

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

AGENDA

Meeting Date and Time: Thursday, May 15, 2025, 10:00 AM

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

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

Call-In Instructions: Telephone: 1-860-840-2075
Meeting ID: 955-793-086

- I. Call to Order & Opening Remarks by Secretary Jeff Beckham and Treasurer Erick Russell
- II. Public Comment Period – *The Public Comment portion of the agenda will be announced by the Chair. Members of the public will be provided an opportunity to speak. Before making their comments, members of the public wishing to speak must be recognized by the Chair. Speakers shall limit their comments to two minutes due to time constraints of this meeting. Speakers who called in by phone please press *6 to unmute.*
- III. Approval of Minutes:
 - a. March 21, 2025, Special Meeting
- IV. City of Hartford
 - a. Subcommittee Update – Meeting May 1, 2025
 - b. Review and Discussion: Labor Contract:
 - i. Board of Education (BOE) and The Hartford Federation of School Secretaries, Local No. 1100, AFT, AFL-CIO
 - ii. Board of Education (BOE) and The Hartford Federation of School Special Police Officers, Local No. 1018D, AFT, AFL-CIO
 - c. Review and Discussion: Monthly Financial Reports – City and Board of Education – March 2025
 - d. Review and Discussion: Board of Education FY 2026 Budget
 - e. Review, Discussion and Possible Action: Mayor’s FY 2026 Recommended Budget
 - f. Review, Discussion and Possible Action: Hartford 5-Year Plan

- V. City of West Haven
 - a. Review, Discussion and Possible Action: City of West Haven Tier IV Status
 - b. Review and Discussion: Tier IV Action Plan Update
 - i. Protiviti Personal Service Agreement Amendment
 - ii. Protiviti Financial Manager Trackers
- VI. Other Business
- VII. Adjourn

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
DRAFT SPECIAL MEETING MINUTES

Meeting Date and Time: Friday, March 21, 2025, 10:00 AM

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

Call-In Instructions: Telephone: 1-860-840-2075
Meeting ID: 453 955 863#

Members in Attendance: Secretary Jeffrey Beckham, Kevin Alvarez (State Treasurer's Designee), Stephen Falcigno, Thomas Hamilton, Lisa Hammersley, Sal Luciano, Susan Weisselberg and Robert White.

Municipal Officials in Attendance: Mayor Dorinda Borer, Michael Gormany, Rick Spreyer, David Taylor, Neil Cavallaro, Craig Thompson, Matt Masek, Paul Dorsi, and Diane McManus.

OPM Staff in Attendance: Kimberly Kennison, Gareth Bye, John Mehr, Simon Jiang, Bill Plummer, Michael Reis, Rachel Moser, and Lori McLoughlin.

OAG Staff in Attendance: James Caley, Assistant Attorney General

Whittlesey Staff in Attendance: Edward Engberg and Chris Wisneski.

Protiviti Staff in Attendance: Charles Dong, Zachary Unger, and Sharon Chun.

I. Call to Order & Opening Remarks by Secretary Jeffrey Beckham

The Special Meeting was called to order at 10:01 AM.

Secretary Beckham remarked that today's meeting is for MARB members to hear from the attorneys concerning the litigation that the Board is involved with the West Haven Police Union regarding the pension plan. Also, this will be an opportunity to receive confidential information from our consultants regarding preliminary matters that need to be discussed with the Board.

II. Approval of Minutes

a. February 27, 2025, Regular Meeting

Mr. Falcigno made a motion to approve February 27, 2025, meeting minutes with a second from Ms. Weisselberg. Motion carried.

III. Executive Session pursuant to Connecticut General Statutes Section 1-200(6), Section 1-210(b) and Section 1-225(f), and 1-231 for the purpose of having an attorney client privileged discussion and for the purpose of reviewing Whittlesey Consultants' Draft Reports for the City of West Haven.

The MARB members went into Executive Session pursuant to Connecticut General Statutes sections 1-200(6), 1-210(b), 1-225(f) and 1-231 for communications privileged by the attorney-client relationship and for reviewing Whittlesey Consultants' Draft Reports for the City of West Haven. Also attending the Executive Session were Attorney James Caley, Attorney Gareth Bye, Mayor Borer, Michael Gormany, Craig Thompson, and Matt Masek from the City of West Haven, Edward Engberg and Chris Wisneski from Whittlesey, and OPM staff.

Mr. Luciano made a motion to go into the Executive Session with a second from Mr. Falcigno. Motion carried. The MARB went into Executive Session at 10:06 AM.

Mr. Luciano made a motion to leave the Executive Session with a second from Mr. Falcigno. The MARB returned to the Special Meeting at 11:23 AM.

After returning to the Special Meeting, Secretary Beckham stated that the MARB discussed communications privileged by the attorney-client relationship and the Whittlesey consultant reports. The MARB is taking up item IV. A. i. on the agenda

IV. City of West Haven

a. Tier IV Action Plan Update:

i. Whittlesey Organizational Assessment Presentation

The Phase 2 and 3 reports were finalized by Whittlesey and were emailed to the MARB members. The reports relate to Governance, Tax Collector and Tax Assessor, Tax Filings, Hiring / Employment Practices, Grants Management, and Expenditure Analysis. Mr. Engberg provided an overview of the reports and stated that the City has made significant progress with internal controls.

Mr. Wisneski stated that Whittlesey was tasked to perform an Informational Technology (IT) assessment, and to evaluate the overall security risk for the City of West Haven, the Board of Education (BOE), and for the Public Safety and the Animal Control area. He provided a high-level overview of the IT valuation reports and acknowledged the City and the BOE for making rapid and effective security enhancements. He also praised the Public Safety department for maintaining a strong security posture. The written reports will be released next week.

Mr. Engberg said that the IT assessment was part of Phase 4 of the engagement. Therefore, Whittlesey has completed their engagement. Secretary Beckham thanked the Whittlesey team for their hard work and effort which resulted in a valuable contribution to the City's improvements.

ii. Protiviti - Financial Manager Trackers

Mr. Unger from Protiviti provided an update on Audit Tracker onto which the FY2024 audit findings were added. While there are significant improvements in closing these findings, he emphasized the progress that needs to be made in addressing control weakness and risks, and the importance of continued assistance in preparation for the FY2025 audit.

Secretary Beckham mentioned he planned to extend Protiviti's contract for a few months to address a number of outstanding policies, such as grant management and debt service. Mayor Borer expressed her concerns over the additional costs, stating the City's leadership team is capable of drafting policies. Secretary Beckham acknowledged the Mayor's concerns about the additional costs but believes the additional resources focused on drafting policies and resolving deficiencies in the audit will ensure continued progress and controls are in place. The Secretary will consider whether the City will be required to reimburse OPM for the added costs.

b. Mayor's Executive Summary

Mayor Borer said that since the last MARB meeting, the City has received an upgrade of its credit rating from Moody's which is the third upgrade within a year. The City announced a partnership with the University of New Haven that will be more financially equitable to West Haven.

The Mayor was looking forward to getting information from the Board on the status of West Haven. Secretary Beckham stated that members expect to discuss the City of West Haven's status under the MARB designation at the April 25, 2025, meeting.

c. Review, Discussion and Possible Actions: Non-Labor Contracts:

i. Ideal Group, LLC – Sale of Stiles School

The City went out to bid seeking proposals from qualified developers to purchase and redevelop the former Stiles School. Three (3) proposals were received. The review process included evaluation of the proposals, a site tour, and interviews with the bidders. The City selected Ideal Group, LLC from Stamford, CT at a sales price of \$423,000.

Mr. Dorsi negotiated the purchase and sale agreement with the Ideal Group to construct 30 apartments in this historical building built in 1930. Mr. Hamilton asked if it was determined that this site might be needed for future school purposes. Mayor Borer said that the building is unusable for any purpose without remediation.

Mr. Hamilton made a motion to approve the sales contract for Stiles School with a second from Mr. Falcigno. The motion passed unanimously.

V. Adjourn

The next West Haven Subcommittee Meeting, scheduled for March 27, 2025, has been postponed. The next regularly scheduled MARB meeting will be held at the Legislative Office Building on April 24, 2025, at 10:00 AM.

Mr. Luciano made a motion to adjourn, seconded by Mr. Alvarez. Motion carried. The meeting was adjourned at 11:58 AM.

Hartford Public Schools
Summary of Tentative Contract Agreement
Hartford Federation of School Secretaries

- **Term** - July 1, 2024 to June 30, 2027
- **Language**
 - Professional leave of absence can only start after one year of employment (instead of after the probationary period)
 - If a unit member's evaluation is not completed by August 15th, they will be considered "not rated"
 - Secretaries are not required to determine what teachers are eligible for classroom coverage, but may determine who is absent and notify staff of coverage assignments
 - Unit members will notify Human Resources if arrested for violent felony or a crime against a person, sexual assault, child abuse or family violence; and, if DCF has substantiated allegation against them
- **Benefits**
 - Premium cost share for health insurance
 - 2024-2025: 15.0% (same as 2023-2024)
 - 2025-2026: 15.5%
 - 2026-2027: 16.0%
- **Compensation**
 - General Wage Increase
 - 2024-2025: None for those moving a step, 2.0% for those on top step
 - 2025-2026: 2.0% for all
 - 2026-2027: None for those moving a step, 2.0% for those on top step
 - Step Movement
 - 2024-2025: Step movement for those not at top step
 - Staff on Step 5 with 7 or more years of experience move to Step 7
 - 2025-2026: No step movement
 - 2026-2027: Step movement for those not at top step
 - Salary Scale Placement
 - Staff will be placed at the appropriate step based on previous experience or degree
 - Staff have up to 6 months to pass the secretarial test and are dropped back to Step 2 after 6 months if the test has not been passed (moving back to their hire step when the test is passed)

- **Cost Analysis (based on 101 unit members)**

Year of contract	Fiscal Year	Added Cost of Contract	Percent Increase
One	2024-2025	\$199,286	3.73%
Two	2025-2026	\$110,860	2.00%
Three	2026-2027	\$186,934	3.31%
Total		\$497,080	9.04%

- **Salary Impact**

Year of contract	Fiscal Year	Minimum Salary (12-Month EA)	Maximum Salary (12-Month EA)
	2023-2024	\$44,431	\$59,601
One	2024-2025	\$44,431	\$60,793
Two	2025-2026	\$45,320	\$62,009
Three	2026-2027	\$45,320	\$63,249
Increase from 23-24 to 26-27		\$889	\$3,648

COLLECTIVE BARGAINING AGREEMENT
BETWEEN
THE HARTFORD PUBLIC SCHOOLS
AND
THE HARTFORD FEDERATION OF SCHOOL SECRETARIES
LOCAL 1100, AFT, AFL-CIO

~~**JULY 1, 2018 — JUNE 30, 2024**~~
JULY 1, 2024 – JUNE 30, 2027

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This Agreement is made and entered by and between the Hartford Board of Education (hereinafter referred to as the (Board) and the Hartford Federation of School Secretaries - H.F.S.S., Local 1100 (hereinafter referred to as the Union.)

ARTICLE I RECOGNITION

The Board recognizes the Union as the sole and exclusive bargaining representative for the purpose of collective bargaining on matters of wages, hours of employment and other conditions of employment for all office personnel primarily engaged in secretarial and clerical work in the public school system of the City of Hartford, except for those positions designated non-bargaining by the Superintendent or the Executive Director of Human Resources; it is understood that any such designation may be appealed to the State Department of Labor for final resolution.

ARTICLE II BOARD PREROGATIVE

Unless it is specifically abridged by any provision of this Agreement, it is recognized that the Board has and will continue to retain whether exercised or not, the sole and unquestioned right, responsibility and prerogative to direct the operation of the public schools in the City of Hartford in all its aspects, such policies, practices or procedures; to discontinue processes or operations or to discontinue their performance; to select and to determine the number and type of employees required to perform the Board's operations; to layoff, or otherwise relieve employees from duty for lack of work or other legitimate reasons; to create job descriptions and revise existing job descriptions as the Board deems necessary provided that the Board shall provide the Union with timely notice of its intent to create a new job description or revise an existing one. Upon request the Board shall bargain with the Union concerning the impact which any significant change in job duties may have on employees' wages, hours and other terms and conditions of employment; to establish contracts and subcontracts for the Board's operations provided no member (s) of the bargaining unit loses his/her job as a result thereof or assignments in overtime areas, and the bargaining unit shall not be eroded by any such use of subcontracts.

ARTICLE III FAIR PRACTICES

- A. The Board and the Union agree not to unlawfully discriminate in the application of the terms of this contract against any member protected under state or federal discrimination laws, as may be amended from time-to-time.
- B. The provisions of this article are included in the agreement for informational purposes only, and shall not be subject to the grievance procedure.

ARTICLE IV GRIEVANCE PROCEDURE

A. Purpose:

The purpose of the grievance procedure shall be to settle employee grievances fairly and efficiently.

B. Definitions:

A grievance shall mean a complaint by an employee or a group of employees having the same grievance, or the Union, concerning the application meaning or interpretation of this Agreement. A grievance shall also include a complaint arising under the implementation of Board policy based on the application or interpretation of administrative regulations or the direction of the administration contained in the Policy and Administrative Manual. See Section D.8.

C. Procedures:

1. Level One –

Within ten (10) days of the date upon which the alleged grievance occurred or within five (5) days of employee's notification of an incident, the grievant (that is, the employee) individually or accompanied by a Union representative, shall discuss the problem with the school official or administrator against whom he/she is aggrieved with the objective of resolving the matter informally. If the matter is not satisfactorily adjusted within those five (5) days, the employee shall thereafter submit it in writing within five (5) days to the ~~Senior~~ Executive Director of Human Resources for review at Level Two. Such writing shall set forth specifically the act or conditions on which the grievance was based.

2. Level Two -

The ~~Senior~~ Executive Director of Human Resources and/or representatives shall meet with the employee and a Union representative (if the employee so desires) within fifteen (15) days of the receipt by him/her of the written grievance and shall give his/her decision in writing to the employee within ten (10) days of such meeting.

D. Arbitration:

1. In the event that the aggrieved employee is not satisfied with the disposition of his/her grievance at Level Two, or in the event no decision has been rendered within twenty (20) days after he/she submitted his/her grievance at Step 2 to the ~~Senior~~ Executive Director of Human Resources or his/her designee, he/she may request the president of the Union to submit the grievance to arbitration within ten (10) school days following the decision of the grievance at Level Two or the expiration of time limits for making such decisions, whichever shall occur first. Simultaneous

notification of the appeal to arbitration shall be forwarded to the ~~Senior~~ Executive Director of Human Resources.

2. The parties may, by mutual agreement, select and retain one or more arbitrators to act as permanent umpire(s). If no agreement is reached regarding the selection of said umpire, or in the event either party wishes to discontinue the permanent umpire system, then the American Arbitration Association shall be used as the arbitration agency in accordance with its respective rules. Fees and expenses of the arbitration are to be borne equally by the Board and the Union.
3. The Union shall have the right to take to arbitration any grievance arising out of interpretation of this Agreement if the decision of the ~~Senior~~ Executive Director of Human Resources is unsatisfactory.
4. The arbitrator shall hear and decide only one grievance in each case. He/she shall have no power to add to, delete from or modify in any way the provisions of this Agreement. The decision of the arbitrator shall be binding upon both parties and all employees during the life of this Agreement, unless the same is contrary to law.

E. General Provisions:

1. Any grievance, as defined in A. above, not presented for disposition through the grievance procedures described under B. above within the time limits indicated shall not thereafter be considered a grievance under this Agreement. Failure at any step of this procedure to appeal a decision within the specified time limits shall be considered as a withdrawal of the grievance. The time limits specified at any step may be extended in any particular instance by agreement between the ~~Senior~~ Executive Director of Human Resources or his/her designee and the Union.
2. No employee may file for arbitration except with the approval and participation of the Union.
3. The Union shall have the right to be present at the request of the employee, at all grievance conferences and/or hearings. At the request of the employee, the Administration agrees to notify the Union of the time and place of any conference on any written grievance. The Administration agrees to supply the Union with a copy of any grievance and decision not processed through the Union.
4. Meetings held under this procedure shall be conducted at a time and place, which will afford a fair and reasonable opportunity for all persons proper to be present. When such meetings are held during school hours, all persons who participate shall be excused without loss of pay for that purpose. Persons proper to be present for the purposes of this section are an aggrieved bargaining unit member or bargaining unit members, their appropriate Union representatives and qualified witnesses. The Board shall have the right to schedule said meetings after school hours.

5. Grievances arising from the action of an administrator will be initiated with the ~~Senior~~ Executive Director of Human Resources.
6. After the last day of school and prior to the beginning of the next school year, the word “days” shall mean calendar days excluding legal holidays, Saturdays and Sundays. At all other times, “days” shall mean school days.
7. The Union shall have the right to initiate a grievance or appeal from the disposition of a grievance of an employee or group of employees at any step of this procedure.
8. Grievances, which may arise over the implementation of Board policy, based on the application or interpretation of administration regulations or the directive of the administration, as contained in the Policy and Administrative Manual shall follow the grievance procedure of this Agreement up through the decision by the ~~Senior~~ Executive Director of Human Resources or his/her designee. The decision of the ~~Senior~~ Executive Director of Human Resources or his/her designee shall be final.

F. No work stoppage:

The Union and the Board agree that any differences between the parties on matters relating to the Agreement shall be settled by the means herein provided. The Union, in consideration of this Agreement, will not engage in or condone any strike, work stoppage or other concerted refusal to perform any assignment on the part of any employee represented hereunder.

ARTICLE V SALARY PROVISIONS

- A. Effective July 1, 20~~24~~¹⁸ and retroactive thereto, and lasting until June 30, ~~2024~~²⁰²⁷, all bargaining unit members shall be paid in accordance with the salary schedule annexed hereto and designated as Appendix A. Salaries shall be improved as follows.

~~There will be no salary schedule improvement and no step movement from July 1, 2018 through June 30, 2021.~~

- ~~1. Effective July 1, 2021, each step of the salary schedule will be improved by 2%.~~
- ~~2. Effective July 1, 2022, each step of the salary schedule will be improved by 2%.~~
- ~~3. Effective July 1, 2023, each step of the salary schedule will be improved by 3%.~~

1. Effective retroactive to July 1, 2024, the top step only of the salary scale will be improved by 2%. There will be no other salary scale improvement.
2. Effective July 1, 2025, each step of the salary schedule will be improved by 2%.

4.3. Effective July 1, 2026, the top step only of the salary scale will be improved by 2%. There will be no other salary scale improvement.

A member is only eligible for retroactive payments if the member is actively employed in the bargaining unit at the time the Board of Education ratified the new collective bargaining agreement and no person shall receive retroactive payment if not actively employed in the HFSS at the time of the Board of Education ratification.

- B.
1. Increments shall be granted to eligible members as set forth in this agreement. Upon expiration of this agreement, members shall not be granted increments unless and until a successor agreement so provides. However, an increment may be withheld by reason of unsatisfactory service.
 2. In years when increments are granted, increments for satisfactory service shall be in accordance with the attached salary schedule (Appendix A).

a. ~~a.~~ There shall be step movement for ~~July 1, 2021 and July 1, 2022~~ July 1, 2024 and July 1, 2026 for eligible members.

Those bargaining unit members who were on Step 5 with seven (7) or more years of experience within the bargaining unit on June 30, 2024 will be moved to Step 7 retroactive to July 1, 2024.

- C. An employee who has been in the system for six (6) months or more will be eligible for an increment for satisfactory service (if earned) on July 1, if increment is granted, even though he/she may have changed his/her job assignment prior to July 1 as long as he/she remains in the bargaining unit.
- D. All members shall be paid on a bi-weekly schedule. The Board may require direct deposit and provision of electronic notification of pay at its discretion.

E. Overtime:

If a secretary is requested by his/her supervisor to work beyond his/her regular assignment or on Saturday, compensation shall be at a rate equal to one and one-half times (1.5) his/her regular rate of pay. Double time shall be paid for work on Sunday or legal holidays. Such overtime shall be based on minutes worked.

F. Promotion:

A secretary receiving a regular promotion will move laterally on the salary schedule from his/her present position to his/her new position. For example, from step 4 of 095 to step 4 of 105, thereby receiving the proper ratio increase.

G. Reclassification:

If an employee's position is reclassified, then the employee shall be placed on that step of the salary schedule which gives him/her no less than (1) full increment over his/her present salary. One full increment shall be defined as at least \$1,500. For example, if a member on Grid 100-12, Step 4 in 2007-2008 (\$35,418) and his/her position was reclassified to a 105-12, she would be placed on Step 4 of 105-12 (\$37,715). This is the appropriate placement because Step 3 does not exceed \$35,418 + \$1,500 and he/she must be placed on that step which gives him or her no less than \$1,500.

H. Recognition for Professional Improvement:

1. When an employee completes two (2) years of job-related post-secondary business or college credit, and has not reached maximum on the salary schedule, he/she shall be given an additional increment in either July or September, whichever falls first. An employee who receives a B.A. or B.S. degree and has not attained maximum, shall receive an additional increment on the salary schedule as set forth above.
2. The Board desires to encourage the professional improvement of its employees in areas directly related to their employment. Bargaining unit members who have completed one year of satisfactory service in the Hartford Public Schools and have successfully completed the semester course shall be eligible for tuition reimbursement of up to \$675 per credit, up to a maximum of six (6) credits per year provided said courses have relevancy to his/her job and are approved in advance by the Superintendent or his/her designee. Courses shall be eligible for reimbursement only during the school year in which the employee took the course(s). Employees must submit any course for reimbursement within three (3) months of receipt of the final grade, or the claim for reimbursement shall be waived. For purposes of this article, successful completion means, at a minimum, receipt of a C or a Pass for the completed coursework.

I. Salary Placement Upon Initial Employment:

In determining the initial placement on the salary schedule for employees new to the district, the Superintendent or his/her designee may grant credit for similar experience in other communities and/or for educational achievement and the employee shall be placed on the appropriate step of the salary schedule. However, in no case shall a new employee be placed higher than step 6. Placement shall not arbitrary or capricious. This provision shall not be subject to the grievance procedure.

J. Work Year

Any ten or eleven month employee who continues to work in his/her regular position beyond his/her work year shall be compensated at his/her regular rate of pay.

- K. All summer program secretarial positions will be posted by the first week in June. Bargaining unit members shall be paid at their regular rate of pay for summer program positions.
- L. One (1) step on the salary schedule will be granted to all part-time Board employees who worked for a minimum of 1,500 hours within a period of two (2) years prior to their appointment.
- M. Part-time employees under regular contract who work twenty (20) hours or more per week are entitled to benefits of full-time employees on a pro-rated basis.
- N. When a position will be vacant for at least one (1) week, employees temporarily assigned to work in a higher classification will be paid immediately on that step of the salary schedule which will give him/her an increase of no less than one (1) full increment on the new schedule over his/her present salary. One full increment shall be defined as at least \$1,500. For example for 2007-2008, a member whose salary classification is 90-10 Step 1, making \$24,084, and is assigned to work in a higher classification (95-10) must be placed on Step 2, \$26,684 because Step 1 (\$25,404) does not exceed \$24,084 + \$1,500 or \$25,584.
- O. If a member is assigned increased duties or responsibilities in an equal or lower classification, where approved by the supervisor to work additional time, the only compensation shall be overtime pay for extra time worked.

If a member is assigned additional duties of a higher classification, but not an identifiable position in a higher classification, the member shall notify the Union President and the ~~Senior~~ Executive Director of Human Resources of the additional specific duties in writing. And, upon mutual agreement of the Board and the Union, such member shall receive additional compensation effective the first day that written notice to both the ~~Senior~~ Executive Director of Human Resources and Union President is received.

ARTICLE VI FRINGE BENEFITS

- A. ~~1.~~ Health Insurance - The following coverage shall apply to members of the bargaining unit.

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

~~July 1, 2017: 17%
Effective upon MARB Approval 17.5%~~

~~Employee deductions shall be made pursuant to Section 125 of the IRS Code.~~

~~All employees hired on or after July 1, 2016 may only enroll in the HDHP with HSA and not have access to the PPO plan. Any employee already enrolled in the PPO who becomes a HFSS member~~

~~after July 1, 2016, shall be permitted to remain in the PPO plan. Any member who elects the High Deductible Health Plan with the HSA shall not thereafter return to the PPO.~~

~~Effective July 1, 2023 the only health insurance plan available to bargaining unit members will be the High Deductible Health Plan with a Health Savings Account.~~

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

~~\$10 generic
\$25 formulary brand
\$40 non-formulary brand~~

~~Mail Order—2X co-payments for a 90-day supply.~~

~~Out-of-Network visits shall be subject to a \$250 deductible and 20% coinsurance for an individual plan up to a \$1,250 yearly maximum. Family plans shall be subject to a \$500 deductible and 20% coinsurance up to a \$2,500 yearly maximum.~~

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

~~\$10 generic
\$25 formulary brand
\$40 non-formulary brand~~

~~Mail Order: Two times the applicable co-payment for a 90-day supply.~~

Effective July 1, 2013, there shall be mandatory generic drug substitution consistent with the State of Connecticut Benefit Design and State of Connecticut Maintenance Drug Network. If this plan is not available to the Board, it shall no longer be offered to the membership.

1. High Deductible Health Plan with a Health Savings Account ("HSA")
Members shall contribute the following percentages toward the annual premium or the Anthem allocation rate plus not more than four percent (4%) for individual, individual + 1 or family coverage on the HDHP with HSA:

July 1, 2017:	14%
Effective on MARB approval:	14.5%
July 1, 2023	15.0%
July 1, 2024	15.0%
July 1, 2025	15.5%
July 1, 2026	16.0%

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

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

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

Generic: \$5

Brand (formulary): \$15

Brand (non-formulary): \$30

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

Employee payroll deductions shall be made in accordance with the Board's Section 125 Premium Conversion Plan.

Effective July 1, 2022, the Board shall contribute fifty percent (50%) of the applicable HDHP deductible amount. ~~The Board's contribution toward the HDHP deductible will be deposited into the HSA accounts in two equal installments, the first on or about July 1, 2022 and the second on or about January 1, 2023. In subsequent years, t~~The Board's contribution will be deposited into the HSA accounts in two equal installments, the first on or about July 1st and the second on or about January 1st. The Board's contribution will be pro-rated for members hired after July 1st in any year.

~~For the 2023-2024 school year only, the Board shall contribute seventy five percent (75%) of the applicable HDHP deductible amount for those members who were not enrolled in the HDHP for the 2021-2022 school year and are transitioning to the HDHP for the 2023-2024 school year ("transitioning members"). For the 2023-2024 school year for transitioning members, two-thirds of the Board's contribution toward the HDHP deductible will be deposited into the HSA account during the first week of July 2023, and one-third of the Board's contribution toward the HDHP deductible will be deposited into the HDHP during the first week of January 2024. For the 2023-2024 school year, the Board shall contribute fifty percent (50%) of the applicable HDHP deductible for all other members enrolled in the HDHP. The Board's contribution toward the HDHP deductible for non-transitioning members will be deposited into the HSA accounts in two equal installments, the first during the week of July 1, 2023 and the second during the week of January 1, 2024. The parties acknowledge that the Board's contribution toward the funding of the HDHP plan is not an element of the underlying insurance plan, but rather relates to the manner in which the deductible shall be funded for active employees. The Board shall have no obligation to fund any portion of the HDHP deductible for retirees or other individuals upon their separation from employment. The Board's contribution toward the HDHP deductible will be deposited into the HSA accounts in two equal installments, the first during the week of July 1, 2023 and the second during the week of January 1, 2024. The Board's contribution will be pro-rated for members hired after July 1st in any year or for members who leave prior to June 30th.~~

The parties acknowledge that the Board's contribution toward the funding of the HSA plan is not an element of the underlying insurance plan, but rather relates to the manner in which the deductible shall be funded for active employees. The Board shall have no obligation to fund any portion of the HSA deductible for individuals upon their separation from employment on departure from the Union.

Any member who is enrolled in Medicare may not participate in the HSA and must participate in a health retirement account (HRA).

2. ~~Through June 30, 2023, Anthem Blue Cross/Blue Shield Full Service Dental Plan fully paid for the employee and the employee's enrolled dependent(s). Employees and their enrolled dependents will be provided riders A, B, C, D and E (DCE) up to age 25 at no cost. This plan is subject to the premium cost sharing specified above in paragraph A of this Article. The premium cost share shall be at the PPO rate.~~

After June 30, 2023, the dental plan is subject to the premium cost sharing specified for the HDHP above.

3. Coverage will be provided for handicapped or disabled dependent children who are 25 years of age or older. The employee and their dependent(s) must meet with Anthem Blue Cross/Blue Shield's periodic medical certification requirements in order to qualify for the medical coverage contributions.
4. If the employee or the employee's dependent(s) become ineligible for medical or dental coverage they can purchase the coverage at their own expense at the group rate plus the 2% administration fee in accordance with the Consolidated Omnibus Budget Reconciliation Act (COBRA).
5. All employees shall receive an amount of group life insurance, without cost, equal to approximately one and one half (1.5) times his/her salary. The city will make available to all unit members a Supplemental Universal Life Insurance Program. Such program will be voluntary, provide discounted rates, and will be paid by each employee through payroll deductions. The program will offer portability and guaranteed rates at the time of separation from the Board.
6. The Board reserves the right to study alternative insurance plans to the plans outlined in this section provided the following steps are taken:
 - a. The plan suggested as an alternate must contain at least a substantially equal benefit level as the present plan at no additional cost to the employee.
 - b. The Union will have the opportunity to study the plan for a period of twenty (20) working days.

- c. At the end of the twenty (20) day period, the Board and the Union will mutually agree to an impartial arbitrator if comparability is an issue, for the purpose of a comparability study. If the parties are unable to agree on an arbitrator, the American Arbitration Association shall be requested to appoint an arbitrator with expertise in the health insurance field in accordance with its rules and regulations. The decision of the arbitrator as to whether the proposed plan is substantially equal to the then current plan shall be binding on the parties.
- d. If the proposed plan is comparable and portable through the United States, the Board may substitute as soon as possible.
- e. Proposed changes are limited to no more than one (1) proposed change for each type of health insurance during the life of the contract.

7. Medical and Dental Insurance Waiver/Withdrawal from Health Care Coverage

Effective July 1, 2023, and each July 1 thereafter, bargaining unit members who are eligible for medical and dental insurance benefits through the Board may voluntarily elect, subject to Section 125 of the Internal Revenue Code, to waive their Board-provided medical and dental insurance coverage for a minimum of one (1) year, except as provided below. A bargaining unit member who opts not to accept medical and dental insurance through the Board's medical and dental insurance plans, in lieu thereof, shall be paid an annual amount of One Thousand Dollars (\$1,000.00) at the end of that fiscal year, provided the bargaining unit member timely notifies the Office of Talent Management before the close of the annual enrollment period. In order to be eligible for this annual payment, the bargaining unit member must provide evidence that the bargaining unit member and the his/her expected tax family are or will be enrolled in minimum essential health care coverage through another source (other than coverage in the individual market, whether or not obtained through the Exchange) (the "alternate coverage"). This waiver, including the evidence of alternate coverage, must be renewed each year during the annual open enrollment period. Payment for the waiver will be paid only upon the completion of the entire plan year, payable during the month of July of the subsequent year.

Any bargaining unit member who subsequently becomes ineligible under alternate medical insurance coverage during the one (1) year period shall be entitled to re-enroll under the Board's medical insurance provisions provided that the Office of Talent Management is notified by the bargaining unit member in writing. If the bargaining unit member re-enrolls in the Board's medical insurance plan before the expiration of the one (1) year period, he or she shall receive a pro-rated amount for any full month that he or she has not received medical insurance from the Board.

- B. HFSS agrees that any portion of the health, dental or prescription drug plan may be self-insured or insured at the sole discretion of the Board. Further, the Board has the discretion to change the Pharmacy Benefits Manager to use the State vendor.
- C. If the total cost of a group health plan or plans offered under this contract triggers an excise tax under Internal Revenue Code Section 49801 or any other local, state or federal statute or regulation, the Board reserves the right to offer a group health plan or plans with a total combined cost that falls below the excise tax thresholds. Eligible employees will be given the option to enroll in the lower cost coverage option(s). If the employee chooses to enroll themselves or their eligible family members in a coverage option or options that triggers an excise tax, 100% of any such excise tax will be borne solely by the employee.

The Board will allocate \$1,000 for the purpose of reimbursing secretarial staff members for damage or loss, excluding cash, to personal property incurred during an employee's working hours and/or performance of duty. All reimbursements will be held until the end of the fiscal year, at which time reimbursement will be made in full if the \$1,000 is sufficient; otherwise, prorated reimbursement will be made according to the demands on the fund.

D. Sick Leave:

1. All twelve (12) month employees will accrue two (2) days per month of active pay status up to twenty-four (24) sick leave days per full year, the unused portion of which may be accumulated to a total of 188. All eleven (11) month employees shall accrue two (2) days per month of active pay status or up to twenty-two (22) sick leave days per full year, accumulated to a maximum total of 169. All ten (10) month employees shall accrue two (2) days per month of active pay status or up to twenty (20) days per full years, accumulated to a maximum total of 150.
2. Ten (10) and eleven (11) month employees who work beyond their scheduled work year, either in their appointed position or in a summer position, shall have access to their unused personal and sick days.
3. Upon retirement of an employee, such employee shall be entitled to receive, on the basis of his/her current wages, a maximum of sixty (60) days for twelve (12) month employees, a maximum of fifty-five (55) days for eleven (11) month employees, and a maximum of fifty (50) days for ten (10) month employees or twenty percent (20%) of the total unused sick leave days of the person's total period of employment, whichever is greater. And, provided further that no employee shall be entitled to severance pay hereunder unless he/she shall have notified the administration sixty (60) days prior to his/her retirement of his/her intention to retire. This proviso shall not be applicable to employees who die or become physically disabled in such a way as to force their retirement.
4. In the event of the employee's death, his/her spouse and/or minor children shall receive, on the basis of his/her current wages, the employee's full compensation for

any of the employee's unused accumulation of sick leave. In the event the employee has neither a spouse nor children, then compensation for the unused sick leave shall be given to the estate of the deceased employee.

5. If an employee who is on an approved leave of absence with pay returns to employment, he/she shall receive credit for accrued seniority and all benefits.

E. Vacations:

1. ~~a. For all twelve (12) month employees hired on or before June 30, 1982, two (2) days are provided for each month of active service (or major fraction of the working days of a month), to a maximum of twenty four (24) vacation days, of which at least twenty (20) must be taken during the period beginning one (1) week after the close of school and one (1) week before Labor Day. Unused vacation days may not be accumulated from one (1) year to the next. Vacation days earned in the twelve (12) month period from July 1 to the following June 30 may not be used during that period except in unusual situations, and permission must be authorized by the Superintendent or his/her designee.~~
~~b. Exceptions to these policies may be made at the discretion of the immediate supervisor with the approval of the Superintendent or his/her designee.~~
~~c. All twelve month employees shall earn vacations in accordance with the following schedule:~~

Years of Service	Allotment	Per Month
0-2	10 days	0.83 days
3-5	15 days	1.25 days
6-10	20 days	1.66 days
11 or more	24 days	2.00 days

2. Ten and eleven month employees shall not be expected to work during student winter recess or spring recess.
3. Pro rata accumulated vacation pay shall be granted to an employee in the event he/she terminates his/her services with the Board. In no case shall a member be paid out more than twenty-four (24) vacation days.
4. In the event of the death of an employee, his/her spouse and/or minor children shall receive his/her pro rata vacation pay. In the event the employee has neither a spouse or children, the pay shall be given to the estate of the deceased employee.
5. A written report of vacation accumulation will be provided to each bargaining unit member upon request, no more than once per year.

F. Personal Days:

1. Employees shall be permitted absences, without loss of pay and without deduction from sick leave accumulation, up to a total of not more than five (5) personal days in any school year for any and all of the listed reasons noted below. Any days used for personal purposes beyond the five (5) days, will be days of personal leave without pay. An employee who has taken personal leave on an emergency basis, must make the necessary arrangement to file the Personal Leave Request Form upon the date of his/her return from leave. Failure to do so will mean loss of pay for that day.

Reasons:

- a. In the event of serious illness or death of ~~wife, husband, father, mother, son, daughter, grandfather, grandmother, grandchildren, father in law, mother in law, sister, brother, sister in law, brother in law, spouse, parent, child, grandparent, grandchild, parent-in-law, parent's sibling~~ uncle, aunt, or child related by blood, by marriage or a member of his/her immediate household (not to exceed five (5) days in any school year);
- b. Holy days (not to exceed three (3) days in any school year);
- c. Quarantine;
- d. Absence of spouse for birth of child to spouse (not to exceed two (2) days in any school year). Absence for parent for adoption of child not to exceed two (2) in any work year.
- e. Temporary absence for personal reasons is limited to situations not under the control of the applicant which make such absence from service necessary. Prior approval must be given by the appropriate supervisor. Such approval shall not be unreasonably withheld.

2. Employees shall be notified when their leave is approved.

G. Longevity:

1. Employee's longevity payments shall be earned on the employee's anniversary date in recognition of his/her length of service in accordance with the table below and payment will be made annually in one (1) lump sum on July 1. Pro rata longevity payments will be granted an employee in the event said employee terminates his/her service with the Hartford Board of Education.

YEARS	AMOUNT
6-9	\$ 500
10-14	550
15-19	675
20-49	775
50-PLUS	1,225

2. For purposes of said longevity payments, employees on paid sick leave shall be included under the longevity payment schedule.
3. In the event of an employee's death, pro rata longevity payments will be made to the employee's spouse or dependent children, or in the absence of survivors, to the estate of the deceased.

ARTICLE VII PENSIONS

The provisions of this Article are included in the Agreement for informational purposes only; they are not intended to be comprehensive and may not be up-to-date. This Article shall not be subject to the grievance procedure.

- A. The present retirement benefits of the MERF and RAF plans of the City of Hartford shall continue in effect.
- B. MERF provides that final average pay for employees within the bargaining unit shall mean the average annual rate of pay for the highest five (5) years of his/her earnings during the last ten (10) years of his/her service immediately preceding his/her retirement.
- C. The Hartford Board of Education agrees to recommend to the Hartford Court of Common Council that the following additional benefits in the retirement plan be extended upon adoption to members of the bargaining unit by amending Chapter XVII, Section 3 of the Charter of the City of Hartford:
 1. An employee with at least twenty-five (25) years of service and at least fifty-five (55) years of age, or an employee with at least ten (10) years of service and at least sixty (60) years of age will be eligible for a pension based on two percent (2%) of the employee's final average pay per whole year of service.
 2. The normal retirement allowance shall amount to two percent (2%) of the final average pay for each year of service to a maximum of seventy percent (70%) of the final average pay. The final average pay will be computed on the basis of the employee's highest five of the last ten (10) years of his or her gross earnings.
 3. Any employee who is age fifty-five (55) with at least ten (10) years of service but less than twenty-five (25) years of service shall be eligible to receive a pension

based on the above formula but reduced by four percent (4%) for each whole year the employee retires short of age sixty (60).

4. Any disability or disability allowance shall be computed as provided above and shall be subject to the limitations of Chapter XVII, Sections 3(e) and 3(f).
5. Commencing July 1, 1988 all employees shall contribute to the pension fund a total of four percent (4%) of the employee's earnings on which Social Security taxes are paid and seven percent (7%) of the balance of the employee's earnings to be deducted at each pay period and credited to his or her account in the fund. This contribution shall be in lieu of any previous contributions required.
6. The employee contributions to the pension fund of employees represented by Local 1018C Hartford Federation of School Secretaries, HFT, CSFT, AFT, AFL-CIO will be credited with three percent (3%) interest on such contributions. Present employees will be credited with such interest on their contributions as of June 30, 1988 or to the date of their employment whichever is later. Each July 1, after July 1, 1988 contributions and interest shall be credited with three percent (3%) interest. Once credited, the interest and contributions made by the employee to the pension fund shall be payable to the employee upon separation from the city employment except that no such payment will be made to an employee granted a pension in accordance with Chapter XVII, Section 3.
7. Members of the bargaining unit shall be allowed to buy four (4) years of military service provided that the employee pays the prescribed contributions with interest in accordance with the provisions and stipulations of the plan.

D. Insurance:

1. After retirement the employee, at his/her expense, may maintain Life Insurance at a level not less than fifty percent (50%) of its face value at the time of retirement except that if the employee is a member of the City Retirement Plan, Group Life Insurance up to \$5,000 is provided at no cost.

ARTICLE VIII HOLIDAYS

A. All office personnel are granted the following holidays, on the days designated by the Board:

- | | |
|-----------------------|----------------------------------------|
| 1. New Year's Day | 76. Independence Day |
| 2. Martin Luther King | 87. Labor Day |
| 3. President's Day | 98. Thanksgiving Day |
| 4. Good Friday | 109. Day After Thanksgiving |
| 5. Memorial Day | 110. Christmas Day |
| <u>6. Juneteenth</u> | |

Twelve month bargaining unit members shall be given three floating holidays per year which may be designated by the district. Said designation can be modified with the mutual agreement of the twelve month employee and the supervisor.

B. When a holiday falls on a weekend, that holiday will be observed on a regular work day.

C. If school is in session on a holiday, or if there is a failure to observe said holiday, the holiday will be rescheduled or the employee shall be granted compensatory time or pay in lieu thereof.

ARTICLE IX LEAVE PROVISIONS

A. Child-Bearing Disability Leave:

Bargaining unit members who become pregnant may be placed on short-term leave status for child-bearing leave purposes under this paragraph unless they elect a long-term leave under the provisions of paragraph B. Any bargaining unit member who becomes pregnant shall so notify the Superintendent or his/her designee at least four (4) months prior to the expected date of delivery. Leave shall begin when, in the opinion of her doctor, she is no longer physically able to work, or upon confinement, whichever comes first.

Leave shall expire when, in the opinion of her doctor, she is physically able to return to work. Normally, leave is not expected to continue more than six (6) weeks after delivery.

Leaves of absence for child-bearing shall be with pay to the extent of unused sick leave days, but normally not more than six (6) weeks before and six (6) weeks after delivery. A bargaining unit member on child-bearing leave will be assigned to her former position upon return or equivalent position if her former position has been eliminated. (See Article XII.) If a bargaining unit member on childbearing leave returns to work more than eight (8) weeks after the delivery date, she may be assigned to her former position or an equivalent position at the discretion of the Superintendent.

B. Child-Rearing Leave:

A bargaining unit member completing his/her probationary period who is expecting a child or whose spouse is expecting a child, or who has firm plans to adopt a child in the immediate future, upon request, shall be granted a long-term leave for child-rearing purposes. Such leave shall begin either at the start of or at mid-point of the school year, and shall end either one-half or one (1) full school year later. The request for such leave must be made at least thirty (30) days prior to its commencement, and must specify whether the request is for leave of one-half or one (1) full year.

Upon return, a bargaining unit member shall be assigned to his/her former position or an equivalent position at the discretion of the Administration. Leaves of absence for child

rearing shall be without pay, unless otherwise ordered by an applicable final decision of a Court of competent jurisdiction.

C. Professional Leave:

A bargaining unit member who has completed ~~his/her probationary period~~ one full work year of service may request an unpaid leave of absence for the purpose of furthering his/her education. Such leave shall begin either at the start or at the mid-point of the school year and shall end either one-half or (1) full school year later. Application for such leave shall be made to the Superintendent, in writing, at least thirty (30) days prior to its commencement and must specify whether the request is for leave of one-half or a full school year. Where possible, the bargaining unit member shall be placed in the same position or an equivalent position upon his/her return.

**ARTICLE X
WORK DAY - WORK YEAR**

- A. The work year for ten (10) month employees shall be 193 days.
- B. The work year for eleven (11) month employees shall be 213 days, ~~effective July 1, 2007.~~
- C. The work year for twelve (12) month employees shall consist of fifty two (52) weeks, (40 hours each) excluding earned vacation days, sick days, personal days, and holidays as set forth in this Agreement. Effective July 1, 2014, the standard work week shall be up to 40 hours a week. A supervisor may require a member to work forty (40) hours in a week and shall compensate at the hourly rate, not at time and a half, for hours over 35 and under 40.
- D. All bargaining unit employees who work a seven (7) hour work day shall do so between the hours of 7:00 a.m. and 5:00 p.m. with at least a half hour work-free lunch period Monday through Friday. However for any new position, the seven or eight hour day may be posted based on the needs of the school/district.

**ARTICLE XI
UNION RIGHTS**

- A. The Board agrees to deduct via payroll dues for all members of the bargaining unit who authorize such payments in writing. Effective with the date of the union's notification of the employee's written authorization, the proper deduction will be made each pay period from the employee's salary and forwarded to the Union monthly. The Board shall be held free and harmless from any liability in handling such Union dues. Employees on unpaid leaves of absence must make suitable arrangements in advance of such leave to pay the Union dues directly to the Union.
- B. The Union shall hold the Board and City harmless against any and all claims, demands, liabilities, lawsuits, counsel fees or other costs which may arise out of, or by reason of,

actions taken against the Board and/or the City as a result of the administration of the provisions of this article.

C. Exclusive Bulletin Board:

At least one (1) bulletin board shall be reserved at an accessible place in each work location for the cooperative use of the Union in conjunction with the other Federation Chapters for the posting of Union notices or announcements.

D. The Board will provide each employee with a copy of this Agreement within an agreed upon time limit after the signing of this Agreement. New employees will be provided with a copy of this Agreement at the time of hire, but not later than forty-five (45) days after the date of hire. The cost of reproducing the Agreement shall be equally borne by the parties.

E. Delegate Release Time:

The Union shall be allowed a maximum of fifteen (15) days of Union leave per year with pay to attend official Union conventions with advance approval of the Superintendent or his/her designee. A maximum of thirty (30) days may be banked.

F. There shall be made available to the Union, upon its request, any and all information, statistics and records which the Union may deem to be relevant or necessary for the proper enforcement, implementation or negotiations of the terms of this Agreement, to the extent to which such material is readily available or is reasonably obtainable. Records of bargaining unit members other than those involved shall not be available without the approval of the individual bargaining unit member. The furnishing of such data, records, etc., shall be in conformity with both State and Federal regulations.

G. Upon request from the Secretary of the Federation, the Human Resources Department shall provide a list of all employees covered under the Union contract, stating employee number, name, location, assignment, L/A status, appointment date, degree, step and salary.

ARTICLE XII SENIORITY

A. Seniority shall be defined as an employee's length of continuous full-time service within the bargaining unit commencing with his/her most recent date of hire.

Hartford Residency –

Any member of the bargaining unit hired after July 1, 2007, shall receive an additional year of service credit for seniority for purposes of layoff/recall for maintaining residency in Hartford.

In order to be eligible for the additional credit for Hartford residency, Hartford must be the member's primary residence. To demonstrate residency, the member must

produce to the Chief Talent Officer, with a request for the residency seniority credit, any three of the following documents that show evidence of Hartford residency: utility bill, car insurance, lease, property tax bill, voter registration card, drivers' license. Such evidence must be provided upon request and/or on an annual basis. The Board may discontinue such residency seniority credit upon belief of fraud. Failure to communicate in writing regarding a change in residency or any deception regarding primary residence shall be viewed as insubordination/moral misconduct.

- B. Seniority shall continue to accrue during all authorized leaves of absence with pay and sick leave. Seniority shall freeze during all authorized leaves without pay and any absence without pay which continues for more than thirty (30) continuous days, in accordance with law.
- C. During July of each year the Union shall notify the Executive Director of Human Resources of the names of the Union Executive Board at each work location. Elected Officers but not more than four (4) persons shall be accorded super-seniority for the purpose of protecting the officers from layoff and involuntary transfer, except if there is a position elimination/layoff.
- D. In case of a tie, seniority shall be determined by the last four (4) digits of the bargaining unit member's social security number. The higher number shall have more seniority. If an employee has no social security number, then the last four (4) digits of the employee's identification number will be used.
- E. The following is a non-exhaustive list of circumstances where an employee shall lose his/her seniority rights:
 - 1. If he/she resigns;
 - 2. If he/she is discharged for just cause;
 - 3. If he/she is laid-off for lack of work and such layoff continues for more than two (2) years, and
 - 4. If he/she fails to report to work within ten (10) working days, after due notice by the Board to the employee's last known address to return to work after layoff or leave of absence has expired.

ARTICLE XIII LAYOFF PROVISIONS

- A. A **lay-off** is a district-wide reduction in force, generally the result of budgetary shortfalls. In a lay-off, positions would be lost throughout the district offices.
- A **position/job elimination** is a reduction in force that is limited to specific individual(s), office(s), or department(s). This would apply, for example, if a department is reorganized,

if a position is made obsolete by technology or otherwise, or if a supervisor's position is eliminated.

- B.
1. Layoffs shall take effect as follows:
 - a. Probationary employees (initial employment);
 - b. Full-time employees shall be laid-off in the reverse order of their seniority. The Board may deviate from seniority for need of specific job qualification(s) and skills directly related to the job. Such determination shall be made by the Board in its discretion and shall not be arbitrary or capricious.
 - c. No executive assistant in the district shall be bumped from his/her specific position at a specific location by any other member.
 - d. No data entry specialist in the district shall be bumped from his/her specific position at a specific location by any other member.
 - e. In the position category Payroll Specialist, bumping shall occur by seniority within the category. No member outside of the category shall bump into a Payroll Specialist position.
 - f. In the position category Account Clerk, bumping shall occur by seniority within the category. No member outside of the category shall bump into an Account Clerk position.
 2. In the above categories regularly appointed employees shall be laid-off by inverse seniority within classifications.
 3.
 - a. The layoff provisions of this Agreement may not be applied to roster employees hired after January 1, 1976. The application of such layoff provisions in this Agreement shall not be applied to such employees if it would conflict with the Affirmative Action Program of the Board.
 - b. Whenever a position is to be eliminated due to a lay-off (as defined above), the employee holding that position shall be entitled to replace or "bump" the employee with the least seniority in the same or a lower classification for which the employee is qualified, subject to the provisions of "a" above unless there is a vacancy within the same classification to which the employee may be transferred first. Employees in the bargaining unit may not "bump-up" into a higher classification.
 4. When the position to be eliminated, due to a lay-off (as defined above), is one (1) of a number of identical positions, the person with the least seniority shall be the person who is laid-off or bumped. For example, elementary secretaries, payroll clerks, and account clerks will each be considered as identical positions.
 5. Laid-off roster employees, within the job classification, who are qualified and with the most seniority, shall be rehired first.
 6. Where possible, if a position is eliminated or absorbed due to a lay-off (as defined above), the employee in said position shall be transferred to a position within the

same classification. If the employee is placed in a lower classification, he/she shall be paid at his/her present classification rate for a period not to exceed three (3) months or until a position within the original classification is available, whichever is sooner. If the position reopens, the employee shall have the first right to be transferred to said position. If more than one (1) position within the job classification for which he/she is qualified is eliminated, then seniority shall prevail in transfers to other positions within the same or a lower job classification.

7. Any bargaining unit member on layoff shall be mailed a recall notice by certified mail sent to his/her last known address and must respond to the Administrator for Personnel and Labor Relations within fifteen (15) postal days from the mailing date of such notice. To insure coverage under this provision, bargaining unit members must keep the Board informed of all address changes.
8. An updated seniority list shall be furnished to the Union prior to the execution of any layoff.

ARTICLE XIV TRANSFERS AND OPPORTUNITIES

- A. Vacancies and new positions within the bargaining unit which are to be filled shall be posted at each work location. The posting will set forth the qualifications, schedules, rates of pay and the procedure for application. Employees in the bargaining unit shall have ten (10) working days from the date of the posting to apply for the position. The position shall be held open for the full ten (10) days.
- B.
 1. A secretary will be qualified for a posted position provided that he/she meets the reasonable qualifications related to the job description and has passed the appropriate test for the job classification of the posted position either before the posting or at the test immediately following the posting.
 2. A secretary who has not passed the appropriate test may apply for a posted position. He/she may be appointed to the position in an acting capacity only if there are no qualified applicants for the position.
- C. In determining who shall be selected from among the qualified applicants, the following criteria shall be applied:
 1. Job Performance
 2. Prior Experience
 3. Professional Improvement
 4. Qualifications of the Position

5. Seniority

Where applicants are substantially equivalent, seniority shall be a prime factor.

6. Special Need

7. Interview results.

- D. Unless all applicants are not qualified, vacancies which are to be filled will be filled no later than thirty (30) calendar days after the closing date of the posting. Written notice of the decision will be forwarded to each applicant and the Union when the decision is made. This paragraph shall not be subject to the grievance procedure.
- E. The Union shall receive a copy of every appointment letter at the time the appointment is made.
- F. Any employee who voluntarily transfers to a different position, whether a promotion or not, shall have a three (3) month probationary period. During the probationary period, the employee's immediate supervisor will prepare a written evaluation and present a copy to the employee. Normally, no formal evaluation shall be conducted prior to the completion of at least six (6) weeks experience in the position. If improvement in services is necessary, it will be clearly stated in this evaluation. Based on the evaluation, the probationary period may be extended an additional three (3) months. If at the end of either the original or the additional period it has been demonstrated that the employee is not able to perform the duties of a new position, where possible, he/she will be placed in a position equivalent to the former classification with no loss of rights under this Agreement.
- G. 1. When a secretary is requested to transfer to a state or federally funded position, his/her status as a regular Board employee shall not be jeopardized.
2. a. Involuntary transfers shall not be made without prior consultation with the secretary concerned, at which time the secretary shall be notified of the reasons for the transfer. Secretaries shall receive written notice of a transfer. Where possible, said notice shall be sent at least two (2) weeks prior to the effective transfer date.
- b. During the summer, ten (10) month and eleven (11) month secretaries shall be notified, in writing, and by certified mail at the address on file with the Board, of any involuntary transfers and the reasons therefore.
- H. New employees shall be considered probationary during their first one hundred twenty (120) working days (excluding any authorized or unauthorized leave). During the probationary period, the employee shall not have recourse to the grievance procedure. Furthermore, new employees will not attain seniority rights during the probationary period; however, upon completion of the probationary period, his/her seniority shall date back to the date of his/her original employment.

During this period, an evaluation should be written by the employee's immediate supervisor and presented to the employee. If improvement in services is necessary, it should be stated clearly in this evaluation. A formal evaluation will generally occur at the end of sixty (60) working days of experience in the job.

I. Biennial Appeals Procedure:

1. Biennial Filing Period:

All appeals for reclassification must be filed during the first fifteen (15) working days in November and reviewed by a committee of not more than five (5) persons each for the Union and the Administration.

2. Review, Discussion and Disposition Period:

All appeals will be heard and adjudicated between the first working day in December and the last working day in March of the following year. Employees will be notified of the committee's decision as soon as possible, but in no event no later than June 15.

3. Validity of Appeals:

Only requests for appeals made during the period specified above will be considered as valid appeals (with the exception of those noted below) for that school year.

4. Exception Policy and Procedure:

If both parties of the Appeals Committee (Union and Administration) agree that an extraordinary circumstance existed which prevented an appeal(s) from being filed within the stipulated period, an exception can be made. The extraordinary circumstances may be illness, death in the family, marriage of a secretary, etc., which kept the employee away from his/her place of work during the entire filing period.

5. The effective date of reclassification will be the first day in July following the disposition.

6. Upgrading Appeal Procedure:

When an upgrading has been approved, an updated job description will be mutually agreed upon by the Board and the Union. A copy of the updated job description will be given to the employee.

ARTICLE XV LONG-TERM SUBSTITUTES, ACTING APPOINTMENTS

A. Acting Appointments:

Secretaries appointed acting will:

1. Be placed on the appropriate salary classification and will be given credit for previous experience and/or college degree.
2. ~~Have their employment terminated not later than one (1) year after their appointment date if qualifying test has not been passed.~~ The individual will have six (6) months from their first day of work to pass the qualifying test. If the individual does not pass the qualifying test within six (6) months of their hire date, their salary will be reduced to Step 2 of the appropriate salary lane until the individual passes the qualifying test. If the individual transfers to a position at the same level prior to passing the qualifying test, the individual will remain on Step 2 of the appropriate salary lane until the individual passes the qualifying test.

Once the qualifying test is passed, the individual will be moved back to the step at which they were originally hired.

ARTICLE XVI TESTING

The Board, with input from the Federation, will review the current testing procedures and will develop a new plan of testing, within one year from the ratification of this Agreement.

- A. Any bargaining unit member who wishes to be permanently appointed to a position in a different classification must have taken and passed any applicable ~~test~~. However, the unit member need not have passed any applicable test(s) in order to apply for said position.
- B. All bargaining unit members who pass any applicable ~~examination~~~~test~~(s) will have their names placed on the eligibility list for any position within the category of the examinations that they have passed.

ARTICLE XVII PERSONNEL FILE

- A. **Limitations on File.**
Official files shall be maintained so that bargaining unit members have a right of access and review of their files. Use of material contained in bargaining unit members' files in disciplinary proceedings shall be subject to review under the just cause standard applicable

to such proceedings. No anonymous letters or materials shall be placed in a bargaining unit member's personnel file.

B. Right to Review File.

The bargaining unit member shall, upon request, be given the opportunity to review the contents of his/her file.

C. Right to Reply.

The bargaining unit member has the right to reply to any document with a formal letter addressed to the Superintendent of Schools. This letter will be placed in the employee's personnel file.

D. Right to Copy Material.

Each bargaining unit member shall receive, upon request, a copy of supervisory records and reports of competence, personal character and efficiency, maintained in his/her personnel file with reference to evaluation of his/her performance. The cost of facsimile copies shall be borne by the Board. The cost of facsimile copies of materials other than those cited above (e.g. transcripts, recommendations other than employment recommendations, commendatory letters from outside, etc.) shall be borne by the bargaining unit member.

ARTICLE XVIII DISCIPLINARY PROCEDURES

A. All disciplinary actions shall be for just cause and shall not be inconsistent with the infraction for which the disciplinary action is being applied.

B. All suspensions and discharges must be stated in writing with reason given and a copy given to the employee at the time of suspension or discharge. Simultaneous notification shall be given to the Union.

ARTICLE XIX GENERAL PROVISIONS

A. It is understood that present policy as written in the Board Policies remains in effect and is binding on both parties except as amended or eliminated therein.

B. Secretaries shall not be responsible for supervising or otherwise monitoring students sent to or left in the office.

C. Secretarial help shall not be expected to move and/or unpack supplies of unreasonable size or weight.

D. Upon request, the Superintendent or his/her designated agent will meet with representatives of the Union to discuss matters such as, but not limited to, staffing, office coverage, equipment and its use. An agenda will be provided by the Union at least one (1) week prior

to such meetings and the Administration shall have the right to add items to the agenda if it wishes.

- E. When grievance hearings or contract negotiations are held during the work day, members of the negotiating and grievance committees of the Union shall be allowed to attend such hearings or negotiations without loss of pay.

- F. Parking:

The Board and the Union will work in cooperation with each other and the Policy Department and/or the Parking Authority to establish parking facilities for the employees wherever necessary and possible.

- G. No non-bargaining unit employee shall be assigned to work which falls within the purview of this bargaining unit on a regular basis.

- H. In time of student or other disturbances at specific schools, principals should provide escorts when their office staff members leave for home when he/she releases them.

- I. With input from the Federation, the Superintendent or his/her designee shall develop in-service and orientation programs for bargaining unit members.

- J. The Board shall pay the reasonable expenses incurred by one (1) secretary delegate of the Union who attends a workshop, seminar, conference, or other professional improvement session at the request or with the advance approval of the Superintendent or his/her designated agent for a particular purpose of special benefit to the school system. A written report prepared by the delegate will be distributed by the Union to all bargaining unit employees.

- K. A copy shall be sent to the Union office, or to the Union president via electronic means, of any notice, directive or bulletin, relating to bargaining unit members generally or to any substantial group of bargaining unit members.

- L. A copy of the public agenda of the regular Board meetings shall be available to the Union President twenty-four (24) hours prior to the meetings. The Union shall be notified prior to all special meetings.

- M. Assumption of Liability for Damage Caused by Employees:

1. Employees in the bargaining unit shall be protected in accordance with Section 10-235 of the Connecticut General Statutes, as amended from time to time.
2. Solely for the purpose of informing employees in the bargaining unit, the following language is offered as a paraphrase of the provisions of Section 10-235:

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

- N. Bargaining unit members shall not be required to perform first aid service, nor is it the responsibility of the bargaining unit member to determine the disposition of ill or injured students.

ARTICLE XX SAVINGS CLAUSE

In the event that any provision or portion of this Agreement is ultimately ruled invalid for any reason by an authority of established and competent legal jurisdiction, the balance and remainder of this Agreement shall remain in full force and effect.

ARTICLE XXI DURATION

- A. Negotiation over successor Agreement.

1. This Agreement shall be in full force and effect from the date of its signing through the 30th day of June, ~~2024~~2027. The parties shall enter into negotiations for a successor agreement as provided by applicable state law.
2. During negotiations, the Board and the Union shall confer at reasonable times appropriately scheduled with regard for the budgetary calendar and exchange relevant data, points of view and proposals and counterproposals. The Board shall provide the Union with materials and/or information necessary to discuss salaries, fringe benefits and working conditions. It is understood that the materials relate only to the Union.

- B. In the event the Board and the recognized representative shall fail to secure a successor Agreement, as herein provided in Article II prior to the termination of this Agreement, this Agreement will remain in force pending the negotiating of a successor Agreement.

ARTICLE XXII NOTICE OF ARREST/CONVICTION/DCF SUBSTANTIATION

~~If a bargaining unit member is arrested for sexual assault, child abuse or a violent felony involving the death of a human being, he/she shall immediately notify the Senior Executive Director of Human Resources.~~

If a bargaining unit member is convicted of a felony crime against a person, sexual assault, child abuse, or any felony involving drugs, weapon(s), or violence, he/she shall immediately notify the Senior Executive Director of Human Resources, in writing.

If a bargaining unit member is arrested for a violent felony or a crime against a person, sexual assault, child abuse or family violence, he/she shall immediately notify the Executive Director of Human Resources or his/her designee. It is required that all such matters be kept in the strictest confident by the appropriate department personnel.

Further, members are obligated to sign a release to allow DCF to share the outcomes of any investigation of abuse/neglect of children connected to employment with the Hartford Public Schools.

All bargaining unit members understand and agree that they are required to notify the Director of Human Resources immediately after the Department of Children and Family has substantiated abuse or neglect against him/her.

If an employee is convicted of a felony or a crime against a person, sexual assault, child abuse or family violence or any crime involving drugs, weapon(s), or violence he/she shall notify the Executive Director of Human Resources or his/her designee immediately after the conviction.

ARTICLE XXIII PERFORMANCE INCENTIVE

Performance Incentive – Each member who works in a school that shows significant school improvement shall be paid \$1,250 after the conclusion of the work year. The measure of improvement shall be through improvement as determined by the Superintendent of Schools, which shall apply to all eligible employees in the district. To be eligible, the member must appear and work a full day in such a school on at least 97% of the work days in the relevant work year. (For reference only, 97% of the workdays for a 10 month employee equals 188 days. 97% of the workdays for an 11 month employee equals 207 days).

The Board may issue a performance incentive up to \$1,250 for extraordinary efforts to a member who does not work within a school, location or program which can be eligible for the OSI improvement.

This provision shall not be subject to the grievance procedure.

In witness whereof, the parties have set their hands this ____ day of _____, 2022.

The Hartford Board of Education

The Hartford Federation of
Schools Secretaries

By:_____

By:_____

APPENDIX A

July 1, 2018 – June 30, 2021 Salary Scale

Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	28,942	30,648	32,328	34,034	35,737	33,566	35,547	37,510	35,364	39,490	37,223	41,462	39,089	43,427	42,800	45,401	49,943
2	30,368	32,176	33,957	35,737	37,536	35,238	37,318	39,242	37,146	41,462	39,084	43,529	41,060	45,604	44,939	47,670	52,441
3	31,907	33,778	35,661	37,536	39,392	37,002	39,179	41,356	39,005	43,529	41,026	45,707	43,090	47,891	47,189	50,058	55,065
4	33,490	35,462	37,451	39,392	41,360	38,845	41,144	43,426	40,964	45,707	43,083	47,993	45,243	50,274	49,558	52,570	57,825
5	35,169	37,226	39,315	41,360	43,427	40,830	43,205	45,604	43,006	47,993	45,238	50,396	47,501	52,802	52,027	55,191	60,709
6	38,121	40,337	42,600	44,819	47,052	44,209	46,818	49,407	46,598	52,003	49,021	54,605	51,467	57,211	56,367	59,793	65,772
7	38,827	41,084	43,388	45,646	47,923	45,027	47,685	50,322	47,462	52,962	49,923	55,618	52,421	58,270	57,409	60,898	66,989

July 1, 2021 – June 30, 2022 Salary Scale

Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	29,521	31,261	32,975	34,715	36,452	34,237	36,258	38,260	36,071	40,280	37,967	42,291	39,871	44,296	43,656	46,309	50,942
2	30,975	32,820	34,636	36,452	38,287	35,943	38,064	40,027	37,889	42,291	39,866	44,400	41,881	46,516	45,838	48,623	53,490
3	32,545	34,454	36,374	38,287	40,180	37,742	39,963	42,183	39,785	44,400	41,847	46,621	43,952	48,849	48,133	51,059	56,166
4	34,160	36,171	38,200	40,180	42,187	39,622	41,967	44,295	41,783	46,621	43,945	48,953	46,148	51,279	50,549	53,621	58,982
5	35,872	37,971	40,101	42,187	44,296	41,647	44,069	46,516	43,866	48,953	46,143	51,404	48,451	53,858	53,068	56,295	61,923
6	38,883	41,144	43,452	45,715	47,993	45,093	47,754	50,395	47,530	53,043	50,001	55,697	52,496	58,355	57,494	60,989	67,087
7	39,604	41,906	44,256	46,559	48,881	45,928	48,639	51,328	48,411	54,021	50,921	56,730	53,469	59,435	58,557	62,116	68,329

July 1, 2022 – June 30, 2023 Salary Scale

Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	30,111	31,886	33,635	35,409	37,181	34,922	36,983	39,025	36,792	41,086	38,726	43,137	40,668	45,182	44,529	47,235	51,961
2	31,595	33,476	35,329	37,181	39,053	36,662	38,825	40,828	38,647	43,137	40,663	45,288	42,719	47,446	46,755	49,595	54,560
3	33,196	35,143	37,101	39,053	40,984	38,497	40,762	43,027	40,581	45,288	42,684	47,553	44,831	49,826	49,096	52,080	57,289
4	34,843	36,894	38,964	40,984	43,031	40,414	42,806	45,181	42,619	47,553	44,824	49,932	47,071	52,305	51,560	54,693	60,162
5	36,589	38,730	40,903	43,031	45,182	42,480	44,950	47,446	44,743	49,932	47,066	52,432	49,420	54,935	54,129	57,421	63,161
6	39,661	41,967	44,321	46,629	48,953	45,995	48,709	51,403	48,481	54,104	51,001	56,811	53,546	59,522	58,644	62,209	68,429
7	40,396	42,744	45,141	47,490	49,859	46,847	49,612	52,355	49,379	55,101	51,939	57,865	54,538	60,624	59,728	63,358	69,696

July 1, 2023 – June 30, 2024 Salary Scale

Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	31,014	32,843	34,644	36,471	38,296	35,970	38,092	40,196	37,896	42,319	39,888	44,431	41,888	46,537	45,865	48,652	53,520
2	32,543	34,480	36,389	38,296	40,225	37,762	39,990	42,053	39,806	44,431	41,883	46,647	44,001	48,869	48,158	51,083	56,197
3	34,192	36,197	38,214	40,225	42,214	39,652	41,985	44,318	41,798	46,647	43,965	48,980	46,176	51,321	50,569	53,642	59,008
4	35,888	38,001	40,133	42,214	44,322	41,626	44,090	46,536	43,898	48,980	46,169	51,430	48,483	53,874	53,107	56,334	61,967
5	37,687	39,892	42,130	44,322	46,537	43,754	46,299	48,869	46,085	51,430	48,478	54,005	50,903	56,583	55,753	59,144	65,056
6	40,851	43,226	45,651	48,028	50,422	47,375	50,170	52,945	49,935	55,727	52,531	58,515	55,152	61,308	60,403	64,075	70,482
7	41,608	44,026	46,495	48,915	51,355	48,252	51,100	53,926	50,860	56,754	53,497	59,601	56,174	62,443	61,520	65,259	71,787

July 1, 2024 – June 30, 2025 Salary Scale

Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	<u>\$31,014</u>	<u>\$32,843</u>	<u>\$34,644</u>	<u>\$36,471</u>	<u>\$38,296</u>	<u>\$35,970</u>	<u>\$38,092</u>	<u>\$40,196</u>	<u>\$37,896</u>	<u>\$42,319</u>	<u>\$39,888</u>	<u>\$44,431</u>	<u>\$41,888</u>	<u>\$46,537</u>	<u>\$45,865</u>	<u>\$48,652</u>	<u>\$53,520</u>
2	<u>\$32,543</u>	<u>\$34,480</u>	<u>\$36,389</u>	<u>\$38,296</u>	<u>\$40,225</u>	<u>\$37,762</u>	<u>\$39,990</u>	<u>\$42,053</u>	<u>\$39,806</u>	<u>\$44,431</u>	<u>\$41,883</u>	<u>\$46,647</u>	<u>\$44,001</u>	<u>\$48,869</u>	<u>\$48,158</u>	<u>\$51,083</u>	<u>\$56,197</u>
3	<u>\$34,192</u>	<u>\$36,197</u>	<u>\$38,214</u>	<u>\$40,225</u>	<u>\$42,214</u>	<u>\$39,652</u>	<u>\$41,985</u>	<u>\$44,318</u>	<u>\$41,798</u>	<u>\$46,647</u>	<u>\$43,965</u>	<u>\$48,980</u>	<u>\$46,176</u>	<u>\$51,321</u>	<u>\$50,569</u>	<u>\$53,642</u>	<u>\$59,008</u>
4	<u>\$35,888</u>	<u>\$38,001</u>	<u>\$40,133</u>	<u>\$42,214</u>	<u>\$44,322</u>	<u>\$41,626</u>	<u>\$44,090</u>	<u>\$46,536</u>	<u>\$43,898</u>	<u>\$48,980</u>	<u>\$46,169</u>	<u>\$51,430</u>	<u>\$48,483</u>	<u>\$53,874</u>	<u>\$53,107</u>	<u>\$56,334</u>	<u>\$61,967</u>
5	<u>\$37,687</u>	<u>\$39,892</u>	<u>\$42,130</u>	<u>\$44,322</u>	<u>\$46,537</u>	<u>\$43,754</u>	<u>\$46,299</u>	<u>\$48,869</u>	<u>\$46,085</u>	<u>\$51,430</u>	<u>\$48,478</u>	<u>\$54,005</u>	<u>\$50,903</u>	<u>\$56,583</u>	<u>\$55,753</u>	<u>\$59,144</u>	<u>\$65,056</u>
6	<u>\$40,851</u>	<u>\$43,226</u>	<u>\$45,651</u>	<u>\$48,028</u>	<u>\$50,422</u>	<u>\$47,375</u>	<u>\$50,170</u>	<u>\$52,945</u>	<u>\$49,935</u>	<u>\$55,727</u>	<u>\$52,531</u>	<u>\$58,515</u>	<u>\$55,152</u>	<u>\$61,308</u>	<u>\$60,403</u>	<u>\$64,075</u>	<u>\$70,482</u>
7	<u>\$42,440</u>	<u>\$44,907</u>	<u>\$47,425</u>	<u>\$49,893</u>	<u>\$52,382</u>	<u>\$49,217</u>	<u>\$52,122</u>	<u>\$55,005</u>	<u>\$51,877</u>	<u>\$57,889</u>	<u>\$54,567</u>	<u>\$60,793</u>	<u>\$57,297</u>	<u>\$63,692</u>	<u>\$62,750</u>	<u>\$66,564</u>	<u>\$73,223</u>

July 1, 2025 – June 30, 2026 Salary Scale

Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	<u>\$31,634</u>	<u>\$33,500</u>	<u>\$35,337</u>	<u>\$37,200</u>	<u>\$39,062</u>	<u>\$36,689</u>	<u>\$38,854</u>	<u>\$41,000</u>	<u>\$38,654</u>	<u>\$43,165</u>	<u>\$40,686</u>	<u>\$45,320</u>	<u>\$42,726</u>	<u>\$47,468</u>	<u>\$46,782</u>	<u>\$49,625</u>	<u>\$54,590</u>
2	<u>\$33,194</u>	<u>\$35,170</u>	<u>\$37,117</u>	<u>\$39,062</u>	<u>\$41,030</u>	<u>\$38,517</u>	<u>\$39,872</u>	<u>\$42,894</u>	<u>\$40,602</u>	<u>\$45,320</u>	<u>\$42,721</u>	<u>\$47,580</u>	<u>\$44,881</u>	<u>\$49,846</u>	<u>\$49,121</u>	<u>\$52,105</u>	<u>\$57,321</u>
3	<u>\$34,876</u>	<u>\$36,921</u>	<u>\$38,978</u>	<u>\$41,030</u>	<u>\$43,058</u>	<u>\$40,445</u>	<u>\$42,825</u>	<u>\$45,204</u>	<u>\$42,634</u>	<u>\$47,580</u>	<u>\$44,844</u>	<u>\$49,960</u>	<u>\$47,100</u>	<u>\$52,347</u>	<u>\$51,580</u>	<u>\$54,715</u>	<u>\$60,188</u>
4	<u>\$36,606</u>	<u>\$38,761</u>	<u>\$40,936</u>	<u>\$43,058</u>	<u>\$45,208</u>	<u>\$42,459</u>	<u>\$44,972</u>	<u>\$47,467</u>	<u>\$44,776</u>	<u>\$49,960</u>	<u>\$47,092</u>	<u>\$52,465</u>	<u>\$49,453</u>	<u>\$54,951</u>	<u>\$54,169</u>	<u>\$57,461</u>	<u>\$63,206</u>
5	<u>\$38,441</u>	<u>\$40,690</u>	<u>\$42,973</u>	<u>\$45,208</u>	<u>\$47,468</u>	<u>\$44,629</u>	<u>\$47,225</u>	<u>\$49,846</u>	<u>\$47,007</u>	<u>\$52,459</u>	<u>\$49,448</u>	<u>\$55,085</u>	<u>\$51,921</u>	<u>\$57,715</u>	<u>\$56,868</u>	<u>\$60,327</u>	<u>\$66,357</u>
6	<u>\$41,668</u>	<u>\$44,091</u>	<u>\$46,564</u>	<u>\$48,989</u>	<u>\$51,430</u>	<u>\$48,323</u>	<u>\$51,173</u>	<u>\$54,004</u>	<u>\$50,934</u>	<u>\$56,842</u>	<u>\$53,582</u>	<u>\$59,685</u>	<u>\$56,255</u>	<u>\$62,534</u>	<u>\$61,611</u>	<u>\$65,357</u>	<u>\$71,892</u>
7	<u>\$43,289</u>	<u>\$45,805</u>	<u>\$48,373</u>	<u>\$50,891</u>	<u>\$53,430</u>	<u>\$50,201</u>	<u>\$53,164</u>	<u>\$56,105</u>	<u>\$52,915</u>	<u>\$59,047</u>	<u>\$55,658</u>	<u>\$62,009</u>	<u>\$58,443</u>	<u>\$64,966</u>	<u>\$64,005</u>	<u>\$67,895</u>	<u>\$74,687</u>

July 1, 2026 – June 30, 2027 Salary Scale

Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	<u>\$31,634</u>	<u>\$33,500</u>	<u>\$35,337</u>	<u>\$37,200</u>	<u>\$39,062</u>	<u>\$36,689</u>	<u>\$38,854</u>	<u>\$41,000</u>	<u>\$38,654</u>	<u>\$43,165</u>	<u>\$40,686</u>	<u>\$45,320</u>	<u>\$42,726</u>	<u>\$47,468</u>	<u>\$46,782</u>	<u>\$49,625</u>	<u>\$54,590</u>
2	<u>\$33,194</u>	<u>\$35,170</u>	<u>\$37,117</u>	<u>\$39,062</u>	<u>\$41,030</u>	<u>\$38,517</u>	<u>\$39,872</u>	<u>\$42,894</u>	<u>\$40,602</u>	<u>\$45,320</u>	<u>\$42,721</u>	<u>\$47,580</u>	<u>\$44,881</u>	<u>\$49,846</u>	<u>\$49,121</u>	<u>\$52,105</u>	<u>\$57,321</u>
3	<u>\$34,876</u>	<u>\$36,921</u>	<u>\$38,978</u>	<u>\$41,030</u>	<u>\$43,058</u>	<u>\$40,445</u>	<u>\$42,825</u>	<u>\$45,204</u>	<u>\$42,634</u>	<u>\$47,580</u>	<u>\$44,844</u>	<u>\$49,960</u>	<u>\$47,100</u>	<u>\$52,347</u>	<u>\$51,580</u>	<u>\$54,715</u>	<u>\$60,188</u>
4	<u>\$36,606</u>	<u>\$38,761</u>	<u>\$40,936</u>	<u>\$43,058</u>	<u>\$45,208</u>	<u>\$42,459</u>	<u>\$44,972</u>	<u>\$47,467</u>	<u>\$44,776</u>	<u>\$49,960</u>	<u>\$47,092</u>	<u>\$52,465</u>	<u>\$49,453</u>	<u>\$54,951</u>	<u>\$54,169</u>	<u>\$57,461</u>	<u>\$63,206</u>
5	<u>\$38,441</u>	<u>\$40,690</u>	<u>\$42,973</u>	<u>\$45,208</u>	<u>\$47,468</u>	<u>\$44,629</u>	<u>\$47,225</u>	<u>\$49,846</u>	<u>\$47,007</u>	<u>\$52,459</u>	<u>\$49,448</u>	<u>\$55,085</u>	<u>\$51,921</u>	<u>\$57,715</u>	<u>\$56,868</u>	<u>\$60,327</u>	<u>\$66,357</u>

6	\$41,668	\$44,091	\$46,564	\$48,989	\$51,430	\$48,323	\$51,173	\$54,004	\$50,934	\$56,842	\$53,582	\$59,685	\$56,255	\$62,534	\$61,611	\$65,357	\$71,892
7	\$44,155	\$46,721	\$49,341	\$51,909	\$54,498	\$51,205	\$54,228	\$57,227	\$53,973	\$60,228	\$56,771	\$63,249	\$59,612	\$66,265	\$65,286	\$69,253	\$76,181

APPENDIX B

JOB CLASSIFICATION PLAN

The following list is included for informational purposes only and shall not be subject to the grievance procedure.

1. Job categories and percentage relationship between categories using the first step of the ten (10) month 100% category as the base.

085	Library Resource Secretary Office Assistant
090	Book Room Secretary Guidance Secretary Library Resource Secretary Office Assistant Office Clerk II – Food Services Secretary Switchboard Operator/Receptionist
095	Account Clerk Billing Clerk Book Room Secretary Data Entry Specialist Data Entry Specialist – Clinic File Records Secretary Guidance Secretary Office Assistant Secretary Switchboard Operator/Receptionist
100	Administrative Assistant – TAH Grant Assistant to Executive Assistant (high school) Executive Assistant House Secretary (high school and middle school) HR Receptionist/Secretary Secretary
105	Account Clerk Assistant Secretary to Superintendent Executive Assistant (elementary school, central office) HR Records Secretary Secretary
110	Accounts Payable Specialist

Executive Assistant (middle school, central office)
Payroll Specialist
Secretary

115 Data Entry – Retirement Specialist
Executive Assistant (high school, central office)
Executive Secretary
Information Specialist
Intake Specialist
Secretary

120 Executive Assistant (Central Office)

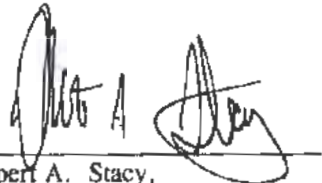
1. At least one (1) employee assigned to the office of a school administrator will be a bargaining unit member according to the categories listed above; however, there shall not necessarily be a one-to-one ratio of school administrators to bargaining unit members. Bargaining unit positions at the Board's Central Office will be performed by bargaining unit members. The above language shall not be read to waive any Board prerogatives.
2. There shall be one (1) position of Executive Assistant in each school.

APPENDIX C


**MEMORANDUM OF UNDERSTANDING
BETWEEN THE
HARTFORD PUBLIC SCHOOLS
AND THE
HARTFORD FEDERATION OF SCHOOL SECRETARIES**

The parties acknowledge that it is a Board prerogative to use temporary employees to fill bargaining unit positions for limited time periods on a need basis.

State Board of Trustees for
The Hartford Public Schools

By: 
Robert A. Stacy,
Executive Director of Operations

The Hartford Federation of
Schools Secretaries

By: 
Deirdre L. Howard
President 2000-2002

APPENDIX D

MEMORANDUM OF UNDERSTANDING
BETWEEN THE
HARTFORD PUBLIC SCHOOLS
AND THE
HARTFORD FEDERATION OF SCHOOL SECRETARIES

The parties acknowledge that the current work year is as follows:

10 month (193 work days)

Bargaining unit members will work the student calendar year (currently 182 days), an in-service day (which may be scheduled before or during the school year), and an additional ten (10) days. This time shall be within the fiscal year of July 1 through June 30. Normally, this would be the five (5) working days before the first day of school for students and the five (5) working days after the last day of school for students.

11 month (effective July 1, 2007 – 213 work days, prior to July 1, 2007, there were 208 work days)


Bargaining unit members will work the student calendar year (currently 182 days), an in-service day (which may be scheduled before or during the school year), and an additional thirty (30) days. This time shall be within the fiscal year of July 1 through June 30. Normally, this would be the first fifteen (15) working days in the fiscal year, the ten (10) working days before the first day of school for students, and the five (5) working days after the last day of school for students.

12 month – 52 weeks

The Hartford Board of Education

The Hartford Federation of
Schools Secretaries

By: 
Jill Cutler Hodgman,
Labor Relations Manager

By: 
Tanya Crump,
President

APPENDIX E TO BE ELIMINATED IN THE NEW CONTRACT

Appendix E

**MEMORANDUM OF UNDERSTANDING
BETWEEN THE
HARTFORD PUBLIC SCHOOLS
AND THE
HARTFORD FEDERATION OF SCHOOL SECRETARIES**

The Parties agree to the following changes in the benefits provided:

Board's Modified PPO:

Office Visit Co-Payment:	\$30
Specialist Visit Co-Payment:	\$40
In-patient Co-Payment:	\$150
Out-patient Co-Payment:	\$100
Emergency Room Co-Payment:	\$100
Urgent Care Co-Payment:	\$25

High Deductible Health Plan with HSA:

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

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

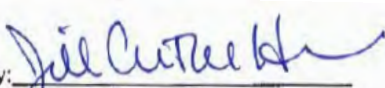
Effective July 1, 2016, the Board shall contribute fifty percent (50%) of the applicable HSA deductible amount. The Board's contribution toward the HSA deductible will be deposited into the HSA accounts in two equal installments, the first on or about July 1, 2016 and the second on or about January 1, 2017. The Board's contribution toward the HSA deductible will be deposited into the HSA accounts in two equal installments, the first on or about July 1, 2017 and the second on or about January 1, 2018. The Board's contribution will be pro-rated for members hired after July 1st in any year.

The parties acknowledge that the Board's contribution toward the funding of the HSA plan is not an element of the underlying insurance plan, but rather relates to the manner in which the deductible shall be funded for active employees. The Board shall have no obligation to fund any portion of the HSA deductible for individuals upon their separation from employment or departure from the Union.

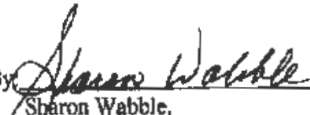
Any member who is enrolled in Medicare may not participate in the HSA and must participate in a health retirement account (HRA).

IN WITNESS WHEREOF, the parties have set their hands this 16th day of February, 2016.

The Hartford Board of Education

By: 
Jill Cutler Hodgman,
Chief Labor and Legal Services Officer

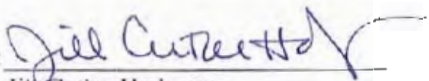
The Hartford Federation of
Schools Secretaries

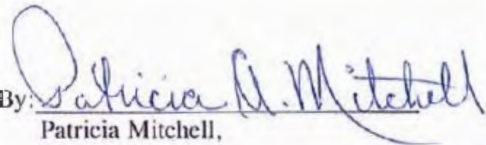
By: 
Sharon Wabble,
President

Appendix F

**MEMORANDUM OF UNDERSTANDING
BETWEEN THE
HARTFORD PUBLIC SCHOOLS
AND THE
HARTFORD FEDERATION OF SCHOOL SECRETARIES**

The Board reserves its right to involuntarily transfer members as a result of school redesign/reconstitution consistent with the Federal legislation, guidelines, and regulations.

By: 
Jill Cutler Hodgman,
Chief Labor and Legal Services Officer

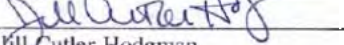
By: 
Patricia Mitchell,
President

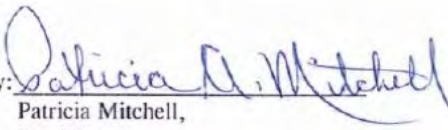
**MEMORANDUM OF UNDERSTANDING
BETWEEN THE
HARTFORD PUBLIC SCHOOLS
AND THE
HARTFORD FEDERATION OF SCHOOL SECRETARIES**

Any members with additional sick leave banks shall have that bank frozen on June 30, 2011; no new days will be added to such bank from June 30, 2011 forward only deductions. There shall be no additional sick leave banks (e.g. part-sick or excess) or additional accruals for any member effective July 1, 2011.

The Hartford Board of Education

The Hartford Federation of
Schools Secretaries

By: 
Jill Cutler Hodgman,
Chief Labor and Legal Services Officer

By: 
Patricia Mitchell,
President

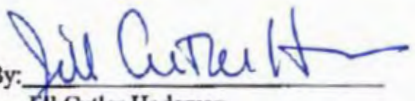
**MEMORANDUM OF UNDERSTANDING
BETWEEN THE
HARTFORD PUBLIC SCHOOLS
AND THE
HARTFORD FEDERATION OF SCHOOL SECRETARIES**

If the school, program or location to which the member is assigned is closed, and the Board has given the member at least sixty (60) calendar days' notice of anticipated closure at the school, program or location site (via the work year memorandum or otherwise), the member shall utilize vacation time during the period of closure. Such vacation time shall be deducted from the member's vacation leave accrual. In the event that sixty (60) calendar days' notice has not been given, the member may complete his/her work day at a location to be determined by the Superintendent or designee. If a member has floating holidays, those shall be used first before accrued vacation time during any closure/shutdown. If a new member does not have sufficient vacation time accrued prior to the period of closure, he/she may borrow vacation time for this purpose.

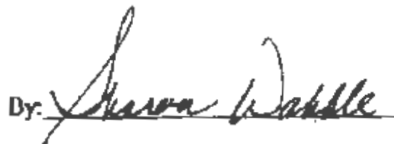
The Hartford Board of Education

The Hartford Federation of
Schools Secretaries

By:


Jill Cutler Hodgman,
Chief Labor and Legal Services Officer

By:



Hartford Public Schools
Summary of Tentative Contract Agreement
Hartford Federation of School Special Police Officers

- **Term** - July 1, 2024 to June 30, 2028
- **Language**
 - Article providing that if staff are asked to cover an activity outside their regular schedule that is canceled, they will be paid a minimum of three hours if they are not notified of the cancellation was changed so that the cancellation notification can be made via email or other electronic means instead of in person as the current contract language states
 - Up to half the work day prior to the start of the school year may be used for safety and security prep work
 - Extended the time to file a grievance, after the inciting incident, from five to ten work days
 - Unit members have 10 working days to apply for an open position that can be posted electronically
 - Extended the definition of the workday to be 8 consecutive hours between 7:00am and 6:00pm (previously ended at 4:00pm)
 - Unit members will receive two weeks notice of changes in hours, volunteers will be sought before mandatory shift changes, and change will go to least senior member if there are no volunteers
- **Benefits**
 - Limit full pay for jury duty to five days
 - Increased tuition reimbursement from \$500 per credit to \$675 per credit, requiring that courses be relevant to growth and promotion within HPS and are approved in advance
 - Created a sick leave bank through mandatory deposit of three days by each member (and an additional three days by each member of the total balance in the bank falls below 200 days)
 - Premium cost share for health insurance
 - 2024-2025: 12.5% (unchanged from 2023-2024)
 - 2025-2026: 13.0%
 - 2026-2027: 13.5%
 - 2027-2028: 14.0%
- **Compensation**
 - Step movement in every year of the contract for those not at the top step
 - General Wage Increase
 - 2024-2025: 0.5% for all steps
 - 2025-2026: 0.5% of all steps
 - 2026-2027: 0.5% for those moving a step, 1.0% for those on top step
 - 2027-2028: 0.5% for those moving a step, 1.0% for those on top step
 - Grid changes
 - 2024-2025
 - Eliminate the bottom step
 - Add a step 2.5 midway between current steps 2 and 3
 - Add a step 3.5 midway between current steps 3 and 4
 - Add a new top step 2% higher than step 4
 - 2025-2026:
 - Eliminate the bottom step
 - Add a new stop step 2% higher than Step 5

- **Cost Analysis** (based on 109 unit members)

Year of contract	Fiscal Year	Added Cost of Contract	Percent Increase
One	2024-2025	\$176,711	4.27%
Two	2025-2026	\$171,050	3.96%
Three	2026-2027	\$127,368	2.84%
Four	2027-2028	\$134,566	2.92%
Total		\$609,695	13.99%

- **Salary Impact**

Year of contract	Fiscal Year	Minimum Salary (184 days)	Maximum Salary (184 days)
	2023-2024	\$32,838	\$41,579
One	2024-2025	\$35,277	\$42,623
Two	2025-2026	\$37,169	\$43,693
Three	2026-2027	\$37,355	\$44,130
Four	2027-2028	\$37,542	\$44,571
Increase from 23-24 to 27-28		\$4,704	\$2,992

COLLECTIVE BARGAINING AGREEMENT

BETWEEN

THE HARTFORD BOARD OF EDUCATION

AND

**THE HARTFORD FEDERATION OF SCHOOL SPECIAL
POLICE OFFICERS
LOCAL 1018D, AFT, AFL-CIO**

July 1, 2017—June 30, 2024

July 1, 2024 – June 30, 2028

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**HARTFORD BOARD OF EDUCATION
AND THE
HARTFORD FEDERATION OF SCHOOL SPECIAL POLICE OFFICERS
LOCAL #1018D, AFT, AFL-CIO**

THIS AGREEMENT IS MADE AND ENTERED INTO by and between the Hartford Board of Education (hereinafter referred to as "The Board") and the Hartford Federation of School Special Police Officers (hereinafter referred to as the "Federation").

WHEREAS, the School Special Police officers employed by the Hartford School System selected as their sole representative the Federation, resulting in the Federation becoming exclusive bargaining representative for all School Special Police Officers in the unit; and

WHEREAS, the Board and its designated representative have met with representatives of the Federation and have fully considered and discussed amongst themselves, salary schedules, working conditions, personnel policies and other conditions relative to employment, it is agreed as follows:

**ARTICLE I
RECOGNITION**

The Board recognizes the Federation as the exclusive bargaining representative for all employees in the position designated as "School Special Police Officers" for the purpose of negotiating with respect to salary schedules, fringe benefits and conditions relative to employment. A School Special Police Officer is a non-certified person employed by the Board whose duty is to support the administration and school staff in providing control and enforcing laws related to school security. No School Special Police Officer will be assigned as his/her regular duties the work of any other Board bargaining unit employee. Effective July 1, 2012, the Board shall refer to the members of the bargaining unit as Safety Officers.

**ARTICLE II
BOARD PREROGATIVES**

Except as otherwise abridged or modified by any provision of this Agreement, the Board has and will continue to retain, the sole and unquestioned right, responsibility and prerogative, to direct the operation of the public schools in the City of Hartford in all its aspects. These rights, responsibilities and prerogatives are not subject to delegation in whole or in part, except that the same shall not be exercised in a manner inconsistent with or in violation of any of the specific terms and provisions of this Agreement.

No action taken by the Board with respect to such rights, responsibilities and prerogatives, other than as there are specified provisions herein elsewhere contained, shall be subject to the grievance provisions of this Agreement.

ARTICLE III DURATION OF AGREEMENT

A. Negotiation over Successor Agreement:

1. This Agreement shall be in full force and effect from the date of its signing through the 30th day of June, 2024. The parties shall enter into negotiations for a successor agreement one hundred twenty (120) days prior to the expiration of this agreement as provided by applicable state law.
2. During negotiations, the Board and the Federation shall confer at reasonable times appropriately scheduled with regard for the budgetary calendar and exchange relevant data, points of view and proposals and counterproposals. The Board shall provide the Federation with materials and/or information necessary to discuss salaries, fringe benefits and working conditions. It is understood that the materials relate only to the Federation.

B. Negotiation over Matters Not Covered by Terms of Agreement:

1. This Agreement contains the full and complete agreement between the Board and the Federation on all bargainable issues, and neither party shall be required during the term hereof to negotiate or bargain upon any issue, whether it is covered, or not covered in this Agreement. All prior practices, agreements and understandings are void and of no force and effect unless specifically incorporated herein.
2. This Agreement may be amended or modified by the mutual agreement of the parties, although it is recognized that neither party has any obligation to negotiate such amendment or modification during the life hereof.
3. The Board shall not adopt a change in policy affecting fringe benefits, working conditions, or matters relative thereto not covered by the terms of this Agreement, unless such change in policy is submitted in writing to the Federation for discussion at least ten (10) working days prior to its adoption.

ARTICLE IV SALARY

A. Wages:

Bargaining unit members shall be paid in accordance with the salary schedule as set forth in Appendix A. Appendix A is annexed hereto and is hereby made a part of this Agreement. Members shall be paid on the 26 pay plan ~~effective for the 2009-10 school year. Effective January 1, 2014, t~~The Board may require direct deposit and provision of electronic notification of pay at its discretion. Exceptions may be granted for reasonable cause.

B. Increments:

To be eligible for increments, bargaining unit members must receive a satisfactory or better on the evaluation instrument. The Federation shall have the right to grieve procedural defects in the evaluation process only through the Hartford Board of Education Department of Labor-Labor Relations Manager level. The substance of the evaluation shall not be subject to the grievance procedure. In order to withhold an increment payment when such payments are made, the Administration must provide written notice, at least two months prior to the year-end evaluation of the bargaining unit member, indicating that there are performance concerns.

Increments shall be granted as set forth in this agreement. Upon expiration of this agreement, employees shall not be granted increments, unless and until a successor agreement so provides.

There shall be ~~a single increment for the 2021-2022 school year~~ increments during the 2024-2025, 2025-2026, 2026-2027, and 2027-2028 school years and no other increments during the life of this agreement.

C. Performance Incentive

Each member who works in a school that shows significant improvement shall be paid \$1,250 after the conclusion of the work year. The measure of improvement shall be through improvement as determined by the Superintendent of Schools, which shall apply to all eligible employees in the district. To be eligible the member must appear and work a full day in such a school on at least 97% of the work days in the relevant work year. This provision shall not be subject to the grievance procedure.

Employee's longevity payment shall be earned on the employee's anniversary in recognition of their length of service and is to be computed as set forth in Schedule B, which is annexed thereto and hereby made a part hereof. Said payment will be made annually in one lump sum, on July 1. Pro-rata longevity payments will be made to an employee in the event said employee terminates his/her services with the Board. For purposes of said longevity payments, employees on paid sick leave shall be included under said longevity payment schedule.

D. ~~For the 2021-2022 school year, salaries for additional workdays beyond the contractual work year of 183 days shall be based on 1/183 of the salary of the employee.~~

Starting July 1, 2022, salaries for additional workdays beyond the contractual work year of 184 days shall be based on 1/184 of the salary of the employee.

E. Overtime:

1. If an employee is requested to work beyond a forty (40) hour week, compensation shall be at a rate equal to one-&one half (1.5) times his/her regular rate of pay. Holiday hours will be counted as time worked for the purposes of calculating hours worked in a week. Holidays for the purpose of this Article

include the days listed below only if the bargaining unit member does not work on that day and school is not in session on that day:

- a. New Year's Day
- b. Martin Luther King, Jr. Day
- c. President's Day
- d. Good Friday
- e. Memorial Day
- f. Labor Day
- g. Thanksgiving Day
- h. Day after Thanksgiving Day
- i. Christmas Day

2. Double time (2.0) shall be paid for work on Sundays or holidays (excluding Thanksgiving) provided the employee works forty (40) hours the same week of the holiday or the week preceding the Sunday. Such overtime is to be computed in quarter hour blocks.
3. Any bargaining unit member assigned to work beyond his/her regular hours at a Hartford Board of Education event or activity, etc. (e.g. power hour, daycare, aftercare, athletic activities, etc.) shall be paid in accordance with the above language. If a bargaining unit member is assigned work beyond his/her regular hours for an event or activity paid for by an outside vendor (e.g. Boys & Girls Club, Urban League, etc.), ~~he/she~~he/she/they shall be guaranteed a minimum of three (3) hours of work.
4. Employees called in for an activity outside their regularly scheduled hours which is cancelled, shall be paid a minimum of three (3) hours at time and one-half their regular hourly rate provided the hours are not consecutively annexed to either end of their workday. Said payment will be made when the employee has not been notified ~~in person~~ of the cancellation of the activity. Notification may be in person, via email or other electronic means or through a notice of cancellation broadcast in the same manner as school closings.

C. Recognition for Professional Improvement

1. When an employee completes a two (2) year degree which is job-related and has been approved by the Office of Talent Management, ~~he/she~~he/she/they shall be given one (1) additional step on the salary schedule in either September or January, whichever falls first.
2. When an employee completes a four (4) year degree which is job-related and has been approved by the Office of Talent Management, ~~he/she~~he/she/they shall be given two (2) additional steps on the salary schedule in either September or January, whichever falls first.
3. A new or current employee who has already completed a two (2) year or four (4) year degree may submit ~~his/her~~his/her/their degree to the Office of Talent

Management and Labor Relations. If the degree is determined to be job related, then additional step(s) on the salary schedule shall be granted to the employee in September or January, whichever comes first after the submission of the degree to the Human Resources Department and Labor Relations. A two (2) year job related degree shall result in one (1) additional step on the salary schedule; a four (4) year job related degree shall result in, two (2) additional steps on the salary schedule. The maximum number of steps an employee can earn for professional improvement is two (2) steps.

ARTICLE V SALARY PLACEMENT UPON INITIAL EMPLOYMENT

In determining the initial placement on the salary schedule for employees new to the bargaining unit, the Superintendent or ~~his/her~~his/her/their designee may make appropriate placements. However, in no case shall such new employee be placed on the top step unless the new employee has relevant work experience. This provision shall not be subject to the grievance procedure.

ARTICLE VI FRINGE BENEFITS

The fringe benefits shall be those enumerated in Appendix C, incorporated herein.

ARTICLE VII GRIEVANCE PROCEDURE

Section 1 – Definition

The term "grievance" is defined as an alleged violation, misapplication or misinterpretation of the specific provisions of this Agreement.

Section 2 – Procedures

Adjustment of all grievances shall be sought in accordance with the following three-step procedure:

Step 1: A bargaining unit member must submit ~~his/her~~his/her/their grievance in writing and such grievance must be received by the immediate supervisor within ~~five (5)~~ ten (10) work days of the date when the events giving rise to the grievance occurred. Such submission shall be made to the immediate supervisor for a satisfactory adjustment. The written grievance must indicate the specific nature of the grievance and the specific contract provision(s) alleged to be violated. Such immediate supervisor may request a meeting with the employee prior to making ~~his/her~~his/her/their decision, but in any event must render ~~his/her~~his/her/their decision within five (5) workdays of the submission. The employee may be accompanied by a Union representative if ~~he/she~~he/she/they so desires at any such meeting.

Nothing in this provision shall prohibit a bargaining unit member from informally discussing ~~his/her~~his/her/their problem with the involved supervisor.

However, the time limits for filing the initial grievance may only be waived or extended by written agreement between the ~~Senior~~ Executive Director of Human Resources (or specified designee) and the Federation President (or designee).

Step 2: If no satisfactory settlement is reached, the grievance may be pursued by the bargaining unit member to the ~~Senior~~ Executive Director of Human Resources by providing the ~~Senior~~ Executive Director of Human Resources with a copy of such grievance and, requesting a meeting in writing, within ten (10) workdays of the decision of the Supervisor. The ~~Senior~~ Executive Director of Human Resources or ~~his/her~~his/her/their designee will schedule a meeting with the Grievant to attempt to resolve the issues related to the grievance within twenty (20) workdays following the bargaining unit member's filing the grievance with the ~~Senior~~ Executive Director of Human Resources. The ~~Senior~~ Executive Director of Human Resources shall have ten (10) workdays after holding the meeting to issue a written decision. A copy of the decision shall be provided to both the Grievant, if a Grievant was present at the meeting, and the Union.

Step 3: In the event that the grievance is not settled at Step 1 or Step 2, then the Federation may seek arbitration of the grievance before the American Arbitration Association. The Federation's request for arbitration shall be in writing and must be filed with the American Arbitration Association with a copy to the ~~Senior~~ Executive Director of Human Resources within ten (10) workdays after the receipt of the ~~Senior~~ Executive Director of Human Resources' (or ~~his/her~~his/her/their designee's) decision at Step 2 or not later than ten (10) workdays following the expiration of the time limits for making such a decision, whichever shall occur first. The decision of the AAA arbitrator shall be final and binding upon both parties, provided it is in accordance with the law. The arbitrator shall have no power to add to, delete from, or modify in any way the provisions of this Agreement.

The specific provision(s) of the Agreement which are involved in the matter must be identified in the submission.

Section 3 – General

1. The parties shall share equally in the general cost of the arbitration, including the arbitrator's fee, but shall be responsible for bearing their own respective costs associated with the arbitration process. If a postponement is necessary for one party, that party must pay the postponement fee. If the parties mutually agree to a postponement, they shall share equally the costs of any such fee.
2. If a grievance is not processed in accordance with the time or procedural requirements, it shall be deemed withdrawn.
3. In the event that the Board's representative does not provide the Union with a timely response to the grievance following the meeting of the parties or if the meeting is not scheduled within the timelines described above, the bargaining unit member or, if

appropriate, the Union, may proceed with the next step of the grievance procedure provided that the Union or the bargaining unit member, if appropriate, does so within the specific time limits set forth above.

4. Any grievance, as defined in Section 1 above, not presented for disposition through the grievance procedure described under Section 2 above within five (5) workdays of the time when either the Grievant or the Union knew or reasonably should have known of the conditions giving rise thereto, shall not thereafter be considered a grievance under this Agreement. Failure at any step of this procedure to communicate a decision within the specified time limits shall permit the aggrieved to proceed immediately to the next step. Failure at any step to appeal within the specified time limits shall be considered acceptance by the aggrieved of the decision rendered or an acceptance of a denial, if no decision was rendered, and such decision/denial shall thereafter be binding upon the aggrieved and the Union. The time limits specified at any step after Step 1 may be extended in any particular instance by agreement between the ~~Senior~~ Executive Director of Human Resources and the Union.
5. Grievances arising from the action of an official other than the coordinator, supervisor, or principal shall be filed against that official.
6. No employee may file for arbitration or appeal to the ~~Senior~~ Executive Director of Human Resources under this procedure except with the approval and participation of the Union. No employee may file for arbitration as an individual, but only the Federation may file an appeal to arbitration hereunder.
7. Meetings held under this procedure shall be conducted at a time and place, which will afford a fair and reasonable opportunity to attend for all persons proper to be present. Such meetings shall be scheduled to avoid interference with providing services to students. When such meetings are held during the work hours, all persons who participate shall be excused without loss of pay for that purpose. Persons proper to be present for the purposes of this section are defined as the grievant or grievant(s) and their appropriate Union representative. Qualified witnesses shall also be permitted to attend meetings, but only for the duration of such witness' testimony.
8. The Union will be notified, in advance, of the time and location of grievance meetings held by the ~~Senior~~ Executive Director of Human Resources.
9. The Union shall have the right to initiate a grievance or appeal from the disposition of a grievance of any bargaining unit member or group of members at any step of this procedure.
10. After the last day of school and prior to the beginning of the next school year, the work "day" shall mean weekdays excluding Board holidays, Saturdays, and Sundays.

ARTICLE VIII FAIR PRACTICES

~~A. The Board agrees to continue its policy of not discriminating against any member of the bargaining unit on the basis of race, creed, color, national origin, age, sex, sexual orientation or marital status or membership or participation in, or association with, the activities of any organization.~~

~~B.~~ The Federation agrees, in accordance with its constitution, to continue to admit persons to membership without discrimination on the basis of race, creed, color, national origin, age, sex, sexual orientation, marital status, and to represent equally all members of the bargaining unit.

A. The Board and the Union agree to continue their policy of not discriminating against any member of the bargaining unit protected under state or federal discrimination laws, as the laws may be amended from time to time.

~~C.B.~~ The provisions of this article are included in the agreement for informational purposes only, and shall not be subject to the grievance procedure.

ARTICLE IX OPPORTUNITIES AND ASSIGNMENTS

~~A.~~ Vacancies and new positions that are to be filled will be posted throughout the system for five (5) school days as they occur. Bargaining unit members must apply within ten (10) school days. Vacancies and new positions within the Union, which are to be filled, shall be posted at each work location or electronically. The posting will set forth the qualifications, schedules, rates of pay and the application procedure.

Bargaining unit members shall have ten (10) working days from the date of the posting to apply, during which time the position shall be held open.

~~A.B.~~ The principal criterion for consideration of a request for change in assignment is whether the transfer will result in the best educational program for Hartford Public School children.

~~B.C.~~ Only regular employees may request transfers. After a transfer has been granted, employees will not be eligible to apply for another transfer for one (1) year.

~~C.D.~~ The Federation will be notified on a monthly basis of any changes in assignments or new employees.

~~D.E.~~ The Federation recognizes the right of the Board for education reasons to assign newly hired employees prior to reassigning those who have requested a transfer.

~~E.F.~~ Summer vacancies shall be offered first to qualified bargaining unit members within the assigned school. The determination of a member's qualification shall be based upon a number of factors including, but not limited to: qualifications for position, satisfactory job performance, seniority, prior relevant experience, professional improvement, receipt of disciplinary action and attendance.

F.G. In determining who shall be selected from among qualified applicants, the following criteria will apply:

1. Job performance
2. Prior experience
3. Professional improvement
4. Qualifications of the position
5. Discipline/Attendance

Where candidates are relatively equal in the above criteria, seniority shall be the determining factor. Where candidates are not relatively equal in the above criteria, seniority shall be considered as an additional factor.

H. Involuntary Transfer

The Board reserves the right to change a member's assignment in its sole discretion with at least two weeks notice, whenever possible, without meeting the requirements listed below (1) if a school is being redesigned, closed, or reconstituted; or (2) the Administration is implementing a Board policy related to nepotism.

Otherwise, the Administration shall follow the following procedure -

1. Before an involuntary transfer is made the Board shall ask volunteers who may wish to transfer to the new or vacant position.
2. Failing a response by any volunteer, the Board may fill said positions through involuntary transfer.
3. Where possible, involuntary transfers shall not be made without the prior knowledge of and discussion with the employee concerned. The employee shall be notified of the reason(s) for the transfer at least two (2) weeks prior to the effective transfer date.
4. If prior notice is not possible, the affected employee may request a meeting to discuss the reason for the transfer. Said meeting shall be scheduled within ten (10) working days of the employee's request, whenever possible, but in no event later than fifteen (15) working days.

I. Vacancies shall be filled within thirty (30) calendar days from the closing date of the posting provided there is at least one (1) qualified applicant and funding is available. In filling a vacancy, preference will be given to unit members who have a positive work record.

ARTICLE X

NOTICES AND ANNOUNCEMENTS

All official circulars from the Superintendent's office and from the Board which are intended for the information of the employees shall be delivered to the President of the Federation who will disseminate such information to the Federation membership.

ARTICLE XI FEDERATION RIGHTS

- A. The Board agrees to deduct via payroll dues for all members of the bargaining unit who provide express written permission to the ~~Senior~~ Executive Director of Human Resources for such fee to be deducted via payroll. The proper deduction will be made each month from the employee's salary and forwarded to the Federation monthly. Upon the payment thereof to the Federation, the Board shall be held free and harmless from any liability in handling such Federation dues and may require a release from the Federation.
- B. The Federation shall hold the Board and the City harmless against any and all claims, demands, liabilities, lawsuits, counsel fees or other costs which may arise out of, or by reason of, actions taken against the Board and/or the City as a result of the administration of the provisions of this article.
- C. Wherever possible, one (1) bulletin board shall be reserved at an accessible place in Hartford Public Schools, for the exclusive use of the Federation for the posting of official Federation notices or announcements.
- D. The Federation may call meetings in each school before or immediately after ~~or~~ during the lunch hour the school hours upon request and permission from the principal. Individuals having assignments at the time the meeting is scheduled must request and receive individual permission to attend. Permission in either instance shall not be unreasonably withheld.
- E. The Board agrees to furnish a copy of this Agreement to each employee. The cost of reproducing the same shall be shared between the Board and the Federation.
- F. There shall be made available to the Federation upon its request any and all information, statistics and records which the Federation may deem to be relevant or necessary for the proper enforcement and implementation of the terms of this Agreement, to the extent to which such material is readily available or is reasonably obtainable. Records of employees other than those involved shall not be available without the approval of the individual employees.
- G. Whenever members of the bargaining units are scheduled by the parties to participate during school hours in a conference or meeting, they shall suffer no loss in pay.
- H. A copy of the public agenda of the regular Board meetings shall be available to the official Federation representatives to the Board, to the extent possible, twenty-four (24) hours prior to the meetings. This representative shall be advised as soon as possible of all special meetings.
- I. Notices & Announcements:

A copy shall be sent to the Federation office of any notice, directive or bulletin, relating to members of the bargaining unit generally or to any substantial group of members of the bargaining unit.

J. Federation Leave:

Members of the bargaining unit who are elected or appointed to a full-time position with the Federation (local, state, or national) will, upon proper application, be granted a one-year leave of absence without pay for the purposes of accepting a position. Such leave may be extended for one (1) additional year upon proper application prior to June 1. A member of the bargaining unit granted such leave of absence shall have available all insurance and other benefits payable to the employee and the Federation and shall, during such leave, accrue seniority, salary increment and like benefits (excluding, however, sick leave days) as though ~~he/she~~he/she/they was in regular service. Upon return to service, ~~he/she~~he/she/they will be placed in the assignment, which ~~he/she~~he/she/they left if the position has not been eliminated, otherwise in a comparable position with such accrued benefits and increments as ~~he/she~~he/she/they would have earned had ~~he/she~~he/she/they been on active service.

K. Superseniority:

Superseniority shall be given to no more than four (4) Federation officers during the life of the contract. Each September the Federation shall provide the Board with a list of the names of officers whom are covered under this provision for the particular year.

L. Delegated Release Time:

No more than three (3) Federation officials shall be allowed six (6) days per year with pay to attend official Federation conferences and conventions. The maximum number of delegated release days shall be eighteen (18) days over the life of the contract with a yearly accumulation of six (6) unused days per year. Each year the Federation shall inform the ~~Senior~~Executive Director of Human Resources of the names of the three (3) delegates. Adequate advance notification shall be given to (1), the building Administrator, (2) the security Administrator, and (3) the ~~Senior~~Executive Director of Human Resources. Final approval shall be given by the ~~Senior~~Executive Director of Human Resources and shall not be unreasonably withheld.

ARTICLE XII SENIORITY

- A. Except for school related benefits, seniority shall be based on the employee's length of service in the bargaining unit position. In the case of an administrative transfer, seniority shall be carried with the employee to the school where ~~he/she~~he/she/they is transferred.

- B. Seniority shall continue to accrue during all authorized leaves of absence with pay and sick leaves.
- C. In case of a tie, seniority shall be determined by the most current evaluation rating in the employee's personnel file. The evaluation form must be the same for each employee involved for the same school years; the overall rating range is to be used. Otherwise, or in the case of a tie between the ranges, the last four digits of the employee's social security number shall be used, the higher number having more seniority.

ARTICLE XIII PERSONAL LEAVES OF ABSENCE

- A. Employees shall be permitted absences, without loss in pay, and with deduction from sick leave accumulation, up to a total of no more than five (5) days in any school year for any or all the reasons listed below. An employee who has taken personal leave on an emergency basis must make the necessary arrangements upon the date of ~~his/her~~his/her/their return from leave via the automated absences management system~~to file the Confidential Leave Request Form~~. Failure to do so will mean loss of pay for that day. If such leave occurs on the last work day in June, the ~~request Confidential Leave Request~~ must be filed prior to June 30 via the automated absences management system.

Reasons:

- 1. In the event of serious illness or death of ~~wife, husband, father, mother, son, daughter, grandfather, grandmother, grandchildren, father in law, mother in law, sister, brother, sister in law, brother in law spouse, parent, child, grandparent, grandchild, parent-in-law, sibling, sibling-in-law~~, uncle, aunt, or child related by blood or marriage or member of ~~his/her~~his/her/their immediate household, not to exceed five (5) in any school year.
 - 2. Holy days not to exceed three (3) days in any school year that are mandated by an established religion as a non work day.
 - 3. Quarantine.
 - 4. Absence for spouse for birth of child to spouse not to exceed two (2) days in any school year. Absence for parent for adoption of child not to exceed two (2) days in any work year.
 - 5. Temporary absence for personal reasons is limited to situations not under the control of the applicant which makes such absence from service necessary. The designated Administrator must give prior approval.
- B. Application for Sick Leave Without Pay:

An employee with five (5) years or more of service under regular appointment who exhausts accrued sick leave may request from the Board sick leave without pay.

All such requests must be received by the ~~Senior~~ Executive Director of Human Resources at least five (5) workdays in advance of the start of the sick leave without pay. Such requests must be made ~~on a Confidential Leave Request Form~~ via the automated absences management system, must include a beginning and ending date, and must be accompanied by a doctor's note.

C. Leave Without Pay Other than Maternity:

Leaves of absence without pay shall be granted upon application to employees in cases of extreme personal hardship such as serious illness to a spouse, parent, or legal dependent. Such leave shall be limited to one (1) year.

D. Child Rearing Leave:

Child-rearing leave shall include adopting ~~mothers or fathers~~ parents and shall be limited to one (1) calendar year for employees. It shall be the policy (whenever possible) to reassign an employee on child-rearing leave to ~~his/her~~ his/her/their former assignment provided ~~he/she~~ he/she/they returns during the same school year.

E. Jury Duty:

An employee shall be entitled to up to five days of full pay at current base rate for absence due to jury duty provided that reimbursement for same and regular pay together does not exceed the employee's regular wage. The employee shall give notice within two (2) days of receipt of ~~his/her~~ his/her/their call to jury duty.

F. Military Leave:

Employees shall be granted leave without pay for military service for the duration of such service. Any such employee upon ~~his/her~~ his/her/their return from military leave shall receive full credit toward seniority, longevity, annual salary increments, fringe benefits and other privileges contained herein, as though ~~he/she~~ he/she/they was in regular service.

G. Professional Leave:

The Board shall pay the reasonable expenses (including fees, meals, lodging and transportation) incurred by members of the bargaining unit who attend workshops, seminars, conferences, conventions or other professional improvement sessions (such as visiting days) at the request and/or with the advance approval of the supervisor and Superintendent for particular purposes of special benefit to the school system. A written report may be required of any member of the bargaining

unit attending such session. All members of the bargaining unit will be given a reasonable opportunity to participate in such programs. Approval shall not be unduly withheld.

H. Workers' Compensation:

Worker's Compensation benefits shall be paid in accordance with law.

**ARTICLE XIV
PERSONNEL FILE**

- A. Limitations on File.
Official files shall be maintained so that Special Police Officers have a right of access and review of their files. No anonymous letters or materials shall be placed in a Special Police Officer's personnel file.
- B. Right to Review File.
The Special Police Officer shall, upon request, be given the opportunity to review the contents of ~~his/her~~his/her/their file.
- C. Right to Reply.
The Special Police Officer has the right to reply to any document with a formal letter addressed to the Superintendent of Schools. This letter will be placed in the file.
- D. Right to Copy Material.
Each Special Police Officer shall receive, upon request, a copy of supervisory records and reports of competence, personal character and efficiency, maintained in ~~his/her~~his/her/their personnel file with reference to evaluation of ~~his/her~~his/her/their performance. The cost of facsimile copies shall be borne by the Board. The cost of facsimile copies of materials other than those cited above (e.g. transcripts, recommendations other than employment recommendations, commendatory letters from outside, etc.) shall be borne by the Special Police Officer.

**ARTICLE XV
LOSSES OR DAMAGES**

The Hartford Board of Education will allocate \$250 for the purpose of reimbursing employees in the bargaining unit for damage or loss of personal property, excluding cash, not covered by the employees insurance, such damage or loss to have taken place during the employees working hours. All reimbursement in full or in part to the extent of the \$250 will be made. Such payment will not duplicate any amount paid by the employee's insurance.

**ARTICLE XVI
WORK DAY & WORK YEAR**

Generally, the workday shall be defined as eight (8) consecutive hours starting no earlier than 7:00 a.m. and ending no later than ~~4:00~~6:00 p.m. Employees will be given a minimum of two weeks notice of any change in working hours. Administration will request volunteers for hour changes prior to making any change mandatory. If nobody volunteers the least senior person will be assigned to the new hours. However, the Administration may create positions outside of the requirements set forth above, as a second shift. ~~The work year for the 2021-2022 school year is to be composed of one hundred eighty three days (183) working days.~~ As of July 1, 2022, the work year is to be composed of one hundred eighty four (184) working days. The eight hour day includes a 30 minute meal break where the member must be available and on site if needed to respond to a safety or security need for the school.

Upon approval from the Director of Security, up to four (4) hours of the workday prior to the start of school may be used for the purpose of completing safety and security related preparation work.

If the work year is increased for a member or a group of members, due to a longer school year, additional hours shall be paid at the pro-rata rate.

ARTICLE XVII LAYOFF & RECALL

Layoffs shall take effect as follows by classification.

1. Temporary employees
2. Full-time employees
3. Regular employees hired since September 1, 1997 shall be laid off on the basis of seniority with the following exceptions:
 - a. Special needs of the educational program;
4. Regular employees hired prior to September 1, 1975 shall be laid-off on the basis of seniority.
5. Full-time employees laid-off shall be placed on a preferential recall list for two (2) years after the date of layoff. They shall be recalled to available positions on the basis of seniority and qualifications. If an employee is recalled from the list and does not accept said position, ~~he/she~~he/she/they shall be removed from the list.

ARTICLE XVIII SAVE HARMLESS CLAUSE

The provisions of this Article are included in the Agreement for informational purposes only and shall not be subject to the grievance procedure. If the law is revised during the term of this Agreement, the new law will apply and supersede the language provided below.

The Board shall protect and save harmless any bargaining unit employee from financial loss and expense, including legal fees and costs, if any, arising out of any claim, demand, suit or judgment

by reason of alleged negligence or other act resulting in accidental bodily injury to or death to any person, or in accidental damage to or destruction of property, within or without the school building, or any other acts, including but not limited to infringement of any person's civil rights, resulting in any injury, which acts are not wanton, reckless or malicious, provided such bargaining unit employee, at the time of the occurrence, was acting in the discharge of his/her/his/her/their duties or within the scope of employment or under the direction of the Board. (Conn. Gen. Stat. Section 10-235).

ARTICLE XIX SAVINGS CLAUSE

- A. If any provision of this Agreement is, or shall be at any time, contrary to law, then such provision shall not be applicable or performed or enforced, except to the extent permitted by law, and any substitute action shall be subject to appropriate consultation and negotiation with the Federation.
- B. In the event that any provision of the Agreement is, or shall at any time, be contrary to law, all other provisions of this Agreement shall continue in effect.

ARTICLE XX PROFESSIONAL IMPROVEMENT

The Board desires to encourage the professional improvement of its employees in areas directly related to their employment and/or opportunities for growth/promotion in the Hartford Public Schools. Bargaining unit members who have completed one year of satisfactory service in the Hartford Public Schools and have successfully completed the semester course shall be eligible for tuition reimbursement of up to \$~~500~~ 675 per credit, up to a maximum of six (6) credits per year provided said course have relevancy to his/her/their job and/or opportunities for growth/promotion within the Hartford Public Schools and are approved in advance by the Superintendent or his/her/their designee. Courses shall be eligible for reimbursement only during the school year in which the bargaining unit member took the course(s). Bargaining unit members must submit any course for reimbursement within three months of receipt of the final grade, or the claim for reimbursement shall be waived. For purposes of this article, successful completion means, at a minimum, receipt of a B or a Pass for the completed course work.

ARTICLE XXI GENERAL PROVISIONS

- A. Outside security work assignments shall be equally shared by all members of the bargaining unit at each work location.
- B. Labor Management Committee:

A committee consisting of not more than two (2) Federation members and not more than two (2) representatives of the Board shall be for the purpose of addressing and resolving areas of concern.

- C. No non-bargaining unit employees shall be assigned to work which falls within the purview of this bargaining unit on a regular basis. Security work at the central administration building shall not be considered a bargaining unit position.
- D. Members shall be provided at least the equivalent of one and a half days of in-service per year.

The Board may mandate one or two additional professional development days prior to the first day of school. If a day or days are mandated, the members shall be compensated at the pro-rata rate.

- E. Members of the bargaining unit shall not be assigned to more than one (1) work location during a work day except during the first and last week of school, teacher in-service days, student examination days and emergencies. Any such changes in work location assignments shall be equitably rotated among the members of the bargaining unit according to their classification.

Additionally, members assigned to bike patrol may be assigned to more than one location during the work day.

ARTICLE XXII DISCIPLINARY PROCEDURE & DISCHARGE

Bargaining unit members shall not be issued a written reprimand, which is copied to the personnel file, suspended without pay or discharged without just cause.

ARTICLE XXIII PROBATIONARY PERIOD

New bargaining unit members shall be considered probationary during their first 120 actual working days (excluding any unauthorized or authorized leave). During the probationary period, the employee may be discharged at will, and in such event, the employee shall not have recourse to the grievance procedure. Furthermore, new employees will not attain seniority rights during the probationary period. However, upon completion of any employee's probationary period, ~~his/her~~his/her/their seniority shall date back to the date of ~~his/her~~his/her/their original employment. The Administration shall make every effort to communicate concerns about performance, in a timely manner, to the new bargaining unit member. This article shall not be subject to the grievance procedure.

ARTICLE XXIV EFFECTIVE DATE

- A. This agreement is the result of negotiations between the parties.

- B. This Agreement shall be in full force effective upon signing and shall remain in full force and effect until the Thirtieth day of June, 2024 and thereafter shall continue in effect from year to year, if both parties so agree. It may be amended at any time by mutual agreement or upon the anniversary date of said Agreement by giving to the other party not less than sixty (60) days written notice of intention to propose amendments.

ARTICLE XXV BIKE PATROL

- a. The Board shall create/eliminate bike patrol positions/duties; shall determine bike patrol assignments; shall determine when members, who are assigned to bike patrol, shall perform bike patrol duties; and shall create the bike patrol routes. These matters shall not be subject to the grievance procedure.
- b. Nothing shall limit the Board's discretion to assign bike patrol during any time of the school year and the Federation acknowledges and agrees that any bike patrol duties performed outside of the first ten weeks of school and the final fourteen weeks of school are covered by the terms of this Agreement and the compensation described herein.
- c. If a member is asked to perform bike patrol by the Director of Security or designee, ~~he/she~~he/she/they shall submit the number of days the bike was ridden on a form in order to be processed for pay. Such form must be signed by the principal and sent to the Director of Security. Pay shall be at the rate of \$15 a day on the bike. The Director of Security must pre-authorize the number of days a member may ride.

ARTICLE XXVI CRIMINAL CONDUCT AND DRUG TESTING

If a bargaining unit member is subject to custodial arrest, ~~he/she~~he/she/they shall immediately notify the Director of Security and the ~~Senior~~-Executive Director of Human Resources.

If a bargaining unit member is convicted of a crime, ~~he/she~~he/she/they shall immediately notify the Director of Security and the ~~Senior~~-Executive Director of Human Resources, in writing.

All bargaining unit members understand and agree that they are required to notify the Director of Human Resources in writing immediately if the Department of Children and Families has substantiated abuse or neglect against him/her/them.

Further, the Administration may, in its sole discretion, require a member to submit to a drug/alcohol test.

ARTICLE XXVII SICK LEAVE BANK

This Article will be effective as of July 1, 2025

- A. All members of the bargaining unit shall become participants in the sick leave bank by contributing three (3) days from his/her/their accumulated sick leave. If at any time the**

total number of days in the bank drops below two hundred (200), the bargaining unit members will again deposit into the bank three (3) days by each bargaining unit member.

- B. Upon exhaustion of accumulated sick leave any bargaining unit member covered by this Agreement may apply to the Sick Leave Bank Committee, as hereinafter provided, for a withdrawal of days. Application should be made as soon as the bargaining unit member suspects that time will be requested. Sick Bank time is not awarded retroactively after the bargaining unit member has returned to work.
- C. A Sick Leave Bank Committee consisting of two (2) members appointed by the Superintendent and two (2) members appointed by the President of the Bargaining Unit will be established. The Sick Leave Bank Committee will review all applicants desiring to withdraw days from the bank. The decision of the committee shall be final.
- D. Applications to the Committee shall be made by letter and accompanied by a physician's statement describing the illness and prognosis for a date of return to work. Applications shall be transmitted, with supporting documents, to the Co-Chairpersons of the Committee. It is the applicant's responsibility to provide, with the letter of application, the following information to both Co-Chairpersons:
1. A description of the condition requiring additional sick leave days.
 2. A complete history of the use of accumulated sick leave time. Include dates absent and the reasons where possible. Date of expiration of full days or accumulated sick time is also required.
 3. A statement of the history of the condition and other relevant conditions.
 4. A statement from the attending physician or medical professional offering a diagnosis and a prognosis and, where possible, an estimated date when the applicant may return to work.
 5. A request for a specific number of days from the Sick Leave Bank.
 6. Incomplete applications will not be acted upon by the Sick Leave Bank Committee.
- E. A bargaining unit member who exhausts all full pay accumulated sick leave may be granted up to thirty (30) school days by the committee in response to the written application. Payment for such days shall begin only after all full pay accumulation has been used. Additional sick time will not be granted to persons who have abused existing sick days. The Sick Bank is a valuable benefit for all bargaining unit members. It is an insurance policy against catastrophic illness or disability which assures that bargaining unit members' salaries are continued during times of stress and sickness.
- F. If, after the original withdrawal authorized by the committee, the bargaining unit member is unable to return to duty, he/she/they may submit to the committee an application for an additional withdrawal of up to twenty (20) school days. The second withdrawal will begin following expiration of the first withdrawal.

- G. The first and second application must be accompanied by a physician's statement describing the illness and prognosis for a date of return to work. Thereafter, any part-pay accumulation as described above to which the bargaining unit member is entitled shall be implemented. The Sick Leave Bank Committee shall have the authority to require a second opinion by a physician designated by the committee, the cost of such opinion to be borne by the bargaining unit member.
- H. The Sick Leave Bank Committee shall have the discretion, but be under no obligation, to authorize additional days from the bank to bargaining unit members in cases of extended disability. The Committee's decisions shall not be subject to the grievance process.

IN WITNESS WHEREOF, the parties have set their hands this ____ day of _____,
2022.

HARTFORD BOARD OF
EDUCATION

HARTFORD FEDERATION OF
SCHOOL SPECIAL POLICE OFFICERS

BY _____

BY _____

Davey Velez, President

APPENDIX A **SALARY SCHEDULES** **SCHOOL SPECIAL POLICE OFFICERS**

Note: State Certification shall become a job requirement (qualification) effective July 1, 2013.

For all the salary schedules below, increment advancement is determined by Article IV, B.

Members shall receive a 3% differential upon successful completion of the SPO Training Academy if such an academy is created or a 5% differential for completion of an Associate's degree or a Bachelor's degree in Criminal Justice from an accredited college or university. The degree differential shall be paid within 90 days of the provision of the official transcript and request for such differential to the Executive Director of Human Resources. This provision shall not be subject to the grievance procedure.

The Board and the Union agree that any retroactive payments related to contract settlement shall only apply to Safety Officers employed as Safety Officers at the time the Board ratifies the agreement.

~~July 1, 2017 — June 30, 2021~~

	_____1	_____2	_____3	_____4
20 (183 days)	_____25,978	_____31,391	_____33,555	_____36,803
21 (201 days)	_____28,524	_____34,467	_____36,844	_____40,409

~~2017-2021 0% GWI, no step movement.~~

~~2021-2022~~

	_____1	_____2	_____3	_____4
20 (183 days)	_____31,391	_____33,555	_____36,803	_____39,747
21 (201 days)	_____34,467	_____36,844	_____40,409	_____43,642

~~2021-2022 — all unit members move 1 step. Eliminate Step 1, create new Step 4.~~

~~2022-2023*~~

	1	2	3	4
20 (184 days)	32,194	34,413	37,744	40,763
21 (202 days)	35,331	37,768	41,422	44,736

~~2022-2023 2% GWI, no step movement.~~

~~2023-2024~~

	1	2	3	4
20 (184 days)	32,838	35,101	38,499	41,578
21 (202 days)	36,038	38,523	42,250	45,631

~~2023-2024 2% GWI, no step movement.~~

~~*The salary scales for 2022-2023 forward reflect the addition of one workday.~~

2024-2025

<u>Step</u>	<u>20 (184 Days)</u>	<u>21 (202 Days)</u>
<u>2</u>	<u>\$35,277</u>	<u>\$38,716</u>
<u>2.5</u>	<u>\$36,984</u>	<u>\$40,589</u>
<u>3</u>	<u>\$38,691</u>	<u>\$42,462</u>
<u>3.5</u>	<u>\$40,239</u>	<u>\$44,161</u>
<u>4</u>	<u>\$41,787</u>	<u>\$45,859</u>
<u>5</u>	<u>\$42,623</u>	<u>\$46,776</u>

- For 2024-2025, all steps will be improved by 0.5%.
- A step will be added at the mid-way point between Steps 2 and 3 and between Steps 3 and 4.
- A new Step 5 will be created, that is a 2% increase above Step 4.
- Step 1 will be eliminated.
- All bargaining unit members not on top step who are eligible for increment pursuant to Article IV(B) will move one step.

2025-2026

<u>Step</u>	<u>20 (184 Days)</u>	<u>21 (202 Days)</u>
<u>2.5</u>	<u>\$37,169</u>	<u>\$40,792</u>

<u>3</u>	<u>\$38,884</u>	<u>\$42,674</u>
<u>3.5</u>	<u>\$40,440</u>	<u>\$44,382</u>
<u>4</u>	<u>\$41,996</u>	<u>\$46,088</u>
<u>5</u>	<u>\$42,836</u>	<u>\$47,010</u>
<u>6</u>	<u>\$43,693</u>	<u>\$47,950</u>

- For 2025-2026 all steps will be improved by 0.5%.
- A new Step 6 will be created, that is a 2% increase above Step 4.
- Step 2 will be eliminated.
- All bargaining unit members not on top step who are eligible for increment pursuant to Article IV(B) will move one step.

2026-2027

<u>Step</u>	<u>20 (184 Days)</u>	<u>21 (202 Days)</u>
<u>2.5</u>	<u>\$37,355</u>	<u>\$40,996</u>
<u>3</u>	<u>\$39,078</u>	<u>\$42,887</u>
<u>3.5</u>	<u>\$40,642</u>	<u>\$44,604</u>
<u>4</u>	<u>\$42,206</u>	<u>\$46,318</u>
<u>5</u>	<u>\$43,050</u>	<u>\$47,245</u>
<u>6</u>	<u>\$44,130</u>	<u>\$48,430</u>

- For 2026-2027 steps 2.5 through 5 will be improved by 0.5%.
- Step 6 will be improved by 1.0%.
- All bargaining unit members not on top step who are eligible for increment pursuant to Article IV(B) will move one step.

2027-2028

<u>Step</u>	<u>20 (184 Days)</u>	<u>21 (202 Days)</u>
<u>2.5</u>	<u>\$37,542</u>	<u>\$41,201</u>
<u>3</u>	<u>\$39,273</u>	<u>\$43,101</u>
<u>3.5</u>	<u>\$40,845</u>	<u>\$44,827</u>
<u>4</u>	<u>\$42,417</u>	<u>\$46,550</u>
<u>5</u>	<u>\$43,265</u>	<u>\$47,481</u>
<u>6</u>	<u>\$44,571</u>	<u>\$48,914</u>

- For 2027-2028 steps 2.5 through 5 will be improved by 0.5%.
- Step 6 will be improved by 1.0%.

- All bargaining unit members not on top step who are eligible for increment pursuant to Article IV(B) will move one step.

APPENDIX B LONGEVITY

SCHOOL SPECIAL POLICE OFFICERS

YEARS	AMOUNT
6-9	\$495
10-14	\$545
15-19	\$620
20+ PLUS	\$720

APPENDIX C FRINGE BENEFITS

A. ~~B.~~ Health Insurance

B.

~~Health Insurance — Effective July 1, 2014, the Board shall pay eighty-eight percent (88%) of the fully insured equivalent premium and the member paying twelve percent (12%).~~

~~1.~~

~~A. — The Hartford Board of Education Preferred Plan with the following co-pays and deductibles:~~

~~Effective July 1, 2012~~

~~Three tier drug rider as follows:~~

~~\$10-generic~~

~~\$25-formulary brand~~

~~\$40-non formulary brand~~

~~Mail Order: Two times the applicable co-payment for a 90-day supply.~~

Effective July 1, 2012, there shall be mandatory generic drug substitution consistent with the State of Connecticut Benefit Design.

~~Effective July 1, 2008 —~~

~~Out of Network visits shall be subject to a \$250 deductible and 20% coinsurance for an individual plan up to a \$1,250 yearly maximum. Family plans shall be subject to a \$500 deductible and 20% coinsurance up to a \$2,500 yearly maximum.~~

~~\$ 20 — Office Visits Co-Pay~~

~~\$0/\$5 — Preventive Co-Pay~~

~~\$ 100 — Emergency Room Co-Pay~~

~~\$150 per admission Co-Pay~~

~~\$250/\$500 — Out of Network Co-Pay~~

~~80%/20% — Coinsurance of \$5,000/\$10,000~~

~~Three tier drug rider as follows:~~

~~\$10-generic~~

~~\$20-formulary brand~~

~~\$35-non formulary brand~~

~~Mail Order: One times the applicable co-payment for a 90-day supply.~~

~~20%—Prescription Coinsurance for Out-of-Network
Unlimited Maximum~~

~~The above benefit descriptions are subject to the terms and conditions of the City of Hartford's Split Funded Contract.~~

Effective July 1, 2006, the following changes will take effect:

- Exclusion of Lasik surgery
- Breast Implant removal (add \$1,000 maximum)
- Exclude Rogaine and Nicorette
- Exclude sex change operation

~~B. Health Insurance~~

Effective July 1, 2022 all bargaining unit members will only be eligible for a High Deductible Health Plan.

1. High Deductible Health Plan (“HDHP”) with a Health Savings Account (“HSA”)

Members shall contribute the following percentages toward the annual premium or the Anthem allocation rate plus not more than four percent (4%) for individual or family coverage on the HDHP with HSA:

2022-2023	12%
2023-2024	12.5%
2024-2025	12.5%
2025-2026	13.0%
2026-2027	13.5%
2027-2028	14.0%

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

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

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

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

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

HDHP Plan:

~~For the 2022-2023 school year, the Board shall contribute seventy-five percent (75%) of the applicable HDHP deductible amount. For the 2022-2023 school year, two-thirds the Board's contribution toward the HDHP deductible will be deposited into the HSA account during the first week of July 1, 2022 and one-third of the Board's contribution toward the HDHP deductible will be deposited into the HSA during the first week of January 2023.~~ For the ~~2023-2024~~2024-2025 school year, the Board shall contribute fifty percent (50%) of the applicable HDHP deductible amount in two equal installments. The first payment will be made during the week of July 1, ~~2023-2024~~ and the second payment will be made during the week of January 1, ~~2024-2025~~. In subsequent years, the payment will be made in two equal installments, the first during the week of July 1 and the second during the week of January 1. The Board's contribution will be pro-rated for members hired after July 1st in any year.

1. The Union agrees that any portion of the health, dental or prescription drug plan may be insured or self-insured at the sole discretion of the Board. This provision shall not be subject to the grievance procedure. The Board may change its pharmacy benefits manager in its sole discretion.
2. The parties acknowledge that the Board's contribution toward the funding of the HSA is not an element of the underlying insurance plan, but rather relates to the manner in which the deductible shall be funded for active employees. The Board shall have no obligation to fund any portion of the HSA deductible for individuals upon their separation from employment or departure from the Union.

Any member who is enrolled in Medicare may not participate in the HSA and must participate in a health retirement account (HRA).

3. Anthem Blue Cross Blue Shield Full Service Dental Plan subject to the premium cost sharing specified above. Employees and their enrolled dependents will also be provided with riders A, B, C, D, and E (DCR, up to age 25) at no cost. As of July 1, 2022, the dental plan is subject to the premium cost sharing specified for the HDHP above.
4. Coverage will be provided for handicapped or disabled dependent children who are 26 years of age or older. The employee and their dependents must meet Anthem Blue Cross Blue Shield's periodic medical certification requirements in order to qualify for the medical coverage continuation.
5. If the employee or the employee's dependents become ineligible for medical or dental coverage, they can purchase the coverage at their own expense at the group rate plus the 2% administration fee in accordance with the Congressional Omnibus Budget Reconciliation Act (COBRA).

~~6. Bargaining unit members who opt not to take the health insurance plan shall be paid an annual stipend of \$1,000. Effective July 1, 2025, and each July 1 thereafter, bargaining unit members who are eligible for medical and dental insurance benefits through the Board may voluntarily elect, subject to Section 125 of the Internal Revenue Code, to waive their Board-provided medical and dental insurance coverage for a minimum of one (1) year, except as provided below. A bargaining unit member who opts not to accept medical and dental insurance through the Board's medical and dental insurance plans, in lieu thereof, shall be paid an annual amount of One Thousand Dollars (\$1,000.00) at the end of that fiscal year, provided the bargaining unit member timely notifies the Office of Talent Management before the close of the annual enrollment period. In order to be eligible for this annual payment, the bargaining unit member must provide evidence that the bargaining unit member and his/her expected tax family are or will be enrolled in minimum essential health care coverage through another source (other than coverage in the individual market, whether or not obtained through the Exchange) (the "alternate coverage"). This waiver, including the evidence of alternate coverage, must be renewed each year during the annual open enrollment period. Payment for the waiver will be paid only upon the completion of the entire plan year, payable during the month of July of the subsequent year.~~

~~6. Any bargaining unit member who subsequently becomes ineligible under alternate medical insurance coverage during the one (1) year period shall be entitled to re-enroll under the Board's medical insurance provisions provided that the Office of Talent Management is notified by the bargaining unit member in writing. If the bargaining unit member re-enrolls in the Board's medical insurance plan before the expiration of the one (1) year period, he/she/they shall receive a pro-rated amount for any full month that he/she/they has not received medical insurance from the Board.~~

7. For informational purposes only, a Long-Term Disability policy will be made available to bargaining unit members by the City of Hartford at group rates.

89. The Board reserves the right to study alternative insurance plans to the plans outline in this section provided the following steps are followed:

- The plan suggested as an alternative must contain at least a substantially equal benefit level as the present plan at no additional cost to the employee; and such alternate plans must be subject to the jurisdiction of the State Insurance Department.
- The Federation will have the opportunity to study the plan for a period of twenty (20) working days.
- At the end of the twenty day period, the Board and the Federation will mutually agree to an impartial arbitrator if comparability is an issue or the purpose of the comparability study.

- If the proposed plan is comparable, portable through the United States, the Board may substitute as soon as possible.
- Proposed changes are limited to no more than one proposed change for each type of insurance during the life of the contract.

APPENDIX D REIMBURSEMENT FOR PERSONAL AUTO

Employees who use their personal automobile for outside patrol during the months of November through April shall be compensated at a flat rate of \$20.00 per week. When officers are requested to use their personal automobiles for responsibilities other than outside patrol they will be compensated in accordance with the IRS rate at that time.

APPENDIX E SEVERANCE PAY

- A. All employees will earn two sick days a month the unused portion of which may be accumulated to a total of 175.
- B. All employees will be eligible to receive severance pay on retirement or death for unused sick leave days that they accumulate. The formula shall be as follows: For each sick leave day unused at the date of retirement or death, ~~he/she~~ he/she/they shall receive the equivalent of one (1) day's salary to a maximum of seventy (70) days or one-half the total number of unused sick leave days, whichever is higher.
- C. The provisions of this Subsection are included in the Agreement for informational purposes only; they are not intended to be comprehensive and may not be up-to-date. This subsection shall not be subject to the grievance procedure.

Pensions:

1. The present retirement benefits to the MERF plan of the City of Hartford shall continue in effect.
 - a. An employee with at least twenty five (25) years of service and at least fifty-five (55) years of age, or an employee with at least ten (10) years of service and at least sixty (60) years of age will be eligible for a pension based on two percent (2%) of the employees final average pay per whole year of service.
 - b. The normal retirement allowance shall amount to two percent (2%) of final average pay for each year of service to a maximum of seventy percent (70%) of final average pay. The final average pay will be computed on the basis of the employee's highest five (5) of the last ten (10) years of his/her gross earnings.

- c. Any employee who is age fifty-five (55) with at least ten (10) years of service but less than twenty-five (25) years of service shall be eligible to receive a pension based on the above formula but reduced by four percent (4%) for each year the employee retires short of age sixty (60).
- d. Any disability or disability allowance shall be computed as provided above and shall be subject to the limitations of Section 3 (e) and 3 (f).
- e. Commencing July 1, 1988 all employees shall contribute to the pension fund a total of four percent (4%) of the employee's earnings on which Social Security taxes are paid and seven percent (7%) of the balance of the employee's earnings to his account in the fund. This contribution shall be in lieu of any previous contributions required.
- f. The employee contributions to the pension fund of employees represented by Local 1018D Hartford Federation of School Special Police Officers, HFT, CSFT, AFT, AFL-CIO will be credited with three percent (3%) interest on such contributions. Present employees will be credited with such interest on their contributions as of June 30, 1988 or to the date of their employment, whichever is late. Each July 1 after July 1, 1988 contributions and interest shall be credited with three percent (3%) interest. Once credited, the interest and contributions made by the employee to the pension fund shall be payable to the employee upon separation from the city employment except that no such payment will be made to an employee granted a pension in accordance with this Chapter XVII, Section 3.
- g. An employee will be allowed to buy into the retirement system up to four (4) years of military service provided that the employee pays the prescribed contributions with interest in accordance with the provisions and stipulations of this plan.

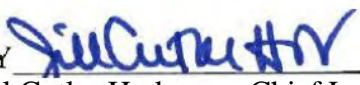
SIDE LETTER
BETWEEN
THE HARTFORD PUBLIC SCHOOLS AND
THE HARTFORD FEDERATION OF SCHOOL SPECIAL POLICE OFFICERS

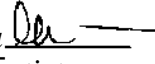
The Union and the Board acknowledge the Board's practice to separate an employee from service (self-resign) if the member fails to appear for work without authorization. This practice is long-standing and is not subject to the grievance procedure.

If a member fails to appear for work and does not call in, that day is considered unauthorized and unpaid. If a member fails to appear for work and has not been approved for a leave, he/she/he/she/they may be separated from service as having abandoned his/her position or self-resigned. If a person is running out of leave time or has run out of time, and has not be authorized for any other kind of leave, the Administration sends a notice to the home address listed in the payroll system indicating these facts and requiring that the member return to work by a date certain. If the member fails to appear by such date, the member is self-resigned. Three days without authorization for the first occurrence is the minimum for a self-resignation. A letter is sent to confirm the self-resignation. This process is followed when the member is out of time but legitimately sick or when the person fails to appear but has not been approved for leave. One example of the later is going on a trip for vacation and failing to return for work. In that case, the letter is sent to the home address on record and the confirming letter is sent if the member does not return as directed. Once a person has received a "self-resignation" notice and reappears for work, he/she/he/she/they no longer receives the same minimum of three day grace period if the same occurs in the future. In those cases where notice is given, even one unauthorized day can be treated as a self-resignation.

THE HARTFORD BOARD OF
EDUCATION

HARTFORD FEDERATION OF
SCHOOL SPECIAL POLICE OFFICERS

BY 
Jill Cutler Hodgman, Chief Labor and Legal Officer

c"_, A2a 
Patricia Walters, Chief Negotiator

City of Hartford

FY2025

Monthly Financial Report to the Municipal Accountability Review Board



March 2025
(FY2025 P9)

Meeting date: May 15, 2025

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

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City of Hartford - FY2025 General Fund Financial Report & Projection

5/15/2025

Revenue Category	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2024 ACTUAL (MAR)	FY2025 ACTUAL (MAR)	FY2025 PROJECTION	VARIANCE FAV/(UNFAV)
41 General Property Taxes ¹	(308,069,591)	(299,433,841)	(299,433,841)	(301,821,605)	(298,859,081)	(305,833,841)	(6,400,000)
42 Licenses & Permits ²	(13,266,465)	(6,950,743)	(6,950,743)	(10,401,509)	(5,942,858)	(7,200,743)	(250,000)
43 Fines Forfeits & Penalties ³	(98,146)	(113,840)	(113,840)	(78,627)	(97,703)	(113,840)	-
44 Revenue from Money & Property ⁴	(11,654,441)	(8,714,259)	(8,714,259)	(8,842,114)	(8,079,860)	(9,714,259)	(1,000,000)
45 Intergovernmental Revenues ⁵	(351,721,557)	(298,760,849)	(298,760,849)	(204,474,770)	(201,242,024)	(300,260,849)	(1,500,000)
46 Charges For Services ⁶	(4,854,362)	(3,491,416)	(3,491,416)	(3,385,812)	(2,871,488)	(3,491,416)	-
47 Reimbursements ⁷	(115,291)	(89,653)	(89,653)	(51,514)	(36,363)	(89,653)	-
48 Other Revenues ⁸	(1,002,761)	(332,866)	(332,866)	(878,006)	(1,013,538)	(332,866)	-
53 Other Financing Sources ⁹	(5,858,056)	(5,945,500)	(5,945,500)	(3,481,791)	(4,403,417)	(5,945,500)	-
Total Revenues¹⁷	(696,640,670)	(623,832,967)	(623,832,967)	(533,415,747)	(522,546,332)	(632,982,967)	(9,150,000)

Expenditure Category	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2024 ACTUAL (MAR)	FY2025 ACTUAL (MAR)	FY2025 PROJECTION	VARIANCE FAV/(UNFAV)
Payroll ¹⁰	127,076,397	138,738,615	138,726,190	92,564,070	95,209,886	136,326,176	2,400,014
Benefits ¹¹	76,834,192	99,936,277	96,725,252	69,089,462	84,242,454	100,274,645	(3,549,393)
Debt & Other Capital ^{12, 16}	100,220,098	16,380,438	19,591,463	5,454,097	49,455,480	19,591,463	-
Library	9,201,354	9,512,786	9,512,786	6,901,196	(21,377,636)	9,512,786	-
Metro Hartford Innovation Services	5,075,732	5,555,019	5,555,019	3,806,802	4,166,264	5,555,019	-
Utilities ¹³	28,659,087	30,977,006	30,977,006	20,275,156	20,531,179	30,593,444	383,562
Other Non-Personnel ¹⁴	51,335,999	38,719,552	38,731,977	34,247,352	25,235,155	38,976,074	(244,097)
Education ¹⁵	284,013,274	284,013,274	284,013,274	166,016,234	166,016,234	284,013,274	-
Total Expenditures¹⁷	682,416,133	623,832,967	623,832,967	398,354,367	423,479,015	624,842,881	(1,009,914)

Revenues and Expenditures, Net	(14,224,537)	-	-	(135,061,380)	(99,067,317)	(8,140,086)	
Use of Assigned Fund Balance	-	-	-	-	-	-	-
Projected (Surplus)/Deficit	-	-	-	-	-	(8,140,086)	-

REVENUE FOOTNOTES

- ¹ (1) Cumulative through March FY2025, current year tax levy revenue actuals are 0.41% or \$1.19M higher than through FY2024 Period 9 (March).
(2) The FY2025 Period 9 revenue actuals for prior year levies are 54% or \$4.10M lower than through FY2024 Period 9 due to credit adjustments related to tax appeals and court stipulations.
(3) Interest and liens collections actuals through March FY2025 are 4% or \$0.20M higher than actuals through March FY2024.
- ² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, and plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking unfavorably by 43% or \$4.46M compared to the FY2024 cumulative through March due to lower permit activity.
- ³ The Fines, Forfeits and Penalties revenue line item includes revenues from false alarm fines.
- ⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2025 actuals are tracking 9% or \$0.76M lower than March FY2024 due to lower interest revenue.
- ⁵ Intergovernmental Revenues reflect the receipts of Education Cost Sharing, Supplemental Car Tax and PILOT revenues from the State. March FY2025 actuals are 1.58% or \$3.23M lower than March FY2024 actuals, due to a \$4.54M supplement to the Municipal Revenue Sharing Grant that was received in FY2024 but not in FY2025.
- ⁶ Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records, and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$5.0M. March FY2025 actuals are 15% or \$0.51M lower than March 2024 actuals.
- ⁷ Reimbursements (primarily Section 8) largely occur at fiscal year end.
- ⁸ Other Revenues will vary year to year based on unanticipated items such as settlements. This revenue category's actuals through March FY2025 are 15% or \$0.14M higher than the FY2024 cumulative through March.
- ⁹ Other Financing Sources reflects revenues from DoNo Stadium Fund (1), the Parking Authority Fund (2), Special Police Service Fund (3), and other (4). Category actuals through March FY2025 are 26% or \$0.92M higher than the actuals through March FY2024 due to higher Police Private Duty revenue.
(1) Yard Goat Admission Tax is received monthly.
(2) The revenue from Hartford Parking Authority is received quarterly.
(3) Revenues from Police Private Duty normally are posted quarterly.

EXPENDITURE FOOTNOTES

- ¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$2.40M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 34 weeks of actual payroll expenses with 18.2 weeks remaining. Vacancies are assumed to be refilled with 14.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$9.23M and PT savings of \$120K are offset by a projected shortfall of \$6.83M in OT and 118K in Holiday Pay. Payroll will continue to be monitored throughout the fiscal year.
- ¹¹ Benefits and Insurances is projected to be net unfavorable due to the health cost trend and centrally budgeted non-Public Safety attrition being realized in departments city-wide.
- ¹² The FY2025 Adopted Budget for Debt & Other Capital is comprised of \$4.64M for Downtown North principal and interest, \$220K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, \$3.21M for ARPA, and \$11.40M for Pay-As-You-Go CapEx for a total of \$19.59M.
- ¹³ Utilities are favorable due to water, piped gas and diesel fuel, offset by the trend in other disposal fees.
- ¹⁴ Other is net unfavorable due to legal settlements.
- ¹⁵ Education YTD actuals reflect 9 months of the City's tax supported payment of \$96M and two payments from the State of Connecticut. The \$188M ECS will be recorded as the State allocation is received.
- ¹⁶ Under the executed Contract Assistance agreement, \$46.52M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2025. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue.
- ¹⁷ The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenues is unfavorable.

Revenue Summary - Major Category

		FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2024 ACTUAL (MARCH)	FY2025 ACTUAL (MARCH)
41-TAXES		(299,433,841)	(299,433,841)	(301,821,605)	(298,859,081)
	CURRENT YEAR TAX LEVY	(291,129,713)	(291,129,713)	(289,110,690)	(290,300,053)
	INTEREST AND LIENS	(4,100,000)	(4,100,000)	(4,826,441)	(5,027,201)
	PRIOR YEAR LEVIES	(4,000,000)	(4,000,000)	(7,559,250)	(3,455,546)
	TAX LIEN SALES	-	-	(196,495)	-
	OTHER	(204,128)	(204,128)	(128,728)	(76,281)
42-LICENSES AND PERMITS		(6,950,743)	(6,950,743)	(10,401,509)	(5,942,858)
	BUILDING PERMITS	(3,800,580)	(3,800,580)	(5,076,807)	(2,809,978)
	ELECTRICAL PERMITS	(1,051,600)	(1,051,600)	(2,412,142)	(1,163,238)
	FOOD & MILK DEALER LICENSES	(192,300)	(192,300)	(202,001)	(245,750)
	MECHANICAL PERMITS	(841,280)	(841,280)	(1,470,138)	(444,046)
	PLUMBING PERMITS	(420,640)	(420,640)	(736,987)	(383,750)
	OTHER	(644,343)	(644,343)	(503,433)	(896,097)
43-FINES FORFEITS AND PENALTIES		(113,840)	(113,840)	(78,627)	(97,703)
	FALSE ALARM CITATIONS-POL&FIRE	(100,000)	(100,000)	(68,508)	(76,168)
	LAPSED LICENSE/LATE FEE	(7,100)	(7,100)	(6,700)	(13,100)
	OTHER	(6,740)	(6,740)	(3,419)	(8,435)
44-INTEREST AND RENTAL INCOME		(8,714,259)	(8,714,259)	(8,842,114)	(8,079,860)
	BILLINGS FORGE	(20,428)	(20,428)	(17,688)	(17,780)
	CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(20,833)	(58,333)
	INTEREST	(8,000,000)	(8,000,000)	(8,258,484)	(7,347,809)
	RENT OF PROP-ALL OTHER	(87,720)	(87,720)	(77,827)	(74,660)
	RENTAL OF PARK PROPERTY	(35,000)	(35,000)	(14,375)	(18,304)
	RENTAL OF PARKING LOTS	-	-	(340)	(28,710)
	RENTAL OF PROP-FLOOD COMM	(99,360)	(99,360)	(93,124)	(89,400)
	RENTAL-525 MAIN STREET	-	-	(5,586)	-
	RENTS FROM TENANTS	(161,400)	(161,400)	(160,448)	(144,113)
	SHEPHERD PARK	(124,207)	(124,207)	-	-
	THE RICHARDSON BUILDING	(100,000)	(100,000)	(157,266)	(157,064)
	UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)
	OTHER	-	-	-	(107,542)
45-INTERGOVERNMENTAL		(298,760,849)	(298,760,849)	(204,474,770)	(201,242,024)
	MUNICIPAL AID	(295,653,357)	(295,653,357)	(202,157,963)	(198,256,015)
	CAR TAX SUPPL MRSF REV SHARING	(22,770,460)	(22,770,460)	(22,167,601)	(22,770,460)
	EDUCATION COST SHARING	(187,974,890)	(187,974,890)	(93,987,446)	(94,042,222)
	HIGHWAY GRANT	(1,162,089)	(1,162,089)	(1,162,089)	(1,162,089)
	MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(4,091,015)	(4,091,015)
	MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	-	-
	MRSF SELECT PILOT	(15,792,632)	(15,792,632)	(20,331,835)	(15,792,632)
	PRIV TAX EXEMPT PROPERTY	(60,397,602)	(60,397,602)	(60,417,977)	(60,397,596)
	OTHER MUNICIPAL AID	-	-	-	-
	STATE CONTRACT ASSISTANCE	-	-	-	-
	OTHER STATE REVENUES	(87,045)	(87,045)	(97,308)	(82,407)
	JUDICIAL BRANCH REV DISTRIB.	(66,947)	(66,947)	(97,308)	(68,995)
	VETERANS EXEMPTIONS	(20,098)	(20,098)	-	(13,412)
	PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(3,012,447)	(3,012,447)	(2,087,572)	(2,894,828)
	DISABIL EXEMPT-SOC SEC	(7,262)	(7,262)	(5,794)	(6,435)
	GR REC TAX-PARI MUTUEL	(165,714)	(165,714)	(115,077)	(86,972)
	HEALTH&WELFARE-PRIV SCH	(54,629)	(54,629)	-	(52,344)
	MATERIALS INNOVATION RECYCLING	-	-	-	-
	PHONE ACCESS LN TAX SH	(778,518)	(778,518)	(260,622)	(404,050)
	PILOT CHURCH HOMES INC	(126,588)	(126,588)	(126,512)	(126,512)
	PILOT FOR CT CTR FOR PERF	(418,761)	(418,761)	(267,801)	-
	PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)
	PILOT HARTFORD HILTON	(215,000)	(215,000)	(210,940)	(357,795)
	PILOT HARTFORD MARRIOTT	(500,000)	(500,000)	(501,326)	(714,142)
	PILOT-PARK AND MAIN	-	-	-	(34,099)
	PILOT-PENNANT N CROSSING	(220,975)	(220,975)	(74,500)	(612,480)
	PILOT TRINITY COLLEGE	(25,000)	(25,000)	(25,000)	-
	OTHER	(8,000)	(8,000)	(131,927)	(8,775)
	STATE REIMBURSEMENTS	(8,000)	(8,000)	(131,927)	(8,775)
46-CHARGES FOR SERVICES		(3,491,416)	(3,491,416)	(3,385,812)	(2,871,488)
	CONVEYANCE TAX	(1,600,000)	(1,600,000)	(1,494,571)	(1,249,232)
	FILING RECORD-CERTIF FEES	(300,000)	(300,000)	(230,179)	(226,310)
	TRANSCRIPT OF RECORDS	(640,750)	(640,750)	(450,025)	(490,908)
	OTHER	(950,666)	(950,666)	(1,211,037)	(905,038)
47-REIMBURSEMENTS		(89,653)	(89,653)	(51,514)	(36,363)
	ADVERTISING LOST DOGS	(453)	(453)	(270)	(230)
	DOG ACCT-SALARY OF WARDEN	(2,105)	(2,105)	-	(3,454)
	SECTION 8 MONITORING	(83,890)	(83,890)	(51,094)	(32,679)
	OTHER	(3,205)	(3,205)	(150)	-
48-OTHER REVENUES		(332,866)	(332,866)	(878,006)	(1,013,538)
	MISCELLANEOUS REVENUE	(117,534)	(117,534)	(263,672)	(221,939)
	OVER & SHORT ACCOUNT	-	-	(194)	(7)
	SALE OF DOGS	(6,849)	(6,849)	(4,869)	(4,722)
	SETTLEMENTS - OTHER	(3,000)	(3,000)	(21)	-
	OTHER	(205,483)	(205,483)	(609,250)	(786,870)
53-OTHER FINANCING SOURCES		(5,945,500)	(5,945,500)	(3,481,791)	(4,403,417)
	DOWNTOWN NORTH (DONO)	(912,500)	(912,500)	(347,006)	(377,617)
	REVENUE FROM HTFD PKG AUTHY	(2,283,000)	(2,283,000)	(1,923,000)	(1,712,250)
	SPECIAL POLICE SERVICES	(2,750,000)	(2,750,000)	(1,211,785)	(2,313,550)
Grand Total		(623,832,967)	(623,832,967)	(533,415,747)	(522,546,332)

MARB Report - March 2025
CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY2024 AND FY2025
PROPERTY TAX COLLECTIONS REPORT THROUGH March 31, 2025

Month	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	Actual FY2024	Actual FY2025	Actual FY2024	Actual FY2025	Actual FY2024	Actual FY2025	Actual FY2024	Actual FY2025	Actual FY2024	Actual FY2025
July	108,382,349	116,040,550 ¹	1,209,101	(4,763,812) ²	334,426	240,581 ^{3,4}	-	-	109,925,876	111,517,320
August	39,513,704	36,419,869	464,642	1,681,901	340,531	649,087	-	-	40,318,876	38,750,857
September	4,313,472	1,817,862	650,109	813,189	402,506	390,433	193,550	-	5,559,636	3,021,484
October	2,422,432	2,172,132	1,591,353	1,573,985	1,362,737	530,354	-	-	5,376,521	4,276,472
November	2,393,539	2,557,172	808,910	(1,198,285) ²	336,654	255,374	-	-	3,539,103	1,614,260
December	8,149,513	13,726,705	779,562	1,496,274	445,942	707,106	2,946	-	9,377,962	15,930,085
January	95,066,146	86,459,850 ⁶	544,896	1,455,384	562,227	794,210	-	-	96,173,269	88,709,444
February	25,933,875	28,855,114	913,756	1,655,914	572,469	931,152	-	-	27,420,099	31,442,181
March	2,935,663	2,250,798	596,920	740,996	468,950	528,904	-	-	4,001,533	3,520,698
April	2,127,048	-	555,978	-	446,678	-	-	-	3,129,704	-
May	883,934	-	369,769	-	424,770	-	-	-	1,678,473	-
June	1,169,055	-	621,538	-	470,738	-	-	-	2,261,331	-
Total Collections	293,290,728	290,300,053	9,106,535	3,455,546	6,168,627	5,027,201	196,495	-	308,762,385	298,782,800 ⁵
60 Days Collections	-	-	-	-	-	-	-	-	-	-
Reclass - Year End Entries	-	-	-	-	-	-	-	-	-	-
Adjusted Total Collections	293,290,728	290,300,053	9,106,535	3,455,546	6,168,627	5,027,201	196,495	-	308,762,385	298,782,800

Summary	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
Total Budget	292,019,388	291,129,713	4,300,000	4,000,000	4,100,000	4,100,000	-	-	300,419,388	299,229,713
Total Current Levy (GL 2023) New Bills	320,100,629	315,227,603	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections Through MARCH 2025	289,110,690	290,300,053	7,559,250	3,455,546 ²	4,826,441	5,027,201	196,495	-	301,692,877	298,782,800 ²
Outstanding Receivable at 03/31	17,559,298	10,374,910	43,894,238	48,280,935	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjust bridging QDS to Munis	-	14,552,640	-	-	-	-	-	-	-	-

Statistics	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
% of Budget Collected	99.00%	99.72%	175.80%	86.39%	117.72%	122.61%	-	-	100.42%	99.85%
% of Adjusted Levy Collected	90.32%	92.09%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	68.95	68.95	-	-	-	-	-	-	-	-
Mill Rate Personal Property	68.95	68.95	-	-	-	-	-	-	-	-
Mill Rate Motor Vehicle	32.46	32.46	-	-	-	-	-	-	-	-

NOTES

¹ Current Year Tax collections exceed prior year due to timing.

² PY levy collected was offset against credit adjustments due to tax appeals and court stipulations.

³ Payment of prior year taxes including interest.

⁴ July Interest was 236,605 now 240,582

⁵ MTS 50/50 not part of computations for total collections.

⁶ Current year tax collection is less than prior year due to timing and delay in receipt of funds from major tax payers. Overall collections totaled for the major collection months (including February not yet reported) are relatively equal.

Expenditure Summary - Departments

	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2024 ACTUAL (MAR)	FY2025 ACTUAL (MAR)	FY2025 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE ¹	803,757	853,202	853,202	569,406	630,980	876,419	(23,217)
00112 COURT OF COMMON COUNCIL	683,457	978,077	978,077	488,916	487,374	947,708	30,369
00113 TREASURER	379,264	549,250	549,250	266,641	293,372	521,284	27,966
00114 REGISTRARS OF VOTERS	839,719	597,072	932,844	624,247	638,989	928,787	4,057
00116 CORPORATION COUNSEL	1,474,760	1,709,616	1,709,616	1,103,846	1,098,839	1,594,201	115,415
00117 TOWN & CITY CLERK	889,780	1,076,067	1,076,067	646,115	677,601	937,402	138,665
00118 INTERNAL AUDIT	529,725	554,861	554,861	386,712	383,394	553,410	1,451
00119 CHIEF OPERATING OFFICER	1,361,994	1,547,904	1,547,904	877,362	801,297	1,320,307	227,597
00122 METRO HARTFORD INNOVATION SERV	5,075,732	5,555,019	5,555,019	3,806,802	4,166,264	5,555,019	0
00123 FINANCE	3,948,889	4,400,078	4,400,078	2,699,127	2,848,846	4,147,886	252,192
00125 HUMAN RESOURCES	1,474,029	2,217,985	2,217,985	1,059,948	1,371,524	2,106,296	111,689
00128 OFFICE OF MANAGEMENT & BUDGET	1,443,492	1,605,967	1,605,967	974,233	1,062,577	1,577,565	28,402
00132 FAMILIES, CHILDREN, & YOUTH	4,619,861	3,399,501	3,399,501	2,809,328	1,884,288	3,183,834	215,667
00142 SPORTS AND RECREATION	0	2,283,649	2,283,649	0	1,566,796	2,245,624	38,025
00211 FIRE ²	41,650,383	41,485,004	41,485,004	30,250,265	30,341,702	43,814,424	(2,329,420)
00212 POLICE	50,397,483	54,867,897	54,867,897	36,450,976	36,943,685	52,016,503	2,851,394
00213 EMERGENCY SERVICES & TELECOMM. ³	5,289,811	5,300,745	5,300,745	4,142,583	3,712,750	5,398,066	(97,321)
00311 PUBLIC WORKS ⁴	21,290,385	22,373,066	22,373,066	15,134,944	15,500,366	22,420,471	(47,405)
00420 DEVELOPMENT SERVICES	5,826,838	7,472,383	7,472,383	3,497,523	4,519,852	7,014,162	458,221
00520 HEALTH AND HUMAN SERVICES	5,078,423	6,221,324	6,221,324	2,620,479	3,143,857	5,825,056	396,268
00711 EDUCATION	284,013,274	284,013,274	284,013,274	166,016,234	166,016,234	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY	9,201,354	9,512,786	9,512,786	6,901,196	7,134,590	9,512,786	0
00820 BENEFITS & INSURANCES ⁵	76,834,192	99,936,277	96,725,252	69,089,462	84,242,454	100,274,645	(3,549,393)
00821 DEBT SERVICE	100,220,098	16,380,438	19,591,463	5,454,097	20,943,254	19,591,463	0
00822 NON OP DEPT EXPENDITURES ⁶	59,089,432	48,941,525	48,605,753	42,483,926	33,068,130	48,466,289	139,464
Grand Total	682,416,133	623,832,967	623,832,967	398,354,367	423,479,015	624,842,881	(1,009,914)

¹ Mayor's Office is projected to be unfavorable due to salary adjustments.

² Fire is projected to be unfavorable due to overtime.

³ Emergency Services & Telecomm. is projected to be unfavorable due to overtime.

⁴ Public Works is projected to be unfavorable due to overtime.

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

⁶ Non Operating is projected to be net favorable primarily due to utilities.

Expenditure Summary - Major Expenditure Category

	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2024 ACTUAL (MAR)	FY2025 ACTUAL (MAR)	FY2025 PROJECTION	VARIANCE FAV/(UNFAV)
PAYROLL	127,076,397	138,738,615	138,726,190	92,564,070	95,209,886	136,326,176	2,400,014
FT ¹	99,107,873	116,413,791	116,503,538	71,339,496	74,512,189	107,272,495	9,231,043
HOL ¹	2,619,050	2,556,169	2,556,169	2,013,305	2,009,535	2,674,512	(118,343)
OT ¹	22,759,994	16,709,409	16,709,409	17,082,593	16,777,853	23,542,429	(6,833,020)
PT ¹	2,589,480	3,059,246	2,957,074	2,128,676	1,910,309	2,836,739	120,335
BENEFITS	76,834,192	99,936,277	96,725,252	69,089,462	84,242,454	100,274,645	(3,549,393)
HEALTH ²	9,371,168	34,709,697	31,498,672	21,327,270	21,444,253	32,748,672	(1,250,000)
MITIGATION ³	0	(2,240,000)	(2,240,000)	0	0	0	(2,240,000)
PENSION	54,724,151	51,768,917	51,768,917	36,995,664	51,432,898	51,768,917	0
INSURANCE	5,061,504	5,995,873	5,995,873	4,373,286	4,695,786	5,995,873	0
FRINGE REIMBURSEMENTS	(2,651,050)	(2,947,953)	(2,947,953)	(1,298,733)	(1,354,828)	(2,947,953)	0
LIFE INSURANCE	238,138	234,883	234,883	178,032	181,520	234,883	0
OTHER BENEFITS ⁴	5,219,745	6,165,000	6,165,000	3,932,692	4,045,013	6,265,000	(100,000)
WAGE ⁵	0	1,186,110	1,186,110	0	0	1,034,110	152,000
WORKERS COMP ⁶	4,870,535	5,063,750	5,063,750	3,581,250	3,797,813	5,175,143	(111,393)
DEBT	100,220,098	16,380,438	19,591,463	5,454,097	20,943,254	19,591,463	0
DEBT	100,220,098	16,380,438	19,591,463	5,454,097	20,943,254	19,591,463	0
LIBRARY	9,201,354	9,512,786	9,512,786	6,901,196	7,134,590	9,512,786	0
LIBRARY	9,201,354	9,512,786	9,512,786	6,901,196	7,134,590	9,512,786	0
MHIS	5,075,732	5,555,019	5,555,019	3,806,802	4,166,264	5,555,019	0
MHIS	5,075,732	5,555,019	5,555,019	3,806,802	4,166,264	5,555,019	0
UTILITY	28,659,087	30,977,006	30,977,006	20,275,156	20,531,179	30,593,444	383,562
UTILITY ⁷	28,659,087	30,977,006	30,977,006	20,275,156	20,531,179	30,593,444	383,562
OTHER	51,335,999	38,719,552	38,731,977	34,247,352	25,235,155	38,976,074	(244,097)
COMMUNITY ACTIVITIES	3,590,204	3,136,956	3,274,956	1,848,783	1,950,480	3,274,956	0
CONTINGENCY	672,073	3,043,740	2,193,740	509,570	326,436	2,193,740	0
CONTRACTED SERVICES ⁸	6,967,005	7,155,615	7,316,011	5,209,411	5,291,183	7,449,011	(133,000)
ELECTIONS	0	363,817	28,045	0	0	28,045	0
GOVT AGENCY & OTHER ⁹	40,959	45,259	45,259	30,971	33,099	47,388	(2,129)
LEASES - OFFICES PARKING COPIER ¹⁰	1,713,598	2,008,140	1,988,140	1,382,404	1,443,859	1,890,547	97,593
LEGAL EXPENSES & SETTLEMENTS ¹¹	15,105,784	3,749,500	4,599,500	13,543,473	3,328,072	4,790,500	(191,000)
OTHER ¹²	7,431,122	5,109,879	5,109,404	2,773,165	3,008,051	5,145,046	(35,642)
OUT AGENCY	100,000	100,000	100,000	0	0	100,000	0
POSTAGE	215,021	200,000	216,000	193,014	180,489	216,000	0
SUPPLY	5,159,300	4,802,404	5,070,927	3,433,687	3,103,202	5,070,927	0
TECH, PROF & COMM BASED SERVICES ¹³	3,855,330	5,018,629	4,851,782	2,388,061	2,889,798	4,831,703	20,079
VEHICLE & EQUIP	6,485,605	3,985,613	3,938,213	2,934,815	3,680,486	3,938,213	0
EDUCATION	284,013,274	284,013,274	284,013,274	166,016,234	166,016,234	284,013,274	0
EDUCATION	284,013,274	284,013,274	284,013,274	166,016,234	166,016,234	284,013,274	0
Grand Total	682,416,133	623,832,967	623,832,967	398,354,367	423,479,015	624,842,881	(1,009,914)

¹ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$2.40M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 34 weeks of actual payroll expenses with 18.2 weeks remaining. Vacancies are assumed to be refilled with 14.2 weeks remaining in the fiscal year. Vacancy and attrition savings of \$9.23M and PT savings of \$120K are offset by a projected shortfall of \$6.83M in OT and 118K in Holiday Pay. Payroll will continue to be monitored throughout the fiscal year.

² Health is unfavorable due to the trend in health claims.

³ Mitigation of \$2.24M reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$4.74M and \$418K in budgeted attrition and vacancy savings. In total, \$7.40M is budgeted for attrition city-wide.

⁴ Other benefits is unfavorable due to the trend in Social Security.

⁵ The FY2025 Adopted Budget includes centralized wage increases. Actual wage increases are realized in full-time payroll.

⁶ Workers compensation is unfavorable due to second injury fund expenses.

⁷ Utilities are favorable due to water, piped gas and diesel fuel, offset by the trend in other disposal fees.

⁸ Contracted Services is unfavorable due to the Public Safety Complex and camera maintenance expenses.

⁹ Government Agencies is unfavorable due to the Greater Hartford Transit and US Conference of Mayors expenses.

¹⁰ Leases is favorable due to facility rentals and copier machine costs.

¹¹ Legal expenses is unfavorable due to settlements.

¹² Other is unfavorable due to prior year tax refunds.

¹³ Technical, Professional and Comm. Services is favorable due to reduced software purchases.

Appendix

FY2025 Full-time Payroll Projection (Mar)

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 3/1 (34 WEEKS)	PROJECTION (18.2 WEEKS)	YTD THRU 3/1 PLUS PROJECTION 18.2 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	8	816,954	525,461	310,788	836,249	0	836,249	(19,295)
112-CCC	7	498,636	287,046	181,222	468,267	0	468,267	30,369
113- Treas	9	428,640	246,669	152,124	398,793	1,756	400,549	28,091
114- ROV	7	439,863	274,372	160,917	435,289	692	435,981	3,882
116-Corp Counsel	15	1,644,436	945,130	580,835	1,525,965	0	1,525,965	118,471
117- Clerk	12	865,933	425,672	298,387	724,059	2,882	726,941	138,992
118-Audit	5	530,188	330,622	197,865	528,487	0	528,487	1,701
119-COO	16	1,311,225	599,319	478,949	1,078,268	523	1,078,791	232,434
123- FIN	48	4,050,390	2,383,837	1,382,912	3,766,749	23,523	3,790,271	260,119
125- HR	17	1,348,760	742,138	504,760	1,246,899	1,122	1,248,021	100,739
128-OMBG	12	1,061,237	634,646	387,582	1,022,229	2,956	1,025,185	36,052
132-FCY	10	881,415	452,688	323,450	776,139	2,847	778,986	102,429
142-DSR	8	873,246	467,977	301,633	769,610	4,422	774,031	99,215
211- Fire	375	32,285,358	19,601,864	11,259,718	30,861,582	194,556	31,056,137	1,229,221
212- Police	527	46,898,810	23,010,577	13,715,306	36,725,883	283,920	37,009,803	9,889,007
213- EST	57	4,088,443	2,141,581	1,335,087	3,476,668	24,298	3,500,966	587,477
311- DPW	234	14,236,471	8,407,198	4,935,929	13,343,127	79,462	13,422,588	813,883
420- Devel Serv	70	6,123,894	3,271,168	2,163,721	5,434,889	56,366	5,491,255	632,639
520- HHS	39	3,167,610	1,608,800	1,128,197	2,736,997	23,010	2,760,007	407,603
Grand Total	1,476	121,551,509	66,356,766	39,799,383	106,156,148	702,333	106,858,482	14,693,027

FT- Fire Attrition	(417,592)
FT- Police Attrition	(4,740,984)
FT- Net other payroll	110,605
FT- Total Revised Budget	116,503,538

FT- Fire Attrition	(417,592)
FT- Police Attrition	(4,740,984)
FT- Net other payroll	(303,408)
FT- Subtotal Variance	9,231,043

Non-Sworn Attr. (in Benefits)	(2,240,000)
Total Variance	6,991,043

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 3/1/25, which includes 34 pay periods, and projects filled positions for 18.2 future weeks.
- 2) Non-sworn vacancies are projected for 14.2 future weeks.
- 3) Adopted head count is 1476 with 20 MHIS positions funded in the MHIS internal service fund.
- 4) Unfavorable department variances are due to salary adjustments and funds will be transferred, as needed, at year end.



MEMO

From: Caitlin Richard
To: Dr. Leslie Torres-Rodriguez
Date: May 9, 2025
Re: March 2025 Financial Results

Attached please find our Period 9 financial results through March 31, 2025.

Across all funding sources, total expenditures in March were \$31.0 million, bringing our year to date spending to \$284.5 million. Over the first nine months of the prior fiscal year, spending totaled \$320.0 million, suggesting that in total our spending patterns in the current year are running lower than historical norms. This is largely related to the absence of COVID grant-related spending in the current period and higher vacancy rates than the prior year. We have spent less on certified and non-certified salaries, professional contracts and services, purchased property services, systemwide purchased services, supplies and materials, outlay, and other miscellaneous. Fringe is slightly higher than last year at this time, driven largely by timing differences. Tuition payments are lower than last year at this time, which is driven by timing differences. By year-end, we anticipate tuition expenditures will be higher than last year based on projection data.

General Fund expenditures over the first nine months of 2024-25 were \$184.3 million, compared with \$204.8 million for the same period a year ago. We continue to monitor the FY2025 deficit resulting from unrealized revenue assumptions (use of ESSER and non-lapsing fund) as well as unbudgeted expenditures. At the April Board Finance Committee meeting, we shared a year-end projection which showed that we anticipate being able to mitigate the deficit due to vacancy savings beyond those assumed in the budget and additional grant funding not available at the time of budget adoption, inclusive of the increases to the Excess Cost Grant for FY25. We will provide another update at the May Board Finance Committee meeting.

Encumbrances across all funding sources totaled \$70.0 million at the end of March, compared with \$76.0 million at the end of February. The sequential decrease was driven largely by decreases to transportation encumbrances, as encumbered funds were utilized to issue payments.

If you have any questions on the attached Period 9 reports, please let me know.



All Funds Budget
Financial Position Report as of 4/22/2025
For: 7/1/2024 to 3/31/2025 Period: 1 to 9



Description	Series	FY 2024-25	FY 2024-25	Year To Date	Year To Date	Balance
		Adopted Budget	Adjusted Budget		Encumb/Commitment	
Certified Salaries	100	137,257,685	137,890,637	92,657,152	-	45,233,484
Severance/Other	199	1,215,000	1,215,000	187,643	-	1,027,358
Certified Salaries Total		138,472,685	139,105,637	92,844,795	-	46,260,842
Non Cert Salaries	200	61,625,378	65,435,663	42,768,913	-	22,666,749
Severance/Other	299	383,498	383,498	734,928	-	(351,430)
Non Certified Salaries Total		62,008,876	65,819,161	43,503,841	-	22,315,320
Instructional Improvements	322	6,504,266	11,678,632	6,037,972	2,994,021	2,646,639
Professional Services	333	3,120,715	4,911,135	2,192,058	1,202,570	1,516,507
MHIS/IT Services	335	3,976,413	3,976,413	2,982,310	-	994,103
Professional Contracts & Svs		13,601,394	20,566,180	11,212,340	4,196,591	5,157,249
Maint Supplies & Services	442	410,429	418,429	301,196	117,172	60
Maintenance Contracts	443	5,335,021	6,084,712	4,297,133	857,345	930,235
Rental - Equip & Facilities	444	1,080,784	540,329	214,396	69,964	255,969
Building Improvements	445	365,000	640,545	250,981	182,982	206,582
Purchased Property Services		7,191,233	7,684,015	5,063,705	1,227,463	1,392,847
Transportation	551	29,582,135	30,406,240	23,285,322	2,342,902	4,778,016
Communications	553	3,617,918	4,206,949	3,151,840	34,211	1,020,898
Advertising	554	174,371	250,456	46,806	13,550	190,100
Printing & Binding	555	88,401	68,256	7,193	4,496	56,567
Tuition	556	109,781,496	103,938,282	44,226,839	55,723,636	3,987,807
Travel & Conferences	558	182,920	318,688	114,889	-	203,799
Misc Services	559	982,125	1,259,614	564,783	161,464	533,366
Systemwide Purchased Svs Total		144,409,366	140,448,486	71,397,672	58,280,260	10,770,553
Instructional & Other Supplies	610	3,950,071	5,056,265	2,768,492	674,887	1,612,886
Utilities	620	8,846,671	8,846,671	6,710,989	4,801,663	(2,665,981)
Text & Library Books	640	56,728	238,212	25,700	100,543	111,969
Misc Supplies	690	586,025	1,911,614	873,912	258,683	779,020
Supplies & Materials Total		13,439,496	16,052,762	10,379,092	5,835,775	(162,106)
Equipment	730	935,412	1,570,875	454,241	220,339	896,295
Outlay Total		935,412	1,570,875	454,241	220,339	896,295
Organization Dues	810	150,251	222,271	153,883	11,118	57,271
Legal Judgments	820	120,000	120,000	121,541	-	(1,541)
Other Operating Expenses	899	(10,923,382)	(983,711)	157,651	139,878	(1,281,239)
Other Misc Expend Total		(10,653,131)	(641,439)	433,074	150,995	(1,225,509)
Fringe Benefits/Insurances	990	60,005,573	61,619,303	49,245,472	120,201	12,253,630
Contingency	998	-	-	-	-	-
Indirect	999	-	(5,196)	-	-	(5,196)
Sundry Total		60,005,573	61,614,107	49,245,472	120,201	12,248,434
All Funds Budget Total		429,410,903	452,219,783	284,534,234	70,031,624	97,653,926



General Fund Budget
Financial Position Report as of 4/22/2025
For: 7/1/2024 to 3/31/2025 Period: 1 to 9



Description	Series	FY 2024-25	FY 2024-25	Year To Date	Year To Date		% Used
		Adopted	Adjusted		Encumb/ Commitment	Balance	
Certified Salaries	100	65,849,078	62,923,209	46,186,375	-	16,736,834	73.40%
Severance/Other	199	1,215,000	1,215,000	187,643	-	1,027,358	15.44%
Certified Salaries Total		67,064,078	64,138,209	46,374,018	-	17,764,191	72.30%
Non Cert Salaries	200	41,274,100	40,852,427	27,368,809	-	13,483,619	66.99%
Severance/Other	299	383,498	383,498	734,928	-	(351,430)	191.64%
Non Certified Salaries Total		41,657,598	41,235,925	28,103,736	-	13,132,189	68.15%
Instructional Improvements	322	2,289,783	5,211,724	2,706,524	1,639,961	865,240	83.40%
Professional Services	333	1,887,210	2,087,672	1,204,126	298,395	585,151	71.97%
MHIS/IT Services	335	3,206,800	3,206,800	2,405,100	-	801,700	75.00%
Professional Contracts & Svs		7,383,793	10,506,196	6,315,749	1,938,356	2,252,091	78.56%
Maint Supplies & Services	442	407,000	415,000	301,015	113,925	60	99.99%
Maintenance Contracts	443	5,020,192	5,790,609	4,050,911	813,209	926,489	84.00%
Rental - Equip & Facilities	444	997,278	425,288	164,915	37,938	222,436	47.70%
Building Improvements	445	365,000	512,715	250,981	86,222	175,512	65.77%
Purchased Property Services		6,789,470	7,143,612	4,767,822	1,051,293	1,324,497	81.46%
Transportation	551	29,106,881	29,084,407	22,959,601	2,273,396	3,851,410	86.76%
Communications	553	1,915,759	1,844,929	1,532,668	13,018	299,243	83.78%
Advertising	554	24,371	17,289	7,483	-	9,806	43.28%
Printing & Binding	555	28,075	21,814	2,000	-	19,815	9.17%
Tuition	556	97,381,575	87,356,049	34,447,887	49,784,771	3,123,391	96.42%
Travel & Conferences	558	139,870	140,720	70,466	-	70,254	50.08%
Misc Services	559	513,340	598,397	408,615	91,112	98,670	83.51%
Systemwide Purchased Svs		129,109,871	119,063,606	59,428,720	52,162,297	7,472,589	93.72%
Instructional & Other Supplies	610	2,014,393	2,275,684	1,303,398	586,870	385,417	83.06%
Utilities	620	6,939,486	6,939,486	4,986,233	4,619,234	(2,665,981)	138.42%
Text & Library Books	640	17,710	11,496	10,370	80	1,046	90.90%
Misc Supplies	690	348,445	544,673	306,722	64,607	173,344	68.17%
Supplies & Materials Total		9,320,035	9,771,340	6,606,722	5,270,791	(2,106,174)	121.55%
Equipment	730	239,557	308,184	85,910	34,990	187,284	39.23%
Outlay Total		239,557	308,184	85,910	34,990	187,284	39.23%
Organization Dues	810	116,646	150,582	120,796	5,648	24,139	83.97%
Legal Judgments	820	120,000	120,000	121,541	-	(1,541)	101.28%
Other Operating Expenses	899	(11,138,599)	(1,166,023)	121,232	111,694	(1,398,949)	-19.98%
Other Misc Expend Total		(10,901,953)	(895,441)	363,569	117,341	(1,376,351)	-53.71%
Fringe Benefits/Insurances	990	35,234,107	34,624,926	32,268,776	120,201	2,235,949	93.54%
Contingency	998	-	-	-	-	-	0.00%
Indirect	999	(1,883,282)	(1,883,282)	-	-	(1,883,282)	0.00%
Sundry Total		33,350,825	32,741,644	32,268,776	120,201	352,667	98.92%
General Fund Budget Total		284,013,274	284,013,274	184,315,022	60,695,268	39,002,984	86.27%



Special Fund Budget
Financial Position Report as of 4/22/2025
For: 7/1/2024 to 3/31/2025 Period: 1 to 9



Grant Name	Grant Year	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commitment	Balance	Year To Date Revenue	Revenue Not Yet Received
Federal Grants:								
ADULT EDUCATION PEP	2025	-	81,500	31,011	3,814	46,676	8,138	73,362
AMERICAN RESCUE PLAN ARP-ESSER III	2021	-	-	11,170	-	-11,170	38,589,862	-38,589,862
ARP ESSER SPPT	2023	-	127,511	117,181	-	10,330	189,718	-62,207
ARP HCY II HOMELESS CHILDREN & YOUTH	2021	-	187,616	186,237	102	1,278	299,615	-111,999
ARP/ESSER HCYI Homeless Child&Youth	2022	-	64,800	64,794	-	6	21,611	43,189
ARPA - FAFSA Completion	2024	-	13,080	5,111	-	7,968	0	13,080
ARPA - PRIORITY SCH DIST-FAITH ACTS	2021	-	548,939	381,361	-	167,578	381,361	167,578
ARPA DUAL CREDIT EXPANSION	2024	-	90,000	3,097	-	86,903	3,097	86,903
ARPA EXPAND SUPP FOR L.E.A.P.	2023	-	169,623	135,501	-	34,122	0	169,623
ARPA EXPAND SUPP FOR L.E.A.P.	2024	-	500,000	327,361	-	172,639	0	500,000
ARPA RIGHT TO READ	2023	-	650,713	649,773	-	940	650,102	611
ARPA SUMMER MENTAL HEALTH SUPPORTS	2025	-	72,287	32,049	-	40,238	0	72,287
CARL D. PERKINS	2023	-	-	-	-	0	-17,350	17,350
CARL D. PERKINS	2025	640,000	701,327	353,589	41,489	306,248	196,077	505,250
CONSOLIDATED TITLE 3 IMMIGRANT	2024	-	9,000	2,000	-	7,000	0	9,000
CT CHILDREN MEDICAL CENTER-DWORKIN	2023	-	-	28,632	-	-28,632	0	0
CT CHILDREN MEDICAL CENTER-DWORKIN	2024	-	911,770	640,776	40	270,954	0	911,770
CT CHILDREN MEDICAL CENTER-DWORKIN	2025	-	2,593,147	242,372	-	2,350,774	0	2,593,147
Ct Stronger Connections Grant	2024	343,641	343,641	207,802	-	135,839	181,788	161,853
ESSA SIG Competitive	2024	-	54,649	36,365	2,500	15,785	32,608	22,041
ESSER (COVID-19) CARES ACT	2020	-	-	-	-	0	-25,353	25,353
FULL SERVICE COMMUNITY SCHOOLS GRAN	2024	-	402,026	181,312	16	220,697	238,548	163,478
FULL SERVICE COMMUNITY SCHOOLS GRAN	2025	-	405,142	63,705	-	341,437	0	405,142
IDEA PART B SECTION 611	2022	-	-	-	-	0	-30,838	30,838
IDEA PART B SECTION 611	2024	1,000,000	2,955,695	1,623,795	252,869	1,079,031	0	2,955,695
IDEA PART B SECTION 611	2025	6,800,000	6,800,000	4,027,554	180,330	2,592,117	3,610,736	3,189,264
IDEA PART B, SECTION 619 PRE-SCHOOL	2022	-	-	-	-	0	-643	643
IDEA PART B, SECTION 619 PRE-SCHOOL	2024	-	215,651	81,950	-	133,700	0	215,651
IDEA PART B, SECTION 619 PRE-SCHOOL	2025	233,265	233,825	16,565	6,501	210,759	16,565	217,260
IDEA PartB-Transition Support Act.	2024	-	40,000	37,558	1,542	900	39,332	668
IDEAPartB-Extended Supp. Para (ESP)	2024	-	5,000	3,790	-	1,210	3,790	1,210
MCK-VENTO HOMELESS COUNTINUATION 2	2024	-	5,043	5,078	-	-36	0	5,043
MCK-VENTO HOMELESS COUNTINUATION 2	2025	32,400	32,400	18,801	3,527	10,072	0	32,400
OD ESSA SIG - ML KING	2025	-	200,000	97,024	47,500	55,476	82,498	117,502
OD ESSA SIG C02-BURNS	2023	-	1,153	1,110	-	43	0	1,153
OD ESSA SIG C02-BURNS	2024	-	70,627	11,988	8,933	49,705	0	70,627
OD ESSA SIG C02-BURNS	2025	-	422,942	176,512	2,671	243,760	133,875	289,067
OD ESSA SIG C02-MILNER	2022	-	-	-	-	0	-7,200	7,200
OD ESSA SIG C02-MILNER	2023	-	14,366	14,356	-	10	0	14,366
OD ESSA SIG C02-MILNER	2024	-	44,034	24,857	8,198	10,979	0	44,034
OD ESSA SIG C02-MILNER	2025	-	345,000	173,972	18,254	152,774	178,917	166,084
OD ESSA SIG C02-MLKING	2023	-	3,708	-	-	3,708	0	3,708
OD ESSA SIG C02-MLKING	2024	-	60,393	15,178	19,445	25,769	0	60,393
OD ESSA SIG C02-SAND	2023	-	29,730	-	-	29,730	0	29,730
OD ESSA SIG C02-SAND	2024	-	180,364	68,438	12,488	99,438	0	180,364
OD ESSA SIG C02-SAND	2025	-	450,000	288,978	10,932	150,090	245,408	204,592
OD ESSA SIG C02-SMSA	2024	-	3,352	-	-	3,352	0	3,352
OD ESSA SIG C02-SMSA	2025	-	255,000	188,249	-	66,751	162,274	92,726
OD ESSA SIG C02-WISH	2023	-	405	405	-	0	0	405
OD ESSA SIG C02-WISH	2024	-	94,183	65,655	-	28,528	0	94,183
OD ESSA SIG C02-WISH	2025	-	500,000	299,561	16,038	184,401	250,385	249,615
OD ESSA SIG C02-WHS	2023	-	9,145	-	-	9,145	0	9,145
OD ESSA SIG C02-WHS	2024	-	55,097	20,425	24,590	10,082	0	55,097
OD ESSA SIG C02-WHS	2025	-	200,000	36,465	42,088	121,447	27,699	172,301
SPECIAL EDUCATION ACTIVITIES-STIPND	2022	-	-	-	-	0	-4,000	4,000
TITLE 1 PART A 1003 SIG (BELLIZZI)	2020	-	-	-	-	0	-15,019	15,019
TITLE 1 PART A 1003 SIG (BURR)	2020	-	-	-	-	0	-37,919	37,919
TITLE 1, PART D, NEG & DEL	2024	-	-	-	-	0	55,590	-55,590
TITLE 1, PART D, NEG & DEL	2025	56,000	62,024	-	-	62,024	0	62,024
TITLE 2 PART A, TEACHERS	2020	-	-	-	-	0	-1,817	1,817
TITLE 2 PART A, TEACHERS	2022	-	-	-	-	0	-17,019	17,019
TITLE 2 PART A, TEACHERS	2024	-	178,116	120,637	-	57,480	194,914	-16,798
TITLE 2 PART A, TEACHERS	2025	1,025,000	1,139,821	722,433	3,870	413,517	0	1,139,821
TITLE 3 PART A, ENGLISH LANGUAGE	2020	-	-	-	-	0	-652	652
TITLE 3 PART A, ENGLISH LANGUAGE	2022	-	-	-	-	0	-5,519	5,519
TITLE 3 PART A, ENGLISH LANGUAGE	2023	-	-	-	-	0	-44,221	44,221
TITLE 3 PART A, ENGLISH LANGUAGE	2024	213,921	308,624	169,232	12,367	127,024	44,221	264,403
TITLE 3 PART A, ENGLISH LANGUAGE	2025	495,000	530,395	226,104	40,189	264,102	191,926	338,469

TITLE I IMPROVING BASIC PROGRAMS	2022	-	-	-	-	0	-9,820	9,820
TITLE I IMPROVING BASIC PROGRAMS	2024	1,524,718	3,204,531	2,842,443	5,244	356,844	2,114,724	1,089,807
TITLE I IMPROVING BASIC PROGRAMS	2025	14,600,281	12,905,076	7,701,894	64,926	5,138,256	6,244,033	6,661,043
TITLE IV-A SOC SUPPT & ACAD ENRICH	2020	-	-	-	-	0	-1,932	1,932
TITLE IV-A SOC SUPPT & ACAD ENRICH	2022	-	-	-	-	0	7,200	-7,200
TITLE IV-A SOC SUPPT & ACAD ENRICH	2023	-	-	-	-	0	-76,134	76,134
TITLE IV-A SOC SUPPT & ACAD ENRICH	2024	-	649,273	297,726	5,453	346,095	0	649,273
TITLE IV-A SOC SUPPT & ACAD ENRICH	2025	920,000	938,292	283,326	101,165	553,801	0	938,292
Total Federal Grants:		27,884,227	41,070,036	23,363,259	937,080	16,769,696	54,101,175	-13,031,140

	Grant Year	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/Commitment	Balance	Year To Date Revenue	Revenue Not Yet Received
State Grants:								
ADULT EDUCATION - PROVIDER (STATE)	2024	-	-	1,931	-	-1,931	0	0
ADULT EDUCATION - PROVIDER (STATE)	2025	2,050,000	2,050,000	1,265,777	53,220	731,003	1,335,763	714,237
ADULT EDUCATION CEE1 - URBAN LEAGUE	2025	117,000	7,800	7,800	-	0	85,894	-78,094
ADULT EDUCATION CEE2-LITERACY VOL	2025	7,800	121,041	80,694	40,347	0	0	121,041
ALLIANCE - GOVENORS TURNAROUND	2024	-	-	(5,556)	-	5,556	0	0
ALLIANCE - GOVENORS TURNAROUND	2025	36,235,687	35,820,176	23,233,930	1,079,141	11,507,105	20,099,149	15,721,027
ALLIANCE DIST. INC. ED. DIVERSITY	2025	319,658	319,658	273,857	14,397	31,405	209,213	110,445
ALLIANCE DISTRICT INC EDUC DIVERSITY	2024	-	6,600	688	5,912	0	0	6,600
ARPA -Para Educational Professional	2025	-	33,000	2,200	-	30,800	0	33,000
CHILD HEALTH & DEVELOP INSTITUTE CT	2025	-	-	-	-	0	9,194	-9,194
COMMISSIONER'S NETWORK S1 HPHS	2023	-	-	-	-	0	-28,012	28,012
COMMISSIONER'S NETWORK S1 HPHS	2025	795,000	642,200	269,015	136,870	236,315	242,399	399,801
COMMISSIONER'S NETWORK S2-McDonough	2023	-	-	-	-	0	-71,503	71,503
COMMISSIONER'S NETWORK S2-McDonough	2025	600,000	535,165	294,874	82,099	158,191	251,662	283,503
CT DEPT OF PUBLIC HEALTH	2025	925,000	925,000	548,063	-	376,937	0	925,000
DEPT OF AG - CT GROWN 4 CT KIDS	2022	-	-	-	-	0	4,706	-4,706
ESSA SIG COMPETITIVE	2025	-	200,000	86,410	-	113,590	70,178	129,822
Every Child Art Experience	2025	-	2,500	-	545	1,955	2,500	0
EXTENDED SCHOOL HOUR	2025	334,000	332,660	15,756	-	316,904	1,866	330,794
EXTENDED SCHOOL HOURS	2023	-	-	-	-	0	-54,094	54,094
FAMILY RESOURCE CENTER PROGRAM	2025	563,145	556,815	102,639	410,555	43,621	0	556,815
FIRST ROBOTICS GRANT UHSSE	2023	-	-	-	-	0	-2,197	2,197
LOW PERFORMING SCHOOLS	2023	-	5,232	2,818	-	2,414	2,581	2,651
LP2 - Education Finance Reform	2025	-	175,000	174,971	-	29	175,000	0
LP2Education Finance Reform Tuition	2025	-	5,000,000	4,184,214	815,786	0	5,000,000	0
MAGNET ACAD/SOC INCREASE ACCEPTANCE	2023	-	-	-	-	0	-90,597	90,597
MAGNET ACAD/SOC INCREASE ACCEPTANCE	2025	-	210,000	33,766	52,006	124,228	0	210,000
MAGNET ACADEMIC/SOC SUPPORT 830	2021	-	-	-	-	0	5,730	-5,730
Magnet ASSG Athletics Programming	2025	-	1,199,700	214,825	365,712	619,162	144,405	1,055,295
MAGNET ASSG EXTRACURRICULAR PROGRMS	2023	-	-	-	-	0	-30,059	30,059
MAGNET ASSG EXTRACURRICULAR PROGRMS	2024	-	-	1,188	-	-1,188	0	0
MAGNET ASSG EXTRACURRICULAR PROGRMS	2025	-	1,548,706	450,230	409,177	689,299	0	1,548,706
MAGNET DEVELOPMENT & PLANNING	2023	-	-	-	-	0	-802	802
MAGNET SCHOOL JOINT MAGNET OFFICE	2025	200,000	200,000	210,966	-	-10,966	84,970	115,030
MAGNET SCHOOL OPERATING GRANT	2024	-	-	3,458	-	-3,458	0	0
MAGNET SCHOOL OPERATING GRANT	2025	49,465,225	49,712,451	31,258,966	394,452	18,059,032	34,798,716	14,913,735
OPEN CHOICE SLOTS (RECEIVING DIST)	2025	90,000	138,000	61,515	13,500	62,985	349,417	-211,417
PAREducator STIPEND	2025	-	-	-	-	0	280,007	-280,007
PARENT TRUST FUND GRANT	2023	-	-	-	-	0	-6,615	6,615
PRIORITY SCHOOL DISTRICTS	2024	-	-	(67)	-	67	0	0
PRIORITY SCHOOL DISTRICTS	2025	4,400,000	4,448,791	2,763,070	3,942	1,681,780	2,346,508	2,102,283
PSD-SUMMER SCHOOL	2025	388,000	386,284	226,790	-	159,494	226,790	159,494
PUBLIC, EDUCATIONAL & GOV. PEGPETIA	2024	-	20,433	20,433	-	0	0	20,433
SBHC-MATERNAL HEALTH & CHILD BLOCK	2025	125,000	125,000	84,401	-	40,599	0	125,000
SCHOOL READINESS GRANT	2025	2,190,000	2,190,000	1,419,044	-	770,956	930,600	1,259,400
SCHOOL SECURITY GRANT	2024	-	59,163	-	-	59,163	1,071,412	-1,012,249
SHEFF MARKETING GRANT	2023	-	-	-	-	0	-61,714	61,714
SHEFF MARKETING GRANT	2025	-	75,000	40,474	13,996	20,530	0	75,000
SHEFF OC ACCEPTANCE RATE	2025	-	6,900	6,180	720	0	5,175	1,725
SHEFF OC EDUCATIONAL ENHANCEMENT	2025	-	6,900	3,893	390	2,617	2,214	4,686
SHEFF SETTLEMENT-OC ACADEMIC/SOCIAL	2023	-	-	-	-	0	-903	903
SHEFF SETTLEMENT-OC ACADEMIC/SOCIAL	2024	-	-	61	-	-61	0	0
SHEFF SETTLEMENT-OC ACADEMIC/SOCIAL	2025	-	119,892	65,763	11,179	42,950	0	119,892
STATE BILINGUAL EDUCATION	2023	-	-	-	-	0	-107,038	107,038
STATE BILINGUAL EDUCATION	2025	368,000	346,057	228,174	-	117,883	205,332	140,725
Total State Grants:		99,173,515	107,526,124	67,633,212	3,903,946	35,988,965	67,487,846	40,038,278

Private/Foundation Grants/Fee Collections:	Grant Year	FY 2024-25	FY 2024-25	Year To Date Expenditures	Year To Date		Year To Date Revenue	Revenue Not Yet Received
		Adopted Budget	Adjusted Budget		Encumb/ Commitment	Balance		
2-4-1 CARE INC	2025	-	1,642	584	-	1,058	1,642	0
4-H Education Center Auerfarm	2025	-	-	-	-	0	1,051	-1,051
BARR FOUNDATION G-II	2024	-	361,775	42,953	23,680	295,142	0	361,775
BARR FOUNDATION G-II	2025	-	-	-	-	0	126,000	-126,000
CAS UNIFIED SPORTS/SPECIAL OLYMPICS	2024	-	1,000	998	-	2	0	1,000
CREC	2025	-	5,000	3,625	218	1,158	5,000	0
CT COALITION AGAINST DOMESTIC VIOLE	2022	-	327	-	-	327	0	327
CT COALITION AGAINST DOMESTIC VIOLE	2024	-	2,000	-	-	2,000	0	2,000
CT HORTICULTURAL SOCIETY	2025	-	-	-	-	0	275	-275
DALIO FOUNDATION	2023	-	4,225	-	-	4,225	0	4,225
DALIO FOUNDATION	2024	-	9,941	6,066	-	3,874	0	9,941
DALIO FOUNDATION	2025	-	11,196	1,242	1,236	8,717	12,000	-804
FEE COLLECTION REPLACE TIME CARDS	2024	-	-	-	-	0	565	-565
FINGERPRINTING FEE COLLECTION	2025	-	-	-	-	0	9,890	-9,890
HARTFORD FOUNDATION PUBLIC GIVING	2025	-	35,200	5,087	55	30,058	5,250	29,950
HARTFORD HEALTHCARE	2024	-	7,229	-	-	7,229	0	7,229
HARTFORD HEALTHCARE	2025	-	9,000	-	-	9,000	9,000	0
HFD PRE-K MAGNET AFTERCARE FEE COLL	2024	-	17,438	5,212	-	12,226	0	17,438
HFD PRE-K MAGNET AFTERCARE FEE COLL	2025	-	-	54,171	-	-54,171	77,945	-77,945
INDOOR/OUTDOOR INVITATIONAL	2022	-	-	-	-	0	-36,739	36,739
INDOOR/OUTDOOR INVITATIONAL	2025	-	36,739	-	8,982	27,758	36,739	0
INSURANCE BILLING - MEDICAID(SBCH)	2025	2,500,000	2,500,000	1,098,634	-	1,401,366	638,971	1,861,029
INSURANCE BILLING - MEDICAL REIMB	2023	-	-	507,116	-	-507,116	0	0
INSURANCE BILLING - MEDICAL REIMB	2024	389,887	389,887	680,128	-	-290,241	0	389,887
INSURANCE BILLING - MEDICAL REIMB	2025	2,100,000	2,100,000	320,227	16,736	1,763,037	764,227	1,335,773
ISIDORE & SELMA WISE TRAVEL FOUND	2023	-	7,221	3,044	-	4,178	0	7,221
ISIDORE & SELMA WISE TRAVEL FOUND	2024	-	14,370	430	-	13,940	0	14,370
L.E.A.P	2023	-	-	169	-	-169	0	0
LITTLE OWLS PROGRAM	2024	-	21,240	1,177	-	20,063	0	21,240
MULTISOURCE - FOR SCHOOL	2023	-	1,785	-	-	1,785	0	1,785
MULTISOURCE - FOR SCHOOL	2025	-	-	-	-	0	2,500	-2,500
NASA Connecticut Space Grant Consor	2025	-	3,338	-	-	3,338	0	3,338
NASSAU (formerly PHOENIX LIFE)	2021	-	15,116	1,314	-	13,802	0	15,116
NASSAU (formerly PHOENIX LIFE)	2024	-	2,600	-	-	2,600	0	2,600
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2023	-	-	5,000	-	-5,000	0	0
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2024	-	1,029	-	-	1,029	0	1,029
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2025	-	12,500	-	-	12,500	12,500	0
PRATT & WHITNEY	2022	-	24,570	-	-	24,570	0	24,570
QUALVOICE LLC	2022	-	10,629	-	1,000	9,629	0	10,629
READYCT INC	2025	-	-	-	-	0	2,253	-2,253
RISE AND SHINE CT	2023	-	1,239	-	-	1,239	0	1,239
SCHOFF & REARDON PLLC	2023	-	7,209	-	-	7,209	0	7,209
SCHOOL BASED HEALTH ALLIANCE	2025	-	386,901	151,625	-	235,275	978,247	-591,346
SCHOOL READINESS-PARENT FEE COLLECT	2023	-	5,666	-	-	5,666	0	5,666
SCHOOL READINESS-PARENT FEE COLLECT	2024	-	55,046	-	587	54,459	19,151	35,895
SCHOOL READINESS-PARENT FEE COLLECT	2025	150,000	150,000	100,694	505	48,801	0	150,000
SHIPMAN & GOODWIN	2021	-	9,934	204	2,231	7,499	0	9,934
SPECIAL EDUCATION EXCESS COST	2025	9,000,000	9,000,000	3,583,887	4,400,446	1,015,667	7,758,937	1,241,063
THE NEAG FOUNDATION	2025	-	95,000	38,730	-	56,270	95,000	0
THE STATE EDUCATION RESOURCE CENTER	2023	-	-	-	-	0	-2,500	2,500
TRAVELERS	2022	-	72,000	22,384	20,200	29,416	0	72,000
TRAVELERS	2024	-	20,359	3,344	16,000	1,015	0	20,359
TUITION BILLING - SPECIAL EDUCATION	2024	-	-	9,062	-	-9,062	-2,960	2,960
TUITION BILLING - SPECIAL EDUCATION	2025	4,200,000	4,200,000	2,568,854	3,453	1,627,692	469,351	3,730,649
WHOLETSCHOOL MINDFULNESS	2024	-	-	6,777	-	-6,777	0	0
WHOLETSCHOOL MINDFULNESS	2025	-	-	-	-	0	18,750	-18,750
Total Private/Foundation Grants/Fee		18,339,887	19,610,350	9,222,740	4,495,329	5,892,281	11,003,044	8,607,305
Total All Grants:		145,397,629	168,206,509	100,219,212	9,336,356	58,650,942	132,592,066	35,614,443



Special Education
Financial Position Report as of 4/22/2025
For: 7/1/2024 to 3/31/2025 Period: 1 to 9



Description	Series	FY 2023-24	FY 2023-24	Year To Date	Year To Date	Balance	% Used
		Adopted Budget	Adjusted Budget	Expenditures	Encumb/Commitment		
Tuition							
TUITION-CHARTER SCHLS IN STATE	555640	949,350	799,350	80,429	428,473	290,449	63.66%
TUITION-PRIVATE SCHOOLS	555630	34,279,535	33,347,646	16,964,110	16,120,813	262,724	99.21%
TUITION-SCH DISTRICT OUT STATE	555620	161,863	161,863	69,006	68,630	24,227	85.03%
TUITION-SCH DISTRICTS IN STATE	555610	53,451,300	53,251,300	13,617,054	33,540,065	6,094,181	88.56%
Tuition Total		88,842,048	87,560,159	30,730,598	50,157,981	6,671,580	92.38%
Non-Tuition							
AWARDS & INCENTIVES - STUDENTS	566904	3,000	7,538	4,689	549	2,300	69.49%
BUS TICKETS	555107		5,000	4,998	-	2	99.96%
CLERICAL-OT	512322		-	2,018	-	(2,018)	0.00%
CLERICAL-REG	512320	139,774	139,774	106,601	-	33,172	76.27%
COMPUTER/TECH RELATED HARDWARE	577348	37,546	45,564	2,818	5,147	37,599	17.48%
CONTRACTUAL AUTO ALLOWANCE	555802	4,080	6,540	1,080	-	5,460	16.51%
COORD/ASST-REG	512160	115,741	115,741	89,032	-	26,709	76.92%
DIRECTOR/ASST-REG	511040	1,736,832	1,317,765	1,300,148	-	17,617	98.66%
EQUIP/VEHICLE RENTAL	544420		4,191	969	-	3,223	23.11%
EQUIPMENT	577340		56,377	525	-	55,852	0.93%
FIELD TRIPS	533240		3,922	-	-	3,922	0.00%
FRINGE BENEFITS-CERT	529997	5,069,309	5,069,474	2,575,200	-	2,494,274	50.80%
FRINGE BENEFITS-NON-CERT	529998	5,831,535	5,867,646	2,873,060	-	2,994,586	48.96%
FURNITURE/FIXTURES	577341	2,454	2,454	190	-	2,264	7.74%
GRADUATION EXPENSES	566901	1,700	1,700	-	-	1,700	0.00%
INSTRUCTIONAL SUPPLIES	566110	37,722	171,980	6,430	-	165,550	3.74%
INTERNET COMMUNICATIONS	555303	47,163	78,811	58,378	2,471	17,962	77.21%
MILEAGE REIMBURSEMENT (TRAVEL)	555800	15,500	20,726	8,229	-	12,497	39.71%
MISC PURCHASED SVS	555900		700	2,324	92	(1,716)	345.11%
NURSE-PT	512461		6,000	1,688	-	4,312	28.14%
OFFICE SUPPLIES & EXPENSES	566120	10,000	24,954	992	1,008	22,954	8.01%
ORGANIZATION DUES AND FEES	588100	3,000	4,900	4,900	-	-	100.00%
OTHER PROF TECH SVS	533305	127,000	17,000	-	-	17,000	0.00%
PARAPROFESSIONAL-OT	512542		1,016	-	-	1,016	0.00%
PARAPROFESSIONAL-PT	512541		15,000	9,178	-	5,822	61.19%
PARAPROFESSIONAL-REG	512540	667,979	667,979	404,635	-	263,345	60.58%
PARENT ACTIVITIES	533250	1,500	6,500	-	-	6,500	0.00%
POSTAGE	555301	2,898	4,648	2,500	-	2,148	53.79%
PRIN/VP-REG	511240	154,648	154,648	130,174	-	24,474	84.17%
PRINTING & BINDING	555500	2,500	-	-	-	-	0.00%
PUPIL SVS: NON-PYRL SVS	533230	925,960	1,529,423	786,887	375,091	367,445	75.97%
RENTAL OF CHAIRS TABLES ETC.	544038		2,500	-	-	2,500	0.00%
SOC WKR-REG	511400	175,820	175,820	80,322	-	95,498	45.68%
STAFF DEVELOPMENT	533303	20,495	59,239	46,990	6,500	5,749	90.30%
SUPPLIES AND MATERIALS	566909	16,490	113,229	63,282	3,064	46,883	58.59%
SUPPORTIVE STAFF-PT	512281	14,180	11,208	353	-	10,855	3.15%
SUPPORTIVE STAFF-REG	512280	161,664	161,664	185,609	-	(23,945)	114.81%
TCHR-STIPENDS & ATHLETIC COACH	511365	240,210	171,952	72,500	-	99,452	42.16%
TEACHER-PT	511361	227,500	232,200	234,208	-	(2,008)	100.86%
TEACHER-REG	511360	19,293,574	19,637,020	9,332,450	-	10,304,570	47.52%
TECHNOLOGY RELATED SUPPLIES	566504	11,000	10,917	6,819	220	3,879	64.47%
TESTING MATERIALS	566112	38,745	118,681	82,300	6,149	30,232	74.53%
TRAINING SUPPLIES	566113	2,100	1,600	-	-	1,600	0.00%
TUITION	555600		6,000	-	-	6,000	0.00%
Non-Tuition Total		35,139,619	36,050,001	18,482,475	400,291	17,167,236	52.38%
Special Education Total		123,981,667	123,610,161	49,213,073	50,558,272	23,838,816	80.71%



Hartford Board of Education FY 2025-26 Proposed Budget

Presented on April 23, 2025

Dr. Leslie Torres-Rodriguez, Superintendent
Caitlin Richard, Chief Financial Officer
Jennifer Hockenhull, Chair of Hartford Board of Education



Agenda



- **FY2026 Budget Timeline and Context**
- **FY2026 Proposed Budget**
 - Revenue
 - Expenses
 - Mitigation
- **Request to City from Board of Education**



FY 2025-2026 Context



FY26 Budget Timeline



	Dec	Jan	Feb	March	April
Board	Budget overview to Finance Committee	Budget overview to BOE Board Budget Retreat		Draft budget shared with Finance Committee	Final budget shared with Board Finance Committee 4/15 BOE Budget Vote
Community		Training for SGCs	Public Forum #1 Legislative Advocacy	Public Forum #2	Final Public Forum
School teams		Training for school teams	Schools submit draft budgets	Feedback to schools to finalize budgets	



We reviewed historical data in order to inform our short- and long-term fiscal strategies:

HPS has a persistent structural deficit, driven by:

- Flat revenue
- Rising costs, driven by the choice and special education system (tuition, transportation), salary increases, and inflation

We have been pursuing a two-pronged approach to addressing our deficit:

1. **Deficit Mitigation**: Prioritize resources that are most aligned to the strategic plan
 - Short-term: Finding opportunities to reduce spending that have minimal impacts on students and teachers
 - Mid/long-term: Invest in school designs and programs that are better for students and teachers and promote long-term sustainability
2. **Legislative Advocacy**: State and City action to increase revenue and address cost drivers outside of our control

Two external reviews did not find any evidence of financial mismanagement:

- **Public Works** conducted an exhaustive 6 month review of HPS finances and concluded that there was **no evidence of misspending or underspending available funds**. The only savings identified by Public Works that could assist in closing a \$30 million deficit was eliminating 3 roles for an estimated savings of \$400k per year
 - Public Works' recommendations focused on reorganizing leadership roles, strengthening grant planning and execution, improving financial management practices, and updating standard operating procedures. All of these improvements are underway
- The **Blue Ribbon Commission** found **structural issues that create financial challenges** for HPS, including rising special education, tuition, and transportation costs in the ecosystem of school choice

Based on these reviews, we have focused on legislative advocacy to target the structural issues while doing the internal work to make difficult reductions to our budget



We projected a \$30M deficit based on a level-service budget

Revenue is projected to increase by 2.1%

- Final year of phasing in ECS funding

Expenses are projected to increase by 4.9%

- Increased expenses for salaries based on raises for teachers and other staff in contract negotiations
- Significant increases in tuition, special education, and transportation expenses
- Inflation in the cost of goods and services

New Teachers' Contract



The new contract will cost an additional \$6.1 million in FY26 and an additional \$19.6 million over three years.

BOE signed a new contract with the Hartford Federation of Teachers, effective 7/1/25

Contract changes that will improve recruitment include:

- Significant salary increases to be more competitive with surrounding districts, particularly at the entry level
- 7-hour work day (down from 7.5) to be better aligned to surrounding districts' working conditions
- 3 additional professional learning days to invest in teachers
- More flexible use of sick leave to support teacher morale
- Option to pay signing bonuses of up to \$10,000 in high need areas

<i>Salary in 24-25</i>	<i>Salary in 25-26 (new contract)</i>	<i>Improvement</i>
Newly hired teacher with a BA		
\$47,464	\$54,552	+7,088
Newly hired teacher with an MA		
\$51,761	\$60,740	+8,979
Veteran teacher with an MA, at the top step		
\$92,331	\$95,101	+2,770

New Contract is Essential to Address Vacancies in Classrooms



Teaching Areas	Vacancies start of SY23-24	Vacancies start of 2024-2025	Vacancies as of December 2024	Total Budgeted FTE's (FY 25)	Percent of Budgeted Vacant
Bilingual	3	7.5	7	29	24%
Library Media	0	0	0	5.5	0%
Speech, Language, Hearing	6.4	12.9	12.6	47.1	27%
Math	18	12	12	82	15%
School Psych	2	4.5	4.5	21.5	21%
Science	14.2	15.5	13.5	72.5	19%
SpEd	39.49	54.3	55.8	208	27%
TechEd	2	5.5	4	31.9	13%
TESOL	5	7.8	6.3	71	9%
World Languages	2	9.4	4.5	33.5	13%
Elementary	3	10	17	331.5	5%
All Other Teaching	27.36	38.5	35	454.3	8%
Certified Student Support	2.7	16.2	15.7	146.5	11%

In 2018, HPS embarked on the process of consolidating 12 facilities (20% reduction)



School consolidation saved \$15M over the course of 3 years—it did not solve the structural deficit

Implementing the District Model for Excellence would release \$4M from the operation of 12 facilities...

...and \$11M from staffing that would be reallocated towards higher impact assignments

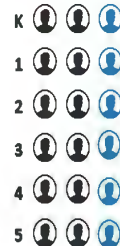
Before Consolidation

Model for Excellence



If we increase the number of students in schools and grades...

...then schools could be staffed more strategically to support our priorities



Class sizes and other instructional staffing ratios closer to targets (\$10M)



Instructional Coach and Vice Principal staffing ratios closer to targets (\$1M)

\$11M consists of \$10M from teacher staffing ratios and \$1M from instructional coaches and vice principals
Source: HPS enrollment and facilities data, Oct 1, 2017 snapshot; 2016-17 HPS General Ledger data; ERS analysis.

School consolidation increased learning opportunities, and was a difficult and disruptive experience.



At the time, we named that this was only the beginning—additional right-sizing would need to happen in the future.

Combined, the \$15M would support high priority investments in students

EXAMPLES OF INVESTMENTS



Additional non-classroom time for teachers to plan and collaborate



Greater breadth of health, wellness, and enrichment offerings in MS and HS



Extended school day and year learning opportunities



Targeted small group sizes and intervention time for struggling students



Increased resources and opportunities to earn college credit and participate in career development



Advisory time for all students to support social-emotional learning

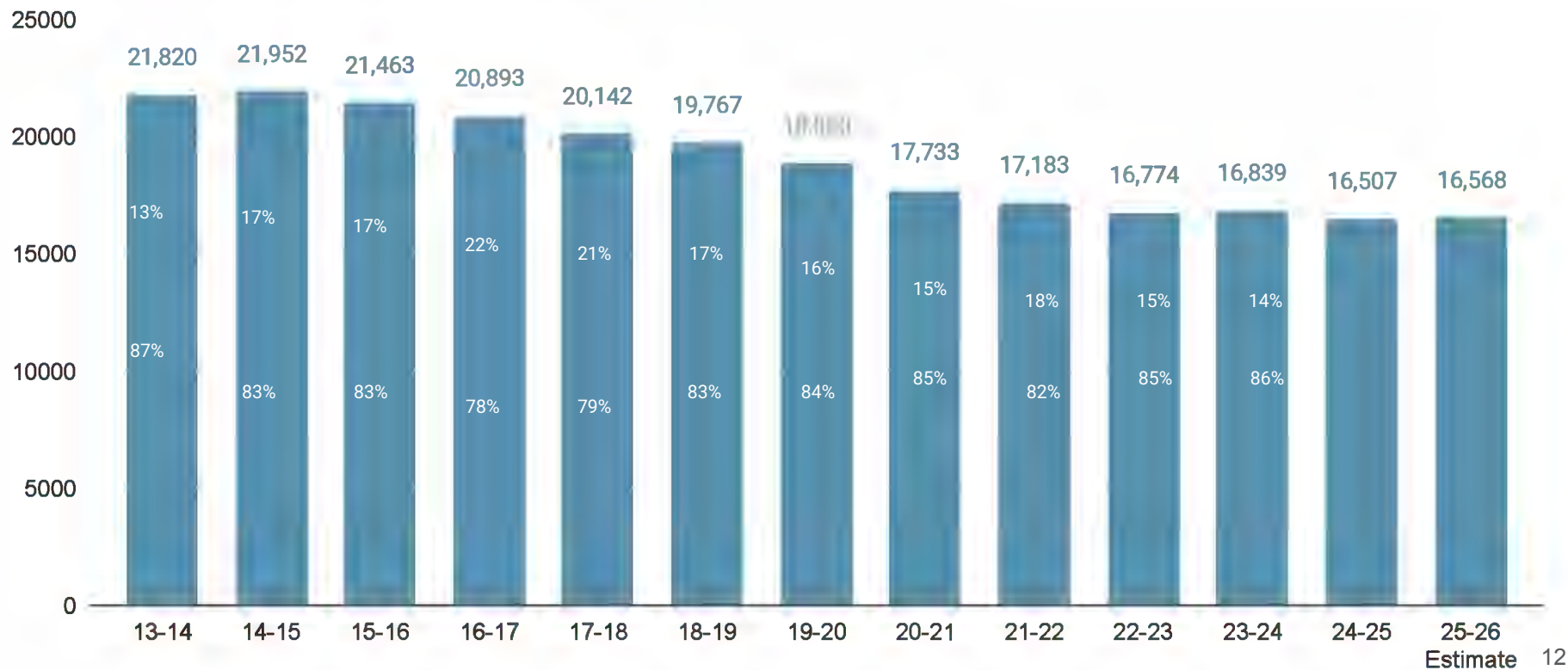
The biggest reconfiguration changes would take place over the next three years

June 2018	June 2019	June 2020
<ul style="list-style-type: none"> • Breakthrough North reconfigures • Rawson reconfigures • MLK reconfigures and relocates • High School, Inc. relocates • Montessori relocates • Batchelder closes • Simpson-Waverly closes 	<ul style="list-style-type: none"> • Burns reconfigures • Wish reconfigures • SAND reconfigures • Milner reconfigures and relocates • High School, Inc., JMA, and Kinsella 9-12 relocates • CCCMA closes • Culinary closes • Weaver Campus Closes • Milner Middle School Building Opens 	<ul style="list-style-type: none"> • Asian Studies reconfigures • Burr reconfigures (Middle School) • Global reconfigures • Naylor reconfigures • West Middle reconfigures • Betances STEM relocates • Breakthrough North relocates • Central Office relocates • MLK MS relocates • Pre-K Magnet relocates • Renzulli relocates • MD Fox offers Dual Language • Pre-K Magnet at Burns Opens • MLK Campus Opens

Enrollment Trend



HPS has experienced a 18% decrease in enrollment since 2017-18





Summary of Proposed FY 2025-2026 Budget



Executive Summary



- HPS has a **structural deficit** driven by more than 10 years of flat revenue and rising costs
- We projected a **\$30M deficit for FY2026**, driven by rising costs for special education, tuition, transportation, and salaries related to collective bargaining agreements

We have engaged in deficit mitigation and legislative advocacy work to reduce the deficit as follows:

We made initial reductions in our budget, including further central office realignment and reductions	\$15.3M
We will be receiving additional funding from the City	\$3M
Placeholder for additional State funding based on the State's FY2025 one-time contribution	\$5M
High-risk reductions made to balance the budget	\$6.7M
Total Mitigated thus far	\$30M
Total left to Mitigate	\$0M

We have identified \$22M in reductions

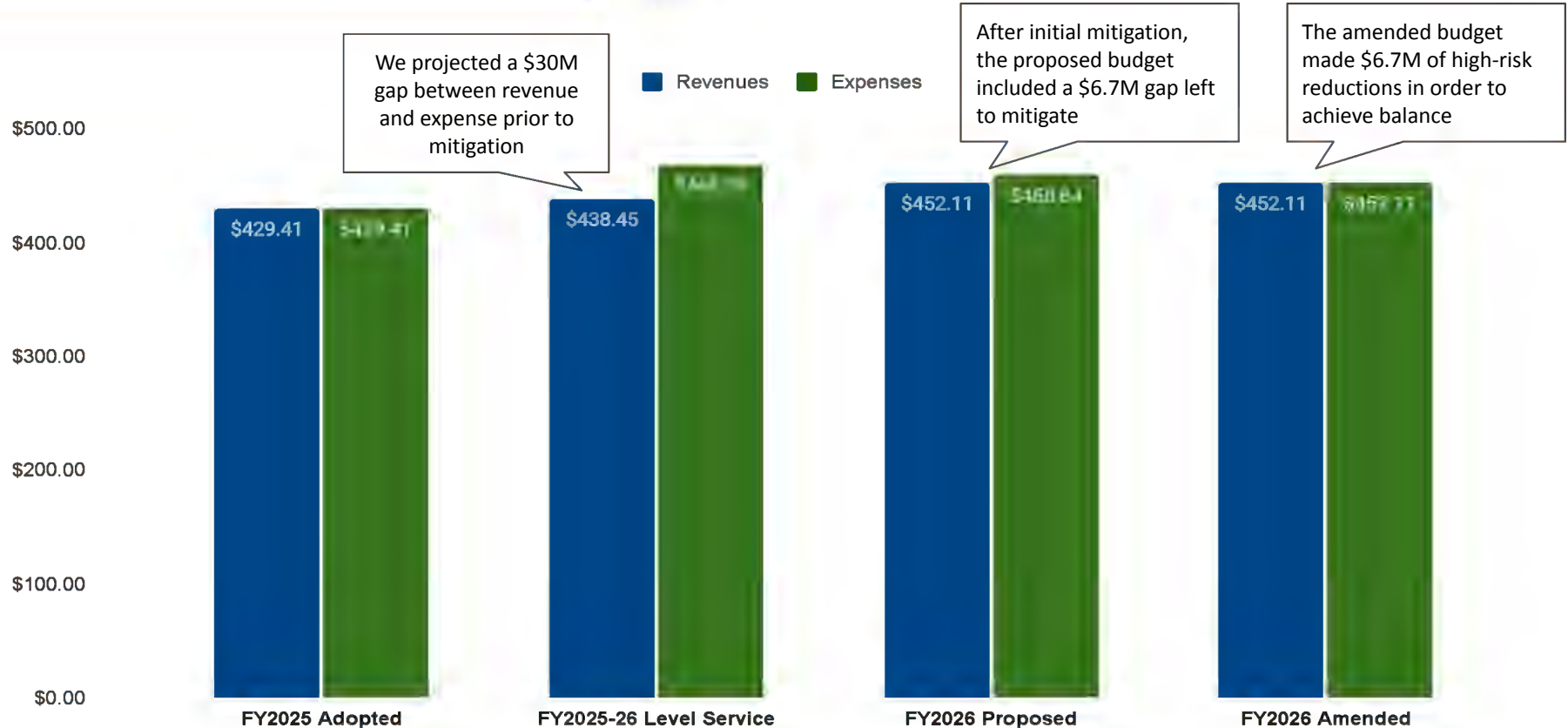


Category	Proposal	Initial reductions	High-risk reductions
School-based	Updated general education staffing ratios in the Equity Based Starter Budget (<i>about 1 reduced teaching position per school, does not include the positions restored with one-time funding this year</i>)	\$3.4M	
	Decrease the allocation for non-certified positions for school sites and instead allocate Title I funding to schools. Schools can use this funding for non-certified positions such as SESs, FCSSPs, and BTs or other certified staff.	\$1.1M	
	Reduce security guard allocation (eliminate floater positions)	\$0.5M	
	Eliminate the Magnet supplement (\$250 per pupil in FY2025)	\$2M	
	Decrease tier 2 and 3 supports for high school students: reducing Student Support and Success Centers, Hope Academy, and eliminating Opportunity Academy	\$0M	\$2M
	Eliminate ReadyCT and CTRise career pathways and 9th grade academies	\$0M	\$0.5M
	Decrease full service community schools lead agency funding not covered by grants	\$0M	\$1.0M
	Eliminate Assistant Principal positions for schools with less than 250 students	\$0M	\$0.9M
District-based	Central office position reductions (40 positions, primarily managerial)	\$4.3M	\$0.5M
	Reductions in non-personnel expenditures	\$2.0M	\$0.8M
	Eliminate the dental clinic	\$0M	\$1.0M
Reduction targets	Reduction targets for special education door-to-door transportation	\$2M	
Total	\$22M	\$15.3M	\$6.7M

Revenue Compared to Expenses



We have committed to reductions in expenses and have included increased revenue from the City, State, and previously unbudgeted grant funds



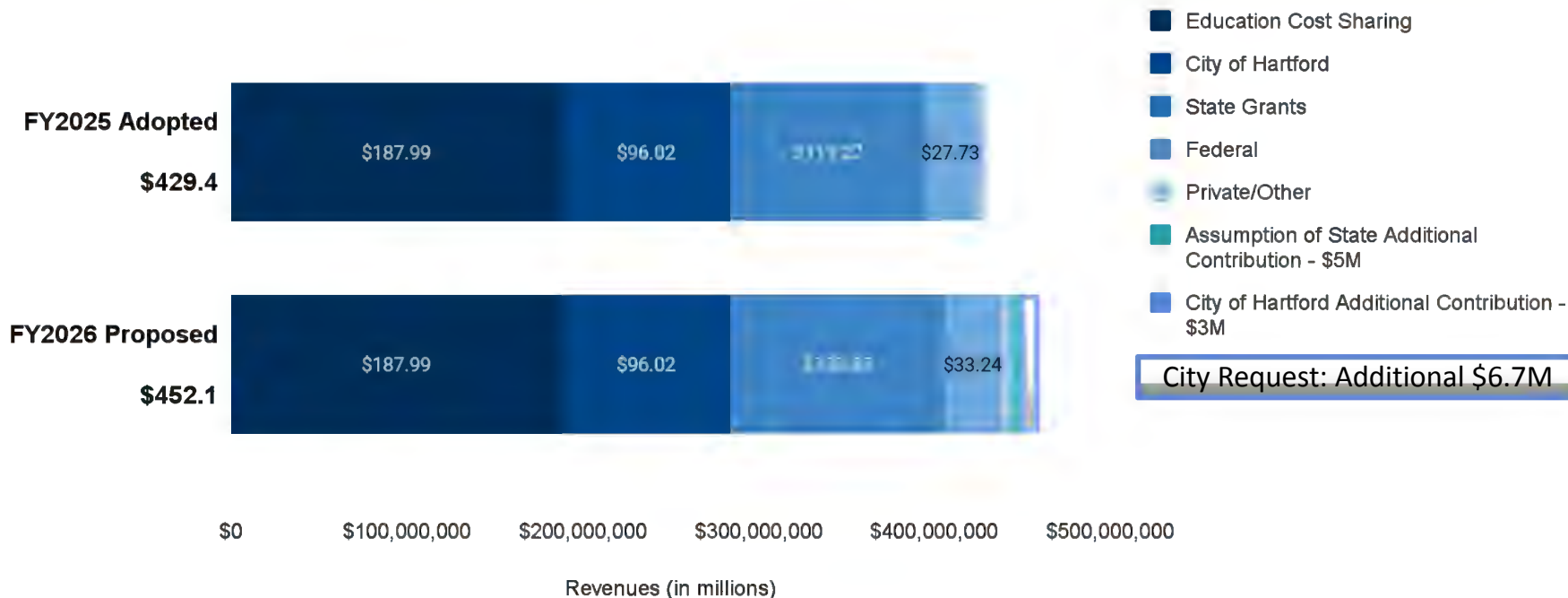
Projected Revenue



Assumptions:

- Final Year of Phasing in ECS
- City one-time funding of \$3M
- State one-time funding of \$5M
- Includes all State and Federal FY26 Grants

Comparison of Revenues in FY25 Adopted and FY26 Proposed Budgets



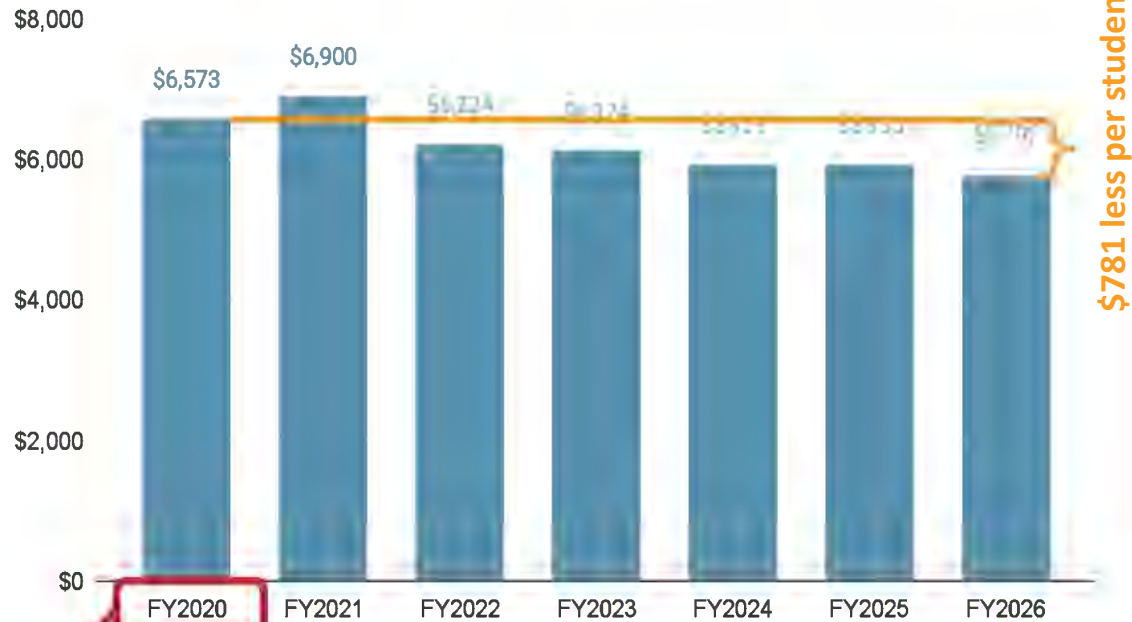
Impact of Inflation on City Per Pupil Contribution to HPS



After adjusting for the impact of inflation, Hartford Public Schools will be able to buy **\$781 less per student** in staff salaries, services, or supplies in FY2026 than was true in FY2020, the last adopted budget before the COVID-19 pandemic.

Across the entire district, this means about **\$13 million less** for staff salaries, supplies, or services.

Per Pupil City Contribution to HPS adjusted for Inflation



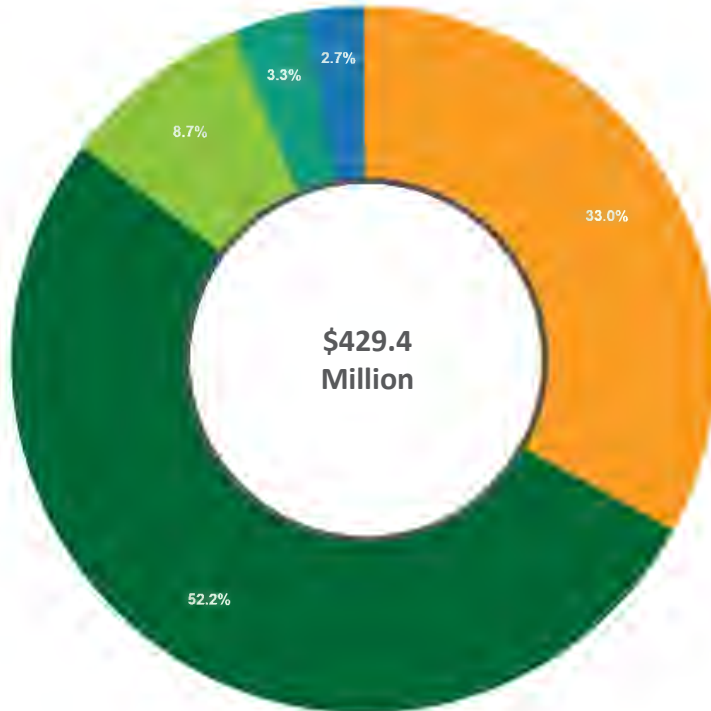
Last adopted budget before
the COVID-19 pandemic

Expenses by Function

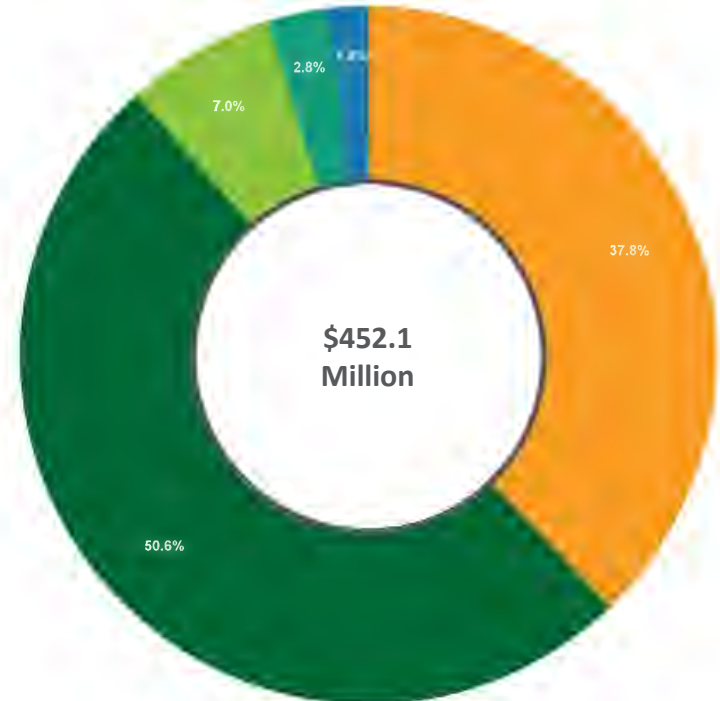


Fixed expenses account for 37.8% of all expenses
School-based budgets account just over 50%
Central Office expenses account for about 12%

FY 2025 Adopted Expenses by Function
(% of total expenses)



FY 2026 Proposed Expenses by Function
(% of total expenses)



● Fixed Expenses ● School Budgets ● CO Direct Support to Schools ● CO Administration ● CO Direct Services to Schools

Staffing Changes - Totals



Department	What's Included?	FY25 Adopted*	FY26 Proposed	Change
Direct Service to Schools	Instructional coaching, health services, school psychologists, speech and language	137.5	107.5	-30
Direct Support to Schools	Curriculum, school leadership, family engagement, security, transportation, special education, welcome center, buildings & grounds	144	124	-20
Administration	Superintendent, BOE, Finance, Talent, Operations, Enrollment, Communications	76	67.5	-8.5
Total Budgeted in Central Office	16% reduction	357.5	299	-58.5
General Education Teaching Positions	All teaching positions other than special education, bilingual resource, or TESOL	974	925.5	-48.5
All Other School-Based Positions	Administration, clerical, counseling, social work, paraeducators (non-SPED)	567.3	558.6	-8.7
District Allocated Positions to Schools	Special education, bilingual, and TESOL teachers, security, nursing, custodial	1060.1	1061.4	1.3
Total School-Based Positions	2% reduction	2,601.4	2,545.5	-55.9
Grand Total Positions		2,958.9	2,844.5	-114.4

* The FY2025 Adopted budget column does not include positions that were restored with one-time funding after the adoption of the budget or positions that were created and added through grant funding after the adoption of the budget. As a result, schools and departments may experience larger reductions than those reflected here, but one-time and grant funding positions cannot be sustained in the absence of funding.

Budget Reductions in Recent Years



Over the last 11 years, the district has mitigated almost \$200 million in costs and has eliminated 645 positions to adopt balanced budgets each year.

	FY16	FY17	FY18	FY19	FY20	FY21*	FY22*	FY23*	FY24*	FY25	FY26	TOTAL
Budget Mitigation Amounts	\$24.2	\$30.2	\$26.2	\$24.8	\$12.0	–	–	–	\$10.2	\$40.9	\$30.0	\$198.5
Total Budget (not including COVID relief funds)	\$429.4	\$422.3	\$420.9	\$415.8	\$429.8	\$426.9	\$422.9	\$422.7	-	\$429.4	\$452.1	
% Mitigated	5.6%	7.2%	6.2%	6.0%	2.8%	–	–	-	-	9.5%	6.6%	
Positions Eliminated/Added (including COVID relief funded positions in the FY22 column)												
Schools	(65.5)	(215.4)	(57.5)	1.7	36.0	–	218.6**	–	(12)	(309.9)	(55.9)	(459.9)
Central Office	(12.7)	(20.4)	(28.5)	(22.2)	(3.0)	–	47.0**	–	(12.5)	(73.9)*	(58.5)	(184.7)

* Fiscal years 2020-21 through 2023-2024 did not require extraordinary mitigation measures due to COVID relief funds and high vacancy rates during the pandemic.

** Positions were added to schools and central office using COVID relief funds over the course of FY21 through FY24, but for simplicity we included the maximum number of positions funded with COVID relief funds in the FY22 column.

We continue to advocate for additional funding from the State



Legislative Ask	Status	Impact on Deficit
Fully fund the special education excess cost grant at 100%	<i>In Governor's budget for FY27 Passed by legislature for FY25</i>	\$1.3M
Introduce a special education factor to the ECS formula and increase ECS funding to support this factor	House Bill 7277 proposes a grant equivalent to a 50% weight for special education	TBD
Sustain the 58% cap on general education magnet tuition	<i>In Governor's budget for FY26</i>	N/A - already accounted for
Support the full funding of the ECS formula (as planned with the phase-in acceleration)	<i>In Governor's budget for FY26</i>	N/A - already accounted for
Fund specific targeted programmatic opportunities in the Hartford Public Schools aligned to state and city priorities	<i>In Governor's budget for FY27 for special education pilot programs</i>	\$0

The additional \$6.7M would go toward restoring the high-risk reductions



High-risk reduction items	Restored funding	Strategic Alignment & Impact
Student Support & Success Centers for on-track graduation at HPHS, Weaver, and Bulkeley	\$0.4M	Whole and Healthy Students
Full service community school lead agency funding - amount not covered by North Hartford Ascends Pipeline or Full Service Community Schools grant	\$1.0M	Expansive Learning and Opportunity
Hope Academy program for on track graduation	\$0.9M	Whole and Healthy Students
Opportunity Academy	\$0.7M	Whole and Healthy Students
ReadyCT: career pathways at Bulkeley, HPHS, Weaver, and Pathways CTRISE: Bulkeley, HPHS, Kinsella and Weaver 9th grade academies	\$0.5M	Expansive Learning and Opportunity
Central-based coaching positions (19 total, reduce by 5)	\$0.5M	Skilled and Diverse Teams
Update our vacancy assumption from 6% to 5% based on our new contracts and the plan to fill additional teacher and support professional roles	\$2.7M	Skilled and Diverse Teams
TOTAL	\$6.7M	



Board of Education Request



We are also requesting additional funding from the City



- Motion to amend the motion on the table: That the Board of Education adopts the proposed FY 2025-26 Itemized Estimate of Expenditures in the amount of \$452,110,104 effective July 1, 2025, in order to pass a balanced budget.

Resolution:

- Furthermore, the board and the Superintendent will continue to look for ways and funding to fully restore services and programs which had to be eliminated or reduced in order to pass a balanced budget, and to advocate for the needs of Hartford Public Schools.
- Whereas
 - Hartford Public Schools has faced flat funding and a structural deficit for over a decade, which has required the board to make \$170 million in cuts to balance the budget since 2016.
 - The budget process for 2025-2026 began with a projected \$30 million dollar deficit
 - District staff have already identified \$15.3 in reductions to services to close this gap.
 - Revenue projections leave a remaining budget deficit of \$6.7 million
 - The programs and services that would need to be cut without an additional \$6.7 million have been identified by the district and the superintendent
- Be it resolved that
 - **The Hartford Board of Education formally requests that the City of Hartford identify an additional appropriation of \$6.7 million to fund essential programs.**

City of Hartford

FY2026

Recommended Budget Report to the Municipal Accountability Review Board



Meeting date: May 1, 2025

City of Hartford
FY2026 Recommended Budget Report
to the Municipal Accountability Review Board

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FY2026 Recommended Budget
City of Hartford - General Fund Revenue & Expenditure Summary

REVENUE CATEGORY	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2025 ACTUAL (DECEMBER)	FY2025 PROJECTED (FEBRUARY)	FY2026 RECOMMENDED BUDGET
41 General Property Taxes	(308,069,591)	(299,433,841)	(299,433,841)	(175,154,770)	(308,133,841)	(303,256,569)
42 Licenses & Permits	(13,266,465)	(6,950,743)	(6,950,743)	(2,729,053)	(6,950,743)	(7,281,648)
43 Fines Forfeits & Penalties	(98,146)	(113,840)	(113,840)	(72,859)	(113,840)	(113,840)
44 Revenue from Money & Property	(11,654,441)	(8,714,259)	(8,714,259)	(5,677,300)	(9,714,259)	(7,859,659)
45 Intergovernmental Revenues	(351,721,557)	(298,760,849)	(298,760,849)	(149,898,864)	(298,760,849)	(297,942,749)
46 Charges For Services	(4,854,362)	(3,491,416)	(3,491,416)	(1,629,069)	(3,491,416)	(3,725,602)
47 Reimbursements	(115,291)	(89,653)	(89,653)	(32,869)	(89,653)	(111,448)
48 Other Revenues	(1,002,761)	(332,866)	(332,866)	(641,009)	(332,866)	(164,273)
53 Other Financing Sources	(5,858,056)	(5,945,500)	(5,945,500)	(1,322,393)	(5,945,500)	(5,865,200)
Total Revenues	(696,640,670)	(623,832,967)	(623,832,967)	(337,158,186)	(633,532,967)	(626,320,988)

EXPENDITURE CATEGORY	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2025 ACTUAL (DECEMBER)	FY2025 PROJECTED (FEBRUARY)	FY2026 RECOMMENDED BUDGET
Payroll	127,076,397	138,738,615	138,852,065	62,147,310	138,079,759	141,783,301
Benefits	76,834,192	99,936,277	96,725,252	46,704,625	99,877,672	106,820,091
Debt & Other Capital	100,220,098	16,380,438	19,591,463	16,495,182	19,591,463	7,902,012
Library	9,201,354	9,512,786	9,512,786	4,756,393	9,512,786	9,997,627
Metro Hartford Innovation Services	5,075,732	5,555,019	5,555,019	2,777,510	5,555,019	5,956,521
Utilities	28,659,087	30,908,606	30,908,606	13,695,985	30,487,706	31,634,894
Other Non-Personnel	51,335,999	38,787,952	38,674,502	16,562,268	38,370,429	38,213,268
Education	284,013,274	284,013,274	284,013,274	95,012,915	284,013,274	284,013,274
Total Expenditures	682,416,133	623,832,967	623,832,967	258,152,188	625,488,108	626,320,988

Revenue Summary - Major Category

REVENUE CATEGORY	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2025 ACTUAL (DECEMBER)	FY2025 PROJECTED (FEBRUARY)	FY2026 RECOMMENDED BUDGET
41 TAXES	(308,069,591)	(299,433,841)	(299,433,841)	(175,154,770)	(308,133,841)	(303,256,569)
CURRENT YEAR TAX LEVY	(293,353,267)	(291,129,713)	(291,129,713)	(172,734,290)	(298,629,713)	(292,706,569)
INTEREST AND LIENS	(6,168,627)	(4,100,000)	(4,100,000)	(2,772,935)	(5,300,000)	(5,200,000)
PRIOR YEAR LEVIES	(8,177,724)	(4,000,000)	(4,000,000)	396,748	(4,000,000)	(5,150,000)
TAX LIEN SALES	(196,495)	0	0	0	0	0
OTHER	(173,478)	(204,128)	(204,128)	(44,292)	(204,128)	(200,000)
42 LICENSES AND PERMITS	(13,266,465)	(6,950,743)	(6,950,743)	(2,729,053)	(6,950,743)	(7,281,648)
BUILDING PERMITS	(6,723,820)	(3,800,580)	(3,800,580)	(1,192,299)	(3,800,580)	(3,800,580)
ELECTRICAL PERMITS	(2,924,596)	(1,051,600)	(1,051,600)	(631,996)	(1,051,600)	(1,314,500)
FOOD & MILK DEALER LICENSES	(218,526)	(192,300)	(192,300)	(221,425)	(192,300)	(245,505)
MECHANICAL PERMITS	(1,677,124)	(841,280)	(841,280)	(275,938)	(841,280)	(841,280)
PLUMBING PERMITS	(937,007)	(420,640)	(420,640)	(122,540)	(420,640)	(462,704)
OTHER	(785,392)	(644,343)	(644,343)	(284,856)	(644,343)	(617,079)
43 FINES FORFEITS AND PENALTIES	(98,146)	(113,840)	(113,840)	(72,859)	(113,840)	(113,840)
FALSE ALARM CITATIONS-POL&FIRE	(81,834)	(100,000)	(100,000)	(61,159)	(100,000)	(100,000)
LAPSED LICENSE/LATE FEE	(12,200)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)
OTHER	(4,112)	(6,740)	(6,740)	(4,600)	(6,740)	(6,740)
44 INTEREST AND RENTAL INCOME	(11,654,441)	(8,714,259)	(8,714,259)	(5,677,300)	(9,714,259)	(7,859,659)
BILLINGS FORGE	(23,370)	(20,428)	(20,428)	(11,338)	(20,428)	(20,428)
CT CENTER FOR PERFORM ART	(20,833)	(50,000)	(50,000)	(45,833)	(50,000)	(50,000)
INTEREST	(10,750,087)	(8,000,000)	(8,000,000)	(5,222,940)	(9,000,000)	(7,000,000)
RENT OF PROP-ALL OTHER	(128,619)	(87,720)	(87,720)	(47,305)	(87,720)	(100,600)
RENTAL OF PARK PROPERTY	(49,935)	(35,000)	(35,000)	(13,498)	(35,000)	(38,500)
RENTAL OF PARKING LOTS	(340)	0	0	0	0	0
RENTAL OF PROP-FLOOD COMM	(103,084)	(99,360)	(99,360)	(64,560)	(99,360)	(99,360)
RENTS FROM TENANTS	(216,784)	(161,400)	(161,400)	(96,689)	(161,400)	(191,280)
SHEPHERD PARK	(126,104)	(124,207)	(124,207)	0	(124,207)	(124,207)
THE RICHARDSON BUILDING	(199,140)	(100,000)	(100,000)	(157,064)	(100,000)	(199,140)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(18,072)	(36,144)	(36,144)

REVENUE CATEGORY	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2025 ACTUAL (DECEMBER)	FY2025 PROJECTED (FEBRUARY)	FY2026 RECOMMENDED BUDGET
45 INTERGOVERNMENTAL	(351,721,557)	(298,760,849)	(298,760,849)	(149,898,864)	(298,760,849)	(297,942,749)
MUNICIPAL AID	(298,946,722)	(295,653,357)	(295,653,357)	(148,633,974)	(295,653,357)	(294,124,257)
CAR TAX SUPPL MRSF REV SHARING	(22,167,601)	(22,770,460)	(22,770,460)	(22,770,460)	(22,770,460)	(21,447,475)
EDUCATION COST SHARING	(187,311,537)	(187,974,890)	(187,974,890)	(47,046,733)	(187,974,890)	(187,974,890)
HIGHWAY GRANT	(1,162,089)	(1,162,089)	(1,162,089)	(581,045)	(1,162,089)	(1,162,089)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(2,045,508)	(6,136,523)	(6,136,523)
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	0	(1,419,161)	(1,419,161)
MRSF SELECT PILOT	(20,331,835)	(15,792,632)	(15,792,632)	(15,792,632)	(15,792,632)	(15,792,632)
PRIV TAX EXEMPT PROPERTY	(60,417,977)	(60,397,602)	(60,397,602)	(60,397,596)	(60,397,602)	(60,191,487)
OTHER MUNICIPAL AID	(49,859,638)	0	0	0	0	0
STATE CONTRACT ASSISTANCE	(49,859,638)	0	0	0	0	0
OTHER STATE REVENUES	(114,577)	(87,045)	(87,045)	(67,027)	(87,045)	(87,045)
JUDICIAL BRANCH REV DISTRIB.	(114,577)	(66,947)	(66,947)	(53,615)	(66,947)	(66,947)
VETERANS EXEMPTIONS	0	(20,098)	(20,098)	(13,412)	(20,098)	(20,098)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(2,668,693)	(3,012,447)	(3,012,447)	(1,191,113)	(3,012,447)	(3,723,447)
DISABIL EXEMPT-SOC SEC	(5,794)	(7,262)	(7,262)	(6,435)	(7,262)	(7,262)
GR REC TAX-PARI MUTUEL	(156,373)	(165,714)	(165,714)	(66,203)	(165,714)	(165,714)
HEALTH&WELFARE-PRIV SCH	(21,929)	(54,629)	(54,629)	0	(54,629)	(54,629)
PHONE ACCESS LN TAX SH	(778,518)	(778,518)	(778,518)	0	(778,518)	(778,518)
PILOT CHURCH HOMES INC	(126,512)	(126,588)	(126,588)	(63,256)	(126,588)	(126,588)
PILOT FOR CT CTR FOR PERF	(267,801)	(418,761)	(418,761)	0	(418,761)	(418,761)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(250,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(210,940)	(215,000)	(215,000)	(141,044)	(215,000)	(390,000)
PILOT HARTFORD MARRIOTT	(501,326)	(500,000)	(500,000)	(357,071)	(500,000)	(700,000)
PILOT-PARK AND MAIN	0	0	0	0	0	(136,000)
PILOT-PENNANT N CROSSING	(74,500)	(220,975)	(220,975)	(307,105)	(220,975)	(420,975)
PILOT TRINITY COLLEGE	(25,000)	(25,000)	(25,000)	0	(25,000)	(25,000)
OTHER	(131,927)	(8,000)	(8,000)	(6,750)	(8,000)	(8,000)
STATE REIMBURSEMENTS	(131,927)	(8,000)	(8,000)	(6,750)	(8,000)	(8,000)
46 CHARGES FOR SERVICES	(4,854,362)	(3,491,416)	(3,491,416)	(1,629,069)	(3,491,416)	(3,725,602)
CONVEYANCE TAX	(2,278,377)	(1,600,000)	(1,600,000)	(721,415)	(1,600,000)	(1,600,000)
FILING RECORD-CERTIF FEES	(332,226)	(300,000)	(300,000)	(112,929)	(300,000)	(300,000)
TRANSCRIPT OF RECORDS	(634,304)	(640,750)	(640,750)	(251,844)	(640,750)	(598,226)
OTHER	(1,609,454)	(950,666)	(950,666)	(542,881)	(950,666)	(1,227,376)
47 REIMBURSEMENTS	(115,291)	(89,653)	(89,653)	(32,869)	(89,653)	(111,448)
ADVERTISING LOST DOGS	(360)	(453)	(453)	(190)	(453)	(453)
DOG ACCT-SALARY OF WARDEN	0	(2,105)	(2,105)	0	(2,105)	(2,105)
OTHER REIMBURSEMENTS	(69)	0	0	0	0	0
SECTION 8 MONITORING	(114,562)	(83,890)	(83,890)	(32,679)	(83,890)	(108,890)
OTHER	(300)	(3,205)	(3,205)	0	(3,205)	0
48 OTHER REVENUES	(1,002,761)	(332,866)	(332,866)	(641,009)	(332,866)	(164,273)
MISCELLANEOUS REVENUE	(439,078)	(117,534)	(117,534)	(165,468)	(117,534)	(148,941)
OVER & SHORT ACCOUNT	(197)	0	0	(3)	0	0
SALE OF DOGS	(6,611)	(6,849)	(6,849)	(3,253)	(6,849)	(6,849)
SETTLEMENTS - OTHER	(21)	(3,000)	(3,000)	0	(3,000)	(3,000)
OTHER	(556,855)	(205,483)	(205,483)	(472,286)	(205,483)	(5,483)
53 OTHER FINANCING SOURCES	(5,858,056)	(5,945,500)	(5,945,500)	(1,322,393)	(5,945,500)	(5,865,200)
DOWNTOWN NORTH (DONO)	(933,269)	(912,500)	(912,500)	(180,893)	(912,500)	(912,500)
REVENUE FROM HTFD PKG AUTHY	(2,564,000)	(2,283,000)	(2,283,000)	(1,141,500)	(2,283,000)	(2,002,700)
SPECIAL POLICE SERVICES	(2,360,787)	(2,750,000)	(2,750,000)	0	(2,750,000)	(2,950,000)
Grand Total	(696,640,670)	(623,832,967)	(623,832,967)	(337,158,186)	(633,532,967)	(626,320,988)

General Property Taxes - FY2026 Projection

REVENUE CATEGORY	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2025 ACTUAL (DECEMBER)	FY2025 PROJECTED (FEBRUARY)	FY2026 RECOMMENDED BUDGET
Current Year Tax Levy	(293,353,267)	(291,129,713)	(291,129,713)	(172,734,290)	(298,629,713)	(292,706,569)
Interest and Liens	(6,168,627)	(4,100,000)	(4,100,000)	(2,772,935)	(5,300,000)	(5,200,000)
Prior Year Levies	(8,177,724)	(4,000,000)	(4,000,000)	396,748	(4,000,000)	(5,150,000)
Tax Lien Sales	(196,495)	0	0	0	0	0
Other	(173,478)	(204,128)	(204,128)	(44,292)	(204,128)	(200,000)
Total General Fund Property Taxes	(308,069,591)	(299,433,841)	(299,433,841)	(175,154,770)	(308,133,841)	(303,256,569)

Footnotes

¹ Cumulative through FY2025 Period 6 (December 2024), current year tax levy revenue actuals are 4.58% or \$7.56M higher than FY2024 Period 6. As of FY2025 Period 8 (February 2025), current year tax levy revenues are projected to meet their FY2025 Adopted Budget amount.

² Interest and liens collections actuals are \$0.45M lower through FY2025 Period 6 compared to FY2024 Period 6 and as of FY2025 Period 8 are projected to reach their FY2025 Adopted Budget amount.

³ Prior Year Levy collections actuals are shown as a net expense (instead of revenue) through December 2024, reflecting credit adjustments due to tax appeals and court stipulations; as of FY2025 Period 8, however, these revenues are projected to surpass their FY2025 Adopted Budget.

General Property Taxes - FY2026 Projection

DESCRIPTION	FY2024 ADOPTED BUDGET ¹	FY2025 ADOPTED BUDGET	FY2026 RECOMMENDED BUDGET
Gross Tax Levy	339,013,034	332,062,631	330,605,435
Deletions:			
Tax Abatements	6,012,010	5,450,000	4,990,000
Deletions based on Assessor's Grand List Appeals	3,000,000	1,250,000	1,250,000
Assessment Court Appeals	7,268,000	6,525,000	3,373,000
Motor Vehicle Mill Rate Cap Adjustment	19,792,294	18,434,945	18,317,980
Elderly Tax Adjustments	937,000	937,000	700,000
Total Deletions	37,009,304	32,596,945	28,630,980
Additions:			
Pro-Rated Additions	150,000	150,000	150,000
Supplemental Motor Vehicle	2,700,000	2,511,000	2,673,000
Estimated Income and Expense Penalties	0	1,830,000	1,830,000
Total Additions	2,850,000	4,491,000	4,653,000
Net Tax Adjustments	(34,159,304)	(28,105,945)	(23,977,980)
Adjusted Tax Levy	304,853,730	303,956,686	306,627,455
Tax Collection Rate - net of tax lien sale effect	95.79%	95.78%	95.46%
Current Year Taxes	292,019,388	291,129,713	292,706,569
Other Tax revenue	8,604,128	8,304,128	10,550,000
Total Tax Revenues	300,623,516	299,433,841	303,256,569
Non-Tax Revenues	318,547,593	324,399,126	323,064,419
TOTAL BUDGET	619,171,109	623,832,967	626,320,988
Net Grand List	4,916,795,274	4,815,991,741	4,794,857,654
Mill Rate	68.95	68.95	68.95
Value of 1 Mill (adjusted for estimated collection rate)	4,709,798	4,612,757	4,577,171

Municipal Aid - FY2026 Projection

REVENUE CATEGORY	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2025 ACTUAL (DECEMBER)	FY2025 PROJECTED (FEBRUARY)	FY2026 RECOMMENDED BUDGET
PILOT: Colleges and Hospitals	(60,417,977)	(60,397,602)	(60,397,602)	(60,397,596)	(60,397,602)	(60,191,487)
Mashantucket Pequot and Mohegan Fund Grant	(6,136,523)	(6,136,523)	(6,136,523)	(2,045,508)	(6,136,523)	(6,136,523)
Town Aid Road Grant	(1,162,089)	(1,162,089)	(1,162,089)	(581,045)	(1,162,089)	(1,162,089)
Grants for Municipal Projects	(1,419,161)	(1,419,161)	(1,419,161)	0	(1,419,161)	(1,419,161)
Municipal Revenue Sharing	(20,331,835)	(15,792,632)	(15,792,632)	(15,792,632)	(15,792,632)	(15,792,632)
Municipal Transition Grant	(22,167,601)	(22,770,460)	(22,770,460)	(22,770,460)	(22,770,460)	(21,447,475)
Education Cost Sharing	(187,311,537)	(187,974,890)	(187,974,890)	(47,046,733)	(187,974,890)	(187,974,890)
Total Municipal Aid	(298,946,722)	(295,653,357)	(295,653,357)	(148,633,974)	(295,653,357)	(294,124,257)

FY2026 Recommended Budget Amounts by Major Expenditure Category

EXPENDITURE CATEGORY	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2025 ACTUAL (DECEMBER)	FY2025 PROJECTED (FEBRUARY)	FY2026 RECOMMENDED BUDGET
PAYROLL	127,076,397	138,738,615	138,852,065	62,147,310	138,079,759	141,783,301
FT	99,107,873	116,413,791	116,615,452	47,987,860	108,441,865	118,268,072
HOL	2,619,050	2,556,169	2,556,169	1,005,669	2,672,727	2,790,686
OT	22,759,994	16,709,409	16,709,409	11,751,050	24,090,799	18,247,166
PT	2,589,480	3,059,246	2,971,035	1,402,732	2,874,368	2,477,377
BENEFITS	76,834,192	99,936,277	96,725,252	46,704,625	99,877,672	106,820,091
HEALTH	9,371,168	34,709,697	31,498,672	12,437,071	32,498,672	39,017,286
MITIGATION	0	(2,240,000)	(2,240,000)	0	0	(2,490,000)
PENSION	54,724,151	51,768,917	51,768,917	25,831,174	51,768,917	52,759,068
3PEN	19,250	10,000	10,000	2,000	10,000	10,000
3PEN-CMERS	2,530,874	2,847,435	2,847,435	1,116,795	2,847,435	2,934,124
3PEN-MERF	50,520,855	46,927,000	46,927,000	23,463,332	46,927,000	47,082,000
3PEN-OTHER	419,252	514,482	514,482	248,713	514,482	595,946
3PEN-PAYOUT	1,233,921	1,470,000	1,470,000	1,000,334	1,470,000	2,136,998
INSURANCE	5,061,504	5,995,873	5,995,873	3,925,499	5,995,873	6,126,570
FRINGE REIMBURSEMENTS	(2,651,050)	(2,947,953)	(2,947,953)	(798,437)	(2,947,953)	(2,947,953)
LIFE INSURANCE	238,138	234,883	234,883	120,807	234,883	241,455
OTHER BENEFITS	5,219,745	6,165,000	6,165,000	2,656,636	6,165,000	6,165,000
OTHER	0	1,000,000	1,000,000	0	1,000,000	1,000,000
SOC SEC	4,983,923	4,895,000	4,895,000	2,612,034	4,895,000	4,895,000
TUITION REIMBURSEMENT	19,991	20,000	20,000	1,764	20,000	20,000
UNEMPLOY COMP	215,831	250,000	250,000	42,838	250,000	250,000
WAGE	0	1,186,110	1,186,110	0	1,034,110	2,746,790
WORKERS COMP	4,870,535	5,063,750	5,063,750	2,531,875	5,128,170	5,201,875
DEBT	100,220,098	16,380,438	19,591,463	16,495,182	19,591,463	7,902,012
DEBT	100,220,098	16,380,438	19,591,463	16,495,182	19,591,463	7,902,012
ARPA	20,962,467	0	3,211,025	3,720,028	3,211,025	0
CLEAN WATER	115,583	115,585	115,585	57,792	115,585	115,584
DONO	4,647,281	4,644,725	4,644,725	1,317,363	4,644,725	4,643,750
GILOT	220,128	220,128	220,128	0	220,128	220,128
GO BONDS - CURRENT	49,859,638	0	0	0	0	0
PAY GO CAPEX	24,415,000	11,400,000	11,400,000	11,400,000	11,400,000	2,922,550
LIBRARY	9,201,354	9,512,786	9,512,786	4,756,393	9,512,786	9,997,627
MHIS	5,075,732	5,555,019	5,555,019	2,777,510	5,555,019	5,956,521
UTILITY	28,659,087	30,908,606	30,908,606	13,695,985	30,487,706	31,634,894
OTHER	51,335,999	38,787,952	38,674,502	16,562,268	38,370,429	38,213,268
EDUCATION	284,013,274	284,013,274	284,013,274	95,012,915	284,013,274	284,013,274
Grand Total	682,416,133	623,832,967	623,832,967	258,152,188	625,488,108	626,320,988

FY2026 Recommended Budget Amounts by Department

EXPENDITURE CATEGORY	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2025 ACTUAL (DECEMBER)	FY2025 PROJECTED (FEBRUARY)	FY2026 RECOMMENDED BUDGET
00111 MAYOR'S OFFICE	803,757	853,202	853,202	391,920	876,813	904,391
00112 COURT OF COMMON COUNCIL	683,457	978,077	978,077	315,358	954,121	993,308
00113 TREASURER	379,264	549,250	549,250	183,318	525,982	582,913
00114 REGISTRARS OF VOTERS	839,719	597,072	932,844	496,495	928,613	605,994
00116 CORPORATION COUNSEL	1,474,760	1,709,616	1,709,616	687,112	1,605,534	1,779,637
00117 TOWN & CITY CLERK	889,780	1,076,067	1,076,067	441,848	955,939	1,121,331
00118 INTERNAL AUDIT	529,725	554,861	554,861	234,530	553,410	569,483
00119 CHIEF OPERATING OFFICER	1,361,994	1,547,904	1,547,904	482,773	1,345,361	1,956,341
00122 METRO HARTFORD INNOVATION SERV	5,075,732	5,555,019	5,555,019	2,777,510	5,555,019	5,956,521
00123 FINANCE	3,948,889	4,400,078	4,400,078	1,787,463	4,176,040	4,727,189
00125 HUMAN RESOURCES	1,474,029	2,217,985	2,217,985	930,162	2,120,481	2,221,397
00128 OFFICE OF MANAGEMENT & BUDGET	1,443,492	1,605,967	1,605,967	701,662	1,578,517	1,644,846
00132 CHILDREN FAMILY RECREATION	4,619,861	3,399,501	3,399,501	1,379,190	3,205,025	3,590,337
00142 SPORTS AND RECREATION	0	2,283,649	2,283,649	1,030,183	2,269,997	2,311,089
00211 FIRE	41,650,383	41,485,004	41,485,004	19,126,590	44,135,613	43,026,309
00212 POLICE	50,397,483	54,867,897	54,867,897	24,432,151	52,663,140	55,014,467
00213 EMERGENCY SERVICES & TELECOMMU	5,289,811	5,300,745	5,300,745	2,533,263	5,607,548	5,328,576
00311 PUBLIC WORKS	21,290,385	22,373,066	22,373,066	10,384,621	22,512,898	23,003,723
00420 DEVELOPMENT SERVICES	5,826,838	7,472,383	7,472,383	2,920,840	7,144,933	6,900,920
00520 HEALTH AND HUMAN SERVICES	5,078,423	6,221,324	6,221,324	2,235,509	5,897,150	6,429,271
00711 EDUCATION	284,013,274	284,013,274	284,013,274	95,012,915	284,013,274	284,013,274
00721 HARTFORD PUBLIC LIBRARY	9,201,354	9,512,786	9,512,786	4,756,393	9,512,786	9,997,627
00820 BENEFITS & INSURANCES	76,834,192	99,936,277	96,725,252	46,704,625	99,877,672	106,820,091
00821 DEBT SERVICE	100,220,098	16,380,438	19,591,463	16,495,182	19,591,463	7,902,012
00822 NON OP DEPT EXPENDITURES	59,089,432	48,941,525	48,605,753	21,710,576	47,880,780	48,919,941
Grand Total	682,416,133	623,832,967	623,832,967	258,152,188	625,488,108	626,320,988

FY2026 Recommended Budget Amounts by Non-Operating

EXPENDITURE CATEGORY	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2025 ACTUAL (DECEMBER)	FY2025 PROJECTED (FEBRUARY)	FY2026 RECOMMENDED BUDGET
00822 NON OP DEPT EXPENDITURES	59,089,432	48,941,525	48,605,753	21,710,576	47,880,780	48,919,941
822002 PAYMENT FOR COMMUNITY IMPACT	406,326	639,371	639,371	52,821	639,371	619,371
534098 OTHER TECH & PROF SERVICE	0	180,000	180,000	0	180,000	160,000
535028 HONORARIUM	1,000	5,000	5,000	1,000	5,000	5,000
589232 PUBLIC TV AND MEDIA	84,371	124,371	124,371	51,821	124,371	124,371
589271 CIVIC ENGAGEMENT	15,955	25,000	25,000	0	25,000	25,000
589272 HARTFORD NEXT	105,000	105,000	105,000	0	105,000	105,000
589273 UNIVERSAL REPRESENTATION NHLS	100,000	100,000	100,000	0	100,000	100,000
589274 HARTFORD DECIDES	100,000	100,000	100,000	0	100,000	100,000
822003 VEHICLES AND EQUIPMENT & TECH	7,634,796	5,010,798	4,983,398	2,752,895	5,083,398	3,070,185
573038 BODY CAMERAS - CEW'S	909,592	575,579	541,738	541,737	541,738	541,738
573040 IN-CAR CAMERAS	59,850	274,606	308,447	308,446	308,447	308,447
573044 CAMERA MAINTENANCE	179,749	175,000	195,000	134,205	295,000	190,000
577321 NEW LEASES AND PURCHASES	0	3,985,613	1,021,253	328,505	1,021,253	2,030,000
599300 OPERATING TRANSFER OUT	6,485,605	0	2,916,960	1,440,002	2,916,960	0
822004 PAYMENT TO GOVT AGENCY	258,093	203,259	203,259	70,963	205,388	205,697
589228 GRT HTFD TRANSIT DISTRICT	21,790	21,790	23,001	21,790	23,001	23,001
589229 PROBATE COURT	117,134	58,000	58,000	39,074	58,000	58,000
589230 PAYMENT TO GOVTL AGENCIES	0	4,000	1,871	0	4,000	4,000
589246 NATL LEAGUE OF CITIES	9,988	10,288	10,288	0	10,288	10,597
589248 US CONFERENCE OF MAYORS	9,181	9,181	10,099	10,099	10,099	10,099
589250 BUSINESS IMPROVEMENT DISTRICT	100,000	100,000	100,000	0	100,000	100,000
822005 LEASE PAYMENTS	1,687,048	1,949,780	1,929,780	669,009	1,904,187	1,978,002
543000 REPAIRS AND MAINTENANCE	0	0	0	4,273	0	0
544003 RENTAL 250 & 260 CONSTITUTION	1,353,425	1,551,680	1,551,680	525,365	1,551,680	1,576,697
544004 RENTAL OF OFFICES	179,309	219,100	199,100	86,258	186,507	222,305
544024 COPIER MACHINE	149,454	179,000	179,000	53,114	166,000	179,000
590054 PARKING GARAGE EXPENSES	4,860	0	0	0	0	0
822006 PAY OUTSIDE AGENCIES & OTHERS	3,357,366	4,807,557	3,621,785	746,853	2,831,530	5,954,008
534028 STAFF TRAINING SERVICES	66,111	120,000	120,000	19,869	75,000	120,000
534070 CONTRACT CONSULTANT SERV	0	0	0	0	0	500,000
534098 OTHER TECH & PROF SERVICE	0	0	0	0	0	200,000
543000 REPAIRS AND MAINTENANCE	532,009	535,000	535,000	252,999	633,000	555,000
544202 ELECTIONS EXPENSES	0	363,817	28,045	0	28,045	346,926
554000 ADVERTISING	2,600	50,000	50,000	0	30,000	30,000
581057 BUSINESS MEETING EXPENSES	0	0	0	(80)	0	0
588999 CONTINGENCY FUND	672,073	3,043,740	2,193,740	105,995	1,393,740	3,607,082
589254 SINGLE AUDIT FIN SVCS	153,375	185,000	185,000	207,800	185,000	185,000
589256 TENS	376,199	410,000	410,000	160,271	386,745	410,000
599060 GOLF ENTERPRISE	0	100,000	100,000	0	100,000	0
599300 OPERATING TRANSFER OUT	1,555,000	0	0	0	0	0
822007 CLIENT SERVER TECHNOLOGY	53,348	414,083	461,483	64,096	441,404	450,158
534098 OTHER TECH & PROF SERVICE	53,348	414,083	461,483	64,096	441,404	450,158

EXPENDITURE CATEGORY	FY2024 AUDITED ACTUAL	FY2025 ADOPTED BUDGET	FY2025 REVISED BUDGET	FY2025 ACTUAL (DECEMBER)	FY2025 PROJECTED (FEBRUARY)	FY2026 RECOMMENDED BUDGET
822008 FUEL UTILITY & TIP FEE PMT	28,659,087	30,977,006	30,977,006	13,761,723	30,553,444	31,702,849
534031 OPERATIONS & MANAGEMENT	0	68,400	68,400	65,738	65,738	67,955
534070 CONTRACT CONSULTANT SERV	155,945	212,000	212,000	0	180,000	282,000
534098 OTHER TECH & PROF SERVICE	431,772	696,000	696,000	232,329	511,000	598,000
562000 ELECTRICITY	3,629,099	4,760,430	4,760,430	1,706,115	4,760,430	5,055,100
562024 PIPED HEAT & A/C	739,157	942,900	942,900	253,937	921,000	1,022,000
562028 FUEL OIL HEATING	2,902	2,500	2,500	998	3,500	3,000
562600 PIPED GAS	649,671	1,034,200	1,034,200	297,777	828,000	898,300
562625 GASOLINE	1,324,344	1,255,450	1,255,450	572,258	1,302,000	1,307,000
562627 DIESEL FUEL	589,587	693,000	693,000	200,041	495,000	559,000
562923 WATER	1,767,107	1,898,500	1,898,500	752,327	1,898,500	1,898,500
566263 FUEL CELL LEASE	273,000	273,000	273,000	136,500	273,000	273,000
589226 METROPOLITAN DISTRICT	13,851,216	13,778,536	13,778,536	6,865,138	13,730,276	13,861,694
590050 OTHER DISPOSAL FEES	2,064,619	1,901,590	1,901,590	992,329	2,195,000	2,306,300
590053 TIPPING FEES (CRRA)	3,180,668	3,460,500	3,460,500	1,686,236	3,390,000	3,571,000
822009 LEGAL EXPENSES AND SETTLEMNTS	16,800,024	4,659,000	5,509,000	3,413,978	5,967,188	4,659,000
534010 LEGAL SERVICES	2,608,571	2,239,000	1,939,000	461,700	1,814,000	2,239,000
534098 OTHER TECH & PROF SERVICE	43	0	0	0	0	0
589371 SETTLEMENTS	12,497,213	1,500,000	2,650,000	2,201,135	3,150,000	1,500,000
589372 TAX APPEAL	73,253	0	0	8,250	0	0
589373 PY TAX REFUNDS	1,561,868	850,000	850,000	715,958	937,188	850,000
590040 FEES-CRT RECORD LICEN INS	59,076	70,000	70,000	26,935	66,000	70,000
822013 ADVOCACY	233,344	280,671	280,671	178,238	254,871	280,671
589227 CAP REG COUN OF GOVERN	85,595	85,922	85,922	85,922	85,922	85,922
589245 CCM	84,749	84,749	84,749	84,749	84,749	84,749
589252 LEGISLATIVE SVCS	63,000	110,000	110,000	7,567	84,200	110,000
Grand Total	59,089,432	48,941,525	48,605,753	21,710,576	47,880,780	48,919,941

City of Hartford

FY2026-FY2030 Five-Year Plan to the Municipal Accountability Review Board



Meeting date: May 15, 2025

City of Hartford
FY2026-FY2030 Five-Year Plan
to the Municipal Accountability Review Board

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CITY OF HARTFORD

FIVE-YEAR FINANCIAL PLAN FY2026 – FY2030

The City's updated Five-Year Financial Plan covers the fiscal years 2026 through 2030. As the table below illustrates, balanced budgets are forecasted through FY2030 with opportunities in the out years for increasing Fund Balance, reducing the mill rate, or making targeted investments.

REVENUE AND EXPENDITURE SUMMARY ¹	FY2026 RECOMM	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST	FY2030 FORECAST
Revenues	626,320,988	631,480,409	658,963,061	664,414,313	669,956,323
Expenditures	626,320,988	631,439,356	646,172,944	654,904,742	664,569,468
Surplus / (Deficit)	0	41,053	12,790,117	9,509,571	5,386,855
Available as Surplus or for Mill Rate Reduction or Investment in Education	0	41,053	12,790,117	9,509,571	5,386,855

¹ Summary table amounts are rounded.

Major Initiatives

The following are among major initiatives underway that are expected to have a significant favorable impact on City finances.

Education

Over the last several years, Hartford Public Schools (HPS) has faced considerable challenges meeting the financial demands imposed by rising transportation, tuition, and special education costs, as well as the expiration of funding streams related to the COVID-19 pandemic. The City has taken steps to help mitigate projected Board of Education (BOE) budget deficits in the near term, while more long-term solutions are sought to make the BOE financially secure. Beginning in the current fiscal year, the City absorbed \$1 million of BOE expense for school crossing guards in the operating budget. For FY2026, the City is committing \$3 million from current year surplus to bridge the BOE budget while the City and HPS collaborate to identify efficiencies and opportunities for consolidation of back-office functions. Over the course of FY2026, the City and HPS will identify areas for consolidation that can be built into the FY2027 budget. In addition, the Mayor's Blue Ribbon Commission for Hartford Education recently issued its report, recommending, among other initiatives, "a facilities audit, to determine where it makes sense to invest and where district reconfiguration may help to provide a more effective and efficient system."

Debt and Capital

Since entering into the Contract for Financial Assistance with the State of Connecticut in 2018, the City has relied on pay-as-you-go funding to support its capital needs. While the City has been able to sustain

a limited capital improvement plan funded by budgeted contributions to the Capital Fund supplemented by use of operating surpluses, certain investments in critical infrastructure and capital equipment replacement have been deferred. In order to address a portion of the backlog in capital improvements and equipment, the 5-Year Plan for FY2026-FY2030 incorporates planned borrowing for which the City will be seeking approval from the Secretary of OPM and the State Treasurer, as well as City Council. There are two components to the planned borrowing:

- Lease-Purchase of Fire Apparatus, Public Works Heavy Equipment and IT Infrastructure: A total of \$25 million of lease purchase acquisition. The projections assume 7-year lease purchases at an interest rate of 5.85%.
- General Obligation Bonds for Critical Infrastructure: The projections include debt service on a \$25 million bond issuance amortized over 20 years at an interest rate of 5%. Bonded projects would be limited to core infrastructure, such as roads, sidewalks, traffic signals, streetlight replacement, etc.

The next steps in developing the borrowing plan entail engaging with a bond advisor to recommend method of sale, structure, and timing of issuance. As part of the borrowing plan, the City will also adhere to the City's Debt Policy regarding debt structuring, issuance and management.

Economic Development

The City's ability to sustainably and adequately fund municipal operations will rely in part on growing its tax base and attracting new residents with quality housing opportunities. Expanding the supply of market rate and workforce housing has been one of the City's major economic development strategies to attract workers and families. At the same time, the City continues to rehabilitate existing affordable housing and create new affordable housing.

While most development agreements entered into by the City involve a period of tax abatement, these projects provide additional income through PILOT payments to the City during the abatement period.

Eleven development agreements are currently at various stages of finalization or construction. In total, these projects are projected to result in approximately 1,000 new housing units. While the benefit to the taxable grand list will not be fully realized until after the tax abatement period, in the near term these projects will provide approximately \$1 million in new PILOT income to the City within the five-year planning horizon.

Collaborate with Treasurer on Long-Term Pension Liability Reduction

Annual contributions to the City of Hartford MERF, inclusive of BOE and the Library, comprise 8.8% of the total General Fund budget in FY2025, and the total ADEC for FY2026 represents 8.9% of the General Fund budget. The most recent multi-year projections from the City's actuarial firm suggest the ADEC will fluctuate within a range of \$52.5 million to \$56.7 million over the five-year planning period.

Given its relative share of the budget, pension expense represents an area of significant potential to help manage General Fund expenditures. To this end, the City Treasurer's Office has agreed to collaborate with the Mayor's Office in exploring possible administrative initiatives to reduce the Pension Fund's

liability and moderate the growth of future ADEC payments. This effort may also involve analyzing the possibility of transitioning certain groups to the State-run retirement plan for municipalities.

Other Initiatives

The City continues to work on various other initiatives intended to generate additional favorability in future revenues and expenditures.

Energy Savings Performance Contracting

The City will be participating in the Connecticut Conference of Municipalities' Energy Savings Performance Contracting program. The goals of the program include reducing operating costs of City and school facilities, improving the maintenance and operation of the facilities, and improving facility environmental conditions. Upgrades will be financed with the energy savings resulting from projects. Once capital costs have been covered, the full energy savings accrue to the City. The City has met with CCM and Energia to begin planning for an energy audit that will identify specific energy measures and upgrades for achieving energy efficiencies.

Virtual Net Metering

Through the State's Virtual Net Metering Program, the City has partnered to support large-scale solar installations that benefit Hartford. Under the State's Non-Residential Renewable Energy Solutions (NRES) program, the City has recently been awarded additional solar projects that are expected to generate solar energy as an offset to the City's electricity consumption. A total of 17 NRES projects are anticipated to come online by the end of FY2027 generating more than \$500,000 in savings per year.

Expanding Solar on City Owned Property

The City is currently working with a developer to implement a 4MW solar array on the former North Meadows landfill. In addition, the City has received an NRES award to support installation of solar on the roof of Weaver High School (target date Fall 2025) and is pursuing similar projects at other school locations. The Weaver High School and landfill projects alone are projected to generate savings of more than \$200,000 per year.

Fire Service Billing

Many municipalities bill insurance companies for the cost that Fire departments incur when responding to fire calls. The City began researching policies and exploring the feasibility and revenue potential of such a program this past year. A draft ordinance has been developed and is currently under review. Depending on the final structure of the ordinance, Fire Service billing is projected to generate \$525,000 or more per year. Revenues generated by Fire Service billing may be used as a supplemental source of funding for Fire apparatus or Fire Department capital needs.

Assumptions

The Five-Year Financial Plan for the City of Hartford (City) spans fiscal years (FY) 2026 to 2030. The purpose of the Plan is to help make informed budgetary and operational decisions by anticipating the future of the City's General Fund revenues and expenditures and highlighting anticipated fiscal risks and opportunities. The Plan surfaces major known fiscal conditions and projected future conditions to support informed long-term planning and decision-making regarding operational and capital improvement resources. As such, this Plan should be used as a management and planning tool and be amended annually. It is also important to note that the Court of Common Council is mandated by Charter to adopt a balanced budget. Therefore, any out-year projections indicating a budget deficit will require adjustments prior to budget adoption.

Revenue Assumptions

General Property Taxes are a major source of revenue for the City. The tax revenue projection for the FY2026-FY2030 budget contains the following assumptions:

- Mill rate of 68.95 for all property types, except for Motor Vehicles, which are at the statutorily capped rate of 32.46 mills through FY2030.
- FY2026 Tax Collections are based on the October 2024 Grand List and reflect the recently authorized local option for motor vehicle value depreciation schedule.
- The Grand List is assumed to increase by 1.5% per year for real estate, personal property and motor vehicles, with the exception of real estate in FY2028.
 - Real estate values in FY2028 will be based on the October 2026 revaluation. Recent sales data analyzed by the City Assessor indicates a 13.97% increase in real estate property value compared to the last revaluation. Projections for FY2028 taxes assume a 13.97% increase in real estate values, less \$150 million contingency for tax appeals.
- Tax collection rate of 95.46% based on the average of three previous fiscal years (96.09% in FY2022, 95.07% in FY2023, and 95.22% in FY2024) from the City's ACFR - Annual Comprehensive Financial Report)

Licenses and Permits revenues in the FY2026 Recommended Budget reflect a 4.8% increase above FY2025 Adopted Budget amounts, with a steady stream of income from housing, licenses, inspections, land use, and other fees through FY2030. With various property developments in progress, it is assumed that the amount of revenue from this revenue category will increase by 1.0% annually during the FY2027-FY2030 period.

Fines, Forfeits and Penalties, primarily composed of False Alarm Fine revenue, remain level in the FY2026 Recommended Budget but increase 1.0% annually from FY2027 through FY2030.

Revenue from the Use of Money and Property primarily consists of rental/lease and short-term investment income. The FY2026 Recommended Budget for this category includes a 9.8% decrease in revenues, compared to the FY2025 Adopted Budget, due to 12.5% lower interest income. It is projected that category revenues will remain nearly flat in the FY2027-FY2030 period, increasing by only 0.1% annually.

Intergovernmental Revenue consists primarily of State Aid to the City and is a major source of revenue for the City. In FY2026, Intergovernmental Revenue accounts for 47.5% of total General Fund revenue (the State Aid component represents 47% of total GF revenue). FY2026 State Aid is based on the Governor's Recommended Budget. FY2027-FY2030 assume no changes in State Aid.

Charges for Services include revenue from conveyance tax, filing of legal documents and all other charges for general government services. The City's FY2026 Recommended Budget reflects a 6.7% increase from the FY2025 Adopted Budget, as higher revenues from Special Events are anticipated. Category revenue is projected to increase at a 1.0% annual rate during the FY2027-FY2030 period.

Reimbursements include miscellaneous reimbursement amounts and prior-year expenditure refunds. Reimbursements are expected to generate 24.3% more revenue in the FY2026 Recommended Budget due to higher Section 8 Monitoring revenues. During the FY2027-FY2030 period, revenues are projected to grow by 1.0% per year.

Other Revenues include the sale of development properties and other miscellaneous revenues. The City does not budget for asset sales as an operating revenue. Revenues for this category are 50.6% lower in the FY2026 Recommended Budget than in the FY2025 Adopted Budget as a result of the end of participation in a rebate program. This category escalates at a 1.0% annual rate from FY2027 to FY2030.

Other Financing Sources include transfers from other funds. For this category, the FY2026 Recommended Budget is 1.4% lower than for the FY2025 Adopted Budget due to a projected 12.3% decrease in the revenue from the Hartford Parking Authority, which passes the net operating income to the General Fund. Category revenue is projected to increase at a 1.0% annual rate in the FY2027-FY2030 period.

Expenditure Assumptions

Payroll/Personnel Services

Payroll is a broad expenditure line item that includes salary expenses for full-time, part-time, and seasonal workers, as well as other associated costs including, but not limited to, overtime, holiday pay, and shift differential. For the FY2026 to FY2030 period, Payroll/Personnel Services in operating departments is projected to increase annually by 3.1% on average. The FY2026 Recommended Budget includes a headcount of 1,518; expenditures in the Plan are based on an assumed level headcount. Historical attrition and vacancy rates also have been factored into the 5-Year Plan.

Benefits and Insurance

In the FY2026 Recommended Budget, expenses in Benefits & Insurances, which includes health insurance, pension, property and liability insurances, workers' compensation and other benefits, are projected to increase by 6.9% due to health benefit costs, wage reserve and cashouts, offset by decreases in insurance premiums. This category also includes the attrition factor for non-Public Safety departments for the five-year planning period. Attrition is based on historical vacancy savings from FY2018-FY2024.

- Health

The City has a self-insured health model, and the Health Benefits budget reflects the net medical, pharmacy and dental costs after employee contributions for approximately 2,452 active members and 1,472 retirees. Full-time City employees, in accordance with bargaining agreements, have moved from a Preferred Provider Organization Plan (PPO) to a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA) and a partially employer-funded deductible. Annual escalation in healthcare claim expenses is assumed to be 7% from FY2027 through FY2030.

- Pension

In total, the City's pension budget increased by 1.9% from the FY2025 Adopted to the FY2026 Recommended Budget. Expenses for the City's Municipal Employees Retirement Plan (MERF) are budgeted based on actuarial valuation data; the pension amounts in the FY2026 Recommended Budget are based on a 6.75% rate of return. The City's calculated employer contribution of \$47.08 million for FY2026 is for the City's Police, Fire and Municipal employees. The Library and the Board of Education fund their respective employer contributions. The FY2026 Recommended Budget fully funds the total actuarially determined employer contribution (ADEC), as required by the City's contract assistance agreement with the State of Connecticut.

The FY2027-FY2030 Plan fully funds the municipal portion of the ADEC, with projections beyond FY2026 based on the most recent long-term projections of the ADEC provided by the City's actuarial firm. The total annual amounts for the municipal portion of the ADEC are \$45.94 million, \$47.55 million, \$45.86 million, and \$44.68 million during the four fiscal years from FY2027 to FY2030.

The City's Connecticut Municipal Employees Retirement System (CMERS) plan for the Local 1716 bargaining unit is funded at \$2.85 million in the FY2026 Recommended Budget with 3% escalation in the out-years.

Debt Service and Other Capital

Under the contract assistance agreement between the City and the State of Connecticut, principal and interest payments for existing acquired and restructured general obligation (GO) bonds will be paid by the

State of Connecticut. The FY2026-FY2030 Plan does not include the debt service for the City's existing general obligation bonded debt. The City will continue to service the Hartford Stadium Authority Revenue Bonds and therefore this debt service is appropriately budgeted within the debt service line item at \$4.6 million annually. The debt service line item also includes the GILOT (Grant in Lieu of Taxes) debt service related to a past CBRA (Connecticut Brownfields Redevelopment Authority) project with the University of Hartford.

For the first time since FY2016, the Debt Service and Other Capital line item includes funding for new general obligation debt issuance. This debt will be used to supplement funding for CIP projects and to lease or purchase vehicles, equipment, and technology. It is assumed that \$25 million of general obligation debt will be issued for critical infrastructure and amortized over a 20-year period, with an issue date of July 1, 2026 and an assumed interest rate of 5%. In addition, approximately \$25 million of lease purchase agreements will be used to replace aged Public Works heavy equipment, Fire apparatus and critical IT infrastructure upgrades.

Education

The City's education contribution to the Hartford Public Schools is projected to be flat in the Plan's out-years. The Hartford Public School System continues to receive additional funding directly through the Alliance Grants and other State and Federal grants.

Hartford Public Library

After a 5.1% increase in the FY2026 Recommended Budget, compared to the FY2025 Adopted Budget and primarily due to expenses associated with salaries and benefits, the Plan's out-years assume the City contribution to the Hartford Public to have a 1.8% annual escalation rate.

Utilities

The City uses data from multiple sources in projecting future utilities expenses. Expenses incurred in the current and prior fiscal years are analyzed and provided to an energy consultant for its reference in developing expense projections for specific accounts including electricity and piped gas. Energy pricing data from the U.S. Energy Information Administration (EIA) Web site, and specifically the organization's Short-Term Energy Outlook report and data that were exported on January 21, 2025, are reviewed and used to estimate escalation in utility costs. Estimated changes in consumption and existing contracts are among the additional information considered when projecting expenses.

Especially given the substantial price swings in some fuels and utilities over the past five years, rather than attempt to project this volatility from year to year, moderate and constant annual escalation rates were applied when projecting utility expenses during the FY2027-FY2030 period. Assumptions made for certain utilities accounts in developing the Five-Year Plan are summarized below.

- Electricity: For FY2026, the Recommended Budget reflects a 6.2% increase from the FY2025 Adopted Budget and likewise a 6.2% increase above projected FY2025 expenses. The annual escalation rate used for the FY2027-FY2030 period was 3.0%.
- Piped Heat and A/C: The FY2026 Recommended Budget for heated and chilled water supplied by Hartford Steam Company (HSC) is 8.4% higher than the FY2025 Adopted Budget and 11.0% higher than projected FY2025 expenses. A 3.0% annual escalation rate was used for the FY2027-FY2030 period.
- Piped Gas: The FY2026 Recommended Budget is 13.1% lower than the FY2025 Adopted Budget and 8.5% higher than projected FY2025 expenses. A 3.5% annual escalation rate was used for the FY2027-FY2030 period.
- Gasoline: For FY2026, the Recommended Budget for gasoline includes a 4.1% increase from the FY2025 Adopted Budget and a 0.4% increase from projected FY2025 expenses. An annual escalation rate of 3.0% was applied to the FY2027-FY2030 period.
- Diesel Fuel: The FY2026 Recommended Budget for diesel fuel is 19.3% lower than the FY2025 Adopted Budget and 12.9% higher than projected FY2025 expenses. The same average annual escalation rate of 3.0% that was applied to gasoline was also applied to diesel fuel in the FY2027-FY2030 period.
- Water: This account funds potable water supply and fire hydrant maintenance by the MDC (Metropolitan District Commission). The FY2026 Recommended Budget matches the FY2025 Adopted Budget and is 7.0% higher than projected FY2025 expenses. A 5.0% annual escalation rate was assumed for the FY2027-FY2030 period.
- Metropolitan District: This account funds payment of the tax on Hartford as a member municipality for sewer services. MDC allocations are developed on a calendar year basis and are based on the estimated property tax revenues for a 3-year period that are received by member municipalities. The FY2026 Recommended Budget is 0.6% higher than the FY2025 Adopted Budget amount and 1.0% higher than projected FY2025 expenses. An average annual escalation rate of 4.0% was assumed during the FY2027-FY2030 period.

FY2026 Recommended Budget and FY2027-FY2030 Forecast

City of Hartford - General Fund Revenue and Expenditure Summary

REVENUE CATEGORY	FY2026 RECOMMENDED	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST	FY2030 FORECAST
41 TAXES	(303,256,569)	(308,197,539)	(335,459,555)	(340,687,965)	(346,004,905)
42 LICENSES & PERMITS	(7,281,648)	(7,354,464)	(7,428,009)	(7,502,289)	(7,577,312)
43 FINES FORFEITS PENAL	(113,840)	(114,978)	(116,128)	(117,289)	(118,462)
44 INT & RENTAL INCOME	(7,859,659)	(7,868,256)	(7,876,938)	(7,885,708)	(7,894,565)
45 INTERGOVERNMENTAL	(297,942,749)	(297,979,983)	(298,017,590)	(298,055,573)	(298,093,936)
46 CHARGES FOR SERVICES	(3,725,602)	(3,762,858)	(3,800,487)	(3,838,491)	(3,876,876)
47 REIMBURSEMENTS	(111,448)	(112,562)	(113,688)	(114,825)	(115,973)
48 OTHER REVENUE	(164,273)	(165,916)	(167,575)	(169,251)	(170,943)
53 OTHER FINANCING SCRS	(5,865,200)	(5,923,852)	(5,983,091)	(6,042,921)	(6,103,351)
Grand Total	(626,320,988)	(631,480,409)	(658,963,061)	(664,414,313)	(669,956,323)

EXPENSE CATEGORY	FY2026 RECOMMENDED	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST	FY2030 FORECAST
PAYROLL	141,783,301	147,365,639	151,480,274	155,683,657	160,002,426
BENEFITS	106,820,091	103,229,466	107,735,840	109,272,974	111,545,116
DEBT	7,902,012	10,010,469	14,048,369	14,881,218	15,708,302
LIBRARY	9,997,627	10,174,469	10,356,856	10,545,053	10,739,338
MHIS	5,956,521	6,039,980	6,124,834	6,211,107	6,298,826
UTILITY	31,634,894	32,980,337	34,392,516	35,875,261	37,432,654
OTHER	38,213,268	37,625,722	38,020,981	38,422,198	38,829,532
EDUC	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
Grand Total	626,320,988	631,439,356	646,172,944	654,904,742	664,569,468

Revenues and Expenditures, Net	0	(41,053)	(12,790,117)	(9,509,571)	(5,386,855)
Surplus (Deficit)	0	41,053	12,790,117	9,509,571	5,386,855

FY2026 Recommended Budget and FY2027-FY2030 Forecast by Revenue Category

REVENUE CATEGORY	FY2026 RECOMMENDED	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST	FY2030 FORECAST
41 TAXES	(303,256,569)	(308,197,539)	(335,459,555)	(340,687,965)	(346,004,905)
CURRENT YEAR TAX LEVY	(292,706,569)	(297,489,289)	(324,590,681)	(329,656,059)	(334,807,520)
INTEREST AND LIENS	(5,200,000)	(5,278,000)	(5,357,170)	(5,437,528)	(5,519,090)
PRIOR YEAR LEVIES	(5,150,000)	(5,227,250)	(5,305,659)	(5,385,244)	(5,466,022)
TAX LIEN SALES	0	0	0	0	0
OTHER	(200,000)	(203,000)	(206,045)	(209,136)	(212,273)
42 LICENSES AND PERMITS	(7,281,648)	(7,354,464)	(7,428,009)	(7,502,289)	(7,577,312)
BUILDING PERMITS	(3,800,580)	(3,838,586)	(3,876,972)	(3,915,741)	(3,954,899)
ELECTRICAL PERMITS	(1,314,500)	(1,327,645)	(1,340,921)	(1,354,331)	(1,367,874)
FOOD & MILK DEALER LICENSES	(245,505)	(247,960)	(250,440)	(252,944)	(255,473)
MECHANICAL PERMITS	(841,280)	(849,693)	(858,190)	(866,772)	(875,439)
PLUMBING PERMITS	(462,704)	(467,331)	(472,004)	(476,724)	(481,492)
OTHER	(617,079)	(623,250)	(629,482)	(635,777)	(642,135)
43 FINES FORFEITS AND PENALTIES	(113,840)	(114,978)	(116,128)	(117,289)	(118,462)
FALSE ALARM CITATIONS-POL&FIRE	(100,000)	(101,000)	(102,010)	(103,030)	(104,060)
LAPSED LICENSE/LATE FEE	(7,100)	(7,171)	(7,243)	(7,315)	(7,388)
OTHER	(6,740)	(6,807)	(6,875)	(6,944)	(7,014)
44 INTEREST AND RENTAL INCOME	(7,859,659)	(7,868,256)	(7,876,938)	(7,885,708)	(7,894,565)
BILLINGS FORGE	(20,428)	(20,632)	(20,839)	(21,047)	(21,257)
CT CENTER FOR PERFORM ART	(50,000)	(50,500)	(51,005)	(51,515)	(52,030)
INTEREST	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)
RENT OF PROP-ALL OTHER	(100,600)	(101,606)	(102,622)	(103,648)	(104,685)
RENTAL OF PARK PROPERTY	(38,500)	(38,885)	(39,274)	(39,667)	(40,063)
RENTAL OF PARKING LOTS	0	0	0	0	0
RENTAL OF PROP-FLOOD COMM	(99,360)	(100,354)	(101,357)	(102,371)	(103,394)
RENTAL-525 MAIN STREET	0	0	0	0	0
RENTS FROM TENANTS	(191,280)	(193,193)	(195,125)	(197,076)	(199,047)
SHEPHERD PARK	(124,207)	(125,449)	(126,704)	(127,971)	(129,250)
THE RICHARDSON BUILDING	(199,140)	(201,131)	(203,143)	(205,174)	(207,226)
UNDERWOOD TOWER PILOT	(36,144)	(36,505)	(36,870)	(37,239)	(37,612)

REVENUE CATEGORY	FY2026 RECOMMENDED	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST	FY2030 FORECAST
45 INTERGOVERNMENTAL	(297,942,749)	(297,979,983)	(298,017,590)	(298,055,573)	(298,093,936)
MUNICIPAL AID	(294,124,257)	(294,124,257)	(294,124,257)	(294,124,257)	(294,124,257)
CAR TAX SUPPL MRSF REV SHARING	(21,447,475)	(21,447,475)	(21,447,475)	(21,447,475)	(21,447,475)
EDUCATION COST SHARING	(187,974,890)	(187,974,890)	(187,974,890)	(187,974,890)	(187,974,890)
HIGHWAY GRANT	(1,162,089)	(1,162,089)	(1,162,089)	(1,162,089)	(1,162,089)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	(1,419,161)	(1,419,161)
MRSF SELECT PILOT	(15,792,632)	(15,792,632)	(15,792,632)	(15,792,632)	(15,792,632)
PRIV TAX EXEMPT PROPERTY	(60,191,487)	(60,191,487)	(60,191,487)	(60,191,487)	(60,191,487)
OTHER MUNICIPAL AID	0	0	0	0	0
STATE CONTRACT ASSISTANCE	0	0	0	0	0
OTHER STATE REVENUES	(87,045)	(87,045)	(87,045)	(87,045)	(87,045)
JUDICIAL BRANCH REV DISTRIB.	(66,947)	(66,947)	(66,947)	(66,947)	(66,947)
VETERANS EXEMPTIONS	(20,098)	(20,098)	(20,098)	(20,098)	(20,098)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(3,723,447)	(3,760,681)	(3,798,288)	(3,836,271)	(3,874,634)
DISABIL EXEMPT-SOC SEC	(7,262)	(7,335)	(7,408)	(7,482)	(7,557)
GR REC TAX-PARI MUTUEL	(165,714)	(167,371)	(169,045)	(170,735)	(172,443)
HEALTH&WELFARE-PRIV SCH	(54,629)	(55,175)	(55,727)	(56,284)	(56,847)
PHONE ACCESS LN TAX SH	(778,518)	(786,303)	(794,166)	(802,108)	(810,129)
PILOT CHURCH HOMES INC	(126,588)	(127,854)	(129,132)	(130,424)	(131,728)
PILOT FOR CT CTR FOR PERF	(418,761)	(422,949)	(427,178)	(431,450)	(435,764)
PILOT FOR HARTFORD 21	(500,000)	(505,000)	(510,050)	(515,151)	(520,302)
PILOT HARTFORD HILTON	(390,000)	(393,900)	(397,839)	(401,817)	(405,836)
PILOT HARTFORD MARRIOTT	(700,000)	(707,000)	(714,070)	(721,211)	(728,423)
PILOT-PARK AND MAIN	(136,000)	(137,360)	(138,734)	(140,121)	(141,522)
PILOT-PENNANT N CROSSING	(420,975)	(425,185)	(429,437)	(433,731)	(438,068)
PILOT TRINITY COLLEGE	(25,000)	(25,250)	(25,503)	(25,758)	(26,015)
OTHER	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
STATE REIMBURSEMENTS	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
46 CHARGES FOR SERVICES	(3,725,602)	(3,762,858)	(3,800,487)	(3,838,491)	(3,876,876)
CONVEYANCE TAX	(1,600,000)	(1,616,000)	(1,632,160)	(1,648,482)	(1,664,966)
FILING RECORD-CERTIF FEES	(300,000)	(303,000)	(306,030)	(309,090)	(312,181)
TRANSCRIPT OF RECORDS	(598,226)	(604,208)	(610,250)	(616,353)	(622,516)
OTHER	(1,227,376)	(1,239,650)	(1,252,046)	(1,264,567)	(1,277,212)
47 REIMBURSEMENTS	(111,448)	(112,562)	(113,688)	(114,825)	(115,973)
ADVERTISING LOST DOGS	(453)	(458)	(462)	(467)	(471)
DOG ACCT-SALARY OF WARDEN	(2,105)	(2,126)	(2,147)	(2,169)	(2,190)
SECTION 8 MONITORING	(108,890)	(109,979)	(111,079)	(112,189)	(113,311)
OTHER	0	0	0	0	0
48 OTHER REVENUES	(164,273)	(165,916)	(167,575)	(169,251)	(170,943)
MISCELLANEOUS REVENUE	(148,941)	(150,430)	(151,935)	(153,454)	(154,989)
OVER & SHORT ACCOUNT	0	0	0	0	0
SALE OF DOGS	(6,849)	(6,917)	(6,987)	(7,057)	(7,127)
SETTLEMENTS - OTHER	(3,000)	(3,030)	(3,060)	(3,091)	(3,122)
OTHER	(5,483)	(5,538)	(5,593)	(5,649)	(5,706)
53 OTHER FINANCING SOURCES	(5,865,200)	(5,923,852)	(5,983,091)	(6,042,921)	(6,103,351)
DOWNTOWN NORTH (DONO)	(912,500)	(921,625)	(930,841)	(940,150)	(949,551)
REVENUE FROM HTFD PKG AUTHY	(2,002,700)	(2,022,727)	(2,042,954)	(2,063,384)	(2,084,018)
SPECIAL POLICE SERVICES	(2,950,000)	(2,979,500)	(3,009,295)	(3,039,388)	(3,069,782)
Grand Total	(626,320,988)	(631,480,409)	(658,963,061)	(664,414,313)	(669,956,323)

FY2026 Recommended Budget and FY2027-FY2030 Forecast Amounts by Major Category

EXPENSE CATEGORY	FY2026 RECOMMENDED	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST	FY2030 FORECAST
PAYROLL	141,783,301	147,365,639	151,480,274	155,683,657	160,002,426
FT	118,268,072	123,380,089	127,015,306	130,581,801	134,246,332
HOL	2,790,686	2,869,274	2,949,887	3,032,424	3,117,274
OT	18,247,166	18,614,125	18,987,908	19,516,988	20,060,853
PT	2,477,377	2,502,151	2,527,172	2,552,444	2,577,968
BENEFITS	106,820,091	103,229,466	107,735,840	109,272,974	111,545,116
1HEALTH	39,017,286	41,732,096	44,636,451	47,743,604	51,067,735
2MITIG	(2,490,000)	(5,328,019)	(5,673,255)	(6,011,960)	(6,359,860)
3PEN	52,759,068	51,765,780	53,533,996	51,999,850	50,985,483
3PEN	10,000	10,300	10,609	10,927	11,255
3PEN-CMERS	2,934,124	3,020,426	3,109,299	3,200,822	3,295,072
3PEN-MERF	47,082,000	45,938,000	47,551,000	45,857,000	44,678,000
3PEN-OTHER	595,946	595,946	595,946	595,946	595,946
3PEN-PAYOUT	2,136,998	2,201,108	2,267,141	2,335,155	2,405,210
4INSUR	6,126,570	6,249,101	6,374,083	6,501,565	6,631,596
FRINGE REIMBURSEMENTS	(2,947,953)	(3,017,534)	(3,188,741)	(3,244,360)	(3,300,950)
LIFE INSURANCE	241,455	248,699	256,160	263,844	271,760
OTHER BENEFITS	6,165,000	6,319,950	6,479,549	6,643,935	6,813,253
OTHER	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
SOC SEC	4,895,000	5,041,850	5,193,106	5,348,899	5,509,366
TUITION REIMBURSEMENT	20,000	20,600	21,218	21,855	22,510
UNEMPLOY COMP	250,000	257,500	265,225	273,182	281,377
WAGE	2,746,790	0	0	0	0
WORKERS COMP	5,201,875	5,259,394	5,317,598	5,376,496	5,436,097
DEBT	7,902,012	10,010,469	14,048,369	14,881,218	15,708,302
DEBT	7,902,012	10,010,469	14,048,369	14,881,218	15,708,302
CLEAN WATER	115,584	115,583	0	0	0
DONO	4,643,750	4,640,994	4,646,631	4,646,494	4,640,500
GILOT	220,128	224,531	229,021	233,602	238,274
GO BONDS - CURRENT	0	625,000	2,500,000	2,437,500	2,375,000
LEASE PURCHASE	0	1,781,811	2,672,717	3,563,622	4,454,528
PAY GO CAPEX	2,922,550	2,622,550	4,000,000	4,000,000	4,000,000
LIBRARY	9,997,627	10,174,469	10,356,856	10,545,053	10,739,338
MHIS	5,956,521	6,039,980	6,124,834	6,211,107	6,298,826
UTILITY	31,634,894	32,980,337	34,392,516	35,875,261	37,432,654
OTHER	38,213,268	37,625,722	38,020,981	38,422,198	38,829,532
EDUC	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
Grand Total	626,320,988	631,439,356	646,172,944	654,904,742	664,569,468

FY2026 Recommended Budget and FY2027-FY2030 Forecast Amounts by Department

DEPARTMENT	FY2026 RECOMMENDED	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST	FY2030 FORECAST
00111 MAYOR'S OFFICE	904,391	925,663	939,232	953,003	966,979
00112 COURT OF COMMON COUNCIL	993,308	1,003,988	1,014,807	1,025,767	1,036,870
00113 TREASURER	582,913	599,996	613,056	626,443	640,164
00114 REGISTRARS OF VOTERS	605,994	615,598	624,134	632,805	641,610
00116 CORPORATION COUNSEL	1,779,637	1,806,412	1,833,594	1,861,190	1,889,206
00117 TOWN & CITY CLERK	1,121,331	1,149,750	1,173,015	1,196,800	1,221,118
00118 INTERNAL AUDIT	569,483	584,893	598,657	612,754	627,191
00119 CHIEF OPERATING OFFICER	1,956,341	2,069,410	2,185,897	2,219,011	2,252,652
00122 METRO HARTFORD INNOVATION SERV	5,956,521	6,039,980	6,124,834	6,211,107	6,298,826
00123 FINANCE	4,727,189	4,900,754	5,022,948	5,148,341	5,276,670
00125 HUMAN RESOURCES	2,221,397	2,253,737	2,283,151	2,313,003	2,357,502
00128 OFFICE OF MANAGEMENT & BUDGET	1,644,846	1,671,178	1,695,641	1,720,525	1,742,869
00132 CHILDREN FAMILY RECREATION	3,590,337	3,636,802	3,674,126	3,712,049	3,747,763
00142 SPORTS AND RECREATION	2,311,089	2,358,800	2,397,547	2,437,160	2,471,355
00211 FIRE	43,026,309	44,270,043	45,447,600	46,716,650	48,021,178
00212 POLICE	55,014,467	57,740,750	59,427,566	61,242,845	63,109,254
00213 EMERGENCY SERVICES & TELECOMMU	5,328,576	5,501,489	5,623,164	5,748,050	5,875,879
00311 PUBLIC WORKS	23,003,723	23,540,674	23,974,281	24,421,768	24,879,267
00420 DEVELOPMENT SERVICES	6,900,920	7,226,567	7,486,284	7,672,502	7,863,542
00520 HEALTH AND HUMAN SERVICES	6,429,271	6,590,372	6,701,716	6,815,965	6,933,115
00711 EDUCATION	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
00721 HARTFORD PUBLIC LIBRARY	9,997,627	10,174,469	10,356,856	10,545,053	10,739,338
00820 BENEFITS & INSURANCES	106,820,091	103,229,466	107,735,840	109,272,974	111,545,116
00821 DEBT SERVICE	7,902,012	10,010,469	14,048,369	14,881,218	15,708,302
00822 NON OP DEPT EXPENDITURES	48,919,941	49,524,824	51,177,355	52,904,487	54,710,427
Grand Total	626,320,988	631,439,356	646,172,944	654,904,742	664,569,468

FY2026 Recommended Budget and FY2027-FY2030 Forecast Amounts by Non-Operating Department

PROGRAM AND OBJECT (ACCOUNT)	FY2026 RECOMMENDED	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST	FY2030 FORECAST
822002 PAYMENT FOR COMMUNITY IMPACT	619,371	620,196	621,025	621,858	622,696
534098 OTHER TECH & PROF SERVICE	160,000	160,800	161,604	162,412	163,224
535028 HONORARIUM	5,000	5,025	5,050	5,075	5,101
589232 PUBLIC TV AND MEDIA	124,371	124,371	124,371	124,371	124,371
589271 CIVIC ENGAGEMENT	25,000	25,000	25,000	25,000	25,000
589272 HARTFORD NEXT	105,000	105,000	105,000	105,000	105,000
589273 UNIVERSAL REPRESENTATION NHLS	100,000	100,000	100,000	100,000	100,000
589274 HARTFORD DECIDES	100,000	100,000	100,000	100,000	100,000
822003 VEHICLES AND EQUIPMENT & TECH	3,070,185	3,070,185	3,070,185	3,070,185	3,070,185
573038 BODY CAMERAS - CEW'S	541,738	541,738	541,738	541,738	541,738
573040 IN-CAR CAMERAS	308,447	308,447	308,447	308,447	308,447
573044 CAMERA MAINTENANCE	190,000	190,000	190,000	190,000	190,000
577321 NEW LEASES AND PURCHASES	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000
822004 PAYMENT TO GOVT AGENCY	205,697	205,697	205,697	205,697	205,697
589228 GRT HTFD TRANSIT DISTRICT	23,001	23,001	23,001	23,001	23,001
589229 PROBATE COURT	58,000	58,000	58,000	58,000	58,000
589230 PAYMENT TO GOVTL AGENCIES	4,000	4,000	4,000	4,000	4,000
589246 NATL LEAGUE OF CITIES	10,597	10,597	10,597	10,597	10,597
589248 US CONFERENCE OF MAYORS	10,099	10,099	10,099	10,099	10,099
589250 BUSINESS IMPROVEMENT DISTRICT	100,000	100,000	100,000	100,000	100,000
822005 LEASE PAYMENTS	1,978,002	2,038,527	2,101,078	2,165,722	2,232,533
544003 RENTAL 250 & 260 CONSTITUTION	1,576,697	1,631,881	1,688,997	1,748,112	1,809,296
544004 RENTAL OF OFFICES	222,305	226,751	231,286	235,912	240,630
544024 COPIER MACHINE	179,000	179,895	180,794	181,698	182,607
822006 PAY OUTSIDE AGENCIES & OTHERS	5,954,008	6,072,190	6,197,862	6,323,951	6,450,464
534028 STAFF TRAINING SERVICES	120,000	120,000	120,000	120,000	120,000
534070 CONTRACT CONSULTANT SERV	500,000	502,500	505,013	507,538	510,075
534098 OTHER TECH & PROF SERVICE	200,000	201,000	202,005	203,015	204,030
543000 REPAIRS AND MAINTENANCE	555,000	557,775	560,564	563,367	566,184
544202 ELECTIONS EXPENSES	346,926	353,865	360,942	368,161	375,524
554000 ADVERTISING	30,000	30,150	30,301	30,452	30,605
588999 CONTINGENCY FUND	3,607,082	3,700,000	3,800,000	3,900,000	4,000,000
589254 SINGLE AUDIT FIN SVCS	185,000	188,700	192,474	196,323	200,250
589256 TENS	410,000	418,200	426,564	435,095	443,797
822007 CLIENT SERVER TECHNOLOGY	450,158	152,409	153,171	153,937	154,706
534098 OTHER TECH & PROF SERVICE	450,158	152,409	153,171	153,937	154,706

PROGRAM AND OBJECT (ACCOUNT)	FY2026 RECOMMENDED	FY2027 FORECAST	FY2028 FORECAST	FY2029 FORECAST	FY2030 FORECAST
822008 FUEL UTILITY & TIP FEE PMT	31,702,849	33,050,331	34,464,609	35,949,517	37,509,138
534031 OPERATIONS & MANAGEMENT	67,955	69,994	72,093	74,256	76,484
534070 CONTRACT CONSULTANT SERV	282,000	283,410	284,827	286,251	287,682
534098 OTHER TECH & PROF SERVICE	598,000	600,990	603,995	607,015	610,050
562000 ELECTRICITY	5,055,100	5,206,753	5,362,956	5,523,844	5,689,560
562024 PIPED HEAT & A/C	1,022,000	1,052,660	1,084,240	1,116,767	1,150,270
562028 FUEL OIL HEATING	3,000	3,090	3,183	3,278	3,377
562600 PIPED GAS	898,300	929,741	962,281	995,961	1,030,820
562625 GASOLINE	1,307,000	1,346,210	1,386,596	1,428,194	1,471,040
562627 DIESEL FUEL	559,000	575,770	593,043	610,834	629,159
562923 WATER	1,898,500	1,993,425	2,093,096	2,197,751	2,307,639
566263 FUEL CELL LEASE	273,000	273,000	273,000	273,000	273,000
589226 METROPOLITAN DISTRICT	13,861,694	14,416,162	14,992,808	15,592,521	16,216,221
590050 OTHER DISPOSAL FEES	2,306,300	2,513,867	2,740,115	2,986,725	3,255,531
590053 TIPPING FEES (CRRRA)	3,571,000	3,785,260	4,012,376	4,253,118	4,508,305
822009 LEGAL EXPENSES AND SETTLEMNTS	4,659,000	4,034,618	4,083,057	4,132,948	4,184,337
534010 LEGAL SERVICES	2,239,000	1,614,618	1,663,057	1,712,948	1,764,337
589371 SETTLEMENTS	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
589373 PY TAX REFUNDS	850,000	850,000	850,000	850,000	850,000
590040 FEES-CRT RECORD LICEN INS	70,000	70,000	70,000	70,000	70,000
822013 ADVOCACY	280,671	280,671	280,671	280,671	280,671
589227 CAP REG COUN OF GOVERN	85,922	85,922	85,922	85,922	85,922
589245 CCM	84,749	84,749	84,749	84,749	84,749
589252 LEGISLATIVE SVCS	110,000	110,000	110,000	110,000	110,000
Grand Total	48,919,941	49,524,824	51,177,355	52,904,487	54,710,427

City of West Haven Policy Tracker - Prepared by Protiviti May 9, 2025

#	Document Name	Area	Entity	Document Topic	Source	Status
1	P-Card Policy and Procedures	Procurement	City	Procurement Card Policy	Whittlesey	Completed
				Procurement Card Employee Agreement	Best Practices	
2	Journal Entry Policy	Finance	City	Journal Entry Policy	Prior Year Audit	Completed
3	Purchasing Policy	Procurement	City	Purchasing/Procurement Policy	OPM: Audit Readiness Checklist	Completed
			City	Vendor Set up and approvals including documentation requirements (i.e., W-9)	Whittlesey: H-I Prior Year Audit	
			City	Form 1099 reporting - Timeline and document retention	Whittlesey: H-II	
			City	Emergency Bid Waiver Approvals	Prior Year Audit	
4	Suspension and Debarment Policy	Procurement	City	Vendor Federal Suspension and Debarment	Prior Year Audit	Completed
5	Capital Asset Policy	Finance	City	Performance of Physical Inventory of Fixed Assets	Whittlesey: H-II	Completed
		Finance	City	Capital Assets - Additions, Deletions, Modifications	OPM: Audit Readiness Checklist	Completed
6	Grants Checklist	Grants	City	Grants Subrecipient Monitoring Checklist	Prior Year Audit	Completed
7	Fund Balance Policy	Finance	City	Fund Balancing Policy	Whittlesey: H-I	Completed
8	Bank Reconciliations Procedure	Finance	City	Bank Reconciliations Procedure	Prior Year Audit	Completed
9	Accounts Payable Policy	Finance	City	Accounts Payable and Expenditures	Whittlesey: H-I OPM: Audit Readiness Checklist	Completed
				Inventory Receiving	Whittlesey: H-II	
				Fiscal Year Cut Off	Prior Year Audit	
				Cash Disbursements - Checks	Whittlesey: H-I OPM: Audit Readiness Checklist	
				Cash Disbursements - Wire/ACH	Whittlesey: H-I OPM: Audit Readiness Checklist	
10	Cash Management Policy	Finance	City	Cash receipts and cash equivalents management	Best Practices	Completed
				Storage and duration of City documents and records		
				Revenue Cycle Processing	OPM: Audit Readiness Checklist	
11	Bad Debt Expense Policy	Finance	City	Bad Debt Expense Policy - Identification, Collections, Write offs	Prior Year Audit	Completed
				Allowance for Doubtful Accounts	Best Practices	
12	Billing Policy	Finance	City	Billing and collection of funds from customers	Prior Year Audit	Completed
				Storage and duration of City documents and records		
				Revenue and Accounts Receivable		
13	1099 Reporting and Transmittal Procedure	Procurement/Finance	City	Vendor Review	Whittlesey: H-II	Completed
				1099 Reporting	Best Practices	
				1099 Transmittal	Best Practices	
14	Tax Collector Policy	Finance	City	Tax Collections - Collections, Deposits, Recognition, Voided transactions	OPM Audit Readiness Checklist Prior Year Audit	Completed - West Haven
15	Employee Reimbursement Form	Finance/Payroll	City	Employee reimbursement request form	Best Practices	Completed - West Haven
16	Mileage Form	Finance/Payroll	City	Employee mileage reimbursement request form	Best Practices	Completed - West Haven
17	Vendor Application Form	Finance	City	City vendor application or modification request	Best Practices	Completed - West Haven
18	Employee vs. Contractor	Personnel/Finance	City	Identification of business relationships between the City and personnel performing services	Best Practices	Completed - West Haven
19	Employee Safety Manual	Risk Management	City	Workplace safety responsibilities, injury/incident reporting, medical services, and training/orientation requirements	Best Practices	Completed - West Haven
20	Vehicle Use Policy	Risk Management	City	Responsibilities and standard requirements when operating assigned City vehicle resources, reimbursement policies related to personal vehicle usage and accident reporting requirements	Best Practices	Completed - West Haven
21	OSHA Compliance	Risk Management	City	Department specific workplace safety risk management policies	Best Practices	Completed - West Haven
22	Security Awareness Training Presentation	Personnel and Labor Relations Department	BOE	Training	Whittlesey: H-II	Completed - Whittlesey

#	Document Name	Area	Entity	Document Topic	Source	Status
23	Information Security Policy	General	City	Information Technology - Policies and Procedures and Cybersecurity	OPM: Audit Readiness Checklist	Completed - Whittlesey
N/A	N/A - Retention language is directly embedded directly into applicable policies	Risk Management	City	Storage and duration of City documents and records	Whittlesey: H-II	Ongoing
24	Investment Policy	Finance	City	Standards of Care / Liquidity / Diversification / Portfolio Monitoring	Prior Year Audit	In Review
				Investments	OPM: Audit Readiness Checklist	
				Pensions/OPEB/ADEC/Discount Rate	OPM: Audit Readiness Checklist Prior Year Audit	
				Board Reporting	Best Practices	
25	Cash and Check Intake Policy	Finance	City	Securing on cash and checks following the receipt from service departments until deposit	Best Practices	In Review
26	Month-end Closing Checklist Year-end Closing Checklist	Finance	City	Financial Close and Reporting for Month, Quarterly, and Year-end	Whittlesey: H-I OPM: Audit Readiness Checklist	In Review
27	Debt Service Policy	Finance	City	Borrowing and repayment of Long-Term Debt	Whittlesey: H-II	In Review
				Debt Service	OPM: Audit Readiness Checklist	
28	Internal Audit Policy	Risk Management	City	Internal Audit's role, responsibilities and review procedures	Whittlesey: H-I	In Review
29	Payroll Policy	Payroll	City	Payroll Processing - Segregation of Duties and Approvals	Prior Year Audit	In Review
				Payroll Policy - Timekeeping, Adjustments, and Processing Timeline	Best Practices	
30	Ethics and Conflict of Interest	Personnel and Labor Relations Department	City	Ethics Policy	OPM: Audit Readiness Checklist	In Progress
		Risk Management		Whistleblower	Whittlesey: H-I	
		Risk Management	City	Conflicts of Interest	Whittlesey: H-I	
31	Escheatment and Check Replacement Policy	Finance	City	Review and resolution of stale outstanding distribution checks	Whittlesey Phase 2/3 OPM: Policy and Procedure Checklist	In Progress
				Notification and escheatment process for outstanding checks		
32	BOE - Payroll Policy	Payroll	BOE	Payroll Policy - Segregation of Duties, Approvals, Adjustments, and Processing Timeline	Prior Year Audit Best Practices	In Progress
33	Personnel Policy	Personnel and Labor Relations Department	City	General Operations Onboarding and Offboarding of Employees (including Drug Testing, Background Checks, and Physical Assessments)	Whittlesey: H-I Whittlesey Phase 2/3	Not Started
		Personnel and Labor Relations Department	City	Benefits Administration (medical, worker's compensation, etc.)	Whittlesey: H-I	Not Started
		Personnel and Labor Relations Department	City	Personnel (succession planning: job descriptions)	Whittlesey: H-II	Not Started
34	Grant Management Policy	Grant Management	City	Connecticut eGMS Fund Request Manual	Whittlesey: H-I	Not Started
			BOE	Grant drawdown procedures	Whittlesey: H-I	
			City	Preparation of the Schedule of Expenditures of federal awards	Whittlesey: H-II	
35	Budget Process and Monitoring	Finance	City	Preparation of the Schedule of Expenditures from state financial assistance	Whittlesey: H-II	Not Started
			City	Working Capital (Cash, Accounts Receivable, Inventory, and Accounts Payable)	Whittlesey: H-I	
			City	Budgeting	OPM: Audit Readiness Checklist	
			City	Personnel Budgeting (sucession planning: resource review, market adjustments, etc)	Whittlesey: H-II	
			City	Monitoring the annual budget	Whittlesey: H-I OPM: Audit Readiness Checklist	
36	Vendor Management Policy	Procurement	City	Review of existing vendor contracts	Whittlesey: H-I	Not Started
37	Risk Management Policy	Risk Management	City	Risk management	Whittlesey: H-I	Not Started
37	Self Insurance Policy	Risk Management/Finance	City	Self Insurance	OPM: Audit Readiness Checklist	Not Started
38	Payroll Processing Procedures	Payroll/Finance	BOE	Payroll Processing and related liabilities	Whittlesey: H-I OPM: Audit Readiness Checklist	Not Started

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1	Payroll Processing	City	Other Matters (New) Management Ltr #3	Although the City has implemented compensating controls, City employees that process payroll have the ability to change employee pay rates. These employees also have the ability to update/edit employee master files, deductions and are set up as payroll super users with no restrictions.	The City should revise their policies so that incompatible responsibilities within the payroll process be segregated between employees. Only the Human Resource Department employees should be able to change employee rates and update the employee master file.	Closed - Pending Validation	Human Resources processes changes related to pay for City employees, including standard pay and step increases. Due to staffing levels, the Payroll Department also handles out-of-class payments and one-off situations like mid-week step adjustments, with the Payroll Manager delegating these tasks to staff unless immediate action is required. The Payroll Manager reviews changes made by staff and provides a list of weekly adjustments along with supporting documentation for Internal Audit review. Internal Audit reviews all pay rate changes through ADP reports and physical documentation provided by the Payroll Manager. Any concerns identified are escalated to the Finance Director and investigated further before the final processing of the weekly payroll. Additionally, the Assistant Finance Director and Treasurer conduct a final review of the City's Payroll before its approval and finalization in ADP.	Observed the Internal Auditor's weekly review of payroll changes. This review included pay rate changes for all types such as: step up, out of class, and mid week step up performed by authorized personnel with ability to change rates. Furthermore, the Payroll Manager has confirmed the process of the Assistant Finance Director and Treasurer conduct a final review of the City's Payroll before approving and its finalization in ADP. Pending review of a complete sample
					The City should create payroll change report be produced, reviewed and approved by the Human Resource Department to verify that all changes were authorized. The review and approval should be formally documented	Closed - Pending Validation	ADP's Change Report is reviewed by the Assistant Finance Director and Treasurer as part of approving the payroll. Further, the Internal Auditor currently reviews an audit trail report of all payroll information changes within ADP every Friday to review for appropriateness of payroll changes to City employees.	
2	Payroll Processing - BOE	BOE	Other Matters (New) Management Ltr #20	Although the Education Department has implemented compensating controls, the BOE employee that process payroll have the ability to change employee pay rates. The employee also has the ability to update/edit employee master files, deductions and are set up as payroll super users with no restrictions.	The BOE should revise their policies so that incompatible responsibilities within the payroll process be segregated between employees. Only the Human Resource Department employees should be able to change employee rates and update the employee master file.	Closed - Pending Validation	HR establishes the employee profiles and populates cost numbers, pay rates, and employee information. Step up payment adjustments within BOE payroll are tied to the school/union contracts, with only one step up payment date during the school year processed by HR. During the year, the BOE Payroll Coordinator processes all other pay rate adjustments related to out of class payments. An "Extra Payment for a Group" form is prepared by the Board of Education employee's supervisor confirming the activity and the form is reviewed/approved by West Haven's Superintendent. Once received, the BOE Payroll Coordinator processes the out-of-class adjustment, and the Payroll Manager reviews the adjustments for accuracy once completed.	As of April 2025, Payroll Manager oversees the bi-weekly BOE payroll process including the out of class adjustments processed by the BOE Payroll Coordinator. Unlike the City payroll process, the Payroll Manager does not have access to change rate in the BOE Payroll but reviews all out of class adjustments in the pay period for accuracy. We have observed a sample of the Extra Payment for a Group form received by the BOE Payroll Coordinator, how the form is tracked by the Payroll Department once received, and the confirmation of the entry once processed by the BOE Payroll Coordinator. Pending review of a sample for changes performed by the BOE Payroll Coordinator
					The BOE should create payroll change report be reviewed and approved by the Human Resource Department vs the Education Finance Director.	Closed - Pending Validation	Similar to the City, ADP's Change Report for BOE payroll is reviewed by the BOE Manager and Treasurer as part of approving the bi weekly payroll run. The Internal Auditor reviews changes made by payroll personnel for appropriateness on a weekly basis.	
3	Procurement and Suspension and Debarment	City	FSA 2024-002 Compliance (repeat finding) (PY 2022-004 2021-004)	The City's procurement standards do not include all the essential elements as outlined in 2 CFR sections 200.318 through 200.326.	The City should review its formal procurement policies and make necessary changes to comply with the criteria set out in 2 CFR sections 200.318 through 200.326.	Closed	A standalone policy for suspension and debarment has been updated to include procedures to comply with criteria set out in the Code of Federal Regulations 200.318-200.326. The Assistant Finance Director has noted that this is a repeat finding due to a timing issue as it was not distributed until early into the next fiscal year (FY24).	Reviewed and obtained email distribution of updated policy on 7/24/24 from the Finance Director. The implementation of the policy is to be monitored by the Procurement Department and Finance Director.
			Other Matters (New) Management Ltr #5	The City's Purchasing Policy does not completely address the requirements of CFR sections 200.318-200.326.	The City should review the policy and update the policy to address the requirements of CFR sections 200.318-200.326	Closed		
4	Community Conservation and Development Grant	City	SSA 2024-002 Compliance (repeat finding) (PY SSA 2023-006 2022-005 2021-005)	The City did not provide summaries of project status to State.	The City should implement procedures or checklists to ensure reporting is properly completed and filed timely in accordance with grant requirements.	Closed	The grant has most recently been amended, extending the grant until 11/1/2025 and signed by the City on 10/25/24. The City has confirmed with DEEP the current reporting requirement for this grant is submitting the Department of Finance Services Progress Report every six months following the execution of the grant. The Grant Writer has submitted the summary report to the agency on 4/15.	The Grants Department still retains a budget after the most recent purchases and will confirm use of the remaining funds with the Mayor prior to submitting final reporting to DEEP. While the grant is remains open, the Grant Writer will continue to submit progress reports to deep.frm@ct.gov every six months. Confirmed and reviewed the report submitted by the Grant Writer on 4/15

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5	School Readiness Subrecipient Monitoring	BOE	SSA 2023-007 Compliance (repeat finding) (PY SSA 2022-006 2021-006)	Education Department did not perform the following financial related monitoring activities: - Receive and review Financial and Program reports - Verify reported expenditures are reconciled to Advances	The Education Department should review all grant compliance requirements and monitor subrecipient's compliance with these requirements.	Closed - Pending Validation	The BOE staff reviews expense and programmatic reports provided by the School Readiness subrecipients. Expenses are based on the grant proposal from the sites for the fiscal year, which are reviewed and approved by the Office of Early Childhood (OEC). The Early Childhood Coordinator reviews the monthly expenses and tracks the budget to actual spend. School Readiness staff reviews the programmatic reports such as fee scheduling, staff qualifications/site accreditation standards, and additional requirements outlined by the OEC. There have been no advances paid as the allocations are based on enrollment with the School Readiness Grant.	Pending review of the documents submitted on 5/08 by BOE's Early Childhood Coordinator to confirm the review and validation of expenses/programmatic reports and if additional documentation need to be drafted for financial monitoring.
			Management Ltr #27	The Education Department has procedures for monitoring subrecipients but the procedures do not include adequate procedures for the required financial monitoring.	The Education Department update their procedures for monitoring subrecipient to include a financial monitoring checklist to formally document the required financial monitoring procedures performed.	Closed - Pending Validation		
6	Bank Reconciliations	City	FSA/SSA2024-001 FSA 2023-002 SSA 2023-002 Significant Deficiency (Repeat finding) Management Ltr #1	The City did not perform bank reconciliations on a timely basis for certain accounts. In addition, for certain accounts, the City did not record all identified reconciling items in the general ledger and/or had remaining unidentified differences.	The City should develop and implement formal monthly bank reconciliation procedures that include review and recording of deposit activity in the month it was received. The process should include the required procedures and analysis to be performed and the timeline in which they must be performed and completed. The procedures should include detailed analysis, reconciliation, supporting schedules, and proper recording of identified reconciling items.	Closed	The City's Assistant Finance Director reviews and approves the bank reconciliations on monthly basis. As of FY24, the City has implemented changes to support timely processing of bank reconciliations within the department including, increases to staffing, policy creation, and documentation of follow up actions/resolutions from monthly bank reconciliations. This item was identified as a repeat item due to timing issues related to the implementation of changes. The Finance Director will continue to monitor the implementation of changes to the reconciliation process. No additional action taken on this as it has been identified as a timing issue by the City.	Confirmed the June 2024 monthly bank reconciliation provides analysis, reconciliation actions, bank account support, and comments related to aging items. The reconciliation was reviewed and approved by the Assistant Finance Director. Additionally, the City has distributed policy and procedure documentation related to bank reconciliation procedures, cash management, and continues to create additional policies as needed.
7	Bank Reconciliations - BOE	BOE	Other Matters (New) Management Ltr #2	The Education Department did not perform bank reconciliations on a timely basis for student activity and scholarship accounts. Also there is no formal documentation of review and approval of the bank reconciliations.	The Education Department should develop and implement formal monthly bank reconciliation procedures that include review and recording of deposit activity in the month it was received. The process should include the required procedures and analysis to be performed and the timeline in which they must be performed and completed. The procedures should include detailed analysis, reconciliation, supporting schedules, and proper recording of identified reconciling items.	In Progress	The new BOE Manager is in the process of reviewing for the current scholarship account and school activity reconciliation information provided by the schools. Please refer to finding #18 for additional actions by the BOE Managers action related to school activity fund	Pending confirmation from the BOE Manager related to scholarships and which MUNIS fund this may be located in. Additionally, the BOE Manager will confirm with the Superintendent when changes to the school activity fund are expected to go live. The BOE Manager will provide previous year support of school activity funds for review during the week of 5/5 to determine if any additional changes to paperwork is required
					The Education Department should review and approval of bank reconciliations be formally documented.	In Progress		
8	City Clerk	City	Other Matters (repeat finding) Management Ltr #6A	There are no unique separate logins for each City Clerk Department employee. All employees process transactions using the same login.	We recommend that each City Clerk Employee be assigned a unique login ID and that the login be used for all transactions processed by that employee.	Closed	City Clerk has introduced changes to limit the amount of transactions to process including shifting to an appointment reservation system. All City Clerk employees have their own personal log ins and have the expectation to process all transactions at their personal terminal and log out or lock the terminal when they are not at their desk. A shared terminal at the front desk is used to process state licenses, however, the terminal is only used to activate the license within the state portal. As such no financial transactions are processed in the shared terminal.	Confirmed with the City Clerk, all employees within their department have unique log ins and transactions are processed directly at the employees desk. There is a shared terminal used to print specific state licenses, such as fishing and hunting, but this is only used to authorize and print the license, no cash is handled at the terminal.
					Each employee should log off after processing each transaction or when another employee will be responsible for processing transactions (break, lunches, etc.).	Closed		
			Other Matters (repeat finding) Management Ltr #6B	Since the login is shared, all users have rights to void transactions.	The ability to void transactions should be limited to certain designated employees or that the voided transaction receipts be printed, signed by the clerk completing the transaction and approved by the City Clerk on a daily basis. Approved voided transaction receipts should be retained in a separate file by the City Clerk for use The City Clerk should produce the voided transactions approved during that month be agreed to the report. Any discrepancies noted should be investigated and documented.	Closed	Voided transactions are ad hoc, primarily used to reverse transactions. The City Clerk has implemented procedures related to retention of support for voided transactions, stored in a separate folder as of April 2024. Support includes a copy of the voided transaction signed by the processing employee and approved by the City Clerk. Voided Transactions are included in the Daily Transactions Reports provided to the Finance Department. The City Clerk has confirmed the clerks office has adhered to the changes implemented in April 2024 through March 2025.	Confirmed via observation voided transactions support is retained in a separate folder with transaction information, reason for void, and approval by the City Clerk. We noted the transaction reports shows the voided or modified transactions.

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9	Cash Disbursements	City	Other Matters (repeat finding) Management Ltr #7	The Accounts Payable Analyst posts the invoices, prints the checks, and mails the checks.	The employee printing the checks should not also mail the checks.	Closed	Procedures modified for AP clerk to prints checks and Assistant prepares and mails checks. Checks are reviewed on a sample basis prior to printing the check by the Finance Director. Further, secondary sign off on all checks is completed manually by Treasurer. No additional action taken as the City believes this was a repeat issue for FY24 due to timing of implementation.	Confirmed and observed the AP Clerk is printing the checks while the Finance Department Assistant prepares and mails checks.
10	Capital Assets	City	Other Matters (repeat finding) Management Ltr #8	The City does not have a formal policy or process to update the capital asset records for retired assets.	The City implement procedures to ensure completeness of the City's capital asset purchases to be reported as additions in the capital asset software.	In Progress	At fiscal year end the Assistant Finance Director and Accounting Manager requested Asset Managers from City, BOE and Allingtown Fire Dept to submit additions/deletions to update the asset inventory managed by the City. As a cross reference to City additions, the Assistant Finance Director and Accounting Manager review activity such as departments' budget used during the fiscal year, asset codes added through procurement activity, any purchases over \$10,000, and status updates on previously listed Construction in Progress.	The Capital Asset Policy has been approved and distributed as of 7/25/2024.
					The City should perform a physical inventory of their capital assets and delete any assets that have been disposed of or that are no longer in use. A deletion policy and related form should be developed and implemented to ensure that all asset disposals are properly approved and recorded.	In Progress	The Capital Asset Policy, effective in FY25, includes responsibilities of the Asset Manager and timing to complete the Fixed Asset Information Form ("FAIF") related to additions and transfers to the City's asset. The Capital Asset Policy also requires disposals to be supported via a Capital Asset Disposal/Modification Form ("CADF") within 2 weeks of the asset disposal. The form must be reviewed and approved by the Finance Department. Additionally, the Policy requires an annual inventory with a full inventory to be completed every five years. If any disposals are required after the inventory, the Asset Manager will submit a CADF to Finance.	To confirm the current process for City and AFD, the Finance Director will contact the City employees performing the review of additions and deletions such as, the Fleet Manager. Pending implementation of the inventory for City, AFD, and BOE in addition to the review the Finance Department performs related to purchases to confirm completeness and utilize addition and deletion forms as necessary.
11	Pension Plans	City	Other Matters (repeat finding) Management Ltr #9	The Police Pension Plan and Allington Pension Plan investments are managed by separate investment advisors with separate investment strategies.	The City should consider evaluating whether there are any cost savings and efficiencies gained by consolidating investment managers and investment strategies.	In Progress	Investment Policy draft includes the topic, "Use of Brokerage Firms and Investment Advisors", related to utilization of brokerage firms, selection of investment advisors, and consolidation of asset considerations, when applicable. City to determine if an RFP is needed to consolidate investment accounts based on investment analysis performed in FY25 by the Finance Manager.	Provided the City with an analysis of the retirement account transactions processed by the City to assess employee eligibility requirements, administrator and advisor information, contribution frequency, and fund source.
					The City should review the current discount rate and investment strategy to ensure that the investment rates of return being using in the actuarial calculations are attainable over the long-term.	In Progress	Finance Director to review Investment Policy section related to discount rate to be reviewed and discussed with the City's actuary frequently to ensure the discount rate is in line with the City's long term investment strategy.	Pending review of the Investment Policy from Finance Director to determine if any additional changes are necessary to the scope prior to finalizing the draft.
12	Alternative Investments	City	Other Matters (repeat finding) Management Ltr #10	Although the City has their investment manager monitor their pension investments, currently, there is no formal monitoring of the alternative investments by the City Finance Department and/or Pension Commission.	The City should obtain and review the audit and quarterly reports for each of the alternative investments in the pension fund. The reports should be reviewed and the investments evaluated for consistency with the pension plan investment policy and objectives.	In Progress	Finance Director to review Investment Policy section related to alternative investments, frequency of review, and reporting.	Pending review of the Investment Policy and feedback implementation from the Finance Director, if any.
13	Grant Cash Management	City	Other Matters (repeat finding) Management Ltr #14	We noted that the grant expenditure reimbursement request process is not being performed on a timely basis.	The City should implement procedures in order to prepare and submit the grant expenditure reimbursement request on a timely basis.	Closed - Pending Validation	Through FY24, the Grants department had made efforts to catch up aged reimbursements to now prepare and submit expenditure reimbursement requests on a monthly basis.	Pending review of the current grants tracking sheet and an aged listing of reimbursements to be processed by the Grants Department Followed up on the support request with the Grant Accountant on 5/07
14	Clean Water Fund	City	Other Matters (repeat finding) Management Ltr #15	We noted that the clean water fund project reimbursement requests are submitted at the end of the project.	The City should request for reimbursement during the project.	Closed - Pending Validation	The Grants Department and Engineering/Public Works meet at the beginning of project kick off and regularly during the project life to discuss project phases and reimbursement eligibility. The Grants Department has also made efforts to become more current for reimbursement request during FY24. At fiscal year close, Grants communicates with grant users to confirm all expenditures and reimbursements have been submitted for the current year to ensure more accurate reporting.	Pending review of Clean Water Fund reimbursements processed in FY25 and confirmation of the request for reimbursements prior to fiscal year close. Followed up on the support request with the Grant Accountant on 5/07
15	Capital Assets - Allingtown FD	Allingtown Fire Department Fund	Other Matters (new) Management Ltr #18	The Allingtown Fire Department does not have a formal policy or process to update the capital asset records for retired assets.	The Allingtown Fire Department implement procedures to ensure completeness of the Allingtown Fire Department's capital asset purchases to be reported as additions in the capital asset software.	In Progress	Process to be consolidated with the City - refer to #10	Confirmed with the Finance Director and Assistant Finance Director, the Allingtown Fire Chief has submitted Allingtown FD's additions and deletions of capital assets year to date for FY25.
			Other Matters (repeat finding) Management Ltr #18		The Allingtown Fire Department should perform a physical inventory of their capital assets and delete any assets that have been disposed of or that are no longer in use.	In Progress		Pending review of the support provided and confirmation if the annual inventory has been completed

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			Other Matters (repeat finding) Management Ltr #18		A deletion policy and related form should be developed and implemented to ensure that all asset disposals are properly approved and recorded.	In Progress		
16	Journal Entries - BOE	BOE	Other Matters (repeat finding) Management Ltr #21	The Education Department journal entries that are prepared by the Business Manager are not reviewed and approved.	The Education Department should implement procedures to have the non-standard journal entries reviewed and approved by someone other than the preparer and ensure the approval of journal entries is formally documented.	Closed - Pending Validation	The new BOE Manager will notify the Finance Director/Assistant Finance Director when a non-standard journal entire (NSJE) needs to be posted to coordinate review and approval from the City. Moving forward, the BOE Manager will look to develop materials and guidance for BOE AP staff to train for the preparation of this within the BOE.	The BOE Manager will prepare NSJE's and notify City's Finance leadership to review these entries prior to the BOE Manager posting in MUNIS, as needed. Pending a sample of a NSJE prepared by the BOE Manager, approved by the Finance Department
17	Education Department Internal Controls / Monitoring	BOE	Other Matters (repeat finding) Management Ltr #22	Currently, the Education Finance Office relies solely on one financial position, the Business Manager.	The Education Department should consider an additional position in the Finance Office to allow proper cross training and back up of employee function and to improve internal controls and monitoring of financial activity and operations.	In Progress	There are currently limited resources available at the Education Department, as mentioned in finding #16, the BOE Manager seeks to prepare guidance and cross train BOE AP staff for additional tasks when possible to create a segregation of duties. Additionally, the City is in progress of developing internal controls and policies that would include BOE, unless otherwise noted.	
18	School Activity Funds	BOE	Other Matters (repeat finding) Management Ltr #23	Various school activity fund accounting records are maintained on a manual basis and are not under general ledger control.	All school activity accounts should be maintained in general ledger software.	In Progress	Currently, schools submit school funds activity to the BOE Business Manager who reviews the support and prepares the journal entry on an annual basis. In March 2025, the Superintendent provided a summary of the responsibilities related to usage, monitoring, and reconciliations to be performed for School Activity Funds. Once implemented, the Principal is responsible for the management, accounting, and accountability of the school activity funds while an administrative role prepares documentation.	The BOE Manager will submit the SAF expenses into fund 275, annually as reconciliation documentation is submitted by the schools. Pending confirmation from the BOE Manager/Superintendent's office on when presented changes to SAF will be implemented.
				One employee at each school is responsible for all aspects of cash receipts, cash disbursements, record keeping and accounting related to the school activity funds.	The Education Department should implement procedures to segregate the responsibilities related to the various functions and to add policies and procedures that require approvals for certain transactions and review of items such as bank reconciliations and general ledger activity reports.	In Progress		Pending review of school activity reconciliation samples/receipts used for in previous years to determine if changes to the form are required for cash receipt and expenditure approval forms. The BOE Manager will have previous year support prepared for review on 5/15
			Other matters (new) Management Ltr #23	We noted that cash receipt transactions did not have adequate documentation attached to be able to be reconciled to the amount deposited.	The Education Department ensure that all deposits be supported by adequate supporting documentation to ensure completeness and provide adequate data for monitoring and reconciliations. Also, the internal form used to document the cash receipt ("SAF Deposit/Payment") should include the type of payment received.	In Progress		Pending review of support on 5/15 to determine if changes to BOE forms currently used for booking and recording SAF expenses will need to be updated to be compliant with Superintendent's summary of changes
19	General Fund Budgetary Monitoring - Education Grants	BOE	Other Matters (repeat finding) Management Ltr #24	We noted that in some instances certain education grants are over-expended during the year but are adjusted to the correct balances after year end. Certain education expenditures are charged to education grants through journal entries from general fund expenditures.	The education expenditures should be charged directly to the education grants vs reclassified from the general fund using journal entries.	In Progress	The new BOE Manager is reviewing MUNIS activity to improve reporting revenues and expenses directly in MUNIS using state object codes. As grant monies are issued to the City's BOE, the BOE Manager informs the Finance Department which fund number this should be applied to should be applied to based on amount and timing of the fund.	Similar to City grants, cash is received in the general fund, due to the money being received via ACH. The cash is applied to the fund by the Finance Department as instructed by the BOE Manager. If additional funds have not been applied, the senior accountant will preform additional inquiries during the monthly bank reconciliation. The BOE Manager is also working with the BOE Accounts Payable staff to update procedures for applying expenses directly based on coding and recording expense encumbrances within the funds. Some reclasses are expected at the end of the fiscal year, but the BOE Manager is working to reduce the amount needed at the end of the year.
20	Capital Assets - BOE	City and BOE	Other matters (new) Management Ltr #25	The Education Department does not have a formal policy or process to update the capital asset records for retired assets.	The Education Department implement procedures to ensure the completeness of the Education Department's capital asset purchases to be reported as additions in the capital asset software.	In Progress	Under the previous BOE Manager, the Facilities Manager performed the inventory of assets related to BOE and the BOE Manager reviewed the inventory results. Once completed the BOE Manager would report the additions and deletions to the City, as requested. The New BOE Manager will review the process and align the timing of reporting as outline in the Capital Assets Policy.	The BOE Manager has contacted the BOE Facilities Manager, Chris Everone, to discuss scope, process, timing, and communication of the results of the BOE - Capital Assets inventory review.
			Other Matters (repeat finding) Management Ltr #25		The Education Department should perform a physical inventory of their capital assets and delete any assets that have been disposed of or that are no longer in use.	In Progress		
					A deletion policy and related form should be developed and implemented to ensure that all asset disposals are properly approved and recorded.	In Progress		

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21	Investment Policy	City	Best Practices (repeat finding) Management Ltr #29	The City does not have a comprehensive investment policy that addresses all funds and the related allowable investments.	The City should adopt a comprehensive investment policy that would assist management in effectively executing and monitoring investment activity. The policy should address all components of an effective policy including but not limited to: - Investment objectives - Standards of care - Safekeeping and custody - Suitability and authorization of investment - Interest rate risk - Credit risk - Custodial credit risk - Investment parameters - Reporting and monitoring	In Progress	The Investment Policy includes an outline of the management of the City's financial assets including preservation and safety, liquidity monitoring, preservation of capital, and portfolio monitoring for risk and returns. Additionally, the timing of monthly and annual reporting is covered.	Pending review and implementation of feedback from the Finance Director, if any.
22	Financial System Permissions	City	Best Practices (repeat finding) Management Ltr #30	The employees who process payroll have permissions to various other functions including account payable, accounts receivable, general billing, purchase orders and system administration. It is unclear why these employees would need access to each of these modules or to some of the permissions in these modules.	The City should review systems for all employees and reduce the permissions to the maximum permissions necessary to complete the employee job responsibilities.	In Progress	<p>The Finance Director and IT perform reviews of MUNIS user access on a rolling basis with the intention to review at least quarterly. The reviews are currently based on MUNIS function, such as vendor access, with a review of roles to be performed subsequently.</p> <p>Additionally, the Finance Director and IT are working with MUNIS in April to help clean up user profiles and role permissions to provide a standard basic access to all users and subsequent access based on the users role and responsibilities.</p>	<p>The Finance Director and IT Director will review users and role permissions for appropriateness for basic department level access. Additional role based permissions will be provided to users as identified by tasks performed by the employee.</p> <p>The City has a meeting with TylerTech in May, where they plan to discuss implementation of permissions and overall clean up of role designations in MUNIS for departments.</p> <p>Pending confirmation from the City if changes are required for the Payroll Department user profiles and review of the list of current access permissions by assigned role.</p>
23	General Ledger Maintenance	City	Other matters (repeat finding) Management Ltr #4	The City did not perform adequate reconciliation procedures to financial data prior to closing; consequently, the financial information was found to contain material misstatements that were corrected via the audit process for the following accounts: - Taxes receivable - Intergovernmental (grants) receivable - Advance tax collections - Accounts payable - Retainage payable - Unearned and unavailable revenue	The City should develop and implement formal monthly and year-end closing procedures. The procedures should include the develop of a checklist to ensure that the completeness of the closing procedures performed. The process should include the required procedures and analysis to be performed and the timeline in which they must be performed and completed. The procedures should include detailed analysis, reconciliation and supporting schedules for all significant balance sheet accounts	In Progress	The City will develop check lists related to monthly closings and year end closing procedures including required analysis, reconciliations, and timing requirements.	Pending additional feedback from the City related to frequency of task, role assignment, and due dates. This updated worksheet has been resubmitted to the City for review as of 4/25/25
			Other matters (repeat finding) Management Ltr #4	With respect to accounts payable we noted that multiple invoices related to fiscal year 2025 were incorrectly charged to fiscal year 2024.	The City should develop and implement procedures to ensure that expenditures are recorded in the fiscal year in which the goods and services were received.	Closed	For FYE24, the city requested Department Heads to submit all invoices for the period to be submitted to finance by 9/11 for cut off. Following this date, POs will be liquidated. Going forward, the updated Accounts Payable Policy requires invoices for services rendered on or before June 30th to be submitted to the Finance Department no later than August 31st.	Reviewed the 8/23/24 email from the Finance Director to Department Heads for 9/11 cut off
24	Billing Process	City	Other matters (repeat finding) Management Ltr #11	There are several City departments that are either performing or managing billing and collections for various activities.	The City should centralize the departments' billing and collection processes to the Finance Department in order to ensure that all amounts due to the City are properly and timely recorded accounted for.	Closed	The Assistant Finance Director has communicated the FY25 expectations related to communication, reporting, and executing future billings such as the Orange, CT billing related to finding #19. The City is working with departments performing billing, such as Engineering, to centralize billing and collection reporting within the Finance Department. A Billing Policy has created that establishes the roles and responsibilities of the department providing goods or service and Finance Department for reporting of nonstandard billable activity that initiates invoicing and receipt of funds. The City has identified this as a repeat finding as the Engineer processed the invoice prior to the updated procedures for billing and communication of invoicing.	The Billing Policy was approved by the Finance Director on 2/05. The Finance Director confirmed that all identified departments that create billings have been distributed the new policy and procedures.
25	Sewer Fund Expenditure	City	Other matters (repeat finding) Management Ltr #12	Certain costs in the sewer fund are not charged to the proper expenditure account.	The City should record the Sewer Fund's expenditures in accounts with the corresponding budget in order to improve monitoring of budget and actual costs.	Closed	<p>Sewer Fund expenditures were identified in the miscellaneous or other general GLs during FY24, requiring the Finance Department to transfer/reclassify them to the appropriate accounts as part of year-end activities. In FY25, the Water Pollution Coordinator was provided training and guidance materials to book requisition requests directly to the appropriate expense line.</p> <p>The Procurement Department reviews the requisitions and supporting documents</p>	Reviewed year to date activity in MUNIS for sewer fund expenses with the Accounting Manager, who has confirmed the current activity has had a reduction in miscellaneous and general activity GLs. Per review of the miscellaneous GL account activity, we noted an immaterial amount of P card charges have been booked to miscellaneous. Per discussion with the Accounting Manager, she will work with the Water Pollution Department Head to apply these directly as needed.

ID#	Finding	Department	Finding Number	Condition	Auditor's Recommendations	Status	Management Response	Finance Manager Comments
25	Classification	City	Other matters (repeat finding) Management Ltr #12		Capital projects should be recorded in separate capital accounts or project codes.	Closed	submitted for sewer expenses. If the miscellaneous expense line is used, Procurement conducts a further review for appropriateness prior to approval.	
26	Police Outside Services Receivable	West Haven Police Dept	Other matters (repeat finding) Management Ltr #13	The police outside services receivable listing includes outstanding customer balances and customers include various City departments that are not billed	The City should write off old outstanding receivable balances with the approval of city council and implement a policy on managing bad debts.	In Progress	The City has developed a Bad Debt Expense Policy related to the City's identification and actions addressing aging outstanding balances excluding tax, sewer billing, grants and intercity billed services.	The Bad Debt Expense Policy was approved on 2/05 and the policy has been distributed to the Finance Department employees responsible for creating and processing write offs.
			Other matters (repeat finding) Management Ltr #13		The City departments be excluded from receivable listing if they are not billed, or entered all City police outside service activity as one customer for tracking purposes.	Closed	The Finance Department has identified intra-city charges related to police special duty services as part the accounts receivable and allowance for doubtful accounts analysis for FYE24. The Accounting Manager excludes this information prior to calculating the Accounts Receivable, Allowance for Doubtful Accounts, Revenue, and Deferred Revenue to avoid overstatement.	This receivable information is stored in the billing software used for police special duty and not directly in MUNIS.
27	Pooled Cash	City	Other matters (repeat finding) Management Ltr #16	The City uses interfund accounts to record transactions for funds that do not have a bank account	The City should consider implementing pooled cash instead of using interfund accounts for funds that do not have a bank account.	In Progress	The Finance Director is in progress of opening additional bank accounts for specific for grants at New Haven Bank to segregate and pool grant revenue and disburse grant expenditures separate from the general fund and Webster Bank.	The Finance Director is in the process of reviewing the need to open separated bank accounts dependent on grant requirements, source of funding (private), or materiality of grant receivable. Pending confirmation of grant analysis
28	Pension Plan Investment Policy	Allingtown Fire Department Fund	Other matters (new) Management Ltr #19	The Allingtown Fire Department pension plan does not have a formal investment policy	The City develop a formal pension investment policy that defines the investment categories, allowable percentages including the investment in alternative investments.	In Progress	Investment Policy is pending Finance Director feedback prior to City Council review and approval. Refer to #11/12/21 for additional details	
29	Grant Compliance - Certified Payroll Review and Approval	BOE	Other Matters (new) Management Ltr #26	During our testing, we noted that the review and approval of certified payrolls was not documented	The Education Department should formally document the review and approval of certified payrolls from construction vendors in accordance with compliance requirements.	Closed - Pending Validation	For federally funded construction or new build projects, the Finance Department and the City's Building Committee Chairman, Ken Carney, will oversee payments to vendors for construction hours within building projects certified payrolls. For state funded projects this review will include the BOE Manager and the Building Committee Chairman. Previously, the evidence of approval of the certified payroll was on the invoice level. The process has since been update to include the approval process from the Building Committee Chairman who reviews the hours and payroll provided by construction vendors and submits the payroll with approval. Once received, the City processes and pays the invoice.	Currently, the only construction project on going is the Washington School, which is a newly built school. Pending review of support most recently reviewed and approved by the Building Committee Chairman.
30	Medicaid	BOE	Compliance (new)	Amounts reported in the cost report were not prepared in accordance with the cost report instructions for reporting the employee benefits	The cost reports be prepared in accordance with the instructions and that an employee other than the preparer review the application for accuracy before submitting to the State.	In Progress	The City submits quarterly reimbursement requests from Medicaid through the School Based Child Health ("SBCH") program for services provided to Medicaid-eligible students that meet the programs requirements. The BOE reports required benefits amounts paid for eligible employees. In Q1'25 the previous BOE Manager completed the file and reported the full amount of life insurance.	Pending comparison of the Q1'24 to Q1'25 Medicaid Cost Reports, confirmation of the timing and reporting benefits from RelayHub, and determine if an amendment need to be processed for the FY25 amounts of life insurance reported to Medicaid.
			Other Matters (new) Management Ltr #28	For the Medicaid program the cost of life insurance was incorrected reported (overstated) on the reimbursement form.	The Education Department implement formal procedures to review and approve financial reports before they are submitted to the applicable funding agency.	In Progress	The new BOE Manager will discuss the requirements of reporting employee benefits with the BOE's vendor supporting this reimbursement program, RelayHub.	
31	Other Post-Employment Benefits (OPEB) Fund	City	Other matters (new) Management Ltr #17	Currently, the City records the activity for OPEB trust fund for both the City and the Allingtown Fire Department in one fund in the general ledger. Also, the investments for both of the OPEB trust funds are invested in the same account.	The City has 2 other fire districts, State Statutes require that the Allingtown Fire Department separately account for all financial activity. Therefore, we recommend that the City establish a separate fund and general ledger and separate investment accounts for the Allingtown Fire Department OPEB trust fund to be in compliance with the State Statutes.	Closed	The City has separated the two OPEB accounts between City and Allingtown Fire Department within the GLs in MUNIS and within the investment institution used by the City.	The Assistant Finance Director provided a MUNIS trial balance summary confirming that the OPEB funds have been segregated in MUNIS. (Fund 604 - City OPEB , Fund 605 - AFD OPEB) We also observed the segregation of the OPEB trust into two separate account numbers on the investment institutions summary page of City accounts. The amounts had been transferred as well. (City of West haven OPEB - AFD and City of West Haven OPEB Trust)