

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

Meeting Date and Time: Thursday, July 11, 2019 10:00 AM –12:30 PM

Meeting Location: State Board of Regents Boardroom, Ground Level, 61 Woodland Street, Hartford, CT

Agenda

- I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Treasurer Shawn Wooden
- II. Public Comment* Period
- III. Freedom of Information Act presentation
- IV. Approval of Minutes:
 - a. June 12, 2019 Special Meeting
- V. Town of Sprague Issues and Items
 - a. Subcommittee Update
 - b. Review and discussion: Monthly Financial Report May 2019
 - c. Review, discussion and possible action: Conditions for funding
- VI. City of Hartford Issues and Items
 - a. Review and discussion: Monthly Financial Report May 2019
 - b. Review and discussion: Non-Labor contracts:
 - i. Aetna Parking Agreement
 - c. Review, Discussion and Possible Action: Labor Contracts (none)
- VII. City of West Haven Issues and Items
 - a. Subcommittee Update
 - b. Review and discussion: Monthly Financial Report May 2019
 - c. Update: MOA Compliance
 - d. Review and discussion: Non-Labor contracts
 - i. PCM-G Technology (West Haven High School)
 - ii. Comstar Technology (West Haven High School)
 - e. Review, Discussion and Possible Action: Labor Contracts (none)
- VIII. Other Business

IX. 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.

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
DRAFT SPECIAL MEETING NOTICE AND AGENDA

Meeting Date and Time: Wednesday, June 12, 2019 9:30 AM –2:00 PM

Meeting Location: State Board of Regents Boardroom, Ground Level, 61 Woodland Street, Hartford, CT

Members in Attendance: Secretary McCaw, Deputy Treasurer Savitsky (for Treasurer), Dave Walker (by phone), Patrick Egan, Robert White, Scott Jackson, Mark Waxenberg, Stephen Falcigno, Matthew Brokman, Thomas Hamilton

OPM Staff in Attendance: Kim Kennison, Julian Freund, Gareth Bye, Alison Fisher

- I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Deputy Treasurer Linda Savitsky
 - a) The meeting was called to order at 9:38 AM.
- II. Public Comment* Period
 - a) Michelle Gregorio, Chairman of the West Haven Board of Finance, spoke in support of the efficiency items submitted by the City, as recommended by the Board of Finance. She also spoke against any tax increases for the City, and any revenue projections that aren't guaranteed. Lastly, Ms. Gregorio noted her support for improvement methodologies, such as Total Quality Management, to be used by the City.
- III. Approval of Minutes
 - a) A motion was made by Mr. Jackson with a second by Mr. Egan to approve the minutes of the May 30, 2019 special MARB meeting, as amended by Mr. Walker and Ms. Savitsky. The motion was unanimously approved.
- IV. City of West Haven Issues and Items
 - a) Review and discussion: Monthly Financial Report April 2019
Frank Cieplinski, Finance Director for the City of West Haven, provided a brief overview of the financial report, noting that the projections are largely unchanged since last month. The City Council has approved the anticipated lien sale, and revenues will be reflected in next month's report. A surplus of approximately \$3.5m is still anticipated, which includes \$1.75m that was originally intended to close a deficit in FY 2018 which did not materialize. The City is in the process of analyzing telecommunications and solid waste expenditures to identify the potential for savings.

Mr. Michael Milone, speaking on behalf of the City, indicated that there will be more discussion at the next subcommittee meeting regarding the transition to the Partnership Plan. He suggested that there may need to be executive session during that meeting, as a labor attorney may be present.

Mr. White asked why the tax collection rate for Allingtown has increased by 5%, to which Mr. Cieplinski responded that he would look into it and provide an answer.
Mr. Falcigno asked how much the HR consultant is being paid and what would be the timeline for deliverables. Mr. Milone responded that the engagement is for \$15,000 on the City side, \$3,000 on the BOE side, and will produce a report of recommendations in 6 weeks.

Mr. Jackson requested an update on the sale of two schools in the City. Lee Tiernan, Corporation Counsel for the City of West Haven, responded that the Phase 1 Environmental Study is beginning, the projects will be presented at the July 9, 2019 Planning and Zoning Committee meeting, and presented at the July meeting of the City Council. Mr. Tiernan further indicated that the City intends to use the revenue from these sales to target deficits or build up the City's fund balance. Secretary McCaw requested that documentation related to each sale be provided to OPM.

b) Update: MOA Compliance

Mr. Freund provided a summarized review of the compliance chart. Mr. Bye explained that the MOA and statute are clear that the Secretary, with input from the Board, has the discretion to withhold monies based on the conditions of the MOA, or any other conditions. Benchmarks as written in the MOA have not all been met.

c) Update: FY 2019 Municipal Restructuring Funds Agreement

Secretary McCaw asked Board members to share their opinion on FY19 funds to be disbursed to West Haven, in light of both the MOA compliance discussion and the City's \$3.5m projected surplus. Mr. White stated that the entire amount of the City's projected surplus should be held back because of 1) deficit funding for a deficit that didn't materialize 2) IBNR costs expected. Mr. Walker shared that he would not support a holdback that would put them out of balance. Mr. Egan agreed that the Board shouldn't holdback funds that would put the City in deficit, but before additional funds are provided, results must be achieved. Mr. Waxenberg agreed with holding back the full amount of the projected surplus, and stated his full confidence in the Secretary releasing money in a responsible way, only when necessary. Mr. Brokman, Mr. Walker, Mr. Jackson, and Mr. Hamilton agreed.

Secretary McCaw stated that \$3.5m will be withheld from West Haven, unless the surplus number changes. She stressed that this action was not intended to penalize the City, but rather to recognize that the City doesn't need it, which is a positive development.

d) Review, discussion and possible action: Conditions for FY 2020 Municipal Restructuring Funds

Mr. Freund provided a draft list of conditions for the FY 2020 MOA with the City of West Haven. A conversation ensued regarding the City's FY 2020 budget. Mr. Tiernan indicated that the City Council did not take action on the budget that was approved by the MARB, and that the City was planning to send out tax bills based on the mill rate as approved by the MARB. Attorney Bye was asked to address this issue. He stated that it is largely without dispute, neither West Haven's City Charter nor the MARB legislation clearly prescribe or addresses the case of the City of West Haven under the statutory authority of the MARB. Further, this question has not been addressed by the courts in this state. West Haven's City Corporation Counsel provided his legal analysis as the City's legal representative pursuant to Chapter XVI of the City Charter. It was Attorney Bye's opinion that Attorney Tiernan's analysis was based on logic and he, not OPM's counsel, spoke for the City as its legal representative. Regardless, Attorney Bye noted the Board strongly disagreed with the legal analysis and the Board had demanded the City Council reconvene and vote on a budget reflecting the changes demanded by the Board consistent with precedent and practice with other MARB municipalities. Secretary McCaw expressed concern that the mill rate approved by the Board was not the same mill rate approved by the Council. Mr. Egan and

Mr. Walker reminded the City that the MARB does not have the authority to set the City's budget. Mr. White added that this issue of ownership by City leadership is concerning, and should inform the Board's discussions about future MOA conditions. Mr. Brokman added that action by the City Council should be a condition of the FY 2020 MOA. Mr. Waxenberg expressed concern regarding the process and the City's lack of responsibility.

A motion to recommend that the Secretary of OPM not enter into an MOA with West Haven for MRF unless the City Council acts on the FY 2020 budget as recommended by the MARB, before the next scheduled meeting of the MARB, was made by Mr. Egan and seconded by Mr. Falcigno. The motion passed by a vote of 9-1-0.

e) Review, discussion and possible action: Five Year Plan

A motion was made by Mr. Egan with a second by Mr. White to table the discussion of the Five-Year Plan. The motion was unanimously approved.

f) Review and discussion: Non-Labor contracts:

i. Roof Repairs-Bailey Middle School

Mr. Tiernan reported that the last day of school was yesterday, and that this project will commence as soon as possible.

ii. Sodhexo Food Service renewal

Mr. Tiernan reported that the City believes it is getting a good price and the students are happy with the product. Ms. Caw asked how much the contract is for, to which Mr. Tiernan responded that he would provide that information. Ms. Savitsky requested that information regarding workers compensation be discussed at the next subcommittee meeting.

g) Review, Discussion and Possible Action: Labor Contracts (none)

The Board broke for lunch from 11:50 to 12:10. Mr. Walker left the meeting during this time.

V. Town of Sprague Issues and Items

a) Review and discussion: Monthly Financial Report April 2019

Mr. Freund provided the financial summary, indicating that the forecast as of this month has significantly improved, however, cash flow remains an issue. This issue has been temporarily mitigated with an advance allotment of Education Cost Sharing funds.

Senator Cathy Osten, First Selectman of the Town of the Sprague, indicated that there are issues with cash flow every year in June and December. Senator Osten continued that there are \$489,000 worth in outstanding bills from FY18 that still need to be paid. Secretary McCaw requested that cash flow projections from the Town be sent to OPM.

b) Review, discussion and possible action: FY 2020 Budget Assumptions

Senator Osten stated that the Town's budget proposal was being presented that evening to the Board of Selectmen, with a recommendation to adjourn to referendum. A Town meeting is scheduled for June 20th, with a referendum meeting to be held on June 27th.

Secretary McCaw, Falcigno, and Mr. White commended the Town for its ownership of the fiscal issues it faces and its leadership to get to fiscal stability. Mr. Waxenberg agreed,

adding his approval of the Town's proactive approach to reviewing Special Education costs and out of district placements, which can become very costly when not managed. A motion to approve the Town's mill rate increase of 2 mills and a tax collection rate of 97.7%, and State Aid as presented in the budget, was made by Mr. Brokman and seconded by Mr. White. The motion passed unanimously.

- c) Review, discussion and possible action: Five-Year Plan
Mr. Freund provided a summary of the plan, which includes a request of \$850,000 in Municipal Restructuring Funds in year one only. The intent of these funds is to eliminate the fund balance deficit. Mr. White suggested the possibility of a loan, to be repaid over time.

Secretary McCaw agreed with this suggested approach, noting her concern regarding the Town's ability to meet payroll and cover all other necessary expenses. Mr. Egan, Mr. Waxenberg, Mr. Falcigno, Mr. Hamilton, and Mr. Jackson agreed. Ms. Kennison added that although the Town did maintain a positive fund balance, it was declining over time. Additionally, she noted, there have been audit findings for past 5 years, outlining issues with internal controls. Secretary McCaw encouraged the Town to build up its fund balance at a faster rate, and asked the Town to consider increasing its mill rate in FY21 higher than 0.5. Members suggested the Subcommittee meet after the budget referendum and prior to the next MARB meeting.

A motion to take no action on the Five Year Plan was made by Mr. Jackson and seconded by Mr. Egan. The motion passed unanimously.

At this time, both Ms. Savitsky and Mr. Waxenberg left the meeting.

VI. City of Hartford Issues and Items

- a) Review and discussion: Monthly Financial Report April 2019
Jolita Lazauskas, Acting Budget Director for the City of Hartford, provided a summary to the Board. A conversation regarding current vacancies of sworn Police officers ended with Ms. Lazauskas stating that the City intends to fill all 76 vacancies in FY 2020.
- b) Review and discussion: Non-Labor contracts:
 - i. Capital Workforce Summer Youth Employment
The FY 2020 summer employment contract will begin the first week of July. It will support 733 young people, at a cost of \$1m, plus \$650,000 from the state and \$400k from the Hartford Foundation. The contract pays for a full year of work, including reporting and preparing for the following summer.
Mr. Egan suggested that the program incorporate life skills and college readiness, with a focus on civil service.
- c) Review, Discussion and Possible Action: Labor Contracts (none)

VII. Other Business (none)

VIII. Adjourn

A motion to adjourn was made by Mr. Egan and seconded by Mr. Hamilton. The motion passed unanimously, and the meeting adjourned at 2:32pm.

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Sprague Subcommittee
Date: July 5, 2019

The Sprague Subcommittee met on July 1 with the Town's First Selectwoman and Superintendent of Schools in attendance. Much of the meeting focused on the status of the Town budget for FY 2020 following its rejection at the June 27 referendum.

The budget proposed by the Board of Finance had been based on a 2 mill increase and provided for an overall budget increase of 3.7%. It reflected a revised Education budget of 6.59 million which was previously approved by the Board of Education (the original request for Education had been a \$7.2 million budget).

Following the rejection of the budget by the voters on June 27, the Board of Selectmen adopted a mill rate increase of 1.5 mills over the current mill rate. This mill rate will require further reductions to the FY 2020 budget totaling \$80,000. While tax bills have been issued based on the newly adopted mill rate, the budget will go to referendum again and will reflect those further reductions. First Selectwoman Osten indicated that the reductions will be borne proportionately between the Town government (\$20,000) and Board of Education (\$60,000).

The Town expects to achieve its additional reductions by eliminating the contribution to capital reserve and freezing salaries (except for those required by contract). The Superintendent explained that the BOE will be seeking further reductions to be realized in salary accounts through turnover and possibly additional grants. Based on the budget process, which will require an additional public hearing, a Town Meeting, and a referendum, the adoption of a revised budget is not anticipated until mid-August at the earliest.

The approval by the Board of Selectmen of a mill rate will enable the Town to generate much needed cash to cover payroll and accounts payable. In addition to school related invoices from FY 2018 that remain unpaid, the Town also has approximately \$500,000 in payments from June that have been held.

Given the status of FY 2020 which represents the first year of the Town's 5-Year Plan, the Subcommittee deferred taking action on the 5-Year Plan. Discussion turned to the forms of assistance that may be provided to the Town and potential conditions for providing assistance. Legal review determined that a loan is not an option available to the Secretary. However, an agreement for Municipal Restructuring Funds could be developed that includes provisions for the Town to repay the funding over time. The Subcommittee supported providing the Town up to \$900,000 of restructuring funds with a schedule of payments and the conditions for scheduled payments to be set out in a memorandum of agreement. There was also general consensus among the Subcommittee in support of the draft conditions distributed prior to the meeting, with modification to require evaluation of integrating financial operations (not necessarily requiring integration).

The Subcommittee also discussed turnover in key positions at the Board of Education and plans to fill those positions. The current interim Superintendent is currently scheduled to retire in mid-July. Another interim Superintendent has been lined up to fill in while the BOE seeks a permanent replacement. In addition, the BOE is recruiting for a new Business Manager to replace the previous Business Manager who recently left to take a full time position in another school district. The Principal of the K-8 school will also be on an extended leave later in the summer.

Town of Sprague
BOF Budget vs. Actual
included Projected YE totals
July 2018 through May 2019

						Prior Three Months			Current Year Totals				85%	Estimated Year-End Totals			
						Mar 19	Apr 19	May 19	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget	
Ordinary Income/Expense																	
Income																	
5000 - Taxes																	
5000-1 - Current Taxes						32,499	30,598	14,444	5,238,426	5,234,772	3,654	100%	5,252,102	5,234,772	17,330	100%	
5000-2 - Current Interest & Lien Fees						2,688	3,309	1,504	21,467	20,000	1,467	107%	23,531	20,000	3,531	118%	
5000-3 - Prior Year Tax						4,875	5,906	6,889	88,387	145,000	(56,613)	61%	90,268	145,000	(54,732)	62%	
5000-4 - Prior Year Interest/Lien Fees						1,882	2,798	4,331	29,197	35,000	(5,803)	83%	30,596	35,000	(4,404)	87%	
5000-5 - Current Supp MV Tax						3,284	2,833	881	71,427	52,000	19,427	137%	74,061	52,000	22,061	142%	
5000-6 - Firefighter Tax Abatement						-	-	-	-	(8,500)	8,500	0%	-	(8,500)	8,500	0%	
5000-7 - PILOT Solar Farm						-	-	-	200,000	200,000	-	100%	200,000	200,000	-	100%	
5000-8 - Tax & Applic. Refunds (contra)						-	-	-	(1,618)	-	(1,618)	100%	(1,639)	-	(1,639)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)						(170)	(3,274)	-	(3,444)	-	(3,444)	100%	(3,444)	-	(3,444)	100%	
Total 5000 - Taxes						45,058	42,170	28,048	5,643,842	5,678,272	(34,430)	99%	5,665,475	5,678,272	(12,797)	100%	
5100 - State Grants-School																	
5100-1 - ECS - Assis. to Towns for Educ.						-	1,295,281	-	2,615,689	2,640,814	(25,125)	99%	2,615,689	2,640,814	(25,125)	99%	
Total 5100 - State Grants-School						-	1,295,281	-	2,615,689	2,640,814	(25,125)	99%	2,615,689	2,640,814	(25,125)	99%	
5200 - State Grants-Local																	
5200-1 - Telecomm. Property Tax Grant						5,416	-	-	5,416	8,700	(3,284)	62%	5,416	8,700	(3,284)	62%	
5200-10 - Judicial 10th Circuit Court						-	-	650	1,570	200	1,370	785%	1,570	200	1,370	785%	
5200-11 - SLA - Emergency Mgmt. Agency						-	-	-	-	2,800	(2,800)	0%	-	2,800	(2,800)	0%	
5200-13 - St. Police O/T						-	-	3,079	11,203	15,000	(3,797)	75%	11,203	15,000	(3,797)	75%	
5200-14 - Town Aid Roads						-	75,532	-	151,064	151,219	(155)	100%	151,064	151,219	(155)	100%	
5200-16 - Elderly & Disabled Transp Grant						-	2,848	-	5,695	8,800	(3,105)	65%	8,543	8,800	(257)	97%	
5200-2 - Municipal Rev Sharing-Muni Proj						-	-	-	386,528	386,528	-	100%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property						-	-	-	6,156	6,156	-	100%	6,156	6,156	-	100%	
5200-5 - Mashantucket Pequot Grant						5,826	-	-	11,653	17,479	(5,826)	67%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief						-	-	-	2,518	2,394	124	105%	2,518	2,394	124	105%	
5200-7 - Disability Exemption Reimb.						-	-	-	491	665	(174)	74%	491	665	(174)	74%	
5200-8 - Elderly Homeowners Tax Credit						-	-	-	-	9,900	(9,900)	0%	-	9,900	(9,900)	0%	
Total 5200 - State Grants-Local						11,243	78,380	3,729	582,295	609,841	(27,546)	95%	590,969	609,841	(18,872)	97%	
5300 - Local Revenues																	
5300-1 - Interest Income						973	1,758	817	6,624	1,000	5,624	662%	6,667	1,000	5,667	667%	
5300-10 - Permit Fees, P&Z, Inland & Wetl						-	-	84	2,470	4,000	(1,530)	62%	2,470	4,000	(1,530)	62%	
5300-13 - Landfill Receipts						1,568	1,290	1,535	19,257	25,000	(5,744)	77%	22,011	25,000	(2,989)	88%	
5300-14 - Newsletter Ads						-	-	70	2,321	3,000	(679)	77%	2,321	3,000	(679)	77%	
5300-15 - Marriage Licenses						-	32	16	176	150	26	117%	176	150	26	117%	
5300-16 - Sportsmans Licenses						11	34	12	109	150	(41)	73%	109	150	(41)	73%	
5300-17 - Farmland Preservation						81	102	87	1,047	950	97	110%	1,047	950	97	110%	
5300-2 - Licenses,Burial, Crem, Pis, Liq						20	260	310	845	1,000	(155)	85%	845	1,000	(155)	85%	
5300-3 - Building Inspector Fees						150	1,481	16,430	27,379	20,000	7,379	137%	27,379	20,000	7,379	137%	
5300-4 - Dog License Fees						-	-	-	362	2,750	(2,389)	13%	362	2,750	(2,389)	13%	
5300-5 - Sundry Receipts, faxes, etc						36	26	8	390	200	190	195%	390	200	190	195%	
5300-6 - Recording Land Rec,maps, trade						886	1,242	1,110	11,444	10,000	1,444	114%	11,481	10,000	1,481	115%	
5300-8 - Conveyance Tax						408	4,380	1,629	17,303	17,000	303	102%	17,303	17,000	303	102%	
5300-9 - Copies						336	594	539	5,156	5,000	156	103%	5,156	5,000	156	103%	
Total 5300 - Local Revenues						4,468	11,198	22,647	94,882	90,200	4,682	105%	97,717	90,200	7,517	108%	
5400 - Misc Revenues																	
5400-1 - Trans. Subsidy from SCRRA						-	-	-	-	2,000	(2,000)	0%	-	2,000	(2,000)	0%	
5400-5 - Other Revenues						500	100	7,231	273,197	-	273,197	100%	273,597	-	273,597	100%	
5400-6 - Waste Management						5,830	4,459	8,044	45,540	52,000	(6,460)	88%	47,926	52,000	(4,074)	92%	
Total 5400 - Misc Revenues						6,330	4,559	15,275	318,737	54,000	264,737	590%	321,523	54,000	267,523	595%	
5500-3 - Resv. Dam Proj. - Prinp. S&W						-	-	-	45,000	45,000	-	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S						-	-	-	27,223	29,065	(1,842)	94%	27,223	29,065	(1,842)	94%	
Total Income						67,098	1,431,588	69,700	9,327,667	9,147,192	180,475	102%	9,363,596	9,147,192	216,404	102%	
Gross Profit						67,098	1,431,588	69,700	9,327,667	9,147,192	180,475	102%	9,363,596	9,147,192	216,404	102%	

Town of Sprague
BOF Budget vs. Actual
included Projected YE totals
July 2018 through May 2019

				Prior Three Months			Current Year Totals				Estimated Year-End Totals			
				Mar 19	Apr 19	May 19	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
			Expense											
			6000 - Board of Selectmen											
			6000-1 - First Selectman	3,077	2,646	2,215	37,785	40,000	(2,215)	94%	40,000	40,000	-	100%
			6000-2 - Selectman 2	100	100	100	1,100	1,200	(100)	92%	1,200	1,200	-	100%
			6000-3 - Selectman 3	100	100	100	1,100	1,200	(100)	92%	1,200	1,200	-	100%
			6000-4 - Selectman office Sup, Misc.	50	192	697	1,344	1,360	(16)	99%	1,356	1,360	(4)	100%
			6000-5 - Selectman - Mileage	571	571	-	2,708	3,200	(492)	85%	3,280	3,200	80	102%
			6000-6 - Selectman Executive Assistant	3,452	3,452	3,452	41,373	44,878	(3,505)	92%	44,826	44,878	(52)	100%
			6000-7 - Stipend Add'l Brd Participation	150	200	50	900	1,000	(100)	90%	1,000	1,000	-	100%
			Total 6000 - Board of Selectmen	7,501	7,262	6,615	86,311	92,838	(6,527)	93%	92,862	92,838	24	100%
			6005 - Elections											
			6005-1 - Election Salaries	315	104	202	4,007	5,000	(993)	80%	4,170	5,000	(830)	83%
			6005-2 - Election Misc.	673	453	115	11,932	10,000	1,932	119%	12,875	10,000	2,875	129%
			Total 6005 - Elections	988	557	317	15,939	15,000	939	106%	17,045	15,000	2,045	114%
			6010 - Board of Finance											
			6010-2 - BOF - Town Rpt, Sup.	-	-	-	13	250	(237)	5%	233	250	(17)	93%
			Total 6010 - Board of Finance	-	-	-	13	250	(237)	5%	233	250	(17)	93%
			6011 - Auditing	-	-	-	18,900	23,650	(4,750)	80%	18,900	23,650	(4,750)	80%
			6012 - Bookkeeper											
			6012-1 - Bookkeeper - Salary	2,068	2,178	2,204	25,566	28,000	(2,434)	91%	27,563	28,000	(437)	98%
			6012-2 - Bookkeeper-Support	-	-	-	252	650	(398)	39%	650	650	-	100%
			Total 6012 - Bookkeeper	2,068	2,178	2,204	25,817	28,650	(2,833)	90%	28,213	28,650	(437)	98%
			6015 - Assessors											
			6015-1 - Assessors, Salary	1,692	1,692	1,692	20,308	22,000	(1,692)	92%	22,000	22,000	(0)	100%
			6015-4 - Assessors, Travel Expense	-	-	-	-	300	(300)	0%	78	300	(222)	26%
			6015-5 - Assessors, Sch,Wrkshp, Seminars	-	130	-	130	280	(150)	46%	130	280	(150)	46%
			6015-6 - Assess. Misc. Supplies, Postage	-	550	-	583	1,600	(1,017)	36%	706	1,600	(894)	44%
			6015-7 - Assess. Map updts, Pric.Manuils	-	-	-	-	1,000	(1,000)	0%	-	1,000	(1,000)	0%
			Total 6015 - Assessors	1,692	2,372	1,692	21,021	25,180	(4,159)	83%	22,913	25,180	(2,267)	91%
			6025 - Tax Collector											
			6025-1 - Tax Collector, Salary	2,047	2,047	2,047	24,563	26,532	(1,969)	93%	26,532	26,532	-	100%
			6025-4 - Tax Collector Misc. Sup. Sch.	20	-	-	356	600	(244)	59%	521	600	(79)	87%
			6025-5 - Tax Collector, Postage	-	-	-	2,785	2,706	79	103%	2,785	2,706	79	103%
			Total 6025 - Tax Collector	2,067	2,047	2,047	27,703	29,838	(2,135)	93%	29,838	29,838	-	100%
			6030 - Town Treasurer	200	200	200	2,200	2,400	(200)	92%	2,400	2,400	-	100%
			6035 - Town Counsel	932	176	-	16,667	25,000	(8,333)	67%	18,845	25,000	(6,155)	75%
			6040 - Town Clerk											
			6040-1 - Town Clerk, Salary	3,812	3,812	3,812	45,749	49,562	(3,813)	92%	49,561	49,562	(1)	100%
			6040-2 - Town Clerk, Office Sup, Misc.	50	-	-	1,246	1,463	(217)	85%	1,268	1,463	(195)	87%
			6040-3 - Town Clerk, Dog Licenses	31	-	208	239	350	(111)	68%	239	350	(111)	68%
			6040-4 - Town Clerk, School	-	-	-	1,155	900	255	128%	1,155	900	255	128%
			6040-5 - Town Clerk, Microfm(Security)	-	-	-	1,056	400	656	264%	1,056	400	656	264%
			Total 6040 - Town Clerk	3,893	3,812	4,021	49,444	52,675	(3,231)	94%	53,279	52,675	604	101%
			6045 - Telephone Services/DSL/Website	1,274	837	523	10,229	11,500	(1,271)	89%	11,655	11,500	155	101%
			6050 - Pool Secretaries											
			6050-1 - Pool Sec,Salary-Asst Town Clerk	1,747	1,946	1,728	20,424	23,204	(2,780)	88%	22,199	23,204	(1,005)	96%
			6050-2 - Pool Sec, Salary-Land Use Clerk	2,749	2,735	2,744	32,535	34,560	(2,025)	94%	35,141	34,560	581	102%
			Total 6050 - Pool Secretaries	4,496	4,681	4,472	52,958	57,764	(4,806)	92%	57,340	57,764	(424)	99%
			6055 - Town Off. Bldg.											
			6055-1 - Town Off. Bldg.Janitorial Serv	756	756	756	9,067	9,822	(755)	92%	9,822	9,822	-	100%
			6055-2 - Town Off. Bldg. Sup. Maint.	114	218	-	1,643	2,000	(357)	82%	2,343	2,000	343	117%
			6055-3 - Town Off/Sen.Ctr.- Bldg.Heat	1,694	-	-	10,113	11,500	(1,387)	88%	10,113	11,500	(1,387)	88%
			6055-4 - Town Off Bldg/Sen Ctr - Lights	1,823	670	615	8,430	10,500	(2,070)	80%	8,864	10,500	(1,636)	84%
			6055-5 - Town Off. Bldg. rpr & renov.	1,365	649	-	4,962	5,000	(38)	99%	6,407	5,000	1,407	128%
			Total 6055 - Town Off. Bldg.	5,752	2,292	1,370	34,214	38,822	(4,608)	88%	37,548	38,822	(1,274)	97%

**Town of Sprague
BOF Budget vs. Actual
included Projected YE totals
July 2018 through May 2019**

				Prior Three Months			Current Year Totals				85%				Estimated Year-End Totals			
				Mar 19	Apr 19	May 19	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget				
6060 · Grants/Contracts Manager																		
6060-1 · Grants/Cont Mgr-Salary				2,346	2,370	2,394	28,429	31,272	(2,843)	91%	30,823	31,272	(449)	99%				
6060-2 · Grants/Co Mg-Workshops,Seminars				115	49	-	397	600	(203)	66%	397	600	(203)	66%				
6060-3 · Grants/ConMgr-Supp,Subs,Postage				82	-	-	307	750	(443)	41%	357	750	(393)	48%				
6060-4 · Grants/Contracts Mgr-Mileage				-	-	56	228	800	(572)	29%	268	800	(532)	34%				
Total 6060 · Grants/Contracts Manager				2,543	2,419	2,450	29,361	33,422	(4,061)	88%	31,845	33,422	(1,577)	95%				
6100 · P & Z Comm.																		
6100-1 · P & Z Comm. Enfc. Off.				552	552	552	6,619	7,171	(552)	92%	9,498	7,171	2,327	132%				
6100-2 · P & Z Comm. Planner				-	3,658	-	9,569	18,000	(8,431)	53%	9,569	18,000	(8,431)	53%				
Total 6100 · P & Z Comm.				552	4,209	552	16,188	25,171	(8,983)	64%	19,067	25,171	(6,104)	76%				
6111 · Land Use Miscellaneous				100	-	-	557	800	(243)	70%	730	800	(70)	91%				
6115 · Ec. Devel.				-	-	225	600	900	(300)	67%	600	900	(300)	67%				
6120 · Conservation Commission																		
6120-2 · Training workshop				-	-	-	-	100	(100)	0%	-	100	(100)	0%				
6120-4 · Miscellaneous				-	-	-	-	1,000	(1,000)	0%	82	1,000	(918)	8%				
Total 6120 · Conservation Commission				-	-	-	-	1,100	(1,100)	0%	82	1,100	(1,018)	7%				
6150 · Conservation Wetlands Enf Off				420	385	525	5,338	8,500	(3,163)	63%	5,933	8,500	(2,568)	70%				
6200 · Highways																		
6200-1 · Highways, General Maintenance				6,055	1,446	1,413	64,730	45,000	19,730	144%	68,136	45,000	23,136	151%				
6200-10 · Drug & Alcohol Testing				-	-	-	500	500	-	100%	500	500	-	100%				
6200-2 · Highways, Public Works Salary				18,731	19,180	19,157	226,542	244,848	(18,306)	93%	245,347	244,848	499	100%				
6200-3 · Highways, Misc. o/t labor.				3,278	764	236	15,336	26,200	(10,864)	59%	15,877	26,200	(10,323)	61%				
6200-4 · Boots - Highways				-	-	-	1,109	2,000	(891)	55%	1,968	2,000	(32)	98%				
6200-5 · Storm Materials				-	-	-	29,211	27,500	1,711	106%	29,211	27,500	1,711	106%				
6200-6 · Highways, Roadway Mgmt.				1,503	403	6,182	28,214	40,000	(11,786)	71%	28,880	40,000	(11,120)	72%				
6200-7 · Highways, Town Garage				1,660	2,788	518	10,612	8,000	2,612	133%	10,655	8,000	2,655	133%				
6200-8 · Stormwater Permit Fees(Phasell)				928	-	-	4,928	4,000	928	123%	4,928	4,000	928	123%				
Total 6200 · Highways				32,156	24,580	27,504	381,182	398,048	(16,866)	96%	405,500	398,048	7,452	102%				
6202 · Tree Maintenance																		
6202-1 · Tree Warden				-	-	-	1,100	2,200	(1,100)	50%	2,200	2,200	-	100%				
6202-2 · Tree Warden- Training Seminars				25	-	65	290	300	(10)	97%	290	300	(10)	97%				
6202-3 · Tree Pruning, Removal, Replacme				-	-	-	8,689	10,000	(1,311)	87%	8,689	10,000	(1,311)	87%				
6202-4 · Tree Warden Mileage				-	-	-	278	500	(222)	56%	457	500	(43)	91%				
Total 6202 · Tree Maintenance				25	-	65	10,357	13,000	(2,643)	80%	11,635	13,000	(1,365)	90%				
6205 · Street Lighting				356	278	349	13,515	20,000	(6,485)	68%	14,047	20,000	(5,953)	70%				
6300 · Social Security				4,765	4,585	4,478	56,133	62,361	(6,228)	90%	60,937	62,361	(1,424)	98%				
6310 · Deferred Compensation				1,233	1,233	1,233	14,792	16,025	(1,233)	92%	16,025	16,025	(0)	100%				
6400 · Regional Agencies																		
6400-1 · Reg. Agency - TVCCA				-	-	-	1,000	1,000	-	100%	1,000	1,000	-	100%				
6400-10 · RegAgency-SSAC of Eastern CT				-	-	-	300	300	-	100%	300	300	-	100%				
6400-11 · RegAg-SE CT Enterpr Reg				-	-	-	1,169	1,540	(371)	76%	1,169	1,540	(371)	76%				
6400-12 · RegAgcy-Regional Animal Control				-	-	-	9,201	9,795	(594)	94%	9,201	9,795	(594)	94%				
6400-2 · Reg. Agency - Cncl. of Gvnt				-	-	-	1,641	1,641	-	100%	1,641	1,641	-	100%				
6400-3 · Reg. Agency - Soil/Wtr. Con.				-	-	-	300	300	-	100%	300	300	-	100%				
6400-4 · Reg. Agency - Women's Center				-	-	-	250	250	-	100%	250	250	-	100%				
6400-5 · Uncas Health District				4,827	-	-	19,308	19,308	(0)	100%	19,308	19,308	(0)	100%				
6400-6 · Reg. Agency - CCM				-	-	-	2,032	2,032	-	100%	2,032	2,032	-	100%				
6400-7 · Reg. Agency - Norwich PrbCrt				-	525	-	1,893	2,187	(294)	87%	1,893	2,187	(294)	87%				
6400-8 · Council of Small Towns (COST)				-	-	-	725	725	-	100%	725	725	-	100%				
6400-9 · Quinebaug Walking Weekends				-	-	-	175	175	-	100%	175	175	-	100%				
Total 6400 · Regional Agencies				4,827	525	-	37,994	39,253	(1,259)	97%	37,994	39,253	(1,259)	97%				
6500 · Insurance																		
6500-1 · Insurance, General Town				6,898	-	-	29,635	28,425	1,210	104%	29,635	28,425	1,210	104%				
6500-2 · Insurance, Fire Department				4,095	-	-	16,381	16,381	0	100%	16,381	16,381	0	100%				
6500-4 · Insurance, Water & Sewer Plants				1,892	-	-	7,567	7,567	0	100%	7,567	7,567	0	100%				

Town of Sprague
BOF Budget vs. Actual
included Projected YE totals
July 2018 through May 2019

				Prior Three Months			Current Year Totals				Estimated Year-End Totals			
				Mar 19	Apr 19	May 19	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
			6500-5 - Insurance,CIRMA (Workers Comp)	10,454	-	-	35,582	41,819	(6,237)	85%	35,582	41,819	(6,237)	85%
			6500-6 - Insurance, Empl. Medical Ins.	7,764	687	14,813	92,116	92,123	(7)	100%	92,116	92,123	(7)	100%
			6500-7 - Employee Insurance Waiver	329	329	329	3,621	3,950	(329)	92%	3,950	3,950	-	100%
			Total 6500 - Insurance	31,432	1,016	15,143	184,904	190,265	(5,361)	97%	185,233	190,265	(5,032)	97%
			6600 - Police Department											
			6600-1 - Police Dept. Resident Trooper	-	-	-	-	176,277	(176,277)	0%	165,902	176,277	(10,375)	94%
			6600-2 - Police Dept., O/T 50% contra	-	-	3,595	14,648	5,000	9,648	293%	17,411	5,000	12,411	348%
			6600-3 - Police Dept. DARE Program	-	-	-	-	300	(300)	0%	-	300	(300)	0%
			6600-4 - Police Dept., Supplies, Misc.	-	110	-	148	500	(352)	30%	148	500	(352)	30%
			6600-5 - Police Dept.- Sch. Crs. Guard	379	316	422	3,452	3,854	(402)	90%	3,768	3,854	(86)	98%
			Total 6600 - Police Department	379	426	4,017	18,249	185,931	(167,682)	10%	187,229	185,931	1,298	101%
			6605 - Fire Dept.											
			6605-1 - Fire Dept., Vehicle Maint.	-	597	5,575	16,406	20,904	(4,498)	78%	24,905	20,904	4,001	119%
			6605-2 - Fire Dept, Fixed Expenses	2,504	3,241	6,183	33,328	36,700	(3,372)	91%	35,411	36,700	(1,289)	96%
			6605-3 - Fire Dept. Truck Supplies	-	-	-	-	7,400	(7,400)	0%	7,400	7,400	-	100%
			6605-4 - Fire Dept., Firehouse Maint.	1,204	811	100	5,051	9,325	(4,274)	54%	9,034	9,325	(291)	97%
			6605-5 - Fire Dept., Training	1,311	481	-	6,242	10,000	(3,758)	62%	7,352	10,000	(2,648)	74%
			6605-6 - Fire Dept., Business Exp.	165	21	-	6,418	13,000	(6,582)	49%	12,617	13,000	(383)	97%
			6605-7 - Fire Dept., Equip. Maint.	1,559	1,801	176	7,549	10,000	(2,451)	75%	10,000	10,000	-	100%
			Total 6605 - Fire Dept.	6,742	6,953	12,035	74,994	107,329	(32,335)	70%	106,718	107,329	(611)	99%
			6610 - Emergency											
			6610-1 - Salary Director	-	-	-	-	2,200	(2,200)	0%	2,200	2,200	-	100%
			6610-5 - Training Expense	-	-	-	-	500	(500)	0%	500	500	-	100%
			6610-6 - Equipment Maintenance	-	-	-	275	830	(555)	33%	822	830	(8)	99%
			6610-8 - Local Emerg. Plan Chair.(LEPC)	-	-	-	-	500	(500)	0%	500	500	-	100%
			Total 6610 - Emergency	-	-	-	275	4,030	(3,755)	7%	4,022	4,030	(8)	100%
			6615 - Fire Marshal/Burning Official											
			6615-1 - Fire Marshal/Salary	725	725	725	7,976	8,701	(725)	92%	8,701	8,701	-	100%
			6615-2 - Fire Marshal/Off.Exp.Ed.Misc	-	1,346	-	1,521	2,050	(530)	74%	1,521	2,050	(530)	74%
			6615-4 - Burning Official - Salary	-	-	-	313	625	(312)	50%	625	625	-	100%
			Total 6615 - Fire Marshal/Burning Official	725	2,071	725	9,809	11,376	(1,567)	86%	10,847	11,376	(530)	95%
			6620 - Enf. Off-Bldg.Code											
			6620-1 - Enf.Off-Bldg Code - Salary	1,487	1,487	1,487	17,839	19,326	(1,487)	92%	19,326	19,326	-	100%
			6620-2 - Enf. Off-Bldg.Code - Mileage	235	-	-	289	800	(511)	36%	371	800	(429)	46%
			6620-3 - Enf.Off-Bldg.Code - Mbrshp.Fee	-	-	-	250	120	130	208%	250	120	130	208%
			6620-6 - Enf.Off-Bldg.Code.- Ed.Training	-	-	-	250	250	-	100%	250	250	-	100%
			6620-7 - Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	500	-	100%	500	500	-	100%
			Total 6620 - Enf. Off-Bldg.Code	1,722	1,487	1,487	19,128	20,996	(1,868)	91%	20,697	20,996	(299)	99%
			6625 - Blight Enforcement Officer											
			6625-1 - Blight Enforce. Officer-Salary	294	294	294	3,235	3,529	(294)	92%	3,529	3,529	-	100%
			6625-2 - Blight Enforce.Officer-Mileage	-	-	-	-	150	(150)	0%	119	150	(31)	79%
			6625-3 - Blight Enforce.Officer-Postage	-	-	-	155	150	5	103%	155	150	5	103%
			Total 6625 - Blight Enforcement Officer	294	294	294	3,389	3,829	(440)	89%	3,803	3,829	(26)	99%
			6700 - Sanit/Wst Rem.											
			6700-2 - Sanit/Wst.Rem,Matls.Misc	523	126	64	4,976	5,000	(24)	100%	5,723	5,000	723	114%
			6700-3 - Sanit/Wst.Rem., Recycling	4,030	4,353	6,943	57,644	52,300	5,344	110%	65,803	52,300	13,503	126%
			Total 6700 - Sanit/Wst Rem.	4,553	4,479	7,007	62,620	57,300	5,320	109%	71,526	57,300	14,226	125%
			6702 - Waste Management Exp. (Waste Management)	4,455	5,426	6,011	50,559	50,642	(83)	100%	62,736	50,642	12,094	124%
			6810 - Comm. of Aging											
			6810-1 - Comm. on Aging - Salary	1,492	1,581	1,591	18,945	19,000	(55)	100%	20,437	19,000	1,437	108%
			6810-2 - Commission on Aging-Munic Agent	10	20	10	89	500	(411)	18%	109	500	(391)	22%
			6810-4 - Comm. on Aging - Off sup/misc.	69	110	110	1,180	1,740	(560)	68%	1,584	1,740	(156)	91%
			6810-5 - Comm. of Aging - Elevator Contr	200	200	200	2,158	2,366	(208)	91%	2,358	2,366	(8)	100%
			6810-6 - Comm. of Aging - Programs	64	250	74	2,043	3,000	(957)	68%	2,124	3,000	(876)	71%
			6810-7 - Comm. of Aging - Van Driver	1,305	1,682	1,541	20,687	24,923	(4,236)	83%	22,413	24,923	(2,510)	90%

Town of Sprague
BOF Budget vs. Actual
Included Projected YE totals
July 2018 through May 2019

				Prior Three Months			Current Year Totals				Estimated Year-End Totals			
				Mar 19	Apr 19	May 19	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
			6810-7a - Comm of Aging-Van Dr	1,379	1,372	1,342	14,986	16,488	(1,502)	91%	16,321	16,488	(167)	99%
			6810-8 - Comm. on Aging -Senior Ctr Aide	1,173	1,202	1,143	14,352	16,104	(1,752)	89%	15,502	16,104	(602)	96%
			6810-9 - Van Expense, Comm. on Aging	694	3,596	747	9,149	7,000	2,149	131%	10,364	7,000	3,364	148%
			Total 6810 - Comm. of Aging	6,386	10,013	6,760	83,590	91,121	(7,531)	92%	91,213	91,121	92	100%
			6950 - Capital Project											
			6950-1 - Capital Project,Rpr Centr Plnt	-	300	-	6,000	6,000	(0)	100%	6,000	6,000	(0)	100%
			6950-2 - Engineering Fees, Cap. Proj.	-	-	-	5,013	5,000	13	100%	5,013	5,000	13	100%
			Total 6950 - Capital Project	-	300	-	11,012	11,000	12	100%	11,012	11,000	12	100%
			7000 - Parks & Playgrounds	90	878	84	1,916	2,000	(84)	96%	2,006	2,000	6	100%
			7002 - Summer Recreation(SPARC)											
			7002-1 - Summer Recreation Salaries	-	-	-	12,919	14,308	(1,389)	90%	12,919	14,308	(1,389)	90%
			7002-2 - Summer Recreation Supplies	-	94	193	1,287	1,462	(175)	88%	2,469	1,462	1,007	169%
			Total 7002 - Summer Recreation(SPARC)	-	94	193	14,205	15,770	(1,565)	90%	15,387	15,770	(383)	98%
			7003 - Recreation Facilities (BoS)											
			7003-2 - Electricity	304	154	163	1,719	2,200	(481)	78%	1,885	2,200	(315)	86%
			Total 7003 - Recreation Facilities (BoS)	304	154	163	1,719	2,200	(481)	78%	1,885	2,200	(315)	86%
			7004 - Recreation Events(SPARC)											
			7004-1 - RecEvent-3 Villages Fall Fest	-	69	66	5,978	5,912	66	101%	5,978	5,912	66	101%
			7004-2 - Rec Event-Earth Day	-	-	140	140	400	(260)	35%	57	400	(343)	14%
			7004-3 - Rec Event-Youth Yr Lng Activity	73	110	-	512	500	12	102%	512	500	12	102%
			7004-4 - Rec Event-Shetucket River Fest	-	248	-	469	521	(52)	90%	469	521	(52)	90%
			7004-8 - Rec Event-Other	-	220	-	500	500	-	100%	500	500	-	100%
			Total 7004 - Recreation Events(SPARC)	73	646	206	7,599	7,833	(234)	97%	7,516	7,833	(317)	96%
			7005 - Other Recreation Programs											
			7005-1 - Sprague/Franklin/Canterbury LL	1,250	-	-	1,250	1,250	-	100%	1,250	1,250	-	100%
			Total 7005 - Other Recreation Programs	1,250	-	-	1,250	1,250	-	100%	1,250	1,250	-	100%
			7010 - Grist Mill											
			7010-1 - Grist Mill - Supplies, Maint.	-	350	143	1,425	850	575	168%	1,437	850	587	169%
			7010-2 - Grist Mill-Elevator Maintenance	182	182	182	1,968	2,158	(190)	91%	2,151	2,158	(7)	100%
			7010-3 - Grist Mill - Heat, Light	1,401	375	327	8,878	8,365	513	106%	9,290	8,365	925	111%
			7010-5 - Grist Mill - Janitor- Salaries	540	540	540	5,003	5,749	(746)	87%	5,273	5,749	(476)	92%
			Total 7010 - Grist Mill	2,123	1,447	1,192	17,275	17,122	153	101%	18,150	17,122	1,028	106%
			7012 - Historical Museum											
			7012-1 - Salary	319	301	411	4,808	7,026	(2,218)	68%	5,244	7,026	(1,782)	75%
			7012-14 - Sprague Historical Society	-	-	-	122	200	(78)	61%	200	200	-	100%
			Total 7012 - Historical Museum	319	301	411	4,931	7,226	(2,295)	68%	5,444	7,226	(1,782)	75%
			7015 - Library											
			7015-1 - Library - Librarian Assistant-1	494	939	332	10,265	12,776	(2,511)	80%	10,655	12,776	(2,121)	83%
			7015-10 - Library - Director	1,967	1,752	1,699	19,795	19,780	15	100%	21,628	19,780	1,848	109%
			7015-11 - Library - Programs	336	200	-	1,075	2,000	(925)	54%	2,000	2,000	-	100%
			7015-12 - Professional Fees	-	195	-	365	500	(135)	73%	407	500	(93)	81%
			7015-13 - Library-St Lib CT Membership	50	-	-	138	550	(412)	25%	283	550	(267)	52%
			7015-2 - Library - Books	221	156	128	2,395	5,500	(3,105)	44%	5,033	5,500	(467)	92%
			7015-3 - Library - Sup./Misc.	349	13	162	878	2,250	(1,372)	39%	2,250	2,250	-	100%
			7015-4 - Library - Library Assistant - 3	479	982	485	10,699	12,776	(2,077)	84%	11,129	12,776	(1,647)	87%
			7015-5 - Librarian Assistant - 5	1,148	872	608	3,917	6,000	(2,083)	65%	4,967	6,000	(1,033)	83%
			7015-6 - Library - Librarian Assistant-2	1,222	381	1,461	11,473	12,776	(1,303)	90%	13,186	12,776	410	103%
			Total 7015 - Library	6,266	5,491	4,875	61,000	74,908	(13,908)	81%	71,537	74,908	(3,371)	96%
			7100 - Miscellaneous											
			7100-10 - Newsletter- Salary	247	247	247	2,721	3,033	(312)	90%	3,033	3,033	-	100%
			7100-11 - Bank Fees	-	6	26	430	-	430	100%	482	-	482	100%
			7100-12 - Newsletter - Misc.	286	256	512	4,094	4,500	(406)	91%	4,150	4,500	(350)	92%
			7100-2 - War Mem./Lords Bridge Gazebo	101	50	51	547	800	(253)	68%	599	800	(201)	75%
			7100-3 - Cemeteries, Vets Graves	-	-	-	-	700	(700)	0%	-	700	(700)	0%
			7100-4 - Contingent Fund	-	-	-	3,000	3,000	-	100%	3,000	3,000	-	100%

Town of Sprague
BOF Budget vs. Actual
included Projected YE totals
July 2018 through May 2019

				Prior Three Months			Current Year Totals				Estimated Year-End Totals			
				Mar 19	Apr 19	May 19	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
			7100-5 · Memorial Day Celebration	20	-	-	120	1,200	(1,080)	10%	896	1,200	(304)	75%
			7100-6 · Legal Ads	137	1,134	-	8,819	9,000	(181)	98%	11,004	9,000	2,004	122%
			7100-8 · Unemployment compensation	-	-	-	-	-	-	-	-	-	-	0%
			Total 7100 · Miscellaneous	792	1,693	836	19,731	22,233	(2,502)	89%	23,164	22,233	931	0%
			7150 · Sewer & Water Dept.											
			7150-1 · Water & Sewer Public Services	1,747	-	-	6,321	7,500	(1,179)	84%	8,201	7,500	701	109%
			Total 7150 · Sewer & Water Dept.	1,747	-	-	6,321	7,500	(1,179)	84%	8,201	7,500	701	0%
			7200 · Office Machines/Sup/Mnt.											
			7200-1 · Office Mach/Sup/Mnt -Town Clerk	1,308	1,308	-	8,372	9,850	(1,478)	85%	8,372	9,850	(1,478)	85%
			7200-10 · Fixed Asset Inventory	-	-	-	1,040	1,040	-	100%	1,040	1,040	-	100%
			7200-2 · Office Mach/Sup/Mnt.- Tax Coll.	-	-	-	7,335	7,326	9	100%	8,735	7,326	1,409	119%
			7200-3 · Office Mach/Sup/Mnt.- Assessor	-	-	-	10,265	11,815	(1,550)	87%	10,265	11,815	(1,550)	87%
			7200-4 · Office Mach/Sup/Mnt-Select/Trea	-	110	-	1,000	1,000	-	100%	1,000	1,000	-	100%
			7200-5 · Office Machines · Equip.Mnt.	-	26	1,122	4,928	7,000	(2,072)	70%	10,063	7,000	3,063	144%
			7200-6 · Office MachSupp-ServSupp	-	-	-	5,000	5,000	-	100%	5,000	5,000	-	100%
			7200-7 · Paychex Services	283	207	211	3,667	3,800	(133)	97%	3,926	3,800	126	103%
			7200-8 · Off.Mach/Sup/Mnt-Library Suppor	-	-	-	2,406	3,230	(824)	74%	2,406	3,230	(824)	74%
			7200-9 · Off.Mach/Sup/Mnt.-Mail System	177	-	-	531	708	(177)	75%	708	708	(0)	100%
			Total 7200 · Office Machines/Sup/Mnt.	1,768	1,651	1,333	44,544	50,769	(6,225)	88%	51,515	50,769	746	101%
			7300 · Interest Payments - Bonds											
			7300-14 · 2005 Bonds, Land Purchase, Rds	14,500	-	-	29,000	29,000	-	100%	29,000	29,000	-	100%
			7300-15 · 2009 Bond-Roads, Roof, Fire App,A	-	13,200	-	28,744	28,744	(0)	100%	28,744	28,744	(0)	100%
			7300-16 · 2013 Bonds-Various Purposes	-	-	-	143,675	143,675	-	100%	143,675	143,675	-	100%
			Total 7300 · Interest Payments - Bonds	14,500	13,200	-	201,419	201,419	(0)	100%	201,419	201,419	(0)	100%
			7305 · Redemption of Debt-Principal											
			7305-14 · 2005 Bonds, Land Purchase, Rds	85,000	-	-	85,000	85,000	-	100%	85,000	85,000	-	100%
			7305-15 · 2009 Bond-Roads, Roof, FireApp,AD	-	-	-	125,000	125,000	-	100%	125,000	125,000	-	100%
			7305-16 · 2013 Bonds Various Purposes	-	-	-	350,000	350,000	-	100%	350,000	350,000	-	100%
			7305-17 · Note Payment	-	-	-	102,860	100,093	2,767	103%	102,860	100,093	2,767	103%
			Total 7305 · Redemption of Debt-Principal	85,000	-	-	662,860	660,093	2,767	100%	662,860	660,093	2,767	100%
			7360 · Operating Transfers CNR Fund	-	-	9,000	9,000	9,000	-	100%	9,000	9,000	-	100%
			7500 · Board of Education	560,477	429,443	464,436	5,645,148	6,328,668	(683,520)	89%	6,277,799	6,328,668	(50,869)	99%
			Total Expense	809,236	552,090	597,046	8,144,882	9,163,957	(1,019,075)	89%	9,107,637	9,163,957	(56,320)	99%
			Net Ordinary Income	(742,138)	879,498	(527,347)	1,182,784	(16,765)	1,199,549	-7055%	255,959	(16,765)	272,724	-1527%
			Net Income	(742,138)	879,498	(527,347)	1,182,784	(16,765)	1,199,549	-7055%	255,959	(16,765)	272,724	-1527%
			Summary											
				Prior Three Months			Current Year Totals				Estimated Year-End Totals			
			Board of Selectman Expenditures	\$ 248,759	\$ 122,647	132,610	\$ 2,499,735	\$ 2,835,289	\$ (335,554)	88%	\$ 2,829,838	\$ 2,835,289	\$ (5,451)	100%
			Board of Education Expenditures	\$ 560,477	\$ 429,443	464,436	\$ 5,645,148	\$ 6,328,668	\$ (683,520)	89%	\$ 6,277,799	\$ 6,328,668	\$ (50,869)	99%
			Total Expenditures	\$ 809,236	\$ 552,090	597,046	\$ 8,144,882	\$ 9,163,957	\$ (1,019,075)	89%	\$ 9,107,637	\$ 9,163,957	\$ (56,320)	99%

Town of Sprague, Connecticut							FY19 activity			
CNR Summary							FY18 activity			
For the year ended June 30, 2019						UNAUDITED	FY17 activity			
Updated - 5/31/19	Tied to FY18 UNaudited CNR Project Summary						FY16 activity			
							Old project activity			
	Beginning Balance	Adjustments to Beg. Bal.	Adjusted Beg. Bal.	New Appropriations (Transfers In)	Bond Proceeds	Additions (Revenues Posted)	Total Available	Reductions (Expenditures Posted)	Internal Transfers	Ending Balance
RESTRICTED FUND BALANCE	restricted by outside party (aka grant)									
General Government										
Town Hall Boilers	-		-				-			-
Senior Center Bus	-		-				-			-
Senior Center Van (FY17)	(0)		(0)				(0)			(0)
Historic Document Preservation Fund	3,569		3,569			5,547	9,116	(4,500)		4,616
Town Clerk - MERS Grantee	1,470		1,470			320	1,790			1,790
Agricultural Viability Grant	1,090		1,090			4,084	5,174		(1,090)	4,084
Solar Panels Project	-		-				-			-
LOCIP	(1,763)		(1,763)				(1,763)			(1,763)
Baltic Mills Brownfields (new activity in FY17)	(23,619)		(23,619)			364,835	341,216	(366,836)		(25,620)
41 W Main St Renovations	-		-			111,000	111,000	(87,405)		23,595
Public Works										
Town Garage Refurbishing	(53,701)		(53,701)		30,145		(23,556)			(23,556)
Cold Storage Building	(102,484)		(102,484)			86,297	(16,187)	(80,323)		(96,510)
Public Safety	-		-				-			-
Generator System BFD (FY11)	-		-				-			-
Baltic Reservoir	-		-				-			-
Hanover Reservoir Dam	(17,996)		(17,996)				(17,996)			(17,996)
Shetucket River Walkway Grant	-		-				-	(312)		(312)
Education	-		-				-			-
Sayles Library - Lord Foundation Grant	-		-			10,000	10,000			10,000
Playground Equipment	-		-				-			-
	(193,434)	-	(193,434)	-	30,145	582,083	418,794	(539,376)	(1,090)	(121,672)
COMMITTED FUND BALANCE										
General Government										
Open Space	303,279		303,279			18,118	321,397	(342,620)	371	(20,852)
Open Space Purchase (Robinson Prop)	-		-				-			-
Foley Property Survey	-		-				-	(2,000)		(2,000)
Library Technology (ongoing)	3,639		3,639	3,000			6,639	(3,012)		3,627
Elections Technology (ongoing)	338		338				338		(338)	-
Senior Center Technology FY18	(5,000)		(5,000)				(5,000)			(5,000)
Plan of Conservation and Development Reserve	21,222		21,222				21,222	(2,470)		18,752
Salary 27th Pay Period	14,000		14,000	3,000			17,000			17,000
Security cameras (FY16)	-		-				-			-
Town facilities technology	1,082		1,082	3,000			4,082		338	4,420
BFD Technology	560		560				560		(560)	-
Misc Technical Items	567		567				567		(567)	-
Robinson property survey	(27,200)		(27,200)				(27,200)			(27,200)
Senior center DW & Grs trp FY15	-		-				-			-
Revaluation	17,625		17,625				17,625	(11,200)		6,425
Town Hall File Cabinets FY13	-		-				-			-
Demo - 134/136 High Street	-		-				-			-
Demo - 31 West Main	-		-				-			-
150th Anniversary	-		-				-			-
Shetucket Village Upgrades	-		-				-			-
Public Works										
Miscellaneous Tools & Equipment FY16	-		-				-			-
Miscellaneous Tools & Equipment FY17	-		-				-			-
Miscellaneous Tools & Equipment FY18	214		214				214		(214)	-
Sidewalk Rehab Phase VII (River St)	-		-				-			-
Sidewalk Rehab Phase VIII (River St Phase II)	20,563		20,563				20,563	(19,210)		1,353
Public Works Equipment Acquisition (11/12)	-		-				-			-

	Beginning Balance	Adjustments to Beg. Bal.	Adjusted Beg. Bal.	New Appropriations (Transfers In)	Bond Proceeds	Additions (Revenues Posted)	Total Available	Reductions (Expenditures Posted)	Internal Transfers	Ending Balance
Public Works Shared Equipment (13/14)	-		-				-			-
Public Works Dept Equipment Acquisitions (FY17):	-		-				-			-
PW Sweeper FY17	-		-				-			-
PW Mower FY17	1,195		1,195				1,195	(1,195)		(0)
PW Dump Truck FY17	1,420		1,420				1,420	(1,421)	20	19
PW Mason Dump Body Replacement (FY18)	55,847		55,847				55,847	(55,816)		31
River Park Dry Hydrants	1,264		1,264				1,264			1,264
Water Supply Plan	23,500		23,500				23,500	(22,061)		1,439
Water & Sewer Capital Upgrades (FY18)	25,000		25,000				25,000	(13,313)		11,687
Security Equipment Acquisition & Installation (FY17)	419		419				419	(419)		-
Roads	-		-				-			-
Roads 2017-2018	(11,169)		(11,169)				(11,169)	(84,706)		(95,875)
School Hill Road Emergency Culvert Repair	-		-				-	(3,188)		(3,188)
CT Main Street/LOTICIP/Tap Set Aside	9,167		9,167			443,789	452,956	(532,369)		(79,413)
Signage FY12	-		-				-			-
Snow Blower Replacement (FY16)	20		20				20		(20)	-
Public Safety	-		-				-			-
Security Equipment - Cameras at Town Sites FY18	2,243		2,243				2,243	(5,257)	1,341	(1,673)
BFD Building Improvements FY17	-		-				-			-
BFD Pump (FY17)	-		-				-			-
BFD Building Improvements FY18	30,642		30,642				30,642	(10,000)		20,642
BFD Portable Radios FY18	-		-				-			-
FY10 1986 Seagrave 100' Ladder Truck Repair	727		727				727	(727)		0
FY10 Four Defibrillators	115		115				115	(115)		-
FY09 1988 Ford E-One Pumper ET-324	5,474		5,474				5,474	(5,474)		-
FY06 Preliminary Architectural Costs	-		-				-			-
Education	-		-				-			-
Sayles School Improvements FY18	86,700		86,700				86,700	(221)		86,479
Sayles School Improvements FY17	14,791		14,791				14,791	(14,791)		-
FY03 Generator at Sayles School	-		-				-			-
ASSIGNED FUND BALANCE	598,243	-	598,243	9,000	-	461,907	1,069,150	(1,131,585)	371	(62,064)
Bond proceeds (FY02-FY18)	74,905		74,905		7,160,000		7,234,905	(7,312,724)		(77,819)
Skateboard Park & Upgrades	1,566		1,566				1,566			1,566
Sprague Land Preserve	371		371				371		(371)	-
Christmas Families	-		-			3,313	3,313	(1,914)		1,399
Food Bank	11,701		11,701			856	12,557	(1,146)		11,411
Rental Property	4,270		4,270			28,402	32,672	(28,714)		3,958
Summer Concerts	9,575		9,575			7,000	16,575	(5,550)		11,025
Sprague Historical Society	-		-				-			-
Miscellaneous Expense	(3,243)		(3,243)				(3,243)			(3,243)
Assigned	(111,957)		(111,957)				(111,957)		1,090	(110,867)
	(12,812)	-	(12,812)	-	7,160,000	39,571	7,186,759	(7,350,048)	719	(162,570)
Unassigned	-		-	-	-	-	-	-	-	-
Total Fund Balance	391,997	-	391,997	9,000	7,190,145	1,083,561	8,674,703	(9,021,009)	-	(346,306)

TOWN OF SPRAGUE
STATEMENT OF CASH BALANCES
(See note below)
5/31/19

GENERAL FUND					
General Fund Checking Account Reconciliation:					
Balance Prior Month.....					229,639.42
Revenues:					
Deposits-Chelsea Groton			705,159.91		
Less Expenditures:					
Cleared-Chelsea Groton			746,503.68		
Bank Balance-General Fund Accounts					188,295.65
GENERAL FUND	Annual Yield	Beginning Bal. General Fund	Increase in General Fund	Decrease in General Fund	Ending Balance General Fund
Checking Account:					
Chelsea Groton-General Fund (NEW ACCOUNT)		229,639.42	705,159.91	746,503.68	\$ 188,295.65
Dime Bank - General Fund		7,218.85	-	7,218.85	\$ -
Total General Fund Checking Accounts.....		236,858.27			\$ 188,295.65
Savings Accounts:					
STIF	0.16%	708,439.45	23,281.79	525,000.00	\$ 206,721.24
Chelsea Groton Tax Collector Account	0.10%	188.09	51,340.60	51,340.58	\$ 188.11
Dime Bank-Investment Fund	0.20%	107.18	0.01	107.19	\$ -
Chelsea Lovett Cemetery	0.05%	1,205.85	0.05	-	\$ 1,205.90
		709,940.57			\$ 208,115.25
Capital Non Recurring	Annual Yield	Beginning Bal.	Increase in	Decrease in	Ending Balance
Dime Bank-Capital Non Recurring	non interest	164.00	-	164.00	\$ -
Chelsea Groton - Capital Non-Recurring	non interest	26,430.30	87,413.48	109,023.41	\$ 4,820.37
Total Capital Non Recurring Funds		26,594.30			\$ 4,820.37
CURRENT GENERAL FUND & CNR CASH BALANCE					\$ 401,231.27
		Prior Year GF & CNR Cash Balance 5/31/18			\$ 582,677.55
		Prior Year GF & CNR Cash Balance 5/31/17			\$ 527,180.46
		Prior Year GF & CNR Cash Balance 5/31/16			\$ 942,630.22
Budgeted Interest Income 2018-2019	\$ 1,000.00				
Actual Year to Date Interest Income	\$ 6,623.65				
Percent of Interest Received to Date	662.4%				
Miscellaneous Accounts					
SMALL CITIES PROGRAM INCOME	0.02%	791.70	0.01	-	\$ 791.71
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%	2,903.23			\$ 2,903.23
			Received	Expended	
FUNDS EXPECTED TO BE RECEIVED		350,884.23	35,244.91	50,571.00	\$ 366,210.32
FUNDS EXPENDED-APPROVED FOR BONDING					\$ -

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.

**Draft Framework and Conditions
MOA Between OPM and Town of Sprague
Regarding Municipal Restructuring Funds**

Key Principles

1. Town and State have an interest in stabilization of Town's financial condition
2. Sets target Fund Balance of 5% of General Fund expenditures
3. Establishes intent of Town to repay Restructuring Funds

Provisions

1. Secretary to provide up to \$900,000 in Restructuring Funds.
2. Town to use funds to pay outstanding obligations and eliminate fund balance deficit.
3. Town must receive approval of 5-Year Recovery Plan
 - a. 5-Year Plan must incorporate target fund balance at 5% of expenditures.
4. Town must receive approval of annual operating budgets that have been adopted through local budget process.
 - a. MARB to provide advance guidance to Town regarding operating budgets based on 5-Year Plan.
5. Town and BOE to evaluate potential integration of finance operations and financial systems.
 - a. Town and BOE to report to MARB on conclusions and recommendations.
6. Town and BOE to provide monthly financial reports.
7. Town and BOE to submit corrective action plans addressing audit findings to OPM for approval.
 - a. Requirement to implement corrective action plans and provide regular written reports on progress of implementation.
8. Labor and non-labor contracts to come before MARB for review and comment.

Repayment

1. Simultaneous to complying with the December 31st annual statutory filing requirement, auditor must certify the fund balance for the fiscal year ending and the amount of the fund balance in excess of 5%. The Board of Selectmen must authorize the chief elected official to transmit such excess fund balance within 30 days of the filing and certification.
2. Town financial statements to report any General Fund balance in excess of 5% of expenditures as Restricted Fund Balance.
3. Portion of Fund Balance in excess of 5% of expenditures will be repaid to Restructuring Fund.

4. Annual payments to continue until \$900,000 Restructuring Funds repaid.

Other

1. Town to provide additional reports or data as needed by Secretary.
2. Failure to comply enables Secretary to accelerate required repayments.

City of Hartford

FY2019

Monthly Financial Report to the Municipal Accountability Review Board



July 11, 2019

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

FY2019 General Fund Summary	1
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City of Hartford - FY2019 General Fund Financial Report & Projection

MAR 7/11/19								
Revenue Category	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (MAY)	FY2019 ACTUAL (MAY)	FY2019 PROJECTION	VARIANCE	% COLL.
41 General Property Taxes ¹	(282,456,413)	(284,111,323)	(284,111,323)	(278,629,377)	(275,300,571)	(279,570,920)	4,540,403	97%
42 Licenses & Permits ²	(6,065,824)	(5,671,406)	(5,671,406)	(5,433,565)	(5,711,181)	(5,961,000)	(289,594)	101%
43 Fines Forfeits & Penalties ³	(149,601)	(190,000)	(190,000)	(123,787)	(218,567)	(255,000)	(65,000)	115%
44 Revenue from Money & Property ⁴	(2,382,396)	(1,313,149)	(1,313,149)	(2,094,137)	(3,939,462)	(4,299,627)	(2,986,478)	300%
45 Intergovernmental Revenues ^{5,16}	(292,903,825)	(258,950,890)	(259,548,586)	(266,333,172)	(253,471,198)	(259,082,287)	466,299	98%
46 Charges For Services ⁶	(3,647,518)	(2,929,483)	(2,929,483)	(3,407,385)	(3,746,955)	(3,905,000)	(975,517)	128%
47 Reimbursements ⁷	(134,317)	(152,840)	(152,840)	(106,456)	(96,683)	(98,844)	53,996	63%
48 Other Revenues ⁸	(1,313,009)	(238,650)	(238,650)	(1,309,575)	(422,717)	(446,083)	(207,433)	177%
53 Other Financing Sources ⁹	(5,543,864)	(16,483,365)	(16,483,365)	(4,826,321)	(5,673,022)	(10,242,068)	6,241,297	34%
Total Revenues¹⁷	(594,596,768)	(570,041,106)	(570,638,802)	(562,263,775)	(548,580,356)	(563,860,829)	6,777,973	96%

MAR 7/11/19								
Expenditure Category	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (MAY)	FY2019 ACTUAL (MAY)	FY2019 PROJECTION	VARIANCE	% EXP.
Payroll ¹⁰	102,266,638	108,197,525	108,090,433	90,379,381	88,777,388	98,217,385	9,873,048	82%
Benefits ¹¹	90,369,281	93,793,869	93,793,869	88,157,928	78,667,381	87,839,131	5,954,738	84%
Debt & Other Capital ^{12,16}	58,011,334	17,423,430	17,423,430	43,651,569	4,845,535	27,923,430	(10,500,000)	28%
Library ¹³	8,100,000	8,150,000	8,150,000	7,425,000	1,365,278	1,483,333	6,666,667	17%
Metro Hartford Innovation Services	2,996,431	3,174,113	3,174,113	2,746,728	2,909,604	3,174,113	-	92%
Utilities ¹⁷	22,079,682	23,964,607	24,023,285	20,203,210	20,753,287	23,920,678	102,607	86%
Other Non-Personnel ¹⁵	26,467,959	31,329,374	31,377,788	19,669,674	24,099,545	33,134,084	(1,756,296)	77%
Education ¹⁴	283,943,410	284,008,188	284,605,884	274,697,958	276,074,154	284,605,884	-	97%
Total Expenditures¹⁸	594,234,736	570,041,106	570,638,802	546,931,449	497,492,172	560,298,038	10,340,764	87%
Revenues and Expenditures, Net	(362,032)	-	-	(15,332,326)	(51,088,184)	(3,562,791)		
Council Approved Use of Fund Balance	-			-				
Net Surplus/(Deficit)	362,032	-	-	15,332,326	51,088,184	3,562,791		

See footnotes on page 2.

REVENUE FOOTNOTES

¹ The General Property Tax revenue category is comprised of Current Year Levy, Prior Year Levy, Interest & Liens and Subsequent Lien Sales.

- Cumulative through May, current year tax levy revenues are 1% lower than in FY2018 and the FY 2019 projection has lowered by \$3.76M due to court appeals and tax abatement adjustments.

- Prior year levy revenues are projected to be potentially unfavorable by \$1.67M. Prior year levy revenues include adjustments for any appeals settled through the Board of Assessment or the court process. There are about 97 parcels that are still being adjudicated through the court process as of 05/31/2019. Based on historical experience, it is estimated that a 20% adjustment on assessment/taxes may occur. This is a critical area that is being monitored for budget impact and may be impacted by timing.

- Interest and liens collections through May are significantly more favorable than FY2018 by approximately \$886K or 26%. The projection has increased by \$909K.

- Revenues from subsequent tax lien sales are not recorded until June of the current fiscal year.

Overall a shortfall of \$4.54M is projected for General Property Taxes and will continue to be monitored through the fiscal year.

² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical and plumbing permits, food and milk dealer licenses. The budget was established with conservatism as compared to the historical trend/actuals of \$6.0M in FY2018, \$7.4M in FY2017, \$7.6M in FY2016 and \$6.4M in FY2015. A number of License and Permits fees were updated effective as of 08/06/18. FY2019 revenue is trending favorable by 278K to FY2018 through May primarily in electrical, mechanical and plumbing permit fees. Overall a windfall of \$289K is projected for Licenses and Permits in the FY2019 and will continue to be monitored through the fiscal year.

³ The Fines, Forfeits and Penalties revenue line item is primarily comprised of false alarms fines and is trending favorable by 77% comparing to prior year.

⁴ Revenue from Money and Property contains lease/rental and short-term investment income. Revenue is projected to exceed the Adopted Budget due to a more favorable interest rate environment. Overall a windfall of \$3.0M is projected for Money and Property in the FY2019 and will continue to be monitored through the fiscal year.

⁵ The FY2019 Intergovernmental Revenues YTD primarily reflect the receipts of the \$250M in Municipal Aid revenues. The Intergovernmental Revenues revised budget and projection have increased by \$579K to reflect additional ECS funds from the State of CT for costs associated with increased enrollment in schools due to displaced families from Puerto Rico. Overall a shortfall of \$446K is projected.

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 \$3.6M. This revenue line item is trending higher than prior year actuals. Overall, a windfall of \$976K is projecting for this revenue line item in the FY2019 and will continue to be monitored through the fiscal year.

⁷ Reimbursements (primarily Section 8) primarily occur at fiscal year end. This revenue line item is trending relatively in line with FY2018 actuals.

⁸ Other Revenues will vary from year to year based on unanticipated items such as settlements and rebates. Due to an unbudgeted one-time settlement and revenues from fire and police trainings in FY2019, the actuals for this revenue line item exceed the Adopted Budget. Overall a windfall of \$207K is projected for Other Revenues in the FY2019 and it will continue to be monitored.

⁹ The FY2019 projection for Other Financing Sources has been adjusted to reflect the following: 1) Special Police Private Duty revenue is projected to meet the budget of \$2.75M; 2) Stadium naming rights and lease payment revenue received as of 4/30/2019, revenue sharing of non-game events and HPA parking revenues of three quarters, however there is a delay in DoNo PILOT revenues (\$200K) during the planning and development of the parcels surrounding the stadium and 3) Corporate contribution of \$10.0M, 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 (FT, PT, OT and Holiday) is projected to be net favorable by \$9.9M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 45 weeks of actual payroll expenses with 7.2 weeks remaining. Vacancies are assumed to be refilled with 3.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$10.9M and holiday pay projection adjustment of \$269K are offset by a projected shortfall of \$1.0M in OT and \$330K in Part-time salary expenses. Payroll will continue to be monitored throughout the fiscal year.

¹¹ The primary drivers of favorability in Benefits are favorable health care expenses, vacation and sick cashouts, social security, and fringe reimbursements for Police and Fire grants.

¹² The FY2019 Adopted Budget for Debt & Other Capital expenditure line is comprised of \$12.6M towards the City's CapEx plan, \$4.6M for Downtown North principal and interest, and \$180,436 for a Grant in Lieu of Taxes payment, for a total of \$17.42M. This expenditure line item is projected to be \$27.92M due to additional capital needs.

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

¹⁴ Education YTD actuals reflect 11 months of the City's tax supported payment of \$96.0M. The \$188.0M ECS is recorded as the State allocation is received. In April, the City received and transferred to the BOE the final fiscal year State allocation. The Education Revised Budget and projection have increased by \$598K due to the State Department of Education providing additional funding for the educational support of displaced students from Puerto Rico.

¹⁵ Other Non-Personnel is net unfavorable by \$1.7M. Vehicles and Equipment expenditures are projected to be \$1.9M unfavorable due to equipment and technology critical needs for public safety functions, offset by net legal cost favorability of \$155K.

¹⁶ Under the executed Contract Assistance agreement, \$48.27M of General Obligation debt service payments will be made on the City's behalf by the State of Connecticut. Consistent with GAAP rules, the contract assistance payments will be recorded as donated capital revenue. The debt service expenditures will also be recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense will be offset by contract assistance revenue, together of which will net to zero. The financial report at fiscal year end will be adjusted to reflect these entries that have occurred in the ledger. The total YTD revenue and expense is approximately \$48.06M.

¹⁷ Utilities are net favorable by \$102K based on actuals, 232K was offset unfavorably by \$130K due to a fee increase of \$9.35/per ton in tipping fees as of April 1, 2019.

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 (MAY)	FY2019 ACTUAL (MAY)
41-TAXES	(282,456,413)	(284,111,323)	(284,111,323)	(278,629,377)	(275,300,571)
CURRENT YEAR TAX LEVY	(270,362,368)	(273,861,323)	(273,861,323)	(269,346,663)	(267,341,978)
INTEREST AND LIENS	(3,709,011)	(3,900,000)	(3,900,000)	(3,371,108)	(4,257,363)
PRIOR YEAR LEVIES	(6,748,683)	(5,500,000)	(5,500,000)	(5,473,048)	(3,621,963)
TAX LIEN SALES	(1,576,115)	(750,000)	(750,000)	(379,002)	-
OTHER	(60,237)	(100,000)	(100,000)	(59,557)	(79,267)
42-LICENSES AND PERMITS	(6,065,824)	(5,671,406)	(5,671,406)	(5,433,565)	(5,711,181)
BUILDING PERMITS	(3,669,844)	(3,442,000)	(3,442,000)	(3,278,274)	(2,975,461)
ELECTRICAL PERMITS	(795,555)	(627,000)	(627,000)	(715,405)	(900,904)
FOOD & MILK DEALER LICENSES	(440,293)	(312,000)	(312,000)	(289,891)	(108,094)
MECHANICAL PERMITS	(385,025)	(639,000)	(639,000)	(357,600)	(778,226)
PLUMBING PERMITS	(328,075)	(265,000)	(265,000)	(308,750)	(371,876)
OTHER	(447,032)	(386,406)	(386,406)	(483,646)	(576,620)
43-FINES FORFEITS AND PENALTIES	(149,601)	(190,000)	(190,000)	(123,787)	(218,567)
FALSE ALARM CITATIONS-POL&FIRE	(138,718)	(185,000)	(185,000)	(114,587)	(209,896)
LAPSED LICENSE/LATE FEE	(9,200)	(5,000)	(5,000)	(9,200)	(4,500)
OTHER	(1,683)	-	-	-	(4,171)
44-INTEREST AND RENTAL INCOME	(2,382,396)	(1,313,149)	(1,313,149)	(2,094,137)	(3,939,462)
BILLINGS FORGE	(19,784)	(20,000)	(20,000)	(19,784)	(20,308)
CT CENTER FOR PERFORM ART	(82,193)	(50,000)	(50,000)	(41,667)	(45,833)
DELTAPRO - LANDFILL GAS	(79,146)	(90,294)	(90,294)	(73,323)	(10,202)
INTEREST	(1,403,467)	(252,000)	(252,000)	(1,206,060)	(2,851,278)
MIRA SOLAR REVENUE	(23,787)	(50,000)	(50,000)	(23,787)	-
RENT OF PROP-ALL OTHER	(112,839)	(79,600)	(79,600)	(92,922)	(101,108)
RENTAL OF PARK PROPERTY	(70,869)	(54,000)	(54,000)	(66,934)	(54,796)
RENTAL OF PARKING LOTS	(7,800)	(600)	(600)	(34,205)	(300)
RENTAL OF PROP-FLOOD COMM	(147,320)	(148,560)	(148,560)	(136,180)	(100,440)
RENTAL-525 MAIN STREET	(27,009)	(17,694)	(17,694)	(26,746)	(20,593)
RENTS FROM TENANTS	(151,060)	(161,257)	(161,257)	(115,406)	(168,759)
SHEPHERD PARK	-	(118,000)	(118,000)	-	(241,289)
THE RICHARDSON BUILDING	(220,979)	(235,000)	(235,000)	(220,979)	(287,761)
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)	(266,333,172)	(253,471,198)
MUNICIPAL AID	(254,258,371)	(253,763,984)	(254,361,680)	(250,130,136)	(250,398,747)
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)	(597,412)	(1,192,605)
MASHANTUCKET PEQUOT FUND	(6,263,314)	(6,136,523)	(6,136,523)	(4,175,543)	(4,091,015)
MRSA BONDED DISTRIBUTION GRANT	(1,443,052)	(1,419,161)	(1,419,161)	-	(27,824)
MRSF SELECT PILOT	(11,883,205)	(12,422,113)	(12,422,113)	(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)	-	-	(11,300,642)	-
MUNICIPAL RESTRUCTURING FUNDS	(20,000,000)	-	-	-	-
STATE CONTRACT ASSISTANCE	(11,888,917)	-	-	(11,300,642)	-
OTHER STATE REVENUES	(2,515,219)	(879,617)	(879,617)	(1,207,763)	(111,786)
BOND INT SUB ON SCH PROJ	(46,620)	(46,613)	(46,613)	(46,620)	-
EDUCATION OTHER	(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 INTERGOVERNMENT	(4,238,518)	(4,302,289)	(4,302,289)	(3,692,127)	(2,955,566)
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)	(215,462)	(234,352)
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)	(1,000,000)	-
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)	(478,943)	(495,227)
PILOT HARTFORD MARRIOTT	(484,529)	(400,000)	(400,000)	(481,689)	(552,763)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
OTHER	(2,800)	(5,000)	(5,000)	(2,504)	(5,100)
STATE REIMBURSEMENTS	(2,800)	(5,000)	(5,000)	(2,504)	(5,100)
46-CHARGES FOR SERVICES	(3,647,518)	(2,929,483)	(2,929,483)	(3,407,385)	(3,746,955)
CONVEYANCE TAX	(1,301,512)	(1,155,519)	(1,155,519)	(1,243,705)	(1,719,232)
FILING RECORD-CERTIF FEES	(327,904)	(300,000)	(300,000)	(271,456)	(256,355)
TRANSCRIPT OF RECORDS	(811,703)	(839,250)	(839,250)	(742,132)	(773,823)
OTHER	(1,206,399)	(634,714)	(634,714)	(1,150,092)	(997,546)
47-REIMBURSEMENTS	(134,317)	(152,840)	(152,840)	(106,456)	(96,683)
ADVERTISING LOST DOGS	(155)	(220)	(220)	(138)	(860)
ATM REIMBURSEMENT	(527)	(1,475)	(1,475)	(527)	(399)
DOG ACCT-SALARY OF WARDEN	(1,992)	(2,600)	(2,600)	-	-
OTHER REIMBURSEMENTS	(7,274)	(17,900)	(17,900)	(7,024)	(4,251)
PRIOR YEAR EXPEND REFUNDS	(10,796)	(17,000)	(17,000)	(10,796)	-
REIMB FOR MEDICAID SERVICES	(20,933)	(22,000)	(22,000)	(18,690)	(9,945)
SECTION 8 MONITORING	(78,778)	(85,545)	(85,545)	(54,815)	(64,045)
WORK COMP NORM TAX APPLIC	-	-	-	(654)	-
OTHER	(13,863)	(6,100)	(6,100)	(13,813)	(17,184)
48-OTHER REVENUES	(1,313,009)	(238,650)	(238,650)	(1,309,575)	(422,717)
MISCELLANEOUS REVENUE	(139,033)	(169,150)	(169,150)	(137,895)	(149,062)
OVER & SHORT ACCOUNT	(375)	(1,500)	(1,500)	(363)	(1,003)
SALE CITY SURPLUS EQUIP	(22)	(60,000)	(60,000)	(22)	(694)
SALE OF DOGS	(3,609)	(5,000)	(5,000)	(2,813)	(5,387)
SETTLEMENTS - OTHER	(870,008)	(3,000)	(3,000)	(869,808)	(213,998)
OTHER	(299,962)	-	-	(298,674)	(52,572)
53-OTHER FINANCING SOURCES	(5,543,864)	(16,483,365)	(16,483,365)	(4,826,321)	(5,673,022)
CORPORATE CONTRIBUTION	-	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(933,953)	(1,193,500)	(1,193,500)	(541,270)	(1,018,851)
REVENUE FROM HTFD PKG AUTHY	(2,366,924)	(2,424,865)	(2,424,865)	(2,149,877)	(2,085,739)
SPECIAL POLICE SERVICES	(2,153,090)	(2,750,000)	(2,750,000)	(2,049,414)	(2,393,144)
OTHER	(89,896)	(115,000)	(115,000)	(85,760)	(175,287)
Grand Total	(594,596,768)	(570,041,106)	(570,638,802)	(562,263,775)	(548,580,356)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY18 AND FY19
PROPERTY TAX COLLECTION REPORT THROUGH MAY 31, 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 ¹⁰
June	1,015,705		253,766		337,902		1,197,113	-	2,804,487	-
Total Collections	270,362,368	267,341,978	5,726,813	3,621,963	3,709,011	4,257,363	1,576,115	-	281,374,307	275,221,304
60 Day Collections (Year End entry)			1,021,870						1,021,870	-
Adjusted Total Collections	270,362,368	267,341,978	6,748,683	3,621,963	3,709,011	4,257,363	1,576,115	-	282,396,177	275,221,304
	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 May	269,346,663	267,341,978	5,473,048	3,621,963 ^{2,4,6}	3,371,108	4,257,363 ⁵	379,002	-	278,569,820	275,221,304
Outstanding Receivable at 05/31/19	14,843,622	13,721,945	44,098,175	44,097,517	n/a	n/a	n/a	n/a	n/a	n/a
% of Budget Collected	100.99%	97.62%	73.79%	65.85%	75.76%	109.16%	25.27%	0.00%	99.47%	96.91%
% of Adjusted Levy Collected	92.20%	92.19%	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 made 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 are 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 Counsel & Assessment's agreements. (\$66K 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.

Expenditure Summary - Departments

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (MAY)	FY2019 ACTUAL (MAY)	FY2019 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	690,350	797,134	797,134	595,599	651,577	737,860	59,274
00112 COURT OF COMMON COUNCIL ¹	481,167	506,800	506,800	431,002	456,202	520,066	(13,266)
00113 TREASURER	397,500	558,509	558,509	349,793	414,207	544,959	13,550
00114 REGISTRARS OF VOTERS	457,848	377,365	627,694	398,528	551,308	624,109	3,585
00116 CORPORATION COUNSEL	1,439,951	1,544,801	1,544,801	1,244,425	1,212,401	1,377,140	167,661
00117 TOWN & CITY CLERK	708,047	794,739	794,739	594,114	627,045	706,341	88,398
00118 INTERNAL AUDIT	464,197	507,132	507,132	404,800	453,759	504,326	2,806
00119 CHIEF OPERATING OFFICER	774,567	811,006	811,006	654,421	571,273	667,459	143,547
00122 METRO HARTFORD INNOVATION SERV	2,996,431	3,174,113	3,174,113	2,746,728	2,909,604	3,174,113	0
00123 FINANCE	3,283,736	3,866,529	3,866,529	2,817,422	2,988,079	3,483,111	383,418
00125 HUMAN RESOURCES ²	1,008,374	1,246,526	1,246,526	854,408	1,119,843	1,256,217	(9,691)
00128 OFFICE OF MANAGEMENT & BUDGET	666,029	1,013,945	1,013,945	552,383	753,455	915,480	98,465
00132 CHILDREN FAMILY RECREATION ³	3,079,173	3,392,778	3,392,778	2,852,636	3,142,978	3,435,667	(42,889)
00211 FIRE	38,443,976	33,267,580	33,267,580	33,615,630	28,847,392	32,556,856	710,724
00212 POLICE	39,178,526	46,473,493	46,473,493	34,833,506	36,419,861	40,054,127	6,419,366
00213 EMERGENCY SERVICES & TELECOMM.	3,614,141	3,824,904	3,824,904	3,360,320	3,364,579	3,736,057	88,847
00311 PUBLIC WORKS	12,501,725	13,922,330	13,922,330	11,098,739	11,624,824	13,505,449	416,881
00420 DEVELOPMENT SERVICES	3,379,633	4,157,700	4,157,700	2,908,442	2,922,579	3,391,026	766,674
00520 HEALTH AND HUMAN SERVICES ⁴	4,103,079	5,028,529	5,028,529	3,652,462	2,463,316	4,452,831	575,698
00711 EDUCATION ⁵	283,943,410	284,008,188	284,605,884	274,697,958	276,074,154	284,605,884	0
00721 HARTFORD PUBLIC LIBRARY ⁶	8,100,000	8,150,000	8,150,000	7,425,000	1,365,278	1,483,333	6,666,667
00820 BENEFITS & INSURANCES	90,369,281	93,793,869	93,793,869	88,157,928	78,667,381	87,839,131	5,954,738
00821 DEBT SERVICE ⁷	58,011,334	17,423,430	17,423,430	43,651,569	4,845,536	27,923,430	(10,500,000)
00822 NON OP DEPT EXPENDITURES ⁸	36,142,260	41,399,706	41,149,377	29,033,634	35,045,543	42,803,066	(1,653,689)
Grand Total	594,234,736	570,041,106	570,638,802	546,931,449	497,492,173	560,298,038	10,340,764

¹ The Court of Common Council projected deficit of \$13K is due to unbudgeted, part-time legal aid assistants expenditures.

² The projected deficit of \$9K in Human Resources is attributable to part-time staffing needs.

³ The projected deficit of \$43K in Children Family Recreation is attributable to overtime costs for Recreation services.

⁴ A Lead Hazard Control and Healthy Homes HUD grant was audited and non-compliance was determined regarding entering contracts after the end of the grant. While management action has been taken to address the non-compliance issue, Health and Human Services will have an unbudgeted expenditure of \$359K. This expense is planned to be absorbed by a favorable trend in relocation expenses.

⁵ The Education Revised Budget and projection have increased by \$598K due to the State Department of Education providing additional funding for the educational support of displaced students from Puerto Rico.

⁶ Due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library and having been received, the annual Library appropriation has been adjusted accordingly.

⁷ Under the executed Contract Assistance agreement, \$48.27M of General Obligation debt service payments will be made on the City's behalf by the State of Connecticut. Consistent with GAAP rules, the contract assistance payments will be recorded as donated capital revenue. The debt service expenditures will also be recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense will be offset by contract assistance revenue, together of which will net to zero. The financial report at fiscal year end will be adjusted to reflect these entries that have occurred in the ledger. The total YTD revenue and expense is approximately \$48.06M. This expenditure line item is projected to be \$27.92M due to additional capital needs.

⁸ Non-Operating includes Vehicles and Equipment expenditures that are projected to be \$1.9M unfavorable due to equipment and technology critical needs for public safety functions. Legal Expenses and Settlements is projected to be net \$155K favorable. Utilities are net favorable by \$102K based on actuals, 232K was offset unfavorably by \$130K due to a fee increase of \$9.35/per ton in tipping fees as of April

⁹ Benefits & Insurances are projected favorable by \$5.95M. Please see footnotes on page 6; Health-14, Mitigation-2, Pension-3, Concessions-4, Fringe Reimbursements-5, Other Benefits-6, Wage-7, and Workers Comp-8.

Expenditure Summary - Major Expenditure Category

	FY2018 AUDITED ACTUAL	FY2019 ADOPTED BUDGET	FY2019 REVISED BUDGET	FY2018 ACTUAL (MAY)	FY2019 ACTUAL (MAY)	FY2019 PROJECTION	VARIANCE
PAYROLL	102,266,638	108,197,525	108,090,433	90,379,381	88,777,388	98,217,385	9,873,048
FT ¹	78,881,011	92,203,755	91,938,623	69,213,672	72,835,855	80,991,860	10,946,763
HOL ¹	2,519,149	2,445,733	2,445,733	2,294,193	1,998,792	2,176,241	269,492
OT ¹	19,235,767	12,132,529	12,132,529	17,036,446	11,800,158	13,146,097	(1,013,568)
PT ¹	1,630,712	1,415,508	1,573,548	1,835,070	2,142,583	1,903,187	(329,639)
BENEFITS	90,369,281	93,793,869	93,793,869	88,157,928	78,667,381	87,839,131	5,954,738
HEALTH ¹⁴	34,536,346	35,882,979	35,882,979	35,085,903	28,668,205	32,907,613	2,975,366
MITIGATION ²	0	(500,000)	(500,000)	0	0	0	(500,000)
PENSION ³	45,565,981	45,755,045	45,755,045	41,874,260	40,203,066	44,109,045	1,646,000
INSURANCE	4,589,297	4,890,000	4,890,000	4,278,963	4,530,206	4,890,000	0
CONCESSIONS ⁴	464,076	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
FRINGE REIMBURSEMENTS ⁵	(4,094,152)	(2,750,000)	(2,750,000)	(2,384,025)	(3,820,731)	(4,600,000)	1,850,000
LIFE INSURANCE	252,536	315,652	315,652	231,232	240,117	315,652	0
OTHER BENEFITS ⁶	4,254,156	4,900,193	4,900,193	3,785,094	3,871,519	4,449,289	450,904
WAGE ⁷	0	900,000	900,000	0	0	0	900,000
WORKERS COMP ⁸	4,801,040	5,400,000	5,400,000	5,286,500	4,975,000	5,767,532	(367,532)
DEBT	58,011,334	17,423,430	17,423,430	43,651,569	4,845,536	27,923,430	(10,500,000)
DEBT ⁹	58,011,334	17,423,430	17,423,430	43,651,569	4,845,536	27,923,430	(10,500,000)
LIBRARY	8,100,000	8,150,000	8,150,000	7,425,000	1,365,278	1,483,333	6,666,667
LIBRARY ¹⁰	8,100,000	8,150,000	8,150,000	7,425,000	1,365,278	1,483,333	6,666,667
MHIS	2,996,431	3,174,113	3,174,113	2,746,728	2,909,604	3,174,113	0
MHIS	2,996,431	3,174,113	3,174,113	2,746,728	2,909,604	3,174,113	0
UTILITY	22,079,682	23,964,607	24,023,285	20,203,210	20,753,287	23,920,678	102,607
UTILITY ¹³	22,079,682	23,964,607	24,023,285	20,203,210	20,753,287	23,920,678	102,607
OTHER	26,467,959	31,329,374	31,377,788	19,669,674	24,099,545	33,134,084	(1,756,296)
COMMUNITY ACTIVITIES	2,672,623	2,578,776	2,578,776	2,355,604	1,927,355	2,578,776	0
CONTINGENCY ¹¹	329,799	4,435,019	957,118	186,186	436,030	957,118	0
CONTRACTED SERVICES	3,416,930	3,809,682	3,838,122	2,844,368	2,837,745	3,838,122	0
ELECTIONS	71,296	208,044	0	0	0	0	0
GOVT AGENCY & OTHER	750,000	0	0	0	0	0	0
LEASES - OFFICES PARKING COPIER	976,678	1,942,984	1,915,338	763,912	1,489,376	1,915,338	0
LEGAL EXPENSES & SETTLEMENTS ¹¹	6,489,996	2,616,500	6,116,500	2,937,363	5,924,270	5,961,488	155,012
OTHER	3,139,123	4,319,822	4,295,728	2,787,786	2,435,692	4,295,728	0
OUT AGENCY	0	0	0	0	0	0	0
POSTAGE	193,625	231,419	205,419	167,625	185,004	205,419	0
SUPPLY	3,534,279	4,236,320	4,543,797	2,984,925	3,202,120	4,543,797	0
TECH, PROF & COMM BASED SERVICES	1,425,931	1,976,350	1,952,532	1,174,224	1,401,515	1,952,532	0
VEHICLE & EQUIP ¹⁵	3,467,680	4,974,458	4,974,458	3,467,680	4,260,437	6,885,766	(1,911,308)
EDUCATION	283,943,410	284,008,188	284,605,884	274,697,958	276,074,154	284,605,884	0
EDUCATION ¹²	283,943,410	284,008,188	284,605,884	274,697,958	276,074,154	284,605,884	0
Grand Total	594,234,736	570,041,106	570,638,802	546,931,449	497,492,173	560,298,038	10,340,764

¹ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$9.9M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 45 weeks of actual payroll expenses with 7.2 weeks remaining. Vacancies are assumed to be refilled with 3.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$10.9M and holiday pay projection adjustment of \$269K are offset by a projected shortfall of \$1.0M in OT and \$330K in Part-time salary expenses. Payroll will continue to be monitored throughout the fiscal year.

² Mitigation of \$500K reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire 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 will be incurred in full compliance with the contract assistance agreement. In addition, the primary driver of \$1.6M of favorability in Pension is vacation and sick cashouts.

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

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

⁶ Other Benefits is projected to be favorable due to the continuing trends 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 trend in claims.

⁹ This expenditure line item is projected to be \$27.92M due to additional capital needs.

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

¹¹ Legal Expenses and Settlements is projected to be net \$155K favorable.

¹² The Education Revised Budget and projection have increased by \$598K due to the State Department of Education providing additional funding for the educational support of displaced students from Puerto Rico.

¹³ Utilities are net favorable by \$102K based on actuals, 232K was offset unfavorably by \$130K due to a fee increase of \$9.35/per ton in tipping fees as of April 1, 2019.

¹⁴ Health care expenditures are projected to be favorable by \$3.0M due to favorable claim trends, union contract savings and health care plan change.

¹⁵ Vehicles and Equipment expenditures are projected to be \$1.9M unfavorable due to equipment and technology critical needs for public safety functions.

Appendix

FY2019 Full-time Payroll Projection (through May)

Row Labels	Budgeted HC	Budgeted Annual Amount (Rev)	YTD thru check issue 5/17 (45 weeks)	Projection (7.2 weeks)	YTD thru 05/17 plus Projection 7.2 weeks	Remaining Estimated Steps	Total Projection	Variance (Budgeted Annual Amount - Projection)
111-Mayor	11	721,078	588,022	93,535	681,557	193	681,750	39,328
112-CCC	7	351,504	296,676	48,483	345,159	0	345,159	6,345
113- Treas	9	481,197	389,441	77,535	466,976	546	467,522	13,675
114- ROV	6	285,985	245,090	38,776	283,866	0	283,866	2,119
116-Corp Counsel	17	1,466,746	1,102,656	171,502	1,274,157	0	1,274,157	192,589
117- Clerk	11	675,645	491,182	85,014	576,196	260	576,456	99,189
118-Audit	5	503,254	431,191	68,958	500,148	0	500,148	3,106
119-COO	6	470,676	266,154	62,323	328,477	360	328,837	141,839
123- FIN	46	3,511,410	2,713,905	447,584	3,161,489	2,884	3,164,373	347,037
125- HR	13	899,673	708,388	123,612	832,000	322	832,323	67,350
128-OMBG	11	905,375	680,064	126,580	806,644	516	807,160	98,215
132-FCYR	11	821,271	652,939	109,989	762,928	673	763,601	57,670
211- Fire	362	26,982,318	21,150,836	3,409,948	24,560,784	47,815	24,608,599	2,373,719
212- Police	540	38,005,529	26,437,041	4,153,690	30,590,731	39,245	30,629,976	7,375,553
213- EST	49	3,030,454	2,142,991	354,816	2,497,807	2,479	2,500,286	530,168
311- DPW	185	9,404,889	7,193,640	1,272,126	8,465,766	13,198	8,478,963	925,926
420- Devel Serv	54	4,001,061	2,636,679	519,860	3,156,539	4,339	3,160,878	840,183
520- HHS	31	2,085,679	1,215,079	290,983	1,506,062	3,394	1,509,456	576,223
Grand Total	1,374	94,603,744	69,341,972	11,455,314	80,797,286	116,224	80,913,510	13,690,234

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	91,938,623

FT- Fire and Police Attrition	(2,731,271)
FT- Development Services Attrition	(20,000)
FT- Net other payroll (stand-by & longevity)	7,800
FT- Subtotal Variance	10,946,763

Non-Sworn Attrition (within Benefits)	(500,000)
Total Variance (favorable)	10,446,763

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 5/17/19, which includes 45 pay periods, and projects filled positions for 7.2 future weeks
- 2) Non-sworn vacancies are projected for 3.2 future weeks
- 3) No future Police FY2019 classes planned
- 4) No future Fire FY2019 classes planned
- 5) Adopted head count is 1388 with 14 MHIS positions funded in the MHIS internal service fund



Please return
to *Jim DelVisco*
in Corporation
Counsel. Thanks,

CITY OF HARTFORD

Copy of original
as executed by
Aetna is attached.
Needs *MARB*
review. *

CONTRACT ☐

CONTRACT AMENDMENT / CHANGE ORDER ☐

GRANT APPLICATION / AWARD ☐

OTHER ☐ : _____

ROUTING TABLE

Updated 9/26/2018

Date:	April 8, 2019	
Initiating Department:	Hartford Board of Education (Facilities)	
Contact Person & Telephone #:	Claudio Bazzano (860-695-3233) and/or Jim Del Visco (ext. 79719) *	
Subject Matter:	Parking Agreement for 180 Parking Spaces	
Location:	Northwest Corner of Laurel and Hawthorne Streets ("Lot 5")	
Term of Agreement (start & end date):	August 1, 2019 to July 31, 2020	
Total Cost:	\$116,640.00 (\$9,720.00 per month at \$54.00 per parking space)	
General Fund \$ / MUNIS Account Coding:	\$116,640.00	34502620-544411
Grant Fund \$ / MUNIS Account Coding:	\$	
CIP Fund \$ / MUNIS Account Coding:	\$	
Vendor Name / Vendor #:	Aetna Life Insurance Company /	
Council Resolution Date:	Not applicable.	

	TITLE	SIGNATURE	DATE
1. Initiating Department	Dr. Alberto Vazquez-Matos Deputy Superintendent	<i>Alberto Vazquez-Matos</i>	4/9/19
2. Procurement Services Unit (Communications & Revisions)	Procurement Specialist	<i>William D.</i>	4/9/19
3. Procurement Services Unit	Procurement Manager	<i>NIA</i>	4/15/19
4. Management & Budget (non- CIP) / Finance (CIP only)	Director of M&B / Director of Finance		
MARB Approval Required <input type="checkbox"/> Initials: _____	MARB Approval Rec'd Yes <input type="checkbox"/> No <input type="checkbox"/>		
5. Corporation Counsel (Form & Legality)	Corporation Counsel		
6. Mayor's Office	Chief Operating Officer		

Executed Contracts are released to Procurement for distribution. Initials / Date: _____

RECEIVED
CITY OF HARTFORD
MANAGEMENT & BUDGET
2019 APR 16 AM 9:26

BVE



PARKING AGREEMENT

THIS PARKING AGREEMENT (the "Agreement") is entered into by and between **AETNA LIFE INSURANCE COMPANY**, a Connecticut corporation ("Aetna"), with a principal place of business at 151 Farmington Avenue, Hartford, Connecticut and the **CITY OF HARTFORD** (the "City") with a principal place of business at 550 Main Street, Hartford, Connecticut 06103.

WHEREAS, Aetna is the owner of a surface parking lot known as "Lot 5" (located at the northwest corner of Laurel Street and Hawthorn Street), in Hartford, Connecticut, and identified on the site plan attached hereto as Exhibit A as lot number "5" (the "Property"); and

WHEREAS, City desires to obtain permission from Aetna to use the Property for the parking of one hundred eighty (180) personal vehicles for City's employees and invitees.

NOW THEREFORE, for good and valuable consideration and the mutual promises contained herein, the parties hereto agree as follows:

1. Agreement to Park. Aetna hereby grants to City the right to the use of one hundred eighty (180) parking spaces on an exclusive basis, to enter over, across and upon the Property for the purpose of parking Monday through Friday 6 a.m. to 6 p.m. The City hereby acknowledges that a parking access card is required in order to access the security gates to the Property. In connection with the foregoing, Aetna has provided the City two hundred twenty-five (225) parking access cards. If City requires any replacement parking access cards at any time during the term of this Agreement, City shall pay to Aetna with such request an amount equal to Twenty-Five Dollars (\$25.00) per replacement parking access card. City expressly agrees that it does not and shall not claim, at any time, any interest or estate of any kind or extent whatsoever in the Property.
2. Utilities; Maintenance and Repairs. City shall be responsible, at its sole cost and expense, for all management and operation of the Property, including but not limited to, maintenance and repair as needed to keep the Property in good working order and condition, including, without limitation, pothole repair, lighting the parking lot, maintenance of such lighting system (including light bulb replacement), as well as regular commercially appropriate sweeping, snow and ice removal. Aetna's sole obligation in connection herewith shall be to ensure the provision of electrical service to the Property, the cost of which shall be borne solely by City through prompt payment of such electrical service charges as may be made by the service utility provider, with such billing (without mark-up by Aetna) to be provided by Aetna, or directly to City by the utility provider, as determined and facilitated by Aetna. Aetna shall be responsible, at its cost, for the maintenance and repair of the gate control system following notice of need therefor from City, provided, however, that City shall be responsible for the costs incurred by Aetna to make any repairs to the gate control system caused by the negligence or misconduct of City, its employees, agents or invitees. In addition, the parties acknowledge that there is a fence/gate that needs to be closed every evening by hand and locked at the entrance to the Property, which shall be the City's obligation under the Agreement.
3. Consideration. In consideration of the use of the Property granted by this Agreement, City shall pay Aetna a fee of Nine Thousand Seven Hundred Twenty Dollars (\$9,720.00) per month, based on the rate of Fifty-Four and 00/100 Dollars (\$54.00) per space per month and One Hundred Eighty (180) spaces (the "Rent"). The Rent shall be payable to Aetna within thirty (30) days following invoice from Aetna. Aetna shall use reasonable efforts to invoice on a monthly basis.

4. Term. The term of this Agreement (the "Term") will commence on August 1, 2019 (the "Commencement Date"), and terminate July 31, 2020 ("Expiration Date"), unless sooner terminated, as provided herein.

5. Use.

a. Hours of use shall be Monday through Friday, 6 a.m. to 6 p.m.

b. City shall use the Property solely to park vehicles during the permitted hours of use for business purposes, and for no other purpose, including, without limitation, weekend or overnight parking. By way of example of the foregoing, and not limitation, the Property shall not be used as a training or practice facility, or for any reason other than for the parking of cars for business purposes. City, and its agents, employees, and contractors, shall use the Property (as permitted herein) in compliance with all laws, and in a safe and clean manner.

c. No dangerous explosives may be brought onto, stored or used on or in the Property.

d. City shall not install any equipment or fixtures or make any alterations to the Property without the prior written permission of Aetna. Notwithstanding the foregoing, effectuating the repair and maintenance obligations of City described in Paragraph 2 above shall not require the prior approval of Aetna.

e. Notwithstanding subsections 5a.-d. above, City shall have a right (the "After Hours Use") to use the Property on weekends between the hours of 8 a.m. and 5 p.m., and/or after-hours Monday through Friday from 6 p.m. to 10 p.m., during the Term, pursuant to the terms herein. No later than three (3) business days prior to each such use, City shall notify Aetna's property management representative John Walsh of Newmark Grubb Knight Frank (or if Mr. Walsh is not available, City may contact Craig Brown or Tony Janakas) of the scheduled date and type of event. Such notice may be via email. Aetna shall have the right to approve or deny the request in its sole but reasonable discretion, which decision shall be conveyed to City in writing, which writing may be via email. Aetna may change its representative from time to time upon written notice to City.

The cost for using the Property under the After Hours Use shall be calculated as follows, without pro-ration of any type:

a. Weekend Daily Rate: \$500.00

b. Weekday After Hours Rate: \$250.00

Any required fee for the After Hours Use shall be considered rent under the Agreement and shall be paid to Aetna with City's next due Rent payment following the applicable use. All provisions of the Agreement apply to City's use of the Property under the After Hours Use, including, without limitation, any rights afforded Aetna, and any insurance, indemnity, holdover, and utility/maintenance/repair obligations of City (including but not limited to, lighting and snow and ice removal).

6. Insurance; Indemnity.

a. Throughout the Term, City shall maintain, at its sole cost and expense with an insurer holding a Best Rating of not less than A-, insurance coverage as follows (A): a Commercial

General Liability Insurance policy naming Aetna as additional insured through endorsement. The limits of such insurance shall be in an amount not less than \$3,000,000.00 for all damages arising out of bodily injuries to, or death of, all persons and injuries to or destruction of property, in any one accident or occurrence, and, subject to that limit per accident, a total (or aggregate) limit of \$3,000,000.00 for all damages arising out of bodily injuries to, or death of, all persons and injuries to or destruction of property per policy period. Such coverage shall be (i) applicable solely to the Property, (ii) not exhausted by any other claims not connected to the Property, and (iii) considered primary to any insurance carried by Aetna with regard to claims arising out of City's use (or the use by its agents, employees, or contractors) of the Property, regardless of fault; and (B) Workers' Compensation Insurance with limits as required by law.

b. All insurance shall be written on an occurrence basis as opposed to "claims made" basis.

c. City shall provide Aetna with copies of certificates of insurance for the required insurance hereunder, as well as a copy of the policy required under Section 6a.(A), not later than the Commencement Date and thereafter not later than thirty (30) days prior to the expiration of each such policy. If at any time City fails to maintain the insurance required herein, Aetna shall have the right to maintain said insurance at City's sole cost and expense.

d. The limits of coverage of such insurance required to be carried by City shall not in any way limit, reduce or restrict the liability of City.

e. Notwithstanding anything herein to the contrary, City hereby waives any and all claims against Aetna associated with its use (or the use by its agents, employees, or contractors) of the Property, regardless of fault.

f. Each party shall be fully and solely responsible for any and all costs and expenses associated with its insurance and thus shall pay any and all coverage deductibles and/or self-insured retentions under any policies required of it to be maintained under this Agreement in connection with the Property.

g. City shall indemnify, defend and hold harmless Aetna and its officers, representatives, agents, servants, employees, successors and assigns from and against any and all (1) claims arising, directly, by an act, or willful misconduct, of City, its employees, agents, contractors or invitees ("Claims"); and (2) liabilities, damages, losses, costs and expenses, including but not limited to, reasonable attorneys' and other professionals' fees, arising, directly or indirectly, in connection with said Claims.

h. The liability of City to indemnify, defend and save and hold harmless Aetna as provided herein shall be effectively protected by insurance to the extent insurable. However, the limits of coverage of such insurance purchased by City shall not in any way limit, reduce or restrict City's obligation under any indemnification and save and hold harmless provisions stated in this Agreement.

7. Miscellaneous.

a. If City shall (a) fail to pay any installment of Rent hereby reserved within five (5) days after receiving written notice from Aetna that the same is overdue; or (b) default in fulfilling any other covenant or provision of this Agreement on its part to be performed and fail to remedy such default within ten (10) days after written notice from Aetna, then Aetna shall have any right,

power, or remedy permitted to it by law and equity, and shall have the right to terminate this Agreement. Without limiting the foregoing, with respect to (b) above, Aetna shall also have the right, but not the obligation, to remedy such City failure, at the sole cost and expense of City.

b. City shall have the right to elect to terminate this Agreement prior to the end of the Term (an "Early Termination") by providing Aetna with ninety (90) days' prior written notice of such election. City shall continue to pay Rent and be obligated under this Agreement up until that date which is ninety (90) days following such notice (the "Early Termination Date"). Rent shall be prorated for any partial month prior to the Early Termination Date. Provided that City is not in default in fulfilling its duty to pay Rent or any other covenant or provision of this Agreement on its part to be performed, City shall surrender its parking access cards and its use of the Property in accordance with paragraph 7.1, and this Agreement shall then terminate on the Early Termination Date. An Early Termination hereunder shall be self-operative, and no additional agreement between Aetna and City shall be necessary to effectuate such Early Termination; provided, however, Aetna and City shall, for their mutual convenience if requested by either party, execute a termination agreement prior to the Early Termination Date commemorating the Early Termination.

c. All notices required under this Agreement shall be in writing and shall be transmitted by overnight courier or certified mail, return receipt requested (postage prepaid) as follows:

to City at: Hartford Public Schools, 960 Main Street, 9th Floor, Hartford, CT 06103, Attention: Claudio Bazzano, Executive Director of Facilities AND Office of the Mayor, 550 Main Street, Hartford, CT 06103

with a copy to: Corporation Counsel, Office of Corporation Counsel
550 Main Street, Hartford, CT 06103

to Aetna at : Aetna Life Insurance Company, 151 Farmington Avenue, Hartford, CT 06156-9666, Attention: Real Estate Services – RTB1

with a copy to: Wiggin and Dana LLP, 20 Church Street, Hartford, CT 06103, Attention: Robyn C. Abbate

d. This Agreement may not be modified except in writing signed by both Aetna and City. Any modification of this Agreement or additional obligation assumed by either of Aetna or City in connection with this Agreement shall be binding only if evidenced in a writing signed by Aetna and City.

e. This Agreement shall not be recorded on the Land Records.

f. The failure of Aetna or City to insist upon the performance of any of the terms and conditions of this Agreement or the waiver of any breach of any of the terms and conditions of this Agreement, shall not be construed as thereafter waiving any such terms and conditions, but the same shall continue and remain in full force and effect as if no such forbearance or waiver had occurred.

g. Aetna shall have the right to close the parking lot on the Property at any time due to an emergency or any other matter of force majeure if, in the reasonable opinion of Aetna, the safety of those using the Property is at risk. If any of City's employees, agents, or contractors violate any of the rules and regulations of the Property, or the terms and conditions of this Agreement,

including, without limitation, using the Property after the Expiration Date, Aetna shall have the right to shut off the parking access card associated with the violation and tow any cars in violation of same without liability to Aetna, at the cost of City.

h. This Agreement shall be subject and subordinate to the lien of any mortgage or deed of trust, or other monetary encumbrance now in existence or hereafter placed on the Property, provided that the holder thereof shall agree in such mortgage or deed of trust that this Agreement shall not be terminated or otherwise affected by the enforcement of any such mortgage or deed of trust or other monetary encumbrance if at the time thereof City is not in default under this Agreement beyond any applicable grace, notice or cure periods.

i. City may not assign, sublet or license this Agreement, the parking access cards, or its limited right to use the Property.

j. If any portion of the Property is damaged by fire or other casualty, or taken by eminent domain or deed in lieu thereof, then, except as provided below, the damage, or in the case of eminent domain, the remaining Property, shall be promptly repaired by and at the expense of Aetna until such repairs and restoration are completed, and the Rent shall be abated in proportion to the portion of the Property which is rendered unusable to City. If the damage or taking materially adversely affects City's ability to park and shall not be susceptible of complete repair and restoration (or shall not be completely repaired and restored by Aetna within forty-five (45) days after the occurrence of such casualty or taking), then City or Aetna may, by notice to the other, terminate this Agreement as of the date of such casualty or taking.

k. City shall, at its own expense, comply with and cause the Property to comply with all present and future laws, ordinances, orders, and regulations of federal, state, county, city and other governmental authorities having or claiming jurisdiction, including, without limitation, The Americans with Disabilities Act.

l. City, at the end of the term of this Agreement, shall peaceably surrender the parking access cards that have been paid for and provided and its use of the Property in at least as good condition as when City took possession, and in the condition required by this Agreement, except for: (i) reasonable wear and tear, (ii) loss by fire or other casualty, and (iii) loss by condemnation. City shall remove all of its property (and the property of its agents, employees, and contractors) from the Property on or before the expiration of the term of this Agreement and pay the cost of repairing all damage to the Property caused by such removal.

m. In the event City, or any party claiming under City, retains possession of a portion of the Property (which shall include, without limitation, cars/trucks remaining in the Property) after the Expiration Date or earlier termination of this Agreement, no tenancy or interest shall result from such possession, and such parties shall be subject to immediate eviction and removal. City or any such party shall pay Aetna, as compensation for use and occupancy for the period of such holdover, an amount equal to one hundred fifty percent (150%) of the Rent otherwise provided for herein during the time of holdover. City shall also be liable for any and all damages sustained by Aetna as a result of such holdover. No holding over by City, whether with or without consent of Aetna, shall operate to extend the term of this Agreement. Aetna shall have the right to remove any of City's property, and the property of its agents, employees, and contractors, at any time after the Expiration Date, or earlier termination of this Agreement at the sole cost and expense of City (payable upon demand), and without incurring any liability to Aetna, or its agents, employees, or contractors.

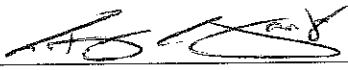
n. Aetna and City represent that (i) the individuals executing this Agreement on behalf of Aetna and City, respectively, have full authority and power to execute and deliver this Agreement, and (ii) this Agreement constitutes a valid and binding obligation on the parties hereto. This Agreement contains all of the agreements of the parties hereto with respect to the matters contained herein, and no prior agreement, arrangement or understanding pertaining to any such matters shall be effective for any purpose. This Agreement shall be governed by the laws of the State of Connecticut. Headings in this Agreement are for reference purposes only. If any part, term or provision of this Agreement is held by any court of competent jurisdiction to be invalid, illegal or in conflict with any applicable law, the validity of the remaining portions of this Agreement shall not be affected thereby, and the rights and obligations of the parties hereto shall be construed and enforced as if this Agreement did not contain the particular part, term or provision held to be invalid, illegal or in conflict with any applicable law. This Agreement may be executed in two or more counterparts. Furthermore, the parties agree that (i) this Agreement may be transmitted between them by electronic mail and (ii) electronic signatures shall have the effect of original signatures relative to this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as set forth below.

Signed in the presence of:

Luisa Buckler
LUISA BUCKLER
Sam Steinberg
Sam Steinberg

AETNA LIFE INSURANCE COMPANY

By:  rca
Anthony Janakas
Its Duly Authorized Signatory
Date signed: APRIL 3, 2019

CITY OF HARTFORD

Signed in the presence of:

By: _____
Luke A. Bronin
Its Mayor
Duly Authorized
Date signed: _____

APPROVED AS TO FORM AND LEGALITY:

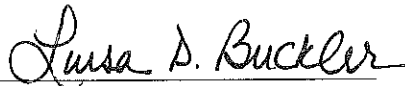
Howard G. Rifkin
Corporation Counsel

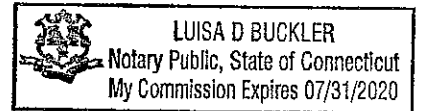
Date signed: _____

STATE OF CONNECTICUT)
)
COUNTY OF HARTFORD) ss: Hartford

On this the 3RD day of APRIL, 2019, before me, the undersigned officer, personally appeared Anthony Janakas, Authorized Signatory for Aetna Life Insurance Company, executed the foregoing Agreement as his free act and deed and the free act and deed of said entity.

In Witness Whereof, I hereunto set my hand.


Commissioner of the Superior Court
Notary Public
My Commission Expires:



STATE OF CONNECTICUT)
)
COUNTY OF HARTFORD) ss: Hartford

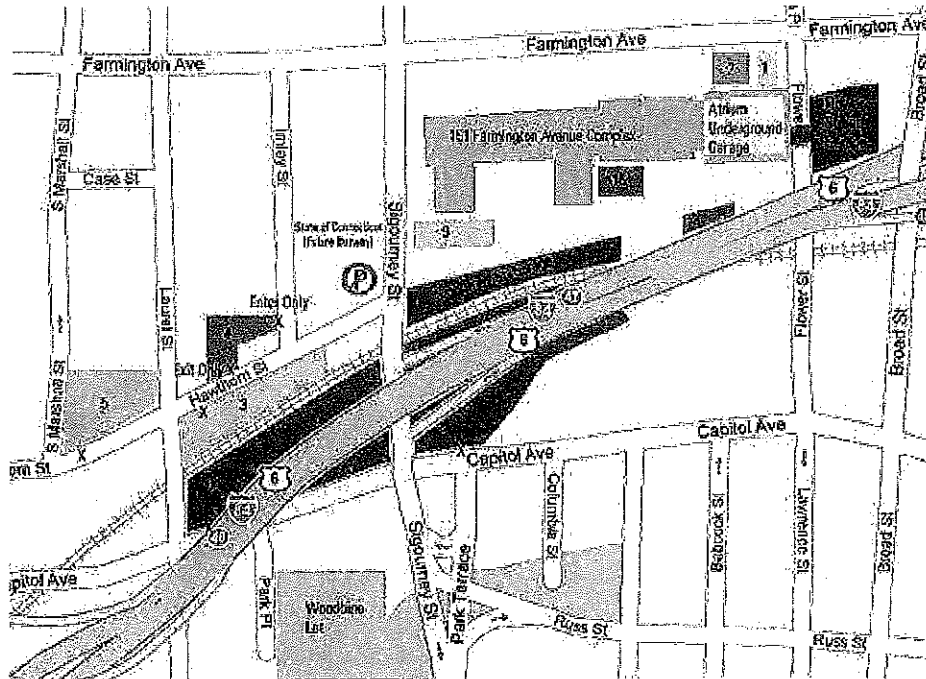
On this the _____ day of _____, 2019, before me, the undersigned officer, personally appeared Luke A. Bronin, Mayor of the City of Hartford, duly authorized, known to me to be the person described in the foregoing instrument, and acknowledged that he executed the same in the capacity as therein stated and for the purposes therein contained.

In Witness Whereof, I hereunto set my hand.

Commissioner of the Superior Court
Notary Public
My Commission Expires:

Property

Property



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MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on West Haven Subcommittee
Date: July 5, 2019

At its most recent meeting on June 24, the West Haven Subcommittee reviewed the current version of the 5-Year Plan. Much of the discussion regarding the 5-Year Plan focused on the list of efficiencies and other measures for achieving \$1.245 million in efficiency savings in Year 1 (FY 2020) and on the planned mill rate increases in the Plan.

Members expressed a desire to be provided additional detail on the implementation of the measures that will generate the \$1.245 million savings. The City described some of the measures that are farther along in the planning stages, including the Partnership transition and the energy purchase program. It was noted that in addition to implementing a number of initiatives to achieve budgetary savings, the City will need to ensure resources are in place to implement corrective action plans addressing issues raised in the FY 2018 audit management letter.

With regard to mill rate projections, members expressed concern that the City may not ultimately support the mill rate increases included in the Plan. The City Council has not yet taken action on the FY 2020 budget to bring it into alignment with the budget action taken by the MARB. The Subcommittee was advised that City Council action would be scheduled for either a special meeting in early July or the Council's regular meeting on July 22. Given that the City Council action on the FY 2020 budget is still pending, the Subcommittee did not take action on the 5-Year Plan.

A review of draft conditions for FY 2020 Municipal Restructuring Funds was on the meeting agenda. However, the Subcommittee deferred its review of the draft conditions until the City Council takes action on the FY 2020 budget.

The City provided an update on the status of transitioning to the State Partnership health insurance plan. The City has considerable latitude to move forward with active employees and pre-Medicare retirees. The Medicare eligible (age 65 and over) retirees present more of a challenge and additional analysis is underway to determine options for this group. A representative of Lockton attended to provide an overview of the disruption analysis. Lockton is also providing contract or MOU language that would preserve the City's right to revert to the existing plan design. The Subcommittee advised the City to develop contingency savings plans in the event that not all of the savings from the Partnership transition materialize.

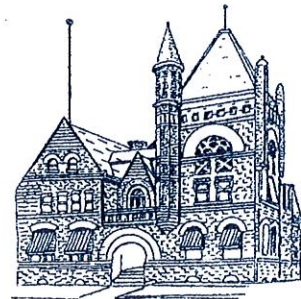
West Haven MOA Compliance

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	
	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 action on approved budget anticipated 7/22
	MARB approval of Update to 5-Year Plan	Approval by MARB	Pending review	Late	6/30/2019		
	Final Fire Service Study	Final study submitted (present to MARB at June meeting)	Not Received	Late	5/31/2019		Anticipate presentation in August
	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		FY20 estimated ADEC budgeted. Verify payment of FY19 ADEC at close of fiscal year.
	Reserve policy for General Fund and health insurance plans	Reserve policy submitted to MARB	Received	On-Time	6/30/2019	6/24/2019	Received



Office of the Mayor

City of West Haven
355 Main Street
West Haven, Connecticut 06516



City Hall
1896-1968

Nancy R. Rossi
Mayor

June 21, 2019

State of Connecticut, Office of Policy and Management
Municipal Accountability Review Board
450 Capitol Avenue
Hartford, CT 06106

Re: Memorandum of Agreement (MOA) between the State of Connecticut's Office of Policy and Management and the City of West Haven

Dear Municipal Accountability Review Board (MARB) Members,

One of the conditions of this referenced agreement required the City by June 30, 2019 to submit to the MARB "a reserve policy related to its General Fund and its health insurance plans.

In accordance with this agreement we have developed the following policies for each of these funds:

A. General Fund Balance Policy

1. Introduction

Developing and maintaining a healthy General Fund balance is the highest priority of the various financial initiatives that we have been pursuing. Most everything we are advancing in collaboration with MARB, whether for efficiencies, cost savings or revenue enhancements, is related to enhancing the City's General Fund balance, [and] which is the foundation to achieve fiscal sustainability.

With the help of the MARB, we have achieved a better fund balance than projected in the five year plan, which is an important achievement for the first year of our plan.

2. Proposed General Fund Balance Policy

The objective of this policy is to guide us to the moment (year five of our five-year plan or sooner if possible) when the City's fund balance is equal to or greater than 5% of the operating budget expenditures. Given the budget plan that we submitted to MARB and our various proposals for efficiencies, cost savings initiatives and revenue enhancements, we are confident that this benchmark will be met and hopefully exceeded.

The ultimate purpose of achieving a healthy fund balance is to enhance the credit worthiness of the City; provide working capital to meet cash flow needs during the fiscal year; fund reserves; ensure a stable tax rate; and fund one-time emergency, unanticipated expenditure requirements or revenue shortfalls.

In order to achieve the objectives of this policy, the following guidelines shall be adhered to:

- a. Maintain at least the minimum unassigned General Fund balance of the percentage identified in the MARB plan in each of the next four fiscal years. In each fiscal year the percentage is based on the previous year's audited operating expenditures.
- b. As part of the annual budget process, the Finance Director will estimate the surplus or deficit for the current year for all funds and prepare a projection of the year-end unassigned General Fund balance. This analysis coupled with an estimate of long-term liabilities will be studied in conjunction with the annual audit to understand the full state of the City finances. Any anticipated balance in excess of the minimum unassigned General Fund balance will not be used unless the MARB concurs that it would be prudent to use this excess balance to achieve any of the following:
 - i. Fund reserves
 - ii. Avoid future debt
 - iii. Reduce debt service
- c. Should a fiscal emergency arise during the MARB oversight period that necessitates using some of the fund balance, the City Council can declare a fiscal emergency to address this situation with the approval of MARB. Any such action must also provide a plan to restore unassigned General Fund balance to the minimum balance required and this must be accomplished no later than the succeeding fiscal year.
- d. This policy will be reviewed by the City Council at the end of the MARB oversight period to ensure its ongoing balance meets or exceeds the established target of at least 5% of the year-end expenditures. It will also be reviewed to ensure [that] the policy is responsive to whatever changing financial conditions evolve and changes in the standards required by the State auditors and credit rating agencies.

B. Medical Benefits Insurance Trust Fund Balance

As you know the City is self-insured for medical benefit claims incurred and then protected by an excess insurance policy for any individual claim exceeding an established threshold in a fiscal year. This threshold level is \$250,000 for all non-public safety employees and \$350,000 for any police or fire employee. Over time this medical benefits trust fund has developed an incurred but not reported (IBNR) liability of approximately \$2,085,850.

The intent of the MARB directive was for the City to develop a policy/plan to mitigate this liability and restore and maintain a positive balance in this fund. However, while this IBNR resolution is a critical financial issue and a priority needed to be addressed, the basis for this policy

recommendation was the assumption that the City would be continuing with its existing self-insured program for the immediate future.

The decision by the City and supported by MARB to change this benefit coverage from this traditional self-insurance plan to the fully insured State Partnership Health Plan dramatically alters the landscape and provides a mechanism to accomplish the payoff of this IBNR liability through the implementation of the State Plan.

In short our analysis shows that this IBNR liability can be eliminated over time by using the projected savings from this benefit coverage change to pay off this IBNR liability.

So rather than having to appropriate additional General Fund financial resources, the savings realized will be sufficient to redirect the saving to pay off this liability, which is the process we can follow to accomplish this objective.

The MARB has suggested using some of the excess projected surplus for FY '19 (the \$1,750,000 budgeted for deficit reduction that was not needed) to pay down most of this liability, as another option.

Given that the projected savings from this transition to the State Plan will be sufficient for this purpose, the City would ask MARB to consider these resources for the IBNR payoff and if possible, be allowed to use the \$1,750,000 to address the other internal service funds (see attachments).

Below is the breakdown of the financial obligation or liability of the components of its distribution among the four affected functions.

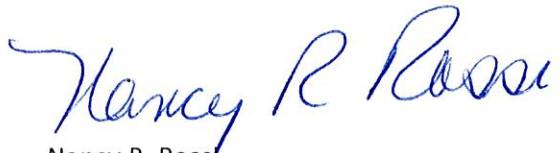
	Estimated Claim	Estimated Runoff	Total Cost
	<i>IBNR</i>	<i>Processing Fees (20% of Claim)</i>	
BOE	\$1,094,894	\$218,979	\$1,313,873
City	851,993	170,399	1,022,391
Sewer Dept.	46,427	9,285	55,713
Allingtown Fire	92,536	18,507	111,043
TOTAL	\$2,085,850	\$417,170	\$2,503,020

It should be noted that there will be a lag in this transition as the City and Sewer Department will not transition until January 1, 2020 while the Allingtown Fire Department and BOE are transitioning on July 1, 2020. During this transition period these respective groups will continue in the existing self-insurance program which certainly can affect the value of the IBNR.

However, for the first time in many years the City in FY '19 appropriated the recommended budget appropriation provided by our medical benefit consultant and the State's consultant. The result is that this projected IBNR liability is consistent with the amount in FY '18, showing little fluctuation in our financial exposure. While excess claim expenses can contribute to this liability, it is apparent that the growth in this liability is primarily the result of underfunding this appropriation in FY '18 and before.

So during this interim period leading to eventual transition we will still rigorously monitor claims expenses, ensure timely and accurate intervention of the trigger for excess or stop loss insurance, more aggressively and thoroughly capture the required contributions from retirees and manage claims processing oversight more diligently. With these administrative efforts and the benefit of fully funding the medical benefit appropriations of these four functional areas of the government, we are optimistic that the IBNR liability can be stabilized and maybe even reduced during this interim period.

Very truly yours,

A handwritten signature in blue ink that reads "Nancy R. Rossi". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

Nancy R. Rossi
Mayor

City of West Haven, Connecticut
Statement of Changes in Fund Net Position
Proprietary Fund
For the Year Ended June 30, 2018

	<u>Internal Service Funds</u>
Operating Revenues:	
Charges for services	<u>\$ 32,336,382</u>
Operating expenses:	
Claims	28,706,114
Administration	<u>3,148,322</u>
Total operating expenses	<u>31,854,436</u>
Change in net position	481,946
Net position - July 1, 2017 (as restated)	<u>(10,379,439)</u>
Net position - June 30, 2018	<u><u>\$ (9,897,493)</u></u>

The notes to the financial statements are an integral part of this statement.

City of West Haven, Connecticut

Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended June 30, 2018

	<u>Medical</u>	<u>General Liability</u>	<u>Workers' Compensation</u>	<u>Total</u>
Operating revenues:				
Charges for services	<u>\$ 28,266,903</u>	<u>\$ 1,468,421</u>	<u>\$ 2,601,058</u>	<u>\$32,336,382</u>
Operating expenses:				
Claims	26,511,218	814,073	1,380,823	28,706,114
Administration	<u>1,571,406</u>	<u>910,799</u>	<u>666,117</u>	<u>3,148,322</u>
Total operating expenses	<u>28,082,624</u>	<u>1,724,872</u>	<u>2,046,940</u>	<u>31,854,436</u>
Change in net position	184,279	(256,451)	554,118	481,946
Total net position - July 1, 2017 (as restated)	<u>(2,159,054)</u>	<u>(369,148)</u>	<u>(7,851,237)</u>	<u>(10,379,439)</u>
Total net position - June 30, 2018	<u><u>\$ (1,974,775)</u></u>	<u><u>\$ (625,599)</u></u>	<u><u>\$ (7,297,119)</u></u>	<u><u>\$ (9,897,493)</u></u>

City of West Haven

May FY2019 Monthly Financial Report to the
Municipal Accountability Review Board



July 11th 2019

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

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Interoffice Memorandum-Office of Mayor Nancy Rossi

To: Municipal Accountability Review Board

From: Frank M. Cieplinski

Date: 7/3/2019

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

I) Introduction

I am transmitting the City's monthly financial report for the period ended May 31, 2019 which includes the General Fund. The Sewer Fund, and the Allintown Fire Department are transmitted under a separate cover.

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

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

II) General Fund Overview

A. Expenditures

Expenditures to date continue to track significantly less than the percent of forecasted expenditures compared to the average of the past three years when factoring out the debt service and education costs.

City Budget Comparison Excluding Debt Service, Education, and Deficit Reduction provision.

	YTD (Exp & Enc)	Actual / Forecast	YTD %	Budget	Remaining
FY19	\$47,567,704	\$53,010,958	89.73%	\$53,378,931	\$5,443,254
<i>AVERAGE FY16-FY18</i>			<i>91.30%</i>		<i>\$4,489,296</i>
FY18	\$48,191,547	\$52,742,134	91.37%		\$4,550,587
FY17	\$46,500,286	\$51,321,584	90.61%		\$4,821,298
FY16	\$46,672,136	\$50,768,141	91.93%		\$4,096,005

Overall the City's operating budget expenditures continue to trending at or below budget, with a few minor exceptions. As mentioned previously, the Public Works trash/recycling collection contract is expected to exceed our budget appropriation by approximately \$240k. This budget line item was developed with the expectation of initiating changes in our trash/recycling collection program. These initiatives will be vigorously pursued and will hopefully be realized in the near future, although not in time to address this shortfall. Fortunately we are expecting favorable comparisons in Highways & Parks as the extremely mild winter resulted in lower snow related expenses.

Correspondingly, we continue to project the Police Department to under expend it's budget by approximately \$500k due to savings realized from a number of vacant positions, and overstated salaries built into the FY19 budget.

Considerable work has been done to understand the nature of payments being made this year so that we can properly encumber for unpaid obligations at year end.

If the YTD percentages from the prior three years hold true there could be another \$500k savings.

To summarize the projected estimated expenditures for FY19, at this moment-in-time City's General Fund, assuming the Board of Education does not exceed their budget appropriation. The estimated under spending (excluding the Deficit Reduction provision) continues to be \$360k.

Due to the inaccurate processing of bills in prior years it makes it difficult to accurately predict future activity based on historical activity. As the City moves toward a policy of prompt payments it will make predictability more accurate.

B. Revenues

City Revenue Comparison Excluding MARB Restructuring Funds.

	YTD	Actual / Forecast	YTD %	Budget	Remaining
FY19	\$155,656,327	\$157,556,431	98.79%	\$156,303,202	\$1,900,104
<i>AVERAGE FY16-FY18</i>			<i>99.57%</i>		<i>\$691,377</i>
FY18	\$171,599,653	\$172,606,902	99.42%		\$1,007,249
FY17	\$155,393,045	\$155,301,549	100.06%		<i>(\$91,497)</i>
FY16	\$151,119,472	\$152,277,850	99.24%		\$1,158,378

Our current analysis has dropped projected revenue estimates exceeding the revenue budget appropriation of \$156,303,202 by \$1,253,229. The variances between the budgeted amount, the projected revenue estimate and the associated variances are detailed on the corresponding revenue report, and some of the more significant positive variances continue to be the first three listed and the recent addition of the sale of City owned property:

Total revenue projections including MARB restructuring funds is expected to be \$163,806,431. Total amount of forecasted restructuring funds has been lowered to \$6,250,000 to reflect the holdback of the unneeded \$1,750,000 deficit financing (as discussed in the June MARB review).

As the City has not closed on the sale of two abandoned elementary schools, which is expected to generate additional revenues not included in these projections.

As there are State funds that have not yet been received (Mashentucket Pequot Grant and the Muni Revenue Sharing being the largest) and uncertainty around how final funds collected by the departments will land I would estimate that there could be \$300-\$500k risk to these projections.

C. Summary

The current outlook is to end the year \$1.6M favorable to budget. This figure is significantly lower than prior projections due to the holdback of \$1.75M in MARB funding related to the unneeded deficit financing provision.

While we are optimistic about our projections as our analytical tools and techniques have been enhanced the City reminds you that any forward looking expectations are subject to volatility. We have exercised a very conservative approach in developing these estimates and hope that our year-end results exceed expectations.

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES - FY19
May 2019

Variances favorable/(unfavorable)

Department	FY19 Adopted	FY19 Revised	May YTD Actual	May YTD % Budget	FY18 YTD % Actual	FY19 Projected	Δ to Budget	
100 City Council	88,982	88,982	80,370	90.3%	90.0%	91,857	(2,875)	87.5%
105 Mayor	317,111	317,111	278,929	88.0%	92.9%	306,824	10,287	90.9%
110 Corporation Counsel	450,868	450,868	342,149	75.9%	92.4%	445,109	5,759	76.9%
115 Personnel Department	170,585	170,585	150,883	88.5%	89.7%	169,071	1,514	89.2%
120 Telephone Administration	315,336	315,336	382,041	121.2%	60.4%	343,668	(28,332)	111.2%
125 City Clerk	298,198	298,198	268,099	89.9%	91.2%	305,850	(7,652)	87.7%
130 Registrar Of Voters	140,525	140,525	136,430	97.1%	92.4%	144,711	(4,186)	94.3%
165 Probate Court	8,020	8,020	5,073	63.3%	91.1%	7,335	685	69.2%
190 Planning & Development	962,385	962,385	804,910	83.6%	90.6%	920,113	42,272	87.5%
Central Government Total	2,752,010	2,752,010	2,448,885	89.0%	86.2%	2,734,537	17,473	89.6%
200 Treasurer	7,600	7,600	6,967	91.7%	91.7%	7,600	0	91.7%
210 Comptroller	972,571	972,571	981,831	101.0%	88.9%	1,072,294	(99,723)	91.6%
220 Central Services	731,403	731,403	656,240	89.7%	96.7%	784,279	(52,876)	83.7%
230 Assessment	451,157	451,157	402,098	89.1%	88.5%	440,242	10,915	91.3%
240 Tax Collector	431,604	431,604	357,924	82.9%	86.0%	403,426	28,178	88.7%
Finance Total	2,594,335	2,594,335	2,405,059	92.7%	90.6%	2,707,841	(113,506)	88.8%
300 Emergency Report System [1,838,583	1,838,583	1,336,442	72.7%	75.8%	1,770,180	68,403	75.5%
310 Police Department	13,623,541	13,623,541	12,116,997	88.9%	92.1%	13,097,114	526,427	92.5%
320 Animal Control	283,366	283,366	236,679	83.5%	90.5%	275,148	8,218	86.0%
330 Civil Preparedness	14,198	14,198	9,000	63.4%	75.0%	12,000	2,198	75.0%
Public Service Total	15,759,688	15,759,688	13,699,118	86.9%	90.0%	15,154,443	605,245	90.4%
400 Public Works Administration	597,958	597,958	434,391	72.6%	94.6%	587,370	10,588	74.0%
410 Engineering	189,311	189,311	106,348	56.2%	91.1%	189,311	-	56.2%
440 Central Garage	1,280,901	1,280,901	1,053,550	82.3%	90.3%	1,240,701	40,200	84.9%
450 Solid Waste	2,944,900	2,944,900	2,847,723	96.7%	97.7%	3,252,870	(307,970)	87.5%
460 Building & Ground Maintena	1,221,681	1,221,681	1,083,658	88.7%	87.4%	1,220,117	1,564	88.8%
470 Highways & Parks	4,033,581	4,033,581	3,570,203	88.5%	89.2%	3,928,203	105,378	90.9%
Public Works Total	10,268,332	10,268,332	9,095,872	88.6%	91.9%	10,418,571	(150,239)	87.3%
500 Human Resources	282,237	282,237	226,716	80.3%	88.6%	270,676	11,561	83.8%
510 Elderly Services	487,745	487,745	378,929	77.7%	81.4%	498,492	(10,747)	76.0%
520 Parks & Recreation	889,252	889,252	719,620	80.9%	85.5%	878,026	11,226	82.0%
530 Health Department	354,970	354,970	294,379	82.9%	91.3%	321,909	33,061	91.4%
Health & Human Services Total	2,014,204	2,014,204	1,619,644	80.4%	86.1%	1,969,103	45,101	82.3%
600 Library	1,521,000	1,521,000	1,394,250	91.7%	91.7%	1,546,000	(25,000)	90.2%
800 City Insurance	825,977	825,977	816,195	98.8%	94.6%	912,205	(86,228)	89.5%
810 Employee Benefits	16,761,500	16,761,500	15,652,048	93.4%	97.1%	16,761,112	388	93.4%
820 Debt Service	19,213,849	19,213,849	18,866,925	98.2%	99.7%	19,213,849	-	98.2%
830 C-Med	44,844	44,844	42,179	94.1%	100.0%	42,179	2,665	100.0%
900 Unallocated Expenses	2,587,041	2,587,041	394,454	15.2%	95.6%	764,966	1,822,075	51.6%
Other Total	40,954,211	40,954,211	37,166,051	90.8%	98.0%	39,240,311	1,713,900	94.7%
Total City Departments	74,342,780	74,342,780	66,434,629	89.4%	94.2%	72,224,807	2,117,973	92.0%
Board of Education	89,960,421	89,960,421	78,937,057	87.7%	88.4%	89,960,421	-	
Total General Fund Expenses	164,303,201	164,303,201	145,371,687	88.5%	91.0%	162,185,228	2,117,973	

Note : YTD actuals include encumbrances

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES - FY18
May 2019

Department	FY18 Budget	FY 18 Actual	May YTD FY18	May YTD % FY18 Act
100 City Council	110,356	101,695	91,526	90.0%
105 Mayor	345,581	324,962	301,805	92.9%
110 Corporation Counsel	627,662	590,209	545,644	92.4%
115 Personnel Department	173,968	169,981	152,422	89.7%
120 Telephone Administration	329,811	529,436	319,885	60.4%
125 City Clerk	300,330	316,197	288,236	91.2%
130 Registrar Of Voters	156,678	140,552	129,858	92.4%
165 Probate Court	14,520	10,406	9,483	91.1%
190 Planning & Development	1,018,148	1,004,758	910,607	90.6%
Central Government Total	3,077,054	3,188,196	2,749,465	86.2%
200 Treasurer	7,600	7,600	6,966	91.7%
210 Comptroller	1,147,481	1,025,542	911,904	88.9%
220 Central Services	828,559	734,502	710,496	96.7%
230 Assessment	443,121	440,315	389,719	88.5%
240 Tax Collector	413,409	424,045	364,829	86.0%
Finance Total	2,840,170	2,632,003	2,383,915	90.6%
300 Emergency Report System D	1,877,190	1,921,004	1,455,725	75.8%
310 Police Department	14,244,522	13,288,118	12,236,901	92.1%
320 Animal Control	307,474	292,458	264,740	90.5%
330 Civil Preparedness	16,512	12,000	9,000	75.0%
Public Service Total	16,445,698	15,513,580	13,966,365	90.0%
400 Public Works Administration	605,279	588,978	557,089	94.6%
410 Engineering	213,065	238,081	216,974	91.1%
440 Central Garage	1,325,093	1,123,146	1,013,997	90.3%
450 Solid Waste	3,128,401	3,016,565	2,946,882	97.7%
460 Building & Ground Maintenance	1,417,729	1,296,012	1,133,352	87.4%
470 Highways & Parks	4,164,272	4,137,169	3,689,546	89.2%
Public Works Total	10,853,839	10,399,951	9,557,839	91.9%
500 Human Resources	327,190	298,070	264,159	88.6%
510 Elderly Services	497,629	471,310	383,770	81.4%
520 Parks & Recreation	941,409	885,004	756,249	85.5%
530 Health Department	374,777	391,484	357,448	91.3%
Health & Human Services Total	2,141,005	2,045,868	1,761,626	86.1%
600 Library	1,596,000	1,596,000	1,463,000	91.7%
800 City Insurance	775,977	629,482	595,595	94.6%
810 Employee Benefits	14,963,022	16,473,080	15,998,687	97.1%
820 Debt Service	19,769,411	17,401,021	17,341,250	99.7%
830 C-Med	44,844	18,316	18,316	100.0%
900 Unallocated Expenses	636,239	245,658	234,875	95.6%
Other Total	37,785,493	36,363,558	35,651,722	98.0%
Total City Departments	73,143,259	70,143,155	66,070,933	94.2%
Board of Education	89,626,581	89,594,144	79,234,617	88.4%
Total General Fund Expenses	162,769,840	159,737,299	145,305,550	91.0%

CITY OF WEST HAVEN
FY19 REVENUE DETAIL REPORT
May 2019

Variances favorable/(unfavorable)

Account Description	FY19 Adopted	FY19 Revised	May YTD Actual	May YTD % Collected	FY18 YTD % Collected	Projected FY19	May YTD % Projected	Δ to Budget
Tax Levy - Current Year	92,760,707	92,760,707	93,165,359	100.4%	100.3%	93,227,999	99.9%	467,292
Motor Vehicle Supplement	1,200,000	1,200,000	1,424,355	118.7%	98.9%	1,442,372	98.8%	242,372
Tax Levy - Prior Years	400,000	400,000	405,096	101.3%	89.3%	452,107	89.6%	52,107
Tax Levy - Suspense	100,000	100,000	111,868	111.9%	93.4%	129,536	86.4%	29,536
Tax Interest - Current Year	450,000	450,000	426,519	94.8%	89.0%	453,093	94.1%	3,093
Tax Interest - Prior Years	210,000	210,000	243,549	116.0%	90.0%	276,944	87.9%	66,944
Tax Interest - Suspense	105,000	105,000	126,022	120.0%	93.7%	140,081	90.0%	35,081
Prior Year Tax Lien Sale	1,700,000	1,700,000	655,808	38.6%	71.1%	1,200,000	54.7%	(500,000)
Non Current Per. Prop. Tax	100,000	100,000	-	0.0%	n/a	-	n/a	(100,000)
41 Property Taxes	97,025,707	97,025,707	96,558,576	99.5%	99.5%	97,322,132	99.2%	296,425
Building Permits	1,225,000	1,225,000	1,265,217	103.3%	58.5%	1,315,217	96.2%	90,217
Electrical Permits	160,000	160,000	182,324	114.0%	75.1%	220,737	82.6%	60,737
Zoning Permits	87,000	87,000	118,790	136.5%	86.8%	134,425	88.4%	47,425
Health Licenses	80,000	80,000	56,121	70.2%	69.4%	63,982	87.7%	(16,019)
Plumbing & Heating Permits	210,000	210,000	77,281	36.8%	76.4%	86,589	89.3%	(123,411)
Police & Protection Licenses	20,000	20,000	23,575	117.9%	81.3%	26,706	88.3%	6,706
Animal Licenses	13,000	13,000	5,791	44.5%	47.1%	15,141	38.2%	2,141
Excavation Permits	7,000	7,000	9,875	141.1%	90.6%	10,828	91.2%	3,828
City Clerk Fees	7,100	7,100	5,128	72.2%	87.2%	5,774	88.8%	(1,326)
Dog Pound Releases	2,000	2,000	1,992	99.6%	41.2%	1,992	100.0%	(8)
Marriage Licenses	3,000	3,000	4,174	139.1%	87.4%	4,274	97.7%	1,274
Sporting Licenses	200	200	648	324.0%	257.6%	748	86.6%	548
Alcoholic Beverage License	150	150	1,280	853.3%	85.1%	1,434	89.3%	1,284
42 Licenses & Permits	1,814,450	1,814,450	1,752,195	96.6%	63.0%	1,887,846	92.8%	73,396
Bldg Code Violations	-	-	23,812	n/a	32.4%	23,812	100.0%	23,812
Fines And Penalties	25,000	25,000	36,342	145.4%	96.0%	37,772	96.2%	12,772
Parking Tags	125,000	125,000	208,200	166.6%	96.6%	222,716	93.5%	97,716
43 Fines And Penalties	150,000	150,000	268,353	178.9%	90.1%	284,300	94.4%	134,300
Investment Income	55,000	55,000	344,916	627.1%	71.1%	360,916	95.6%	305,916
Rent from City Facilities	25,000	25,000	15,286	61.1%	155.0%	15,286	100.0%	(9,714)
44 Revenue From Use Of Money	80,000	80,000	360,202	450.3%	77.2%	376,202	95.7%	296,202
Educational Cost Sharing	45,140,487	45,140,487	45,238,618	100.2%	104.3%	45,238,618	100.0%	98,131
Health Services	60,000	60,000	66,528	110.9%	100.0%	66,528	100.0%	6,528
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	100.0%	100.0%	5,527,988	100.0%	-
Muni Revenue Sharing	147,516	147,516	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	-	4,000	n/a	100.0%	4,000	100.0%	4,000
Prop Tax Relief - Total Disab	5,370	5,370	5,111	95.2%	100.0%	5,111	100.0%	(259)
Prop Tax Relief - Veterans	118,373	118,373	130,003	109.8%	100.0%	130,003	100.0%	11,630
Pilot-State Owned Property	181,198	181,198	181,198	100.0%	n/a	181,198	100.0%	-
Mashentucket Pequot Grant	807,097	807,097	538,065	66.7%	66.7%	807,097	66.7%	-
Town Aid Road	617,602	617,602	616,005	99.7%	50.0%	616,005	100.0%	(1,597)
State Miscellaneous Grants	122,000	122,000	120,535	98.8%	68.9%	120,535	100.0%	(1,465)
Telephone Access Grant	117,044	117,044	93,832	80.2%	100.0%	117,044	80.2%	-
SCCRWA-Pilot Grant	296,330	296,330	301,396	101.7%	100.0%	301,396	100.0%	5,066
45 Fed/State Grants	53,141,005	53,141,005	52,823,278	99.4%	102.1%	53,263,039	99.2%	122,034
Record Legal Instrument Fees	625,000	625,000	648,539	103.8%	84.6%	740,002	87.6%	115,002
Miscellaneous - Parks & Recreation	340,000	340,000	281,872	82.9%	73.9%	355,689	79.2%	15,689
Miscellaneous - General Gov't	90,000	90,000	53,173	59.1%	88.7%	59,197	89.8%	(30,803)
Miscellaneous - Public Works	37,059	37,059	1,619	4.4%	2.2%	37,059	4.4%	-
Police Charges	15,000	15,000	8,684	57.9%	94.1%	9,333	93.1%	(5,667)
All Other Public Works	2,000	2,000	7,373	368.6%	62.7%	8,566	86.1%	6,566
Health Fees	-	-	25	n/a	100.0%	25	100.0%	25
Sundry - Other	150	150	-	0.0%	n/a	-	n/a	(150)
46 Charges For Services	1,109,209	1,109,209	1,001,284	90.3%	79.0%	1,209,870	82.8%	100,661
Fire Dept Share of ERS	804,083	804,083	493,612	61.4%	56.9%	796,581	62.0%	(7,502)
Yale Contribution	422,651	422,651	437,317	103.5%	100.0%	437,317	100.0%	14,666
Sale of Property	-	-	298,807	n/a	100.0%	298,807	100.0%	298,807
Miscellaneous Revenue	210,000	210,000	82,828	39.4%	81.5%	94,313	87.8%	(115,687)
Pilot - Housing Authority	141,000	141,000	148,751	105.5%	100.0%	148,751	100.0%	7,751
Parking Meter Revenue	20,000	20,000	60,637	303.2%	72.8%	60,637	100.0%	40,637
Sewer Fee Collection Expenses	48,397	48,397	55,166	114.0%	100.0%	55,166	100.0%	6,769
Quigley/Yale Parking	40,000	40,000	39,969	99.9%	91.7%	43,558	91.8%	3,558
Insurance Reimbursement	20,000	20,000	43,412	217.1%	93.7%	45,973	94.4%	25,973
Organic Recycling Compost	13,000	13,000	14,878	114.4%	100.0%	14,878	100.0%	1,878
47 Other Revenues	1,719,131	1,719,131	1,675,378	97.5%	79.0%	1,995,982	83.9%	276,851
Residual Equity Transfers In	200,000	200,000	-	0.0%	0.0%	-	n/a	(200,000)
Transfer From Sewer Oper Fund	1,063,700	1,063,700	1,217,060	114.4%	100.0%	1,217,060	100.0%	153,360
48 Other Financing Sources	1,263,700	1,263,700	1,217,060	96.3%	87.2%	1,217,060	100.0%	(46,640)
Total Operational Revenue	156,303,202	156,303,202	155,656,327	99.6%	99.4%	157,556,431	98.8%	1,253,229
Bond Proceeds	-	-	-	n/a	100.0%	-	n/a	-
MARB	8,000,000	8,000,000	2,000,000	25.0%	n/a	6,250,000	32.0%	(1,750,000)
Total General Fund Revenues	164,303,202	164,303,202	157,656,327	96.0%	99.4%	163,806,431	96.2%	(496,771)

CITY OF WEST HAVEN
FY18 REVENUE DETAIL REPORT
May 2019

Account Description	FY18 Budget	FY18 Actual	May YTD FY18	May YTD % Collected
Tax Levy - Current Year	90,263,234	90,279,008	90,519,649	100.3%
Motor Vehicle Supplement	947,915	1,424,633	1,408,886	98.9%
Tax Levy - Prior Years	400,000	1,001,564	894,045	89.3%
Tax Levy - Suspense	100,000	137,605	128,570	93.4%
Tax Interest - Current Year	575,000	474,170	422,150	89.0%
Tax Interest - Prior Years	270,000	365,490	329,073	90.0%
Tax Interest - Suspense	150,000	166,348	155,932	93.7%
Prior Year Tax Lien Sale	1,700,000	1,723,419	1,225,409	71.1%
41 Property Taxes	94,406,149	95,572,237	95,083,714	99.5%
Building Permits	1,025,000	1,517,792	887,582	58.5%
Electrical Permits	150,000	177,901	133,638	75.1%
Zoning Permits	87,000	120,654	104,784	86.8%
Health Licenses	80,000	64,728	44,945	69.4%
Plumbing & Heating Permits	215,000	63,776	48,756	76.4%
Police & Protection Licenses	20,000	17,837	14,505	81.3%
Animal Licenses	13,000	16,455	7,746	47.1%
Excavation Permits	7,000	5,570	5,045	90.6%
City Clerk Fees	7,100	6,319	5,509	87.2%
Dog Pound Releases	4,000	(2,144)	(884)	41.2%
Marriage Licenses	3,000	2,420	2,115	87.4%
Sporting Licenses	200	276	711	257.6%
Alcoholic Beverage License	150	148	126	85.1%
42 Licenses & Permits	1,611,450	1,991,732	1,254,578	63.0%
Bldg Code Violations	-	31,824	10,319	32.4%
Fines And Penalties	25,000	52,514	50,395	96.0%
Parking Tags	84,426	233,873	225,898	96.6%
43 Fines And Penalties	109,426	318,210	286,612	90.1%
Investment Income	5,000	193,375	137,523	71.1%
Rent from City Facilities	25,000	15,000	23,250	155.0%
44 Revenue From Use Of Money	30,000	208,375	160,773	77.2%
Educational Cost Sharing	41,558,928	45,003,667	46,944,885	104.3%
Special Education	8,458,199	-	-	n/a
Health Services	60,000	74,225	74,225	100.0%
Pilot-Colleges & Hospitals	5,461,372	5,412,671	5,412,671	100.0%
MRSA - Sales Tax Sharing	1,614,877	-	-	n/a
MRSA - Select Pilot	339,563	-	-	n/a
Muni Revenue Sharing	-	147,516	-	0.0%
Prop Tax Relief - Elderly & Disabl	400,000	6,000	6,000	100.0%
Prop Tax Relief - Total Disab	5,977	5,370	5,370	100.0%
Prop Tax Relief - Veterans	101,000	133,950	133,950	100.0%
Pilot-State Owned Property	63,554	-	-	n/a
Mashentucket Pequot Grant	951,618	951,618	634,412	66.7%
Town Aid Road	616,673	617,602	308,801	50.0%
State Miscellaneous Grants	122,000	177,681	122,386	68.9%
Telephone Access Grant	100,373	99,121	99,121	100.0%
SCCRWA-Pilot Grant	296,330	305,665	305,665	100.0%
MRSA - Motor Vehicle/MV Cap	2,255,190	-	-	n/a
45 Fed/State Grants	62,405,654	52,935,087	54,047,486	102.1%
Record Legal Instrument Fees	625,000	660,795	559,307	84.6%
Miscellaneous - Parks & Recreation	360,000	348,588	257,620	73.9%
Miscellaneous - General Gov't	90,000	79,910	70,862	88.7%
Miscellaneous - Public Works	38,578	37,819	819	2.2%
Police Charges	10,000	13,988	13,157	94.1%
All Other Public Works	4,000	2,330	1,460	62.7%
Health Fees	-	20	20	100.0%
Sundry - Other	150	-	-	n/a
46 Charges For Services	1,127,728	1,143,450	903,245	79.0%
Fire Dept Share of ERS	791,955	810,373	461,180	56.9%
Yale Contribution	413,060	427,290	427,290	100.0%
Sale of Property	-	199,200	199,200	100.0%
Miscellaneous Revenue	215,000	159,477	130,027	81.5%
Pilot - Housing Authority	141,000	141,536	141,536	100.0%
Parking Meter Revenue	20,000	72,042	52,472	72.8%
Sewer Fee Collection Expenses	48,397	55,166	55,166	100.0%
Quigley/Yale Parking	40,000	43,603	39,969	91.7%
Insurance Reimbursement	20,000	9,411	8,823	93.7%
Organic Recycling Compost	18,605	370	370	100.0%
47 Other Revenues	1,708,017	1,918,468	1,516,032	79.0%
Residual Equity Transfers In	200,000	172,130	-	0.0%
Transfer From Sewer Oper Fund	1,171,416	1,171,416	1,171,416	100.0%
48 Other Financing Sources	1,371,416	1,343,546	1,171,416	87.2%
Total Operational Revenue	162,769,840	155,431,106	154,423,856	99.4%
Bond Proceeds	-	1,040,796	1,040,796	100.0%
Total General Fund Revenues	162,769,840	156,471,902	155,464,653	99.4%

CITY OF WEST HAVEN
PROPERTY TAX COLLECTIONS REPORT
May 2019

Month	Tax Levy - Current Year		Tax Levy - Prior Years		Interest		Prior Year Tax Lien Sale		Total Collections	
	FY18	FY19	FY18	FY19	FY18	FY19	FY18	FY19	FY18	FY19
July	40,636,486	36,896,969	14,397	32,266	55,864	36,845	-	-	40,706,747	36,966,079
August	5,734,471	11,747,612	73,857	6,353	90,136	79,005	-	-	5,898,463	11,832,970
September	568,217	883,587	68,395	24,425	58,821	72,392	-	-	695,433	980,404
October	822,118	493,826	42,873	59,260	59,668	42,923	-	-	924,658	596,009
November	558,796	548,481	75,895	11,266	105,278	33,487	1,047,133	-	1,787,102	593,235
December	9,739,833	5,353,068	28,737	37,588	54,646	56,452	-	-	9,823,216	5,447,108
January	24,813,164	28,991,624	101,369	19,029	64,391	51,888	-	655,808	24,978,924	29,718,350
February	6,497,672	6,655,587	87,409	(26,904)	113,242	122,514	-	-	6,698,323	6,751,198
March	1,418,868	1,695,458	106,971	141,603	142,497	177,402	-	-	1,668,337	2,014,463
April	875,085	991,489	192,068	56,756	189,572	150,806	178,276	-	1,435,001	1,199,050
May	263,825	332,013	102,075	43,455	101,609	84,243	-	-	467,509	459,710
June	(224,895)	-	107,519	-	107,888	-	498,011	-	488,523	-
Total Collections	91,703,641	94,589,714	1,001,564	405,096	1,143,613	907,958	1,723,419	655,808	95,572,237	96,558,576
May YTD	91,928,536	94,589,714	894,045	405,096	1,035,725	907,958	1,225,409	655,808	94,616,205	96,558,576
Projected	91,703,641	94,670,371	1,001,564	452,107	1,143,613	999,654	1,723,419	1,200,000	95,572,237	97,322,132
% Total	100.25%	99.91%	89.26%	89.60%	90.57%	90.83%	71.10%	54.65%	99.00%	99.22%
Excl. Lien Sales									99.51%	99.77%

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
May 2019

	FY19 Adopted	FY19 Revised	May YTD Actual	May YTD % Budget
Regular Wages	20,470,663	20,470,663	17,598,385	86.0%
Part Time	891,965	891,965	713,583	80.0%
Overtime	1,909,700	1,909,700	2,043,132	107.0%
Longevity	654,950	654,950	566,453	86.5%
Fringe Reimbursements	1,260,000	1,260,000	1,127,558	89.5%
Other Personnel Services	358,984	358,984	198,364	55.3%
51 Personnel Services	25,546,262	25,546,262	22,247,475	87.1%
Advertising	48,595	48,595	38,363	78.9%
Building Maintenance	57,350	57,350	54,905	95.7%
Copier Machine & Rental	45,000	45,000	38,688	86.0%
Electricity	640,000	640,000	922,580	144.2%
Equipment Repair and Maintenance	56,250	56,250	71,601	127.3%
Financial Services	175,000	175,000	271,850	155.3%
Legal Services	150,000	150,000	73,135	48.8%
Maintenance Services	585,144	585,144	533,320	91.1%
Town Aid Road & Tree Manitenance	484,000	484,000	346,972	71.7%
Training	44,468	44,468	37,946	85.3%
Trash Pickup, Tip Fees & Recycling	2,914,500	2,914,500	2,835,683	97.3%
Travel	26,100	26,100	13,478	51.6%
Uniforms	191,308	191,308	174,434	91.2%
Other Contractual Services	1,131,814	1,131,814	866,728	76.6%
52 Contractual Services	6,549,529	6,549,529	6,279,683	95.9%
Motor Vehicle Parts	245,000	245,000	240,427	98.1%
Construction Supplies	70,000	70,000	68,691	98.1%
Office Supplies	62,000	62,000	59,226	95.5%
Other Supplies & Materials	260,748	260,748	133,515	51.2%
53 Supplies & Materials	637,748	637,748	501,859	78.7%
Health & General Liability Insurance	11,550,377	11,550,377	10,825,087	93.7%
FICA	1,412,139	1,412,139	1,226,142	86.8%
Pension	3,200,140	3,200,140	3,048,427	95.3%
Workers Compensation	1,500,000	1,500,000	1,250,501	83.4%
Debt Service	18,497,149	18,497,149	18,209,908	98.4%
Debt Service (Water Purification)	716,700	716,700	657,018	91.7%
Other Fixed Charges	292,869	292,869	165,612	56.5%
54 Fixed Charges	37,169,374	37,169,374	35,382,694	95.2%
Capital Outlay	92,890	92,890	-	0.0%
55 Capital Outlay	92,890	92,890	-	0.0%
Contingency Services	250,000	250,000	250,000	100.0%
Other Contingency	628,491	628,491	174,852	27.8%
56 Other/Contingency	878,491	878,491	424,852	48.4%
Fuel	520,000	520,000	347,378	66.8%
Telephone	509,486	509,486	564,595	110.8%
Gas Heat	689,000	689,000	646,148	93.8%
Deficit Reduction	1,750,000	1,750,000	-	0.0%
Total City Departments	74,342,780	74,342,780	66,394,683	89.3%
Board of Education	89,960,421	89,960,421	78,937,057	87.7%
Total General Fund Expenses	164,303,201	164,303,201	145,331,740	88.5%

Note : YTD actuals include encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
May 2019

	FY19 Adopted	FY19 Revised	May YTD Actual	May YTD % Budget	FY18 Actual	May YTD Actual	% PY Act	FY19 Projected	Δ to Budget	May YTD % Fcst
REVENUE										
41 Property Taxes	95,325,707	95,325,707	95,902,768	100.6%	93,848,818	93,858,305	100.0%	96,122,132	796,425	99.8%
41 Property Taxes (Lien Sale)	1,700,000	1,700,000	655,808	38.6%	1,723,419	1,225,409	71.1%	1,200,000	(500,000)	54.7%
42 Licenses & Permits	1,814,450	1,814,450	1,752,195	96.6%	1,991,732	1,254,578	63.0%	1,887,846	73,396	92.8%
43 Fines And Penalties	150,000	150,000	268,353	178.9%	318,210	286,612	90.1%	284,300	134,300	94.4%
44 Revenue From Use Of Money	80,000	80,000	360,202	450.3%	208,375	160,773	77.2%	376,202	296,202	95.7%
45 Fed/State Grants - Non MARB	53,141,005	53,141,005	52,823,278	99.4%	52,935,087	54,047,486	102.1%	53,263,039	122,034	99.2%
46 Charges For Services	1,109,209	1,109,209	1,001,284	90.3%	1,143,450	903,245	79.0%	1,209,870	100,661	82.8%
47 Other Revenues	1,719,131	1,719,131	1,675,378	97.5%	1,918,468	1,516,032	79.0%	1,995,982	276,851	83.9%
48 Other Financing Sources	1,263,700	1,263,700	1,217,060	96.3%	1,343,546	1,171,416	87.2%	1,217,060	(46,640)	100.0%
Total Operational Revenues	156,303,202	156,303,202	155,656,327	99.6%	155,431,106	154,423,856	99.4%	157,556,431	1,253,229	98.8%
Operational Rev. Excluding Lien Sales	154,603,202	154,603,202	155,000,519	100.3%	153,707,686	153,198,448	99.7%	156,356,431	1,753,229	99.1%
48 Bond Proceeds	-	-	-	n/a	1,040,796	1,040,796	100.0%	-	-	n/a
45 Fed/State Grants - MARB	8,000,000	8,000,000	2,000,000	25.0%	-	-	n/a	6,250,000	(1,750,000)	32.0%
Total Revenue	164,303,202	164,303,202	157,656,327	96.0%	156,471,902	155,464,653	99.4%	163,806,431	(496,771)	96.2%
EXPENDITURES										
Central Government	2,752,010	2,752,010	2,448,885	89.0%	3,188,196	2,749,465	86.2%	2,734,537	17,473	89.6%
Finance	2,594,335	2,594,335	2,405,059	92.7%	2,632,003	2,383,915	90.6%	2,707,841	(113,506)	88.8%
Public Service	15,759,688	15,759,688	13,699,118	86.9%	15,513,580	13,966,365	90.0%	15,154,443	605,245	90.4%
Public Works	10,268,332	10,268,332	9,095,872	88.6%	10,399,951	9,557,839	91.9%	10,418,571	(150,239)	87.3%
Health & Human Services	2,014,204	2,014,204	1,619,644	80.4%	2,045,868	1,761,626	86.1%	1,969,103	45,101	82.3%
City Insurance	825,977	825,977	816,195	98.8%	629,482	595,595	94.6%	912,205	(86,228)	89.5%
Employee Benefits	16,761,500	16,761,500	15,652,048	93.4%	16,473,080	15,998,687	97.1%	16,761,112	388	93.4%
Debt Service	19,213,849	19,213,849	18,866,925	98.2%	17,401,021	17,341,250	99.7%	19,213,849	-	98.2%
Library / Other	1,565,844	1,565,844	1,436,429	91.7%	1,565,844	1,436,429	91.7%	1,588,179	(22,335)	90.4%
Contingency Services	250,000	250,000	250,000	100.0%	-	-	n/a	250,000	-	100.0%
Other Contingency	587,041	587,041	144,454	24.6%	294,130	279,762	95.1%	514,966	72,075	28.1%
Deficit Reduction	1,750,000	1,750,000	-	0.0%	-	-	n/a	-	1,750,000	n/a
Total City Departments	74,342,780	74,342,780	66,434,629	89.4%	70,143,155	66,070,933	94.2%	72,224,807	2,117,973	92.0%
Board of Education	89,960,421	89,960,421	78,937,057	87.7%	89,594,144	79,234,617	88.4%	89,960,421	-	87.7%
Total Expenditures	164,303,201	164,303,201	145,371,687	88.5%	159,737,299	145,305,550	91.0%	162,185,228	2,117,973	89.6%
Surplus / (Deficit)	1	1	12,284,640		(3,265,397)	10,159,102		1,621,203		

**Interoffice Memorandum-Office of Mayor Nancy Rossi**

To: Municipal Accountability Review Board

From: Frank M. Cieplinski

Date: 7/3/2019

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

Addendum - Sewer Fund and Allingtown Fire Department

I am transmitting an addendum to the General Fund monthly financial report for the period ended May 31, 2019 to include the monthly financial reports for the City's Sewer Fund, and Allingtown Fire Department. Since each of their operations is special revenue funds, segregated from the General Fund, they have separate and distinct budgets.

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

I) West Haven Sewer Fund A/O May 31, 2019**Comparison with the FY18 budget through May 31, 2018****Expenditures:**

	YTD (Exp & Enc)	Actual / Forecast	YTD %	Budget	Remaining
FY19	\$9,549,970	\$11,005,389	86.78%	\$11,797,193	\$1,455,420
<i>AVERAGE FY16-FY18</i>			<i>87.92%</i>		<i>\$1,303,275</i>
FY18	\$9,219,273	\$10,547,573	87.41%		\$1,328,301
FY17	\$9,565,740	\$10,586,472	90.36%		\$1,020,732
FY16	\$9,594,466	\$11,155,258	86.01%		\$1,560,792

Revenues:

	YTD	Actual / Forecast	YTD %	Budget	Remaining
FY19	\$11,600,311	\$11,833,615	98.03%	\$11,797,193	\$233,304
<i>AVERAGE FY16-FY18</i>			<i>96.95%</i>		<i>\$354,037</i>
FY18	\$12,173,745	\$12,381,024	98.33%		\$207,280
FY17	\$12,119,943	\$12,067,199	100.44%		<i>(\$52,744)</i>
FY16	\$10,542,322	\$11,449,896	92.07%		\$907,574

Current expectations are that the revenues will come in roughly on budget, however expense projections are to end roughly \$800k below budget generating a surplus for the year of \$800k

II) Allingtown Fire Department A/O May 31, 2019

Comparison with the FY18 budget through May 31, 2018

Expenditures:

	YTD (Exp & Enc)	Actual / Forecast	YTD %	Budget	Remaining
FY19	\$5,813,639	\$6,895,706	84.31%	\$6,929,850	\$1,082,067
<i>AVERAGE FY16-FY18</i>			<i>86.74%</i>		<i>\$822,730</i>
FY18	\$5,563,314	\$6,244,444	89.09%		\$681,131
FY17	\$5,812,431	\$6,369,972	91.25%		\$557,541
FY16	\$4,884,092	\$6,113,609	79.89%		\$1,229,517

Revenues:

	YTD	Actual / Forecast	YTD %	Budget	Remaining
FY19	\$7,538,578	\$7,588,542	99.34%	\$7,347,850	\$49,964
<i>AVERAGE FY16-FY18</i>			<i>91.23%</i>		<i>\$624,397</i>
FY18	\$6,530,543	\$6,783,853	96.27%		\$253,310
FY17	\$6,357,085	\$6,399,889	99.33%		\$42,805
FY16	\$5,620,450	\$7,197,528	78.09%		\$1,577,077

Note that the budget revenues have been adjusted to reflect the supplemental billing.

At this stage, expenses are tracking as expected in spite of being slightly ahead on a percentage basis of last year at this time. Correspondingly, as the above chart reflects, revenues are tracking well ahead of last year and have already exceeded budget.

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

As with any forward looking projection there is always a risk, however there is no reason to believe that unfavorable surprises will completely negate the surplus positions anticipated in both funds.

ALLINGTOWN FIRE DEPARTMENT
SUB CATEGORY EXPENDITURE REPORT
May 2019

	May YTD			May YTD		
	FY19 Budget	Actual	% Budget	FY18 Actual	Actual	% Actual
Regular Wages	1,902,140	1,372,858	72.2%	1,709,364	1,548,251	90.6%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	450,000	413,001	91.8%	503,781	434,695	86.3%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	-	42,860	0.0%	46,939	40,473	86.2%
Other Personnel Services	-	-	0.0%	-	-	0.0%
51 Personnel Services	2,352,140	1,828,719	77.7%	2,260,084	2,023,420	89.5%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	10,000	9,864	98.6%	18,567	11,804	63.6%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	19,000	14,272	75.1%	18,430	15,955	86.6%
Equipment Repair and Maintenance	27,000	26,100	96.7%	24,923	24,968	100.2%
Financial Services	12,500	-	0.0%	9,750	9,750	100.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	-	-	0.0%	-	-	0.0%
Town Aid Road & Tree Manitenance	-	-	0.0%	-	-	0.0%
Training	25,000	6,816	27.3%	21,292	20,852	97.9%
Trash Pickup, Tip Fees & Recycling	-	-	0.0%	-	-	0.0%
Travel	-	-	0.0%	-	-	0.0%
Uniforms	16,000	8,821	55.1%	15,103	13,245	87.7%
Other Contractual Services	193,400	179,347	92.7%	174,637	173,605	99.4%
52 Contractual Services	302,900	245,221	81.0%	282,703	270,179	95.6%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	5,937	99.0%	5,131	4,596	89.6%
Other Supplies & Materials	30,000	25,433	84.8%	31,854	31,428	98.7%
53 Supplies & Materials	36,000	31,371	87.1%	36,985	36,023	97.4%
Health & General Liability Insurance	1,265,552	1,184,334	93.6%	1,184,078	1,078,554	91.1%
FICA	60,000	47,245	78.7%	47,519	42,649	89.8%
Pension	2,022,216	1,966,009	97.2%	1,918,832	1,709,197	89.1%
Workers Compensation	150,000	102,827	68.6%	84,066	82,364	98.0%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	0.0%	-	-	0.0%
54 Fixed Charges	3,497,768	3,300,415	94.4%	3,234,495	2,912,764	90.1%
Capital Outlay	103,300	96,021	93.0%	95,962	93,712	97.7%
55 Capital Outlay	103,300	96,021	93.0%	95,962	93,712	97.7%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	167,000	57,284	34.3%	53,061	29,267	55.2%
56 Other/Contingency	167,000	57,284	34.3%	53,061	29,267	55.2%
Fuel	18,000	8,835	49.1%	17,173	7,527	43.8%
Telephone	291,742	236,194	81.0%	255,569	184,159	72.1%
Gas Heat	11,000	9,579	87.1%	8,412	6,482	77.1%
Deficit Reduction	150,000	-	0.0%	-	-	0.0%
Total City Departments	6,929,850	5,813,639	83.9%	6,244,444	5,563,533	89.1%

Note : YTD actuals include encumbrances

WEST HAVEN SEWER
SUB CATEGORY EXPENDITURE REPORT
May 2019

	May YTD			May YTD		
	FY19 Budget	Actual	% Budget	FY18 Actual	Actual	% Actual
Regular Wages	1,883,368	1,512,261	80.3%	1,651,252	1,461,864	88.5%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	486,153	480,724	98.9%	529,012	458,820	86.7%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	-	-	0.0%	-	-	0.0%
Other Personnel Services	1,500	1,050	70.0%	4,020	3,446	85.7%
51 Personnel Services	2,371,021	1,994,035	84.1%	2,184,284	1,924,130	88.1%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	969,010	80.8%	1,138,444	933,904	82.0%
Equipment Repair and Maintenance	220,000	120,693	54.9%	322,963	239,193	74.1%
Financial Services	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	47,426	59.3%	67,022	56,307	84.0%
Town Aid Road & Tree Manitenance	-	-	0.0%	-	-	0.0%
Training	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	10,276	68.5%	12,286	8,949	72.8%
Travel	-	-	0.0%	-	-	0.0%
Uniforms	-	-	0.0%	-	-	0.0%
Other Contractual Services	849,000	640,092	75.4%	885,233	727,110	82.1%
52 Contractual Services	2,419,166	1,842,663	76.2%	2,481,113	2,020,629	81.4%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,105,000	922,067	83.4%	934,047	897,295	96.1%
53 Supplies & Materials	1,105,000	922,067	83.4%	934,047	897,295	96.1%
Health & General Liability Insurance	200,000	198,673	99.3%	112,419	66,012	58.7%
FICA	160,000	145,517	90.9%	160,167	144,952	90.5%
Pension	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	22,589	45.2%	245,604	240,769	98.0%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	716,701	716,700	100.0%	815,136	815,136	100.0%
Other Fixed Charges	665,318	673,320	101.2%	581,357	411,698	70.8%
54 Fixed Charges	1,792,019	1,756,800	98.0%	1,914,683	1,678,568	87.7%
Capital Outlay	2,857,987	2,340,435	81.9%	2,417,704	2,245,975	92.9%
55 Capital Outlay	2,857,987	2,340,435	81.9%	2,417,704	2,245,975	92.9%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	1,150,000	643,512	56.0%	558,485	402,599	72.1%
56 Other/Contingency	1,150,000	643,512	56.0%	558,485	402,599	72.1%
Fuel	25,000	16,814	67.3%	17,841	13,904	77.9%
Telephone	12,000	1,642	13.7%	7,230	7,057	97.6%
Gas Heat	65,000	32,002	49.2%	32,185	29,114	90.5%
Deficit Reduction	-	-	0.0%	-	-	0.0%
Total City Departments	11,797,193	9,549,970	81.0%	10,547,573	9,219,273	87.4%

Note : YTD actuals include encumbrances

May 2, 2019

Mr. Robert Sandella, Purchasing/Risk Manager
City of West Haven
City Hall, Department of Purchasing/Risk Management
355 Main Street, 3rd Fl
West Haven, CT 06516

Re: **Recommended Technology Bid Award: Comstar Technologies**

Address: 1155 Phoenixville Pike
West Chester, PA 19380
Phone: 484-403-4130
Contact: Josh Hadfield, Practical Strategist & Partner

West Haven High School
State Project #156-0138RNV



ANTINOZZI ASSOCIATES
ARCHITECTURE & INTERIORS

Dear Robert:

Comstar Technologies submitted a bid on one Category for the technology work for the West Haven High School project.

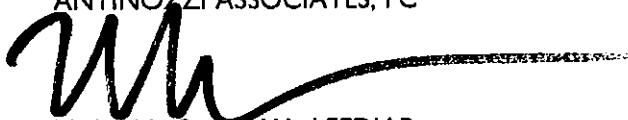
Based upon our review of all the vendor bids submitted at that time, we are recommending that a Purchase Order/Contract Award be issued to **Comstar Technologies** for the amount listed below. A spreadsheet is attached to this letter which details the quantities and costs for the item being awarded including the model numbers and finish information.

Total Bid Award TE-1 Network Systems	\$
Total Bid Award TE-2 Servers	\$
Total Bid Award TE-4 Phone System	\$ 112,733.00
Total Bid Award TE-5 Wireless Access Equipment	\$
Total Bid Award TE-7 AV & Digital Displays	\$
Total Award	\$ 112,733.00

If you are in agreement with our bid assessment, please proceed with preparing the necessary Purchase Order Paper work for **Comstar Technologies**. Do not hesitate to contact me if you have questions about any of the items covered in this award.

Sincerely,

ANTINOZZI ASSOCIATES, PC



Michael LoSasso, AIA, LEED|AP
Principal

271 Fairfield Avenue
Bridgeport, Connecticut 06604

t 203.377.1300 f 203.378.3002

301 Merritt 7
Norwalk, Connecticut 06851

t 203.956.5460

www.antinozzi.com

AIA® Document A151™ – 2007

Standard Form of Agreement between Owner and Vendor for Furniture, Furnishings and Equipment where the Basis of Payment is a Stipulated Sum

AGREEMENT made as of the 6 day of May in the year 2019
(In words, indicate day, month and year.)

BETWEEN the Owner:
(Name, legal status, address and other information)

The City of West Haven
355 Main Street, 3rd Floor, West Haven, Connecticut, 06516

and the Vendor:
(Name, legal status, address and other information)

Comstar Technologies
1155 Phoenixville Pike, West Chester, PA 19380
(484) 403-4130

for the following Project:
(Name, location and detailed description)

West Haven High School Addition and Renovation
Project Phase 4 – FF+E / Technology
1 Circle Street, West Haven, Connecticut, 06516

The Architect:
(Name, legal status, address and other information)

Antinozzi Associates, PC
271 Fairfield Avenue Bridgeport, Connecticut, 06604

The Owner and Vendor agree as follows.

ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

AIA Document A251-2007, General Conditions of the Contract for Furniture, Furnishings and Equipment, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

Init.

TABLE OF ARTICLES

- | | |
|---|-------------------------------------|
| 1 | THE CONTRACT DOCUMENTS |
| 2 | DATE OF COMMENCEMENT AND COMPLETION |
| 3 | CONTRACT SUM |
| 4 | PAYMENTS |
| 5 | ENUMERATION OF CONTRACT DOCUMENTS |
| 6 | MISCELLANEOUS PROVISIONS |

ARTICLE 1 THE CONTRACT DOCUMENTS

§ 1.1 The Vendor shall fully execute the Work described in the Contract Documents.

§ 1.2 The Contract Documents consist of this Agreement, conditions of the Contract (General, Supplementary and other Conditions), Drawings, Specifications, Addenda issued prior to execution of this Agreement, other documents listed in this Agreement and Modifications issued after execution of this Agreement; these form the Contract and are as fully a part of the Contract as if attached to this Agreement or repeated herein. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior and subsequent negotiations, representations or agreements, either written or oral, unless the procedure for a change in terms is followed as described in Section 1.3. An enumeration of the Contract Documents, other than Modifications, appears in Article 5.

§ 1.3 A change in terms to this Agreement shall become valid only by means of a Modification signed by both the Owner and Vendor.

ARTICLE 2 DATE OF COMMENCEMENT AND COMPLETION

§ 2.1 The date of commencement of the Work shall be the date of this Agreement, unless a different date is stated below or provision is made for the date to be fixed in a notice to proceed issued by the Owner.

(Insert the date of commencement if it differs from the date of this Agreement or, if applicable, state that the date will be fixed in a notice to proceed.)

§ 2.2 The Vendor shall complete the Work not later than the following date: As dictated by the Construction Phasing schedule information included with the Contract Documents.

(Insert a calendar date. Unless stated elsewhere in the Contract Documents, insert any requirements for earlier completion of certain portions of the Work.)

Portion of Work

Substantial Completion date

ARTICLE 3 CONTRACT SUM

The Owner shall pay the Vendor the Contract Sum in current funds, including all applicable taxes, for the Vendor's performance of the Contract. The Contract Sum shall be One Hundred Twelve Thousand Seven Hundred Thirty-Three Dollars (\$ 112,733.00), subject to additions and deductions as provided in the Contract Documents.

ARTICLE 4 PAYMENTS

§ 4.1 PAYMENT TERMS

The Owner shall make payments to the Vendor in conformance with the following payment terms:

(Insert payment terms, including net days from approval of application for payment and criteria for deposits, discounts, progress payments, special orders, changes, cancellations and restocking, and final payment.)

Init.

Vendor shall submit an invoice to the Owner upon shipment of order. Provided that the invoice is received by the Owner no later than the 20th day of the month, the Owner shall make payment of the certified amount to the Vendor no later than 30 days after approval of the Certificate for Payment by the Owner's Representative. If an invoice is received by the Owner after the 20th day of the month, payment shall be made by the Owner no later than 60 days after the approval of the Certificate for Payment by the Owner's Representative.

§ 4.2 PROGRESS PAYMENTS

§ 4.2.1 Based upon applications for payment submitted to the Owner by the Vendor, the Owner shall make progress payments on account of the Contract Sum to the Vendor as provided below and elsewhere in the Contract Documents.

§ 4.2.2 Each application for payment shall be based on the payment terms as described in Section 4.1.1 and shall be prepared in such form and supported by such data to substantiate its accuracy as the Owner may require.

ARTICLE 5 ENUMERATION OF CONTRACT DOCUMENTS

§ 5.1 The Contract Documents, except for Modifications issued after execution of this Agreement, include this Agreement and the following other documents listed in Sections 5.2 through 5.6.

§ 5.2 The General Conditions are AIA Document A251™–2007, *General Conditions of the Contract for Furniture, Furnishings and Equipment*.

§ 5.3 The Supplementary Conditions, other Conditions of the Contract and Specifications are dated 12/03/2018 , and are as follows:

(Either list the Specifications here or refer to an exhibit attached to this Agreement. If a project manual is not used, indicate here.)

Refer to Project Manual Table of Contents.

Section	Title	Pages
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§ 5.4 The Drawings are enumerated as follows:

(Either list the Drawings here or refer to an exhibit attached to this Agreement.)

Refer to Project Manual Table of Contents

Number	Title	Date
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§ 5.5 Addenda, if any, are enumerated as follows:

(Either list the Addenda here or refer to an exhibit attached to this Agreement.)

Number	Date	Pages
Addendum No. 1	25 March 2019	Two (2)
Addendum No. 2	01 April 2019	Twenty (20)
Addendum No. 3	05 April 2019	Four (4)

§ 5.6 Other Contract Documents are as follows:

(List only those portions of furniture, furnishings and equipment quotations or orders that are to be included in the Contract Documents.)

Recommendation Technology Bid Award dated 03 May 2019

Init.

ARTICLE 6 MISCELLANEOUS PROVISIONS

§ 6.1 The Vendor shall make no payment to persons employed by the Owner or consultants for the Owner, with regard to this Agreement, without disclosure and written approval of the Owner.

§ 6.2 The terms and provisions contained in the documents enumerated in Sections 5.2 through 5.5 shall take precedence over conflicting terms and provisions contained in documents enumerated in Section 5.6.

§ 6.3 The Vendor shall purchase and maintain insurance as set forth under Article 13 of A251–2007.
(List any required limits for insurance.)

Type of insurance

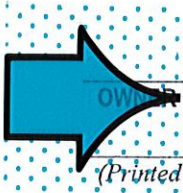
Refer to Section 007552 Liability Insurance

Limit of liability (\$0.00)

Refer to Section 007552 Liability Insurance

This Agreement entered into as of the day and year first written above.

HERE



(Signature)

(Printed name and title)

VENDOR (Signature)

(Printed name and title)

Init.

May 20, 2019

Mr. Robert Sandella, Purchasing/Risk Manager
City of West Haven
City Hall, Department of Purchasing/Risk Management
355 Main Street, 3rd Fl
West Haven, CT 06516

Re: **Recommended Technology Bid Award: PCM-G**
Address: 2 Trap Falls Road
Shelton, CT 06484
Phone: 203-659-2437
Contact: Dan Racaniello, Senior Account Manager

West Haven High School
State Project #156-0138RNV

Dear Robert:

No bids were originally received for technology category TE-2 Servers. A second request for bids was issued on May 4, 2019. PCM-G was one of two vendors to submit a bid for servers for the West Haven High School project.


Based upon the Technology Consultants review of all the vendor bids submitted at that time, we are recommending that a Purchase Order/Contract Award be issued to **PCM-G** for the amount listed below. A spreadsheet is attached to this letter which details the quantities and costs for the item being awarded including the model numbers and finish information.

Total Bid Award TE-1 Network Systems	\$
Total Bid Award TE-2 Servers	\$ 71,687.00
Total Bid Award TE-4 Phone System	\$
Total Bid Award TE-5 Wireless Access Equipment	\$
Total Bid Award TE-6 Desktop Equipment	\$
Total Bid Award TE-7 AV & Digital Displays	\$
Total Award	\$

If you are in agreement with our bid assessment, please proceed with preparing the necessary Purchase Order Paper work for **PCM-G**. Do not hesitate to contact me if you have questions about any of the items covered in this award.

Sincerely,

ANTINOZZI ASSOCIATES, PC


Michael LoSasso, AIA, LEED|AP
Principal



ANTINOZZI ASSOCIATES
ARCHITECTURE & INTERIORS

271 Fairfield Avenue
Bridgeport, Connecticut 06604

t 203.377.1300 f 203.378.3002

301 Merritt 7
Norwalk, Connecticut 06851

t 203.956.5460

www.antinozzi.com

Project Estimation FF/E Technology

West Haven High School

City of West Haven

1 Circle Street, West Haven, CT

State Project # 156-0138RNV

Category Number	Category Name	Bid	State Contract	Budgeted Amount	Bid Amount	Budget vs. Bid (+/-)	Awarded Vendor	Notes
TE-1	Network System	Yes	No	\$ 448,050.00	\$ 386,963.83	\$ (61,086.17)	TBNG Consulting	None
TE-2	Servers	Yes	No	\$ 59,745.35	\$ 71,687.00	\$ 11,941.65	PCM-G	TBNG
TE-4	Phone System	Yes	No	\$ 111,402.94	\$ 112,733.00	\$ 1,330.06	Comstar Technologies	None
TE-5	Wireless Access Equipment	Yes	No	\$ 101,430.00	\$ 112,997.45	\$ 11,567.45	TBNG Consulting	None
TE-6	Desktop Equipment	Yes	No	\$ 694,119.86	\$ 615,150.00	\$ (78,969.86)	CDW G	None
TE-7	AV & Digital Displays	Yes	No	\$ 487,524.00	\$ 469,776.00	\$ (17,748.00)	CDW G	None
TE-7	Reach Digital Media (signage)	No	No	\$ 14,400.00	\$ 7,800.00	\$ (6,600.00)	Reach Media	Direct Quote
Soft Costs (Install)	Network Related Deployment Services	No	No	\$ 100,812.00	\$ 100,812.00	\$ -	TBNG Consulting	TBNG
Soft Costs	Design Consulting	No	No	\$ 35,000.00	\$ 35,000.00	\$ -	TBNG Consulting	TBNG
TE-1	Discount for Full Order Procurement	No	No	\$ -	\$ (25,000.00)	\$ (25,000.00)		TBNG
Totals:				\$ 2,052,484.15	\$ 1,887,919.28	\$ (164,564.87)		

8.02%



AIA® Document A151™ – 2007

Standard Form of Agreement between Owner and Vendor for Furniture, Furnishings and Equipment where the Basis of Payment is a Stipulated Sum

AGREEMENT made as of the 20 day of May in the year 2019
(In words, indicate day, month and year.)

BETWEEN the Owner:

(Name, legal status, address and other information)

The City of West Haven
355 Main Street, 3rd Floor, West Haven, Connecticut, 06516

and the Vendor:

(Name, legal status, address and other information)

PCM-G
2 Trap Falls Road, Shelton, CT 06484
(203) 659-2437

for the following Project:

(Name, location and detailed description)

West Haven High School Addition and Renovation
Project Phase 4 – FF+E / Technology
1 Circle Street, West Haven, Connecticut, 06516

The Architect:

(Name, legal status, address and other information)

Antinozzi Associates, PC
271 Fairfield Avenue Bridgeport, Connecticut, 06604

The Owner and Vendor agree as follows.

ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

AIA Document A251-2007, General Conditions of the Contract for Furniture, Furnishings and Equipment, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

Init.

TABLE OF ARTICLES

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- 2 DATE OF COMMENCEMENT AND COMPLETION
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- 5 ENUMERATION OF CONTRACT DOCUMENTS
- 6 MISCELLANEOUS PROVISIONS

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(Insert a calendar date. Unless stated elsewhere in the Contract Documents, insert any requirements for earlier completion of certain portions of the Work.)

Portion of Work

Substantial Completion date

ARTICLE 3 CONTRACT SUM

The Owner shall pay the Vendor the Contract Sum in current funds, including all applicable taxes, for the Vendor's performance of the Contract. The Contract Sum shall be Seventy-One Thousand Six Hundred Eight-Seven Dollars (\$ 71,687.00), subject to additions and deductions as provided in the Contract Documents.

ARTICLE 4 PAYMENTS

§ 4.1 PAYMENT TERMS

The Owner shall make payments to the Vendor in conformance with the following payment terms:

(Insert payment terms, including net days from approval of application for payment and criteria for deposits, discounts, progress payments, special orders, changes, cancellations and restocking, and final payment.)

Init.

Vendor shall submit an invoice to the Owner upon shipment of order. Provided that the invoice is received by the Owner no later than the 20th day of the month, the Owner shall make payment of the certified amount to the Vendor no later than 30 days after approval of the Certificate for Payment by the Owner's Representative. If an invoice is received by the Owner after the 20th day of the month, payment shall be made by the Owner no later than 60 days after the approval of the Certificate for Payment by the Owner's Representative.

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Addendum No. 3	05 April 2019	Four (4)

§ 5.6 Other Contract Documents are as follows:

(List only those portions of furniture, furnishings and equipment quotations or orders that are to be included in the Contract Documents.)

Recommendation Technology Category TE-2 Servers Bid Award dated 20 May 2019.

Init.

ARTICLE 6 MISCELLANEOUS PROVISIONS

§ 6.1 The Vendor shall make no payment to persons employed by the Owner or consultants for the Owner, with regard to this Agreement, without disclosure and written approval of the Owner.

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§ 6.3 The Vendor shall purchase and maintain insurance as set forth under Article 13 of A251–2007.
(List any required limits for insurance.)

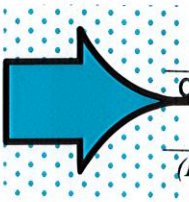
Type of insurance

Refer to Section 007552 Liability Insurance

Limit of liability (\$0.00)

Refer to Section 007552 Liability Insurance

This Agreement entered into as of the day and year first written above.



OWNER (Signature)

(Printed name and title)

VENDOR (Signature)

(Printed name and title)

Init.