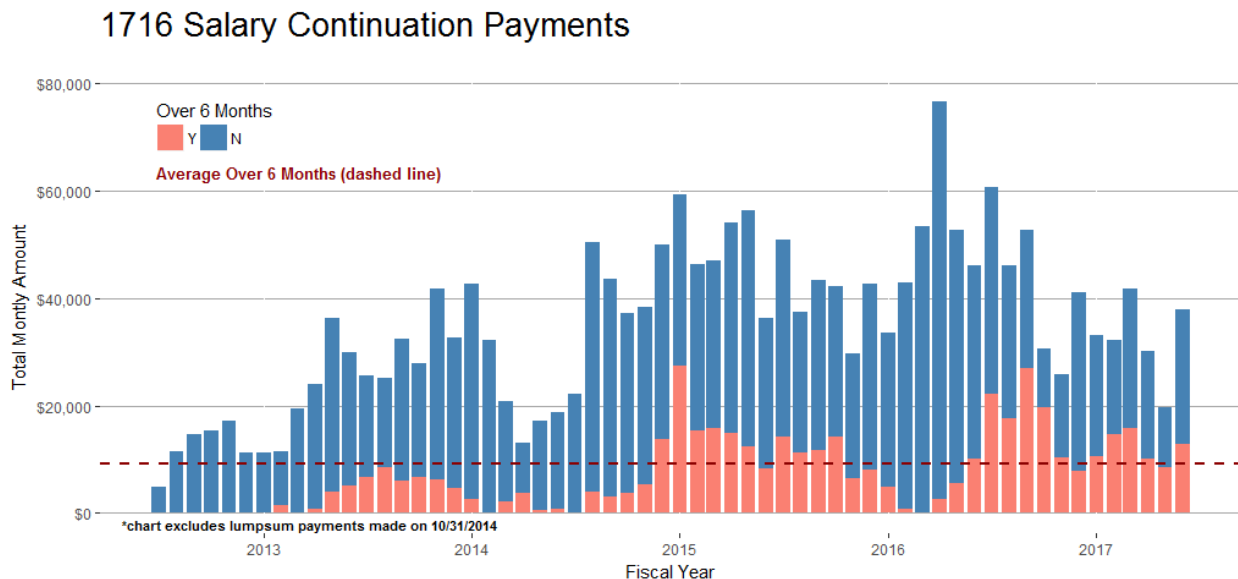


Figure 1 displays the total monthly payments made under MUNIS codes 360 and 361 (salary continuation) for 1716 employees. Monthly totals are separated into continuous payments under and over 6 months. The average monthly total for continuous payments over six months is represented by the dashed line.

Information Technology Plan – Public Safety Departments

- **Requested information on public safety departments' inclusion in IT security plan**

MEMORANDUM

TO: Members of the MARB Hartford Subcommittee

FROM: Michael Lupkas, CPFO
Interim Director of the Office of Management, Budget and Grants Administration

SUBJECT: Follow-up on IT Security Audit Corrective Action Plan Re: Police Department

DATE: October 20, 2020

As a response to your request for clarification in regards to the Police Department laptop memorandum submitted last month we submit the following:

- 1.) Update in status
 - a. Continue working with MHIS on a common encryption program for the department.
- 2.) Police Department laptops description (correction on quantities)
 - a. The police department has 24 laptops for encryption, these are laptops that travel in and out of the building, used by admin staff.
 - b. The police department has 30 laptops used by police recruits at the academy, no sensitive data is kept on these laptops.
- 3.) The 30 Police Academy laptops do connect to the city domain but are on Windows 10 with current virus protection.
 - a. The 30 Police Academy laptops mainly stay at the academy, laptops would be assigned to a specific recruit and leave if distance learning is required. Laptops are only to access online meetings with Academy instructors and word processing, no law enforcement sensitive data is kept on the device.
- 4.) Access to federal, state, and other websites. Security measures required/needed.
 - a. Federal websites like LEEPS are an online portal with two-factor authentication, State COLLECT, and CISS systems that cannot be accessed remotely. The 30 Police Academy laptops would not be accessing state or federal websites.
 - b. MDTs (Mobile Data Terminals) which are the (tablet type) computers in police vehicles do not need encryption. Police vehicles are occupied by Police Officers 24 hours a day.
- 5.) Security Mobile Data Terminals
 - a. MDTs are mounted and locked into a base making removal without a key impossible. The key to unlock an MDT is never left in the vehicle, or on the vehicle's keyring. Officer's do not have the ability to remove a computer during their shift.

MEMORANDUM

TO: Members of the MARB Hartford Subcommittee

FROM: Mike Lupkas, Interim Director of the Office of Management, Budget and Grants Administration

SUBJECT: Follow-up on IT Security Audit Corrective Action Plan

DATE: September 18, 2020

This memo is in follow-up to the discussion at the last MARB Hartford Subcommittee regarding the attached Corrective Action Plan related to the IT Security audit conducted by BlumShapiro. Specifically, members had a question regarding the status of the encryption of laptops in the Police and Fire Departments that are not managed by City MHIS staff.

In regard to the Police Department, as has been indicated, the Department does follow CJIS security protocols. HPD has a total of 54 laptops with 20 that will require encryption, these laptops are used to supplement law enforcement workflow whether, at the work station or mobile, the remaining 34 laptops do not contain data, do not connect to the Hartford domain, nor leave their localities.

The department's plan is to proceed with plans to encrypt all laptops over the next 6-9 months. According to the department, preliminary setup work is already in progress and testing will begin shortly. The goal is to work with MHIS, to have a standardized encryption practice across all City laptops. The Fire Department's IT Security Plan related to the department's portable electronic devices is attached. These plans will be reviewed as part of MHIS's work with its outside security consultant.

We look forward to reviewing this information with the subcommittee.

Cc: Mayor Luke Bronin
Thea Montanez, COO, City of Hartford
Charisse Snipes, Acting Director, MHIS
Reginald Freeman, Chief, Hartford Fire Department
Jason Thody, Chief, Hartford Police Department
Sonia Watson, Deputy Chief, Hartford Police Department
Leandro Cieri, Strategic Planning Manager, HFD



HARTFORD FIRE DEPARTMENT

IT Security Plan

By Leandro Cieri
Strategic Planning Manager

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Purpose:

The purpose for this document is to detail the Hartford Fire Department's information technology (IT) security plan regarding its portable electronic devices (tablets, laptops, etc.)

Inventory:

The Hartford Fire Department currently issues the following portable electronics: Surface Pros, Dell Latitude M6700, CF-31 Toughbooks, CF-33 Toughbooks, FZ-G1 Toughbooks, HP Probooks and Lenovo Thinkpad.

Security Plan:

All portable electronic devices, except for the mobile data computers, are joined to the Hartford domain. Each device joined to the domain is placed within the "Fire" organizational unit (active directory) allowing Metro Hartford Information Services (MHIS) to manage users and Windows updates. The Fire Alarm Communication Technology (FACT) Division, as well as a select few of additional staff, have administrative privileges to provide tier 1 and tier 2 support. All portable devices are equipped with virtual private network (VPN) capability. VPN accessibility is determined by MHIS.

The Hartford Fire Department is in the process of upgrading, or taking out of service, all Windows 7/8.1 devices. Surface Pros are being issued as a replacement for desktop/workstations. In talking with Charisse Snipes, as of August 19th, 2020, all portable devices are being encrypted using Windows BitLocker. Equipment in service that does not support TPM, Trust Platform Module, are being issued a security key. Currently, this project is 75% completed. Project completion is expected by mid-September.

Mobile data computers, used by suppression personnel for responding to and mitigating an incident, are not on the Hartford domain. Windows security privileges are established by the FACT division. Encryption is not enabled for these devices. The devices are secured by lock and key to a steel bracket mounted directly to the vehicle. Except for the Chiefs, the mobile data computers cannot be removed from the vehicles.

Currently, the Hartford Fire Department uses FirstNet for its cellular needs. FirstNet provides end to end encryption. Using a secure and dedicated access point, the Hartford Fire Department can access the City network using FirstNet services.