

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

AGENDA

Meeting Date and Time: Thursday, December 18, 2025, 10:00 AM

Meeting Location: This will be a Virtual Meeting.

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: 546 626 825 #

- I. Call to Order & Opening Remarks by Acting Secretary Joshua Wojcik 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. May 15, 2025, Special Meeting
- IV. Hartford Subcommittee Meeting Update
- V. City of Hartford
 - a. Mayor of Hartford Executive Summary
 - b. Superintendent of Hartford Public Schools Executive Summary
 - c. Review and Discussion: Monthly Financial Reports – City and Board of Education – October 2025
 - d. Review and Discussion: City's and Board of Education FY2025 5-Year Plans and Mitigation Plans
 - e. Update – CT Department of Education Report on Hartford Schools Action to Address District Needs
 - f. Status Updates:
 - i. City and Board of Education Labor Contracts
 - ii. City of Hartford FY2025 Financial Audit
 - iii. City of Hartford Issuing General Obligation Bonds and Leasing Equipment
 - g. Presentation – Hartford Public Schools – FY 2026-2027 Budget Kickoff
- VI. Other Business:
 - i. Review and Approve - MARB 2026 Meeting Schedule
- VII. Adjourn

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
DRAFT MEETING MINUTES

Meeting Date and Time: Thursday, May 15, 2025, at 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: 955 793 086#

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

Municipal Officials in Attendance: Julian Freund, Paul Foster and Caitlin Richard. TEAMS: Mayor Dorinda Borer, Michael Gormany, Rick Spreyer, David Taylor, Nick Pascale, Paul Dorsi, Diane McManus, Kimberlee Kinsella, Arunan Arulampalam, Leslie Torres-Rodriguez, and Leigh Ann Ralls.

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

OAG Staff in Attendance: James Caley, Assistant Attorney General

I. Call to Order & Opening Remarks

Secretary Beckham called the regularly scheduled meeting to order at 10:03 AM. At the request of the Secretary, Mr. Luciano made a motion to approve moving Agenda Item V - City of West Haven to item IV on the agenda, with a second from Mr. Alvarez. Motion carried.

II. Public Comment

a. There was no public comment.

III. Approval of Minutes - March 21, 2025, Special Meeting

Mr. Luciano made a motion to approve March 21, 2025, Special Meeting minutes with a second from Mr. Falcigno. Motion carried.

IV. City of West Haven

a. Review, Discussion and Possible Action: City of West Haven Tier IV Status

Secretary Beckham updated the MARB on the unresolved litigation related to its rejection of the City's Police Pension Plan contract, noting that despite significant efforts by MARB, its staff, and the Attorney General's Office to negotiate more favorable terms for the City, the discussions ended without a settlement due to lack of cooperation from the opposing party. The responsibility now rests with the City and Police Union. He reminded members that all mediation details remain confidential and privileged information.

Secretary Beckham then explained West Haven's current Tier IV designation status, highlighting that under state law, a municipality remains in Tier IV until MARB determines it has met specific criteria. There have been no audited operating deficits in the General Fund of the municipality for the two most current consecutive fiscal year audits completed. For two consecutive fiscal years the municipality has received a long-term bond rating that is investment grade or higher from one or more bond rating agency and the bond rating has either improved or remain unchanged since its most current designation. The municipality has presented and the MARB has approved the financial plan that projects a positive fund balance for three succeeding consecutive fiscal years and that in the third year, there is a positive Fund Balance of at least five percent projected. There is no evidence that the municipality has engaged in unsound or irregular financial practices in relation to commonly accepted standards in municipal finance. MARB may, at its discretion or upon municipal request, evaluate whether these criteria have been met. The OPM Secretary can terminate the Tier IV designation or re-designate the municipality to a lower tier, with formal notice required.

West Haven has requested to exit MARB oversight without tier redesignation, asserting it has met financial and governance criteria with clean audits for fiscal years 2022, 2023, and a timely 2024 audit clearing material weaknesses. At a February Subcommittee meeting, members reviewed the criteria, financial condition, audit results, unfunded liabilities, police pension litigation, and concerns about contingency plans for the City's independent fire districts. While discussion was robust, there was no unanimous agreement on release criteria.

Secretary Beckham shared his view that the City has met the criteria and, if MARB concurs, he would exercise discretion to end oversight without redesignation. He then invited questions or comments.

Several MARB members expressed strong support for releasing the City of West Haven from Tier IV oversight, recognizing the substantial progress made under the current administration. Members acknowledged the City's long history of fiscal challenges and noted that this marks the third time the City has required State intervention. While past improvements often required firm guidance from MARB, members commended the current administration for acting swiftly and decisively to stabilize finances.

There was broad agreement that the City has met the statutory criteria for release. Some members raised concerns about long-term risks—particularly regarding the police pension plan—but believed those concerns did not outweigh the progress achieved. The City's recent audits, cleared material weaknesses, and improved financial management were all cited as clear indicators of readiness for release. Some members encouraged future contingency planning, especially in relation to the independent fire districts. Members also emphasized the importance of sustaining a positive governance culture and maintaining strong financial practices beyond the period of oversight.

In addition, the MARB praised Mayor Borer's leadership and her administration. Members extended their appreciation to the Secretary, the MARB staff, and the Office of Policy and Management for their continued efforts and support.

Mayor Borer thanked everyone for all the kind comments. She reflected on her involvement in the development of the MARB as a legislator. She acknowledged the role that MARB played in helping West Haven address its \$18 million deficit through the issuance of deficit bonds. On behalf of the 56,000 residents in the City of West Haven, she thanked the MARB for providing the municipal restructuring funds to the City and for all that was done for the City. The Mayor also thanked the Governor for his support.

Mr. Falcigno made a motion that the MARB has determined that the City of West Haven has met the criteria for termination of its Tier IV designation under Section 7-576f of the General Statutes. The motion was seconded by Mr. Biller and passed unanimously.

b. Review and Discuss: Tier IV Action Plan Update

i. Protiviti Personal Service Agreement Amendment

Secretary Beckham noted that an amendment to the Protiviti contract was extended through June 30, 2025, to continue supporting the West Haven Finance Department with policy and procedure development and audit tracker findings. Additionally, the City will not be required to reimburse OPM for Protiviti's service costs from April 1, 2025, to June 30, 2025.

Mr. Alvarez made a motion that the Municipal Accountability Review Board (MARB) would not require the City of West Haven to cover the cost of the last three months of the Protiviti contract from April 1, 2025 through June 30, 2025, with a second from Mr. Luciano. Motion carried.

ii. Protiviti Financial Manager Trackers

Copies of the Protiviti's Audit Tracker and Policy Tracker reports as of May 9, 2025, were provided in the packet. Mr. White asked if there is money owed by the City for consultant's cost reimbursement. Ms. Kennison confirmed that OPM bills the City annually, payments are current, and the City will be billed for FY 25 in June 2025.

V. City of Hartford

a. Subcommittee Update – May 1, 2025, Meeting

At the May 1st Subcommittee meeting, the City and the Board of Education presented their proposed FY2025–2026 budgets, and the City also presented its FY2026–2030 5-Year Plan. Following the budget presentations, the Hartford Subcommittee approved a motion to recommend the FY2026 Mayor's Recommended Budget to the MARB.

After the City's presentation of the Five-Year Plan, the Subcommittee approved a motion to recommend the FY2026–2030 5-Year Plan to the MARB, with the understanding that potential increases to the Board of Education's allocation may be considered as a use of future surpluses.

b. Review and Discussion: Labor Contract:

i. Board of Education (BOE) and The Hartford Federation of School Secretaries, Local No. 1100, AFT, AFL-CIO

This contract is for 97 members with the term starting July 1, 2024, through June 30, 2027. With the City of Hartford being a Tier 2 municipality, the MARB does not need to approve the contract.

Mr. Foster provided a summary of the labor contract, noting that salaries for the secretaries are in line with other comparable positions within Hartford County. There are some modest language changes in the contract, primarily addressing the significant gaps between salary steps. The contract also gradually increases the health insurance premium cost share, reaching 16% by the third year. Over the three years of the contract, the cost is approximately \$500,000, a total

cumulative increase of 9.0%.

- ii. Board of Education (BOE) and The Hartford Federation of School Special Police Officers, Local No. 1018D, AFT, AFL-CIO

This contract is for 103 members with the term starting July 1, 2024, through June 30, 2028. With the City of Hartford being a Tier 2 municipality, the MARB does not need to approve the contract.

Mr. Foster provided a summary of the labor contract, highlighting several modest language changes. One change extends the definition of the workday to the eight (8) consecutive hours between 7:00 AM and 6:00 PM. Under the previous contract, the regular workday ended at 4:00 PM requiring that security guards be paid overtime when school programming extended past 4:00 PM. The new language also allows for staggered shifts. Health insurance premium cost sharing will gradually increase, reaching 14% by the end of the fourth year. Adjustments were made to the salary grid to address significant gaps between steps. The total cost of the contract over four years is approximately \$610,000, representing a 14% increase.

Secretary Beckham inquired whether the security guards are considered police officers under State statute. Mr. Foster clarified that they are not sworn officers.

c. Review and Discussion: Monthly Financial Reports - City and Board of Education – March 2025

Mr. Freund provided an overview of the City's monthly financial report through March 2025. The City is projecting an overall surplus of \$8.1 million for this fiscal year. Revenues have reached 83.7% of the annual budget, with property tax collections at 99.8% of budgeted levels—slightly below the 100% collected at the same time last year. On the expenditure side, the City has spent 69.6% of its budget compared to 65.1% last year. The increase is largely due to an earlier-than-usual transfer to the Capital Reserve Fund for the pay-as-you-go capital plan. Payroll expenditures are projected to be \$2.4 million favorable, with savings from vacancies partially offset by higher projected overtime. However, benefits are expected to be \$3.5 million over budget, driven by increased health claims and attrition-related impacts.

Ms. Richard presented the Board of Education's (BOE) monthly financial report through March 2025. The BOE is projecting a year-end deficit of approximately \$4 million. This is primarily due to unrealized revenue assumptions, including lower-than-expected Federal COVID relief funds, non-lapsing fund availability, and a shortfall in the State magnet school operating grant tied to suburban enrollment. On the expenditure side, unanticipated costs in tuition (approximately \$10 million), transportation, utilities, and teacher signing bonuses have contributed to the deficit. These shortfalls have been partially offset by higher-than-expected salary savings from increased vacancy rates. Additionally, the BOE is receiving about \$1 million more in Excess Cost funding in FY 2025 due to recent legislative changes.

d. Review and Discussion: Board of Education FY 2026 Budget

The Board of Education's Superintendent's Proposed 2025-2026 Operating Budget was presented at the Hartford Subcommittee on May 1, 2025, by Mr. Foster and Ms. Richard. Superintendent Torres-Rodriguez outlined the BOE's non-traditional approach to the budget development process, which included five months of active engagement with stakeholders across the City. She emphasized that the budget reflects ongoing structural deficits driven by flat revenues and rising costs—particularly in special education, tuition, transportation, and personnel. Recent external reviews (including from consultants hired by the State Department of Education and the Mayor's Blue-Ribbon Commission)

confirmed longstanding cost pressures in these areas. The Superintendent also highlighted the impact of newly negotiated labor contracts, which will add \$8.8 million in FY2026. The district is assuming a 6% vacancy rate next year (down from 12%) and is re-evaluating its right-sizing strategy initiated in 2017–2018, which previously reduced the number of facilities by 12 (20%). Despite stabilizing enrollment, further adjustments may be necessary. BOE staffing levels, class sizes, and central office reductions were discussed. Mr. Foster noted a 25% cut in central office staffing and the elimination of assistant principals in smaller schools. The BOE faces a \$30 million budget gap, partially addressed by \$3 million in additional City funding (confirmed as coming from FY2025 surplus), a \$5 million placeholder from the State (pending legislative approval via H.B. 7277), and internal reductions. The BOE has also formally requested an additional \$6.7 million from the City to restore some school-level reductions.

Secretary Beckham expressed concern over continued reliance on non-guaranteed State funding above statutory levels that suggests the City and BOE struggles with operational deficits. With this concern, he questioned Hartford's Tier II designation.

Mr. Hamilton inquired about the \$3 million from the City of Hartford, previously identified as a one-time funding source. Mr. Freund confirmed that the City has committed this amount, using a projected surplus from the current fiscal year to supplement the FY2026 BOE budget. Mr. Hamilton also questioned the status of the \$5 million from the State of Connecticut, noting it remains uncommitted and therefore represents a shortfall in the current budget. Ms. Richard explained that the \$5 million is tied to ongoing legislative efforts, specifically House Bill 7277, which proposes a grant based on a 50% weight for special education. She acknowledged that, if the funding is not secured, additional budget reductions will be necessary to achieve balance.

e. Review, Discussion and Possible Action: Mayor's FY 2026 Recommended Budget

Mayor Arulampalam and Mr. Freund presented the \$626 million proposed budget, which includes a 0.4% increase in spending while maintaining the property tax rate at 68.95 mills. Key investments include crime prevention, early childhood centers, environmental quality, and arts and culture. The City has allocated an additional \$3 million to the Board of Education. To begin addressing structural challenges, the City has initiated discussions with the BOE about school facility reorganization and potential consolidation of back-office functions. Revenue challenges include ongoing tax appeals and reduced State aid due to changes in motor vehicle valuation. Motor vehicle taxes were negatively impacted due to the change in the State rules for valuing motor vehicles by using depreciation schedules. The City did opt to use the local option, a somewhat less impactful depreciation method. However, approximately \$440 million in construction activity is supporting permit revenues and Grand List growth. State aid projections align with the Governor's Proposed FY2026 Budget. Expenditures are increasing due to contractual payroll obligations, rising health insurance claims, and utility cost increases. The City has reduced its operating contribution to the Capital Improvement Program and is exploring bond financing for critical infrastructure projects. The Mayor emphasized that long-term fiscal sustainability depends on attracting investment and growth, maintaining a stable commercial tax base, increasing downtown residential density, enhancing neighborhood quality of life, and maintaining disciplined spending.

Ms. Hammersley made a motion to approve the Mayor's FY 2026 Recommended Budget, with a second from Mr. Luciano. Motion carried.

f. Review, Discussion and Possible Action: Hartford 5-Year Plan

At the May 1, 2025, Hartford Subcommittee meeting, Mr. Freund presented the City's FY 2026–2030 5-Year Plan. The Subcommittee recommended the plan to the full MARB for approval, with the recommendation that future surpluses be used to increase the Board of Education's allocation.

Mayor Arulampalam and Mr. Freund provided the MARB with an overview of City's 5-Year Plan. The plan is balanced using an average budget increase of 1.5% per year. Revenue assumption has the Grand List growing at a 1.5% a year increase except for FY2028, with revaluation increasing the Grand List by 13.97%. State aid has no increase through FY2030. Expenditures assumptions have payroll increasing by 3.1% and health insurance increasing by 7.0% per year. Debt service includes projected payments for the \$25 million of bonds for infrastructure improvements and for the \$25 million for the lease purchases for equipment and information technology. Education funding remains flat across the five years, while the City explores savings opportunities identified by the Mayor's Blue-Ribbon Commission, including the consolidation of certain City and BOE operations. The City is also working with the Treasurer to manage long-term pension liabilities.

In response to a question from Mr. Hamilton regarding the \$3 million in bridge funding for the BOE, Mr. Freund clarified that the funding is treated as a one-time item and is included in the Assigned Fund Balance, supported by projected surplus from the current fiscal year. Additional discussion focused on the City's capital improvement plan and long-term debt strategy.

Mr. White made a motion to approve the City of Hartford's 5-Year Plan, with a second from Mr. Luciano. Motion carried.

VI. Other Business

Ms. Kennison informed MARB members that the next two regular meetings, scheduled for June 26 and August 28, are planned to be canceled, with special meetings to be scheduled if necessary.

VII. Adjourn

Ms. Hammersley made a motion to adjourn, seconded by Mr. Luciano. The motion carried, and the meeting adjourned at 11:56 AM.

MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD

To: Municipal Accountability Review Board (MARB)
From: Kimberly Kennison
Subject: Update on Hartford Subcommittee
Date: December 9, 2025

The Hartford Subcommittee had a Special Meeting that met on Thursday, September 17, 2025.

Resignation: Secretary Beckham recognized Robert White, who is stepping down from the MARB at the conclusion of this meeting.

New Personnel: Dr. Andrae Townsel was introduced as the new Superintendent of Hartford Public Schools. Dr. Townsel started in August 2025.

Review and Discussion of the Hartford Public Schools 5-Year Plan: Chief Financial Officer Richard presented Hartford Public Schools' (HPS) Five-Year Budget Forecast FY 2026 to FY2031. Highlighting both structural challenges and potential strategic responses. The 5-Year Plan forecasts for continuing enrollment decline and flat revenue growth with decreases in the Magnet Operating Grant due to fewer students. HPS is projecting growing annual deficits over the next several years. The Subcommittee engaged in discussions around structural financial challenges in education, particularly related to school choice, special education, and state-mandated costs.

Review and Discussion of the City and Board of Education 5-Year Plan: Mayor Arulampalam discussed the City's five-year financial plan that was recently approved by the MARB. The projected fund balance is expected to grow from \$10.7 million to \$12.7 million over the five-year horizon. The City recently had bond rating upgrades and no new financial reporting deficiencies in the past three years of financial audits. The City did provide an additional \$4.5 million from the surplus to the FY26 school budget and is considering additional long-term contributions. The Mayor emphasized the three-way partnership between the State, City, and Board of Education.

Discussion: City and Board of Education Mitigation Plan from the Reliance on Future Supplemental Grant Funds: The City of Hartford is required to meet with Secretary Beckham by October 1st to discuss the \$8.0 million in Supplemental Grants-in-Aid funding it is to receive from the State. Mayor Arulampalam stated that the City plans to use the supplemental grant funds primarily for road-related capital improvements. Mayor Arulampalam stated that some mitigation plans include the Board of Education (BOE) looking at school right sizing, the consolidation of City and BOE back-end functions, and the City looking at shared services with the Town of East Hartford. Also, trying to reduce pension liability by impaneling the Cost-of-Living Adjustment (COLA) Task Force to look at the COLA in the pension and look at the structural makeup of the plans. The Mayor did discuss economic development being important for sustainability and the growth of the grand list that is essential to the future financial health of the City.

The next meeting of the Hartford Subcommittee is tentatively scheduled for April 30, 2026.

City of Hartford

FY2026

Monthly Financial Report to the Municipal Accountability Review Board



October 2025

(FY2026 P4)

Meeting date: December 18, 2025

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

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City of Hartford - FY2026 General Fund Financial Report & Projection

12/18/2025

Revenue Category	FY2025 UN-AUDITED ACTUAL	FY2026 ADOPTED BUDGET	FY2026 REVISED BUDGET	FY2025 ACTUAL (OCTOBER)	FY2026 ACTUAL (OCTOBER)	FY2026 PROJECTION	VARIANCE (FAV)/(UNFAV)
41 General Property Taxes ¹	(306,821,636)	(303,256,569)	(303,256,569)	(157,598,512)	(166,253,002)	(303,256,569)	-
42 Licenses & Permits ²	(9,114,832)	(7,281,648)	(7,281,648)	(1,146,010)	(1,822,318)	(7,281,648)	-
43 Fines Forfeits & Penalties ³	(114,139)	(113,840)	(113,840)	(48,185)	(39,342)	(113,840)	-
44 Revenue from Money & Property ⁴	(10,912,759)	(7,859,659)	(7,859,659)	(3,568,654)	(2,938,787)	(7,859,659)	-
45 Intergovernmental Revenues ⁵	(345,554,097)	(297,942,749)	(297,942,749)	(147,788,600)	(146,606,991)	(297,942,749)	-
46 Charges For Services ⁶	(4,261,256)	(3,725,602)	(3,725,602)	(1,158,550)	(1,177,287)	(3,725,602)	-
47 Reimbursements ⁷	(73,280)	(111,448)	(111,448)	(18,580)	(15,022)	(111,448)	-
48 Other Revenues ⁸	(6,413,382)	(164,273)	(164,273)	(238,488)	(163,102)	(164,273)	-
53 Other Financing Sources ⁹	(7,774,970)	(5,865,200)	(5,865,200)	(676,348)	(558,077)	(5,865,200)	-
Total Revenues ¹⁴	(691,040,351)	(626,320,988)	(626,320,988)	(312,241,926)	(319,573,928)	(626,320,988)	-

Expenditure Category	FY2025 UN-AUDITED ACTUAL	FY2026 ADOPTED BUDGET	FY2026 REVISED BUDGET	FY2025 ACTUAL (OCTOBER)	FY2026 ACTUAL (OCTOBER)	FY2026 PROJECTION	VARIANCE FAV/(UNFAV)
Payroll ¹⁰	131,741,081	141,809,901	141,920,753	40,672,299	43,412,339	144,525,220	(2,604,467)
Benefits	95,505,773	106,820,091	106,820,091	33,876,441	36,570,607	108,302,651	(1,482,560)
Debt & Other Capital ^{11, 13}	66,029,276	7,902,012	11,582,012	1,954,091	4,240,453	11,582,012	-
Library	9,512,786	9,997,627	9,997,627	3,170,929	3,332,542	9,997,627	-
Metro Hartford Innovation Services	5,555,019	5,956,521	5,956,521	1,851,673	1,985,507	5,956,521	-
Utilities	28,810,256	31,702,849	31,702,849	11,680,276	11,391,642	31,288,427	414,422
Other Non-Personnel	59,438,353	38,118,713	38,007,861	9,724,795	10,101,228	38,193,639	(185,778)
Education ¹²	284,013,274	284,013,274	284,013,274	79,005,518	79,006,518	284,013,274	-
Total Expenditures ¹⁴	680,605,819	626,320,988	630,000,988	181,936,021	190,040,835	633,859,371	(3,858,383)
Revenues and Expenditures, Net	(10,434,532)	-	3,680,000	(130,305,905)	(129,533,093)	7,538,383	
Use of Assigned Fund Balance ¹⁵	-	-	(3,680,000)	-	-	(3,680,000)	-
Projected (Surplus)/Deficit	-	-	-	-	-	3,858,383	-

REVENUE FOOTNOTES

- ¹ (1) Cumulative through October FY2026, current year tax levy revenue actuals are 4.92% or \$7.70M higher than through FY2025 Period 4 (October).
(2) The FY2026 P04 amount for prior year levies is shown as a net expense (instead of revenue) reflecting credit adjustments due to tax appeals and court stipulations. The net expense as of October FY2026 is 31% or \$0.22M more unfavorable than as of October FY2025.
(3) Interest and liens collections actuals through October FY2026 are 22% or \$0.39M higher than actuals through October FY2025.
- ² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking favorably by 59% or \$0.68M compared to the FY2025 cumulative through October, with FY2026 revenues in all sub-categories higher than in FY2025.
- ³ The Fines, Forfeits and Penalties revenue line item includes revenues from false alarms fines.
- ⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2026 actuals are tracking 18% or \$0.63M lower than October FY2025 due primarily to lower interest revenue.
- ⁵ Intergovernmental Revenues reflect the receipts of Education Cost Sharing, Supplemental Car Tax and PILOT revenues from the State. October FY2026 actuals are 0.80% or \$1.18M lower than October FY2025 actuals, due primarily to 6% lower Supplemental Car Tax revenue.
- 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. October FY2026 actuals are 2% or \$0.02M higher than October 2025 actuals due to more revenue from transcription of records.
- 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 October FY2026 are \$0.08M less than the FY2025 cumulative through October.
- 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 October FY2026 are 17% or \$0.12M less than the actuals for October FY2025, due mostly to lower revenue from the Parking Authority.
(1) Yard Goat Admission Tax is received monthly.
(2) The revenue from Hartford Parking Authority is received quarterly.
(3) Revenues from Police Private Duty are posted quarterly.

EXPENDITURE FOOTNOTES

- ¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$2.60M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 13.8 weeks of actual payroll expenses with 38.4 weeks remaining. Vacancies are assumed to be refilled with 34.4 weeks remaining in the fiscal year. Vacancy and attrition savings of \$1.69M and \$69K in Holiday Pay is offset by a projected shortfall of \$3.94M in OT and \$432K in PT. Payroll will continue to be monitored throughout the fiscal year.
- ¹¹ The FY2026 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, and \$2.92M for Pay-As-You-Go CapEx. In addition, \$3.68M of assigned fund balance has been used for a grand total of \$11.58M.
- ¹² Education YTD actuals reflect 4 months of the City's tax supported payment of \$96M and one payment from the State of Connecticut. The \$188M ECS will be recorded as the State allocation is received.
- ¹³ Under the executed Contract Assistance agreement, \$46.13M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2026. 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.
- ¹⁴ 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.
- ¹⁵ The Use of Assigned Fund balance reflects \$3.68M for Pay-As-You-Go CapEx. The corresponding expense is included in the Debt expenditure category.

Revenue Summary - Major Category

	FY2025 UN-AUDITED ACTUAL	FY2026 ADOPTED BUDGET	FY2026 REVISED BUDGET	FY2025 ACTUAL (OCTOBER)	FY2026 ACTUAL (OCTOBER)
41-TAXES	(306,821,636)	(303,256,569)	(303,256,569)	(157,598,512)	(166,253,002)
CURRENT YEAR TAX LEVY	(294,432,205)	(292,706,569)	(292,706,569)	(156,450,413)	(164,148,616)
INTEREST AND LIENS	(6,376,849)	(5,200,000)	(5,200,000)	(1,810,456)	(2,204,089)
PRIOR YEAR LEVIES	(5,693,706)	(5,150,000)	(5,150,000)	694,737	478,092
TAX LIEN SALES	(214,677)	-	-	-	(201,703)
OTHER	(104,199)	(200,000)	(200,000)	(32,380)	(176,684)
42-LICENSES AND PERMITS	(9,114,832)	(7,281,648)	(7,281,648)	(1,146,010)	(1,822,318)
BUILDING PERMITS	(4,303,840)	(3,800,580)	(3,800,580)	(322,798)	(594,456)
ELECTRICAL PERMITS	(1,963,438)	(1,314,500)	(1,314,500)	(276,910)	(408,436)
FOOD & MILK DEALER LICENSES	(275,675)	(245,505)	(245,505)	(200,275)	(212,575)
MECHANICAL PERMITS	(779,786)	(841,280)	(841,280)	(152,934)	(272,159)
PLUMBING PERMITS	(607,595)	(462,704)	(462,704)	(74,160)	(125,739)
OTHER	(1,184,498)	(617,079)	(617,079)	(118,933)	(208,953)
43-FINES FORFEITS AND PENALTIES	(114,139)	(113,840)	(113,840)	(48,185)	(39,342)
FALSE ALARM CITATIONS-POL&FIRE	(88,558)	(100,000)	(100,000)	(45,084)	(28,371)
LAPSED LICENSE/LATE FEE	(13,900)	(7,100)	(7,100)	(700)	(8,725)
OTHER	(11,681)	(6,740)	(6,740)	(2,401)	(2,246)
44-INTEREST AND RENTAL INCOME	(10,912,759)	(7,859,659)	(7,859,659)	(3,568,654)	(2,938,787)
BILLINGS FORGE	(23,642)	(20,428)	(20,428)	(11,318)	(11,911)
CT CENTER FOR PERFORM ART	(70,833)	(50,000)	(50,000)	(41,667)	(12,500)
INTEREST	(9,855,713)	(7,000,000)	(7,000,000)	(3,253,728)	(2,695,909)
RENT OF PROP-ALL OTHER	(102,995)	(100,600)	(100,600)	(32,983)	(34,405)
RENTAL OF PARK PROPERTY	(36,236)	(38,500)	(38,500)	(12,018)	(18,380)
RENTAL OF PARKING LOTS	(28,710)	-	-	-	-
RENTAL OF PROP-FLOOD COMM	(114,240)	(99,360)	(99,360)	(55,440)	(17,400)
RENTS FROM TENANTS	(188,237)	(191,280)	(191,280)	(67,665)	(47,840)
SHEPHERD PARK	(142,723)	(124,207)	(124,207)	-	-
THE RICHARDSON BUILDING	(205,744)	(199,140)	(199,140)	(75,742)	(82,370)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(18,072)	(18,072)
OTHER	(107,542)	-	-	-	-
45-INTERGOVERNMENTAL	(345,554,097)	(297,942,749)	(297,942,749)	(147,788,600)	(146,606,991)
MUNICIPAL AID	(295,529,674)	(294,124,257)	(294,124,257)	(146,587,666)	(145,396,666)
CAR TAX SUPPL MRSF REV SHARING	(22,770,460)	(21,447,475)	(21,447,475)	(22,770,460)	(21,447,475)
EDUCATION COST SHARING	(187,851,212)	(187,974,890)	(187,974,890)	(47,045,733)	(46,993,723)
HIGHWAY GRANT	(1,162,089)	(1,162,089)	(1,162,089)	(581,045)	(767,645)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	-	-
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(15,792,632)	(15,792,632)	(15,792,632)	(15,792,632)	(15,818,466)
PRIV TAX EXEMPT PROPERTY	(60,397,596)	(60,191,487)	(60,191,487)	(60,397,596)	(60,191,487)
STATE OWNED PROPERTY	-	-	-	-	(177,871)
OTHER MUNICIPAL AID	(44,861,126)	-	-	-	-
STATE CONTRACT ASSISTANCE	(44,861,126)	-	-	-	-
OTHER STATE REVENUES	(97,495)	(87,045)	(87,045)	(33,750)	(24,464)
JUDICIAL BRANCH REV DISTRIB.	(84,084)	(66,947)	(66,947)	(33,750)	(24,464)
VETERANS EXEMPTIONS	(13,412)	(20,098)	(20,098)	-	-
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(5,052,752)	(3,723,447)	(3,723,447)	(1,161,534)	(1,184,012)
DISABIL EXEMPT-SOC SEC	(6,435)	(7,262)	(7,262)	-	-
GR REC TAX-PARI MUTUEL	(133,805)	(165,714)	(165,714)	(43,059)	(42,626)
HEALTH&WELFARE-PRIV SCH	(52,344)	(54,629)	(54,629)	-	-
MATERIALS INNOVATION RECYCLING	(1,500,000)	-	-	-	-
PHONE ACCESS LN TAX SH	(605,870)	(778,518)	(778,518)	-	-
PILOT CHURCH HOMES INC	(126,512)	(126,588)	(126,588)	(63,256)	(63,256)
PILOT DUTCH POINT	(27,050)	-	-	-	-
PILOT FOR CT CTR FOR PERF	(337,221)	(418,761)	(418,761)	-	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(250,000)	(250,000)
PILOT HARTFORD HILTON	(357,795)	(390,000)	(390,000)	(141,044)	(235,904)
PILOT HARTFORD MARRIOTT	(714,142)	(700,000)	(700,000)	(357,071)	(391,098)
PILOT NELTON	(20,000)	-	-	-	-
PILOT-PARK AND MAIN	(34,099)	(136,000)	(136,000)	-	(54,652)
PILOT-PENNANT N CROSSING	(612,480)	(420,975)	(420,975)	(307,105)	(146,475)
PILOT TRINITY COLLEGE	(25,000)	(25,000)	(25,000)	-	-
OTHER	(13,050)	(8,000)	(8,000)	(5,850)	(1,850)
STATE REIMBURSEMENTS	(13,050)	(8,000)	(8,000)	(5,850)	(1,850)
46-CHARGES FOR SERVICES	(4,261,256)	(3,725,602)	(3,725,602)	(1,158,550)	(1,177,287)
CONVEYANCE TAX	(1,715,198)	(1,600,000)	(1,600,000)	(555,414)	(560,395)
FILING RECORD-CERTIF FEES	(307,278)	(300,000)	(300,000)	(79,296)	(99,912)
TRANSCRIPT OF RECORDS	(718,736)	(598,226)	(598,226)	(182,157)	(223,395)
OTHER	(1,520,044)	(1,227,376)	(1,227,376)	(341,683)	(293,585)
47-REIMBURSEMENTS	(73,280)	(111,448)	(111,448)	(18,580)	(15,022)
ADVERTISING LOST DOGS	(260)	(453)	(453)	(80)	(10)
DOG ACCT-SALARY OF WARDEN	(7,389)	(2,105)	(2,105)	-	-
SECTION 8 MONITORING	(65,481)	(108,890)	(108,890)	(18,500)	(14,712)
OTHER	(150)	-	-	-	(300)
48-OTHER REVENUES	(6,413,382)	(164,273)	(164,273)	(238,488)	(163,102)
MISCELLANEOUS REVENUE	(5,784,541)	(148,941)	(148,941)	(68,054)	(88,650)
OVER & SHORT ACCOUNT	(440)	-	-	(3)	(7)
SALE OF DOGS	(6,153)	(6,849)	(6,849)	(1,832)	(2,948)
SETTLEMENTS - OTHER	(342)	(3,000)	(3,000)	-	-
OTHER	(621,906)	(5,483)	(5,483)	(168,599)	(71,497)
53-OTHER FINANCING SOURCES	(7,774,970)	(5,865,200)	(5,865,200)	(676,348)	(558,077)
DOWNTOWN NORTH (DONO)	(994,782)	(912,500)	(912,500)	(105,598)	(57,402)
REVENUE FROM HTFD PKG AUTHY	(2,301,472)	(2,002,700)	(2,002,700)	(570,750)	(500,675)
SPECIAL POLICE SERVICES	(2,239,732)	(2,950,000)	(2,950,000)	-	-
OTHER	(2,238,984)	-	-	-	-
Grand Total	(691,040,351)	(626,320,988)	(626,320,988)	(312,241,926)	(319,573,928)

MARB Report - October 2025

CITY OF HARTFORD

PROPERTY TAX COLLECTIONS REPORT FOR FY2025 AND FY2026

PROPERTY TAX COLLECTIONS REPORT THROUGH October 31, 2025

Month	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	Actual FY2025	Actual FY2026	Actual FY2025	Actual FY2026	Actual FY2025	Actual FY2026	Actual FY2025	Actual FY2026	Actual FY2025	Actual FY2026
July	116,040,550	135,621,869 ¹	(4,763,812)	(4,698,694) ²	240,581	401,350 ³	-	-	111,517,320	131,324,525
August	36,419,869	26,087,407	1,681,901	865,282	649,087	603,291	-	201,703	38,750,857	27,757,683
September	1,817,862	983,768	813,189	2,776,392	390,433	883,568	-	-	3,021,483	4,643,728
October	2,172,132	1,455,573	1,573,985	578,928	530,355	315,880	-	-	4,276,472	2,350,381
November	2,557,172	-	(1,198,285)	-	255,374	-	-	-	1,614,261	-
December	13,726,705	-	1,496,274	-	707,106	-			15,930,085	-
January	86,459,850	-	1,455,384	-	794,210	-	-	-	88,709,444	-
February	28,855,114	-	1,655,914	-	931,152	-			31,442,180	-
March	2,250,798	-	740,996	-	528,904	-			3,520,698	-
April	1,997,955	-	694,427	-	430,180	-			3,122,562	-
May	1,446,743	-	718,238	-	450,003	-			2,614,984	-
June	687,899	-	558,264	-	469,464	-	214,677	-	1,930,304	-
Total Collections	294,432,650	164,148,616	5,426,475	(478,092)	6,376,849	2,204,089	214,677	201,703	306,450,651	166,076,317
60 Days Collections	-	-	160,519	-	-	-	-	-	160,519	-
Reclass - Year End Entries	(445)		106,712		-		-		106,267	-
Adjusted Total Collections	294,432,205	164,148,616	5,693,706	(478,092)	6,376,849	2,204,089	214,677	201,703	306,717,436	166,076,317

Summary	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	FY2025	FY2026	FY2025	FY2026	FY2025	FY2026	FY2025	FY2026	FY2025	FY2026
Total Budget	291,129,713	292,706,569	4,000,000	5,150,000	4,100,000	5,200,000	-	-	299,229,713	303,056,569
Total Current Levy (GL 2024) New Bills	315,227,603	311,274,145	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections Through OCTOBER 2025	156,450,413	164,148,616	(694,737)	(478,092) ²	1,810,456	2,204,089	-	201,703	157,566,132	166,076,317 ²
Outstanding Receivable at 10/31	161,013,420	163,693,047	37,775,550	38,936,329	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjust bridging QDS to Munis		(16,567,518)								

Statistics	Current Year Taxes		Prior Year Taxes		Interest		Lien Sales		Total Collections	
	FY2025	FY2026	FY2025	FY2026	FY2025	FY2026	FY2025	FY2026	FY2025	FY2026
% of Budget Collected	53.74%	56.08% ¹	-17.37%	-9.28%	44.16%	42.39%	-	-	52.66%	54.80%
% of Adjusted Levy Collected	49.63%	52.73%	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 in both actual collection, and % of budget collected, in the first month of collection July 2025. Several Top payers who had paid in August FY25, paid in July FY26.

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

Expenditure Summary - Departments

	FY2025 UN-AUDITED ACTUAL	FY2026 ADOPTED BUDGET	FY2026 REVISED BUDGET	FY2025 ACTUAL (OCT)	FY2026 ACTUAL (OCT)	FY2026 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE ¹	845,943	904,391	904,391	264,232	287,610	921,558	(17,167)
00112 COURT OF COMMON COUNCIL	759,237	883,308	883,308	201,950	252,945	865,562	17,746
00113 TREASURER	406,849	582,913	582,913	124,205	141,088	577,358	5,555
00114 REGISTRARS OF VOTERS ²	809,028	605,994	739,447	258,036	196,493	749,323	(9,876)
00116 CORPORATION COUNSEL	1,484,268	1,779,637	1,779,637	447,903	389,741	1,660,274	119,363
00117 TOWN & CITY CLERK	933,481	1,121,331	1,121,331	290,757	293,258	1,059,094	62,237
00118 INTERNAL AUDIT	525,681	569,483	569,483	162,077	137,639	543,143	26,340
00119 CHIEF OPERATING OFFICER ³	1,259,583	1,956,341	1,956,341	337,415	492,044	2,078,945	(122,604)
00122 METRO HARTFORD INNOVATION SERV	5,555,019	5,956,521	5,956,521	1,851,673	1,985,507	5,956,521	0
00123 FINANCE	4,272,140	4,727,189	4,727,189	1,187,107	1,255,339	4,535,566	191,623
00125 HUMAN RESOURCES	1,861,258	2,221,397	2,221,397	628,546	718,341	2,145,317	76,080
00128 OFFICE OF MANAGEMENT & BUDGET	1,442,694	1,674,846	1,674,846	443,581	419,358	1,672,648	2,198
00132 FAMILIES, CHILDREN, & YOUTH	2,683,398	3,590,337	3,590,337	1,198,660	1,271,680	3,548,059	42,278
00142 SPORTS AND RECREATION ⁴	2,248,463	2,361,089	2,361,089	749,117	1,006,583	2,747,549	(386,460)
00211 FIRE ⁵	42,581,664	43,026,309	43,026,309	12,632,182	13,229,152	44,535,859	(1,509,550)
00212 POLICE	50,983,678	55,014,467	55,014,467	15,826,888	16,895,166	54,636,556	377,911
00213 EMERGENCY SERVICES & TELECOMMU ⁶	5,088,192	5,328,576	5,328,576	1,669,974	1,904,791	5,847,090	(518,514)
00311 PUBLIC WORKS ⁷	22,033,492	23,030,323	23,030,323	6,532,040	7,250,626	24,086,996	(1,056,673)
00420 DEVELOPMENT SERVICES	6,410,828	6,900,920	6,900,920	1,923,819	1,851,974	6,895,988	4,932
00520 HEALTH AND HUMAN SERVICES	5,835,088	6,929,271	6,929,271	1,508,095	1,983,497	6,839,159	90,112
00711 EDUCATION	284,013,274	284,013,274	284,013,274	79,005,518	79,006,518	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY	9,512,786	9,997,627	9,997,627	3,170,929	3,332,542	9,997,627	0
00820 BENEFITS & INSURANCES ⁸	95,505,773	106,820,091	106,820,091	33,876,441	36,570,607	108,302,651	(1,482,560)
00821 DEBT SERVICE	66,029,276	7,902,012	11,582,012	1,954,091	4,240,453	11,582,012	0
00822 NON OP DEPT EXPENDITURES	67,524,723	48,423,341	48,289,888	15,690,786	14,927,885	48,061,244	228,644
Grand Total	680,605,819	626,320,988	630,000,988	181,936,021	190,040,835	633,859,371	(3,858,383)

¹ Mayors Office is projected to be unfavorable due to public engagement initiatives.

² ROV is projected to be unfavorable due to the timing of labor settlements.

³ COO is projected to be unfavorable due to staffing changes.

⁴ Sports and Recreation is projected to be unfavorable due to part-time.

⁵ Fire is projected to be unfavorable due to overtime.

⁶ Emergency Services & Telecomm. Is projected to be unfavorable due to overtime.

⁷ Public Works is projected to be unfavorable due to the timing of labor settlements.

⁸ Benefits and Insurances is projected to be unfavorable due to attrition factor.

Expenditure Summary - Major Expenditure Category

	FY2025 UN-AUDITED ACTUAL	FY2026 ADOPTED BUDGET	FY2026 REVISED BUDGET	FY2025 ACTUAL (OCT)	FY2026 ACTUAL (OCT)	FY2026 PROJECTION	VARIANCE FAV/(UNFAV)
PAYROLL	131,741,081	141,809,901	141,920,753	40,672,299	43,412,339	144,525,220	(2,604,467)
FT ¹	103,773,963	118,294,672	118,338,664	31,128,984	33,606,751	116,642,035	1,696,629
HOL ¹	2,649,604	2,790,686	2,790,686	612,897	665,932	2,721,562	69,124
OT ¹	22,636,940	18,247,166	18,247,166	7,996,459	8,090,363	22,185,398	(3,938,232)
PT ¹	2,680,574	2,477,377	2,544,237	933,960	1,049,293	2,976,225	(431,988)
BENEFITS	95,505,773	106,820,091	106,820,091	33,876,441	36,570,607	108,302,651	(1,482,560)
HEALTH	30,000,889	39,017,286	39,017,286	9,910,065	11,320,872	39,017,286	0
MITIGATION ²	0	(2,490,000)	(2,490,000)	0	0	0	(2,490,000)
PENSION	52,013,493	52,759,068	52,759,068	17,160,843	17,993,466	52,759,068	0
INSURANCE	5,210,687	6,126,570	6,126,570	3,533,018	3,729,779	6,126,570	0
FRINGE REIMBURSEMENTS	(2,484,076)	(2,947,953)	(2,947,953)	(370,958)	(389,212)	(2,947,953)	0
LIFE INSURANCE	232,876	241,455	241,455	80,354	87,781	241,455	0
OTHER BENEFITS ³	5,395,580	6,165,000	6,165,000	1,816,870	2,043,963	6,315,000	(150,000)
WAGE ⁴	0	2,746,790	2,746,790	0	0	1,589,350	1,157,440
WORKERS COMP	5,136,325	5,201,875	5,201,875	1,746,250	1,783,958	5,201,875	0
DEBT	66,029,276	7,902,012	11,582,012	1,954,091	4,240,453	11,582,012	0
DEBT	66,029,276	7,902,012	11,582,012	1,954,091	4,240,453	11,582,012	0
LIBRARY	9,512,786	9,997,627	9,997,627	3,170,929	3,332,542	9,997,627	0
LIBRARY	9,512,786	9,997,627	9,997,627	3,170,929	3,332,542	9,997,627	0
MHIS	5,555,019	5,956,521	5,956,521	1,851,673	1,985,507	5,956,521	0
MHIS	5,555,019	5,956,521	5,956,521	1,851,673	1,985,507	5,956,521	0
UTILITY	28,810,256	31,702,849	31,702,849	11,680,276	11,391,642	31,288,427	414,422
UTILITY ⁵	28,810,256	31,702,849	31,702,849	11,680,276	11,391,642	31,288,427	414,422
OTHER	59,438,353	38,118,713	38,007,861	9,724,795	10,101,228	38,193,639	(185,778)
COMMUNITY ACTIVITIES	3,172,814	3,546,956	3,669,954	1,083,601	1,204,111	3,667,954	2,000
CONTINGENCY	881,998	3,197,082	3,197,082	105,462	133,507	3,197,082	0
CONTRACTED SERVICES ⁶	7,509,111	7,993,614	7,841,859	1,659,058	2,914,684	8,011,859	(170,000)
ELECTIONS	0	346,926	213,473	0	0	213,473	0
GOVT AGENCY & OTHER	33,099	47,697	47,697	21,790	33,402	47,697	0
LEASES - OFFICES PARKING COPIER	1,772,231	1,929,762	1,929,762	600,518	706,550	1,929,762	0
LEGAL EXPENSES & SETTLEMENTS	4,617,662	3,749,000	3,749,600	1,020,619	483,687	3,749,600	0
OTHER ⁷	28,399,125	4,217,579	4,223,879	1,473,152	1,800,881	4,241,657	(17,778)
OUT AGENCY	0	100,000	100,000	0	0	100,000	0
POSTAGE	213,369	213,800	213,800	45,720	61,470	213,800	0
SUPPLY	4,795,510	5,400,254	5,378,954	1,087,550	1,407,757	5,378,954	0
TECH, PROF & COMM BASED SERVICES	4,105,220	5,346,043	5,411,801	1,368,228	1,355,179	5,411,801	0
VEHICLE & EQUIP	3,938,213	2,030,000	2,030,000	1,259,097	0	2,030,000	0
EDUCATION	284,013,274	284,013,274	284,013,274	79,005,518	79,006,518	284,013,274	0
EDUCATION	284,013,274	284,013,274	284,013,274	79,005,518	79,006,518	284,013,274	0
Grand Total	680,605,819	626,320,988	630,000,988	181,936,021	190,040,835	633,859,371	(3,858,383)

¹Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$2.60M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 13.8 weeks of actual payroll expenses with 38.4 weeks remaining. Vacancies are assumed to be refilled with 34.4 weeks remaining in the fiscal year. Vacancy and attrition savings of \$1.69M and \$69K in Holiday Pay is offset by a projected shortfall of \$3.94M in OT and \$432K in PT. Payroll will continue to be monitored throughout the fiscal year.

²Mitigation of \$2.49M reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$5.94M and \$1.11M in budgeted attrition and vacancy savings. In total, \$9.54M is budgeted for attrition city-wide.

³Other benefits is unfavorable due to social security.

⁴Wage is projected to be favorable due to centrally held wage adjustments being realized city wide.

⁵Utility is projected to be favorable due to water and electricity.

⁶Contracted Services is projected to be unfavorable due to camera maintenance.

⁷Other is projected to be unfavorable due to license fees.

Appendix

FY2026 Full-time Payroll Projection (Oct)

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 10/9 (13.8 WEEKS)	PROJECTION (38.4 WEEKS)	YTD THRU 10/9 PLUS PROJECTION 38.4 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	8	868,143	221,343	633,723	855,066	0	855,066	13,077
112-CCC	7	513,867	113,716	382,406	496,121	0	496,121	17,746
113- Treas	9	462,303	109,595	342,554	452,149	4,599	456,748	5,555
114- ROV	7	448,785	122,053	335,139	457,192	1,469	458,661	(9,876)
116-Corp Counsel	15	1,683,457	320,825	1,234,824	1,555,649	0	1,555,649	127,808
117- Clerk	12	894,217	181,212	644,333	825,545	6,435	831,980	62,237
118-Audit	5	544,810	118,898	399,572	518,470	0	518,470	26,340
119-COO	19	1,719,662	401,431	1,373,498	1,774,928	2,938	1,777,866	(58,204)
123- FIN	50	4,344,501	984,094	3,109,423	4,093,518	59,360	4,152,878	191,623
125- HR	17	1,397,172	275,828	1,026,349	1,302,177	2,415	1,304,592	92,580
128-OMBG	12	1,100,116	284,111	812,079	1,096,190	1,728	1,097,918	2,198
132-FCY	14	977,446	243,399	736,292	979,691	12,787	992,478	(15,032)
142-DSR	11	900,686	236,604	645,183	881,787	17,420	899,207	1,479
211- Fire	375	32,540,071	8,274,609	23,592,947	31,867,556	166,766	32,034,322	505,749
212- Police	529	48,181,380	9,679,005	29,677,708	39,356,713	723,889	40,080,602	8,100,778
213- EST	57	4,077,079	896,767	2,963,462	3,860,229	71,136	3,931,365	145,714
311- DPW	234	14,705,642	3,753,645	11,174,067	14,927,712	160,477	15,088,189	(382,547)
420- Devel Serv	77	6,452,431	1,508,122	4,686,910	6,195,033	94,967	6,290,000	162,431
520- HHS	40	3,468,549	711,724	2,507,866	3,219,590	47,798	3,267,388	201,161
Grand Total	1,498	125,280,317	28,436,980	86,278,333	114,715,313	1,374,185	116,089,498	9,190,819

FT- Fire Attrition	(1,111,274)
FT- Police Attrition	(5,940,984)
FT- Net other payroll	110,605
FT- Total Revised Budget	118,338,664

FT- Fire Attrition	(1,111,274)
FT- Police Attrition	(5,940,984)
FT- Net other payroll	(441,932)
FT- Subtotal Variance	1,696,629

Non-Sworn Attr. (in Benefits)	(2,490,000)
Total Variance	(793,371)

- Assumptions
- 1) Analysis is based on year-to-date actuals from check date 10/9/25, which includes 13.8 pay periods, and projects filled positions for 38.4 future weeks.
 - 2) Non-sworn vacancies are projected for 38.4 future weeks.
 - 3) Adopted head count is 1498 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. Andraé Townsel
Date: December 5, 2025
Re: October 2025 Financial Results

Attached please find our Period 4 financial results through October 31, 2025.

Across all funding sources, total expenditures in October were \$32.8 million, bringing our year to date spending to \$92.1 million. Over the first four months of the prior fiscal year, spending totaled \$83.9 million, suggesting that in total our spending patterns in the current year are slightly higher than historical norms. However, most of this increase (\$6M) is due to an increase in fringe benefit payments, which is largely a product of timing. Certified and non-certified salaries, professional contracts and services, and systemwide purchased services are slightly higher than last year, and we are spending lower on purchased property services and supplies and materials. The increased spending on salaries is explained by contractual salary increases and a lower vacancy rate in this fiscal year compared to the prior fiscal year.

General Fund expenditures over the first four months of 2025-26 were \$55.8 million, compared with \$50.0 million for the same period a year ago. The increase is driven by the increase in fringe benefit payments based on timing and in certified salaries based on contractual salary increases and the lower vacancy rate. At the November Board Finance Committee meeting, we provided an update on our FY2026 year-end projection, estimating that we will have a \$18M deficit based on the impact of declining enrollment on revenue, a lower-than-anticipated vacancy rate, and the need to add positions for special education adult support paraprofessionals based on mandated service requirements for students.

Encumbrances across all funding sources totaled \$69.0 million at the end of October, compared with \$54.9 million at the end of September. This is reflective of encumbrances added for professional contracts and services and tuition and payments made for transportation and utilities.

If you have any questions on the attached Period 4 reports, please let me know.



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Financial Position Report as of 11/18/2025
For: 7/1/2025 to 10/31/2025 Period: 1 to 4



Description	Series	FY 2025-26 Adopted Budget	FY 2025-26 Adjusted Budget	Year To Date Expenditures	LY To Date Expenditures	Year To Date Encumb/ Commitment	Balance
Certified Salaries	100	134,318,391	130,282,023	31,830,472	31,078,220.47	-	98,451,551
Severance/Other	199	1,559,998	1,559,998	319,678	(158,619.16)	-	1,240,320
Certified Salaries Total		135,878,388	131,842,021	32,150,150	30,919,601.31	-	99,691,871
Non Cert Salaries	200	55,403,562	57,165,318	17,007,608	16,561,044.09	-	40,157,710
Severance/Other	299	383,498	383,498	273,498	341,156.83	-	110,000
Non Certified Salaries Total		55,787,060	57,548,816	17,281,106	16,902,200.92	-	40,267,709
Instructional Improvements	322	3,581,228	12,075,658	743,214	525,198.82	6,268,979	5,063,466
Professional Services	333	3,482,381	3,794,138	674,078	701,522.76	675,599	2,444,462
MHIS/IT Services	335	3,976,413	3,976,413	1,325,471	994,103.34	-	2,650,942
Professional Contracts & Svs		11,040,023	19,846,210	2,742,763	2,220,824.92	6,944,578	10,158,869
Maint Supplies & Services	442	475,000	478,500	92,395	94,993.81	317,605	68,500
Maintenance Contracts	443	5,357,953	5,499,159	1,494,407	1,750,676.59	2,133,788	1,870,964
Rental - Equip & Facilities	444	891,234	906,748	90,959	104,920.30	162,940	652,849
Building Improvements	445	325,000	453,803	30,306	205,960.28	69,500	353,998
Purchased Property Services		7,049,187	7,338,210	1,708,067	2,156,550.98	2,683,833	2,946,310
Transportation	551	36,218,682	36,822,474	8,301,873	6,714,884.35	25,692,385	2,828,217
Communications	553	2,582,210	3,283,208	2,180,328	2,749,806.01	215,812	887,069
Advertising	554	187,000	351,508	-	4,528.00	-	351,508
Printing & Binding	555	22,969	28,433	-	2,608.58	-	28,433
Tuition	556	121,757,901	119,546,990	2,135,690	2,300,491.43	23,201,585	94,209,716
Travel & Conferences	558	252,616	339,636	35,427	20,663.00	-	304,209
Misc Services	559	500,168	656,274	300,892	207,185.00	138,786	216,596
Systemwide Purchased Svs Total		161,521,546	161,028,523	12,954,209	12,000,166.37	49,248,567	98,825,746
Instructional & Other Supplies	610	3,997,873	3,916,859	1,566,076	1,716,264.04	1,299,916	1,050,866
Utilities	620	11,136,808	11,157,820	2,929,142	3,022,371.49	8,412,272	(183,594)
Text & Library Books	640	7,525	31,083	-	11,020.76	-	31,083
Misc Supplies	690	801,864	1,448,389	132,683	367,943.43	147,412	1,168,294
Supplies & Materials Total		15,944,069	16,554,151	4,627,901	5,117,599.72	9,859,600	2,066,649
Equipment	730	327,015	903,353	184,990	103,404.65	61,533	656,830
Outlay Total		327,015	903,353	184,990	103,404.65	61,533	656,830
Organization Dues	810	154,860	173,567	86,806	113,610.50	8,820	77,941
Legal Judgments	820	-	-	7,246	3,195.33	-	(7,246)
Other Operating Expenses	899	2,432,951	1,921,960	31,449	701.40	53,375	1,837,136
Other Misc Expend Total		2,587,812	2,095,527	125,501	117,507.23	62,195	1,907,831
Fringe Benefits/Insurances	990	58,549,684	57,482,590	20,290,508	14,355,143.90	132,689	37,059,393
Contingency	998	-	-	-	0.00	-	-
Indirect	999	28,221	(50,013)	-	1,062.14	-	(50,013)
Sundry Total		58,577,905	57,432,577	20,290,508	14,356,206.04	132,689	37,009,381
All Funds Budget Total		448,713,004	454,589,387	92,065,196	83,894,062.14	68,992,994	293,531,198



General Fund Budget
Financial Position Report as of 11/18/2025
For: 7/1/2025 to 10/31/2025 Period: 1 to 4



Description	Series	FY 2025-26 Adopted Budget	FY 2025-26 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commitment	Balance	% Used
Certified Salaries	100	61,017,142	60,870,300	17,047,777	-	43,822,523	28.01%
Severance/Other	199	1,559,998	1,559,998	319,678	-	1,240,320	20.49%
Certified Salaries Total		62,577,139	62,430,298	17,367,455	-	45,062,843	27.82%
Non Cert Salaries	200	31,289,899	30,730,712	10,076,155	-	20,654,558	32.79%
Severance/Other	299	383,498	383,498	273,498	-	110,000	71.32%
Non Certified Salaries Total		31,673,397	31,114,210	10,349,653	-	20,764,558	33.26%
Instructional Improvements	322	104,728	2,293,958	56,036	1,886,123	351,799	84.66%
Professional Services	333	1,008,947	910,257	303,787	258,046	348,425	61.72%
MHIS/IT Services	335	3,206,800	3,206,800	1,068,933	-	2,137,867	33.33%
Professional Contracts & Svs		4,320,475	6,411,016	1,428,756	2,144,169	2,838,090	55.73%
Maint Supplies & Services	442	475,000	475,000	92,395	317,605	65,000	86.32%
Maintenance Contracts	443	5,073,544	5,182,725	1,277,398	2,042,863	1,862,464	64.06%
Rental - Equip & Facilities	444	797,314	792,008	72,035	124,091	595,883	24.76%
Building Improvements	445	325,000	285,000	30,306	45,000	209,694	26.42%
Purchased Property Services		6,670,858	6,734,733	1,472,133	2,529,559	2,733,041	59.42%
Transportation	551	36,211,182	36,220,926	7,826,539	25,692,385	2,702,002	92.54%
Communications	553	580,619	582,132	386,601	13,381	182,150	68.71%
Advertising	554	157,000	155,475	-	-	155,475	0.00%
Printing & Binding	555	12,890	11,840	-	-	11,840	0.00%
Tuition	556	100,359,277	99,111,988	381,942	14,083,745	84,646,300	14.60%
Travel & Conferences	558	88,174	100,604	27,923	-	72,681	27.76%
Misc Services	559	451,425	445,544	297,150	125,083	23,311	94.77%
Systemwide Purchased Svs		137,860,567	136,628,508	8,920,156	39,914,594	87,793,758	35.74%
Instructional & Other Supplies	610	1,398,403	1,426,235	337,396	914,839	173,999	87.80%
Utilities	620	9,411,384	9,411,384	2,012,107	7,662,402	(263,125)	102.80%
Text & Library Books	640	2,725	2,725	-	-	2,725	0.00%
Misc Supplies	690	408,299	383,002	53,554	33,646	295,802	22.77%
Supplies & Materials Total		11,220,811	11,223,346	2,403,058	8,610,886	209,402	98.13%
Equipment	730	216,628	274,452	134,405	32,667	107,380	60.87%
Outlay Total		216,628	274,452	134,405	32,667	107,380	60.87%
Organization Dues	810	142,960	151,171	74,864	7,620	68,687	54.56%
Legal Judgments	820	-	-	7,246	-	(7,246)	0.00%
Other Operating Expenses	899	1,577,520	1,578,971	28,229	43,917	1,506,825	4.57%
Other Misc Expend Total		1,720,480	1,730,142	110,338	51,537	1,568,267	9.36%
Fringe Benefits/Insurances	990	29,066,825	28,780,475	13,658,769	132,689	14,989,017	47.92%
Contingency	998	-	-	-	-	-	0.00%
Indirect	999	(1,313,902)	(1,313,902)	-	-	(1,313,902)	0.00%
Sundry Total		27,752,923	27,466,573	13,658,769	132,689	13,675,115	50.21%
General Fund Budget Total		284,013,278	284,013,278	55,844,724	53,416,101	174,752,454	38.47%



Special Fund Budget

Financial Position Report as of 11/18/2025
For: 7/1/2025 to 10/31/2025 Period: 1 to 4



Grant Name	Grant Year	FY 2025-26 Adopted Budget	FY 2025-26 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commitment	Balance	Year To Date Revenue	Revenue Not Yet Received
Federal Grants:								
ARPA EXPAND SUPP FOR L.E.A.P.	2024	-	101,823	25,441	-	76,382	0	101,823
ARPA of 2021 DPH PROVIDER GRANT	2022	-	-	-	-	0	29,564	-29,564
ARPA SUMMER MENTAL HEALTH SUPPORTS	2025	-	50,238	45,627	-	4,611	0	50,238
CARL D. PERKINS	2026	639,320	700,000	140,859	-	559,141	0	700,000
CT CHILDREN MEDICAL CENTER-DWORKIN	2025	-	1,442,675	331,518	507	1,110,651	0	1,442,675
CT CHILDREN MEDICAL CENTER-DWORKIN	2026	2,568,777	2,566,682	5,091	-	2,561,591	0	2,566,682
Ct Stronger Connections Grant	2026	301,932	301,932	63,398	-	238,534	0	301,932
FULL SERVICE COMMUNITY SCHOOLS GRAN	2025	-	506,992	105,277	2,226	399,490	0	506,992
FULL SERVICE COMMUNITY SCHOOLS GRAN	2026	683,028	415,722	-	-	415,722	0	415,722
IDEA PART B SECTION 611	2025	2,000,000	2,000,000	587,189	604,662	808,149	0	2,000,000
IDEA PART B SECTION 611	2026	6,800,000	6,829,827	1,490,896	936,218	4,402,713	0	6,829,827
IDEA PART B, SECTION 619 PRE-SCHOOL	2025	200,000	200,000	-	-	200,000	0	200,000
IDEA PART B, SECTION 619 PRE-SCHOOL	2026	233,265	233,825	20,067	-	213,758	0	233,825
MCK-VENTO HOMELESS COUNTINUATION 2	2025	-	5,056	5,056	-	0	5,056	0
MCK-VENTO HOMELESS COUNTINUATION 2	2026	-	32,400	7,172	-	25,228	0	32,400
OD ESSA SIG C02-BURNS	2024	-	-	(150)	-	150	0	0
OD ESSA SIG C02-BURNS	2025	-	122,337	19,420	5,448	97,469	0	122,337
OD ESSA SIG C02-MILNER	2025	-	69,091	2,521	-	66,570	0	69,091
OD ESSA SIG C02-WISH	2025	-	-	10,036	-	-10,036	0	0
SIG FOR CSI SCHOOLS	2026	2,400,000	2,639,394	677,484	9,622	1,952,288	0	2,639,394
TITLE 1, PART D, NEG & DEL	2026	62,024	62,024	-	-	62,024	0	62,024
TITLE 2 PART A, TEACHERS	2023	-	-	-	-	0	-21,858	21,858
TITLE 2 PART A, TEACHERS	2025	225,000	259,774	71,867	-	187,907	0	259,774
TITLE 2 PART A, TEACHERS	2026	1,139,821	1,143,084	426,777	9,583	706,723	0	1,143,084
TITLE 3 PART A, ENGLISH LANGUAGE	2025	200,000	231,384	83,408	36,000	111,976	0	231,384
TITLE 3 PART A, ENGLISH LANGUAGE	2026	530,395	522,327	116,445	117,015	288,867	0	522,327
TITLE I IMPROVING BASIC PROGRAMS	2024	-	-	621	-	-621	0	0
TITLE I IMPROVING BASIC PROGRAMS	2025	1,000,000	1,138,415	530,165	70,238	538,012	0	1,138,415
TITLE I IMPROVING BASIC PROGRAMS	2026	13,012,811	13,034,811	3,178,802	182,298	9,673,712	0	13,034,811
TITLE IV-A SOC SUPPT & ACAD ENRICH	2023	-	-	-	-	0	-9,961	9,961
TITLE IV-A SOC SUPPT & ACAD ENRICH	2025	400,000	425,878	136,995	16,609	272,274	0	425,878
TITLE IV-A SOC SUPPT & ACAD ENRICH	2026	938,000	938,000	161,165	-	776,835	0	938,000
Total Federal Grants:		33,334,373	35,973,692	8,243,147	1,990,424	25,740,120	2,801	35,970,891
State Grants:								
ADULT EDUCATION - PROVIDER (STATE)	2025	-	-	(46,172)	-	46,172	0	0
ADULT EDUCATION - PROVIDER (STATE)	2026	2,050,000	2,003,645	487,812	17,404	1,498,428	1,164,129	839,516
ADULT EDUCATION CEE 3: LIBRARY	2026	-	-	-	-	0	225,542	-225,542
ADULT EDUCATION CEE1 - URBAN LEAGUE	2026	7,800	7,800	-	-	7,800	0	7,800
ADULT EDUCATION CEE2-LITERACY VOL	2026	121,041	121,041	-	-	121,041	0	121,041
ALLIANCE - GOVENORS TURNAROUND	2025	-	-	59,380	-	-59,380	0	0
ALLIANCE - GOVENORS TURNAROUND	2026	42,078,982	38,699,355	9,598,529	1,785,151	27,315,675	0	38,699,355
ALLIANCE DIST. INC. ED. DIVERSITY	2026	319,658	319,658	-	-	319,658	0	319,658
COMMISSIONER'S NETWORK S2-McDonough	2025	-	-	414	-	-414	0	0
COMMISSIONER'S NETWORK S2-McDonough	2026	-	540,354	49,520	83,313	407,521	0	540,354
CT DEPT OF PUBLIC HEALTH	2026	925,000	925,000	169,860	-	755,140	232,824	692,176
EXTENDED SCHOOL HOUR	2026	333,913	329,761	-	-	329,761	0	329,761
FAMILY RESOURCE CENTER PROGRAM	2026	556,815	556,815	-	-	556,815	0	556,815
MAGNET ACAD/SOC INCREASE ACCEPTANCE	2026	-	120,000	-	-	120,000	0	120,000
Magnet ASSG Athletics Programming	2026	-	1,200,765	470	-	1,200,295	0	1,200,765
MAGNET ASSG EXTRACURRICULAR PROGRMS	2025	-	-	837	-	-837	0	0
MAGNET ASSG EXTRACURRICULAR PROGRMS	2026	-	952,096	20,278	71,061	860,756	0	952,096
MAGNET SCHOOL JOINT MAGNET OFFICE	2026	-	596,720	160,803	-	435,917	0	596,720
MAGNET SCHOOL OPERATING GRANT	2025	-	-	129,128	-	-129,128	0	0
MAGNET SCHOOL OPERATING GRANT	2026	48,113,943	48,574,235	10,758,041	1,604,374	36,211,820	34,001,964	14,572,271
OPEN CHOICE SLOTS (RECEIVING DIST)	2024	-	10,145	-	-	10,145	0	10,145
OPEN CHOICE SLOTS (RECEIVING DIST)	2025	-	423,104	1,698	692	420,714	0	423,104
OPEN CHOICE SLOTS (RECEIVING DIST)	2026	150,000	150,000	27,914	1,917	120,169	0	150,000
PAREducator STIPEND	2026	-	-	-	-	0	266,693	-266,693
PRIORITY SCHOOL DISTRICTS	2025	-	-	1,850	-	-1,850	0	0
PRIORITY SCHOOL DISTRICTS	2026	4,412,125	4,412,125	1,619,773	17,562	2,774,790	0	4,412,125
PSD-SUMMER SCHOOL	2026	387,422	383,864	383,276	-	588	0	383,864

<u>Grant Name</u>	<u>Grant</u>	<u>FY 2025-26</u>	<u>FY 2025-26</u>	<u>Year To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Year To Date</u>	<u>Revenue Not Yet</u>
<u>State Grants:</u>	<u>Year</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Expenditures</u>	<u>Encumb/</u>		<u>Revenue</u>	<u>Received</u>
		<u>Budget</u>	<u>Budget</u>		<u>Commitment</u>			
SBHC-MATERNAL HEALTH & CHILD BLOCK	2026	125,000	125,000	27,023	-	97,977	31,749	93,251
SCHOOL READINESS GRANT	2026	2,190,000	2,190,000	295,227	-	1,894,773	0	2,190,000
Sheff Interdistrict Magnet Schools	2026	-	186,516	151,606	30,000	4,910	0	186,516
SHEFF SETTLEMENT-OC ACADEMIC/SOCIAL	2026	-	151,163	698	-	150,465	0	151,163
STATE BILINGUAL EDUCATION	2026	346,057	332,325	109,220	21,910	201,196	0	332,325
STATE TENTATIVE FUNDING	2026	5,000,000	5,000,000	-	-	5,000,000	0	5,000,000
Total State Grants:		107,117,756	108,311,486	24,007,185	3,633,385	80,670,916	35,922,901	72,388,585

Private/Foundation Grants/Fee

4-H Education Center Auerfarm	2025	-	1,051	-	-	1,051	0	1,051
AMERICAN ONLINE GIVING FOUNDATION	2025	-	-	-	-	0	4,875	-4,875
BARR FOUNDATION G-II	2024	-	233,515	34,565	24,840	174,110	0	233,515
CITY CONTRIBUTION TENATATIVE	2026	3,000,000	4,500,000	646,491	190,000	3,663,509	0	4,500,000
CT COUNCIL ON PROBLEM GAMBLING	2025	-	5,000	-	4,538	463	0	5,000
DALIO FOUNDATION	2024	-	-	1,998	-	-1,998	0	0
DALIO FOUNDATION	2025	-	6,294	215	-	6,079	0	6,294
DALIO FOUNDATION	2026	-	5,148	-	-	5,148	5,148	0
FEE COLLECTION REPLACE TIME CARDS	2024	-	10,628	10,628	-	-0	0	10,628
FINGERPRINTING FEE COLLECTION	2026	-	-	-	-	0	5,739	-5,739
HARTFORD FOUNDATION PUBLIC GIVING	2026	-	25,000	-	-	25,000	87,280	-62,280
HEATHER M. CAMPBELL	2026	-	10,000	-	500	9,500	10,000	0
HFD PRE-K MAGNET AFTERCARE FEE COLL	2025	-	-	13,985	-	-13,985	0	0
HFD PRE-K MAGNET AFTERCARE FEE COLL	2026	-	-	10,057	-	-10,057	45,881	-45,881
INSURANCE BILLING - MEDICAID(SBCH)	2026	1,971,000	1,495,000	212,211	-	1,282,789	151,165	1,343,835
INSURANCE BILLING - MEDICAL REIMB	2025	-	230,059	123,619	105,558	881	0	230,059
INSURANCE BILLING - MEDICAL REIMB	2026	1,000,000	1,000,000	196,031	-	803,969	275,201	724,799
ISIDORE & SELMA WISE TRAVEL FOUND	2024	-	-	3,044	-	-3,044	0	0
LITTLE OWLS PROGRAM	2024	-	20,063	-	-	20,063	0	20,063
MULTISOURCE - FOR SCHOOL	2025	-	11,033	-	-	11,033	5,000	6,033
NELLIE MAE EDUCATION FOUNDATION	2026	-	100,000	-	-	100,000	95,000	5,000
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2026	-	1,500	-	-	1,500	1,500	0
PRATT & WHITNEY	2022	-	24,570	-	24,500	70	0	24,570
PROJECT LEAD THE WAY, INC	2025	-	10,000	3,200	-	6,800	0	10,000
QUALVOICE LLC	2025	-	6,000	-	-	6,000	0	6,000
SCHOFF & REARDON PLLC	2023	-	7,209	-	-	7,209	0	7,209
SCHOOL BASED HEALTH ALLIANCE	2025	-	99,849	50,089	33,645	16,115	109,242	-9,393
SCHOOL BASED HEALTH ALLIANCE	2026	390,011	380,175	74,170	49	305,957	0	380,175
SCHOOL READINESS-PARENT FEE COLLECT	2026	-	-	927	-	-927	0	0
SPECIAL EDUCATION EXCESS COST	2026	12,886,586	12,886,586	1,804,803	9,511,279	1,570,504	854,832	12,031,754
THE ATHLIFE FOUNDATION	2026	-	49,900	-	-	49,900	0	49,900
THE INST. FOR EDUC. LEADERSHIP INC	2025	-	-	-	-	0	1,000	-1,000
THE NEAG FOUNDATION	2025	-	10,398	6,492	-	3,906	0	10,398
THE NEAG FOUNDATION	2026	-	70,000	15,194	54,806	0	70,000	0
THE VILLAGE FOR FAMILIES&CHILDREN	2026	-	49,990	49,984	-	6	49,990	0
TRAVELERS	2022	-	16,683	2,746	-	13,937	0	16,683
TRAVELERS	2024	-	20,359	19,518	-	841	0	20,359
TUITION BILLING - SPECIAL EDUCATION	2025	-	-	-	-	0	142,940	-142,940
TUITION BILLING - SPECIAL EDUCATION	2026	5,000,000	5,000,000	690,174	2,449	4,307,377	0	5,000,000
UNIVERSITY OF CONNECTICUT	2025	-	4,922	-	919	4,003	0	4,922
Total Private/Foundation Grants/Fee Collections:		24,247,597	26,290,931	3,970,139	9,953,084	12,367,708	1,914,794	24,376,138



Special Education

Financial Position Report as of 10/31/2025
For: 7/1/2025 to 10/31/2025 Period: 1 to 4



Description	Series	FY 2025-26	FY 2025-26	Year To Date Expenditures	Year To Date		
		Adopted Budget	Adjusted Budget		Encumb/ Commitment	Balance	% Used
Tuition							
TUITION	555600	100,354,398	21,651,398	-	-	21,651,398	0.00%
TUITION-PRIVATE SCHOOLS	555630	21,335,085	38,205,463	2,142,391	22,765,574	13,297,498	65.19%
TUITION-SCH DISTRICTS IN STATE	555610		58,000,000	(18,573)	-	58,018,573	-0.03%
Tuition Total		121,689,483	117,856,861	2,123,818	22,765,574	92,967,470	21.12%
Non-Tuition							
CLERICAL-OT	512322		-	2,296	-	(2,296)	0.00%
CLERICAL-REG	512320	81,508	81,508	27,886	-	53,622	34.21%
COMPUTER/TECH RELATED HARDWARE	577348	10,000	10,400	5,441	-	4,959	52.32%
CONTRACTUAL AUTO ALLOWANCE	555802		-	480	-	(480)	0.00%
COORD/ASST-REG	512160	119,213	119,213	40,866	-	78,348	34.28%
DIRECTOR/ASST-REG	511040	1,020,430	882,970	422,323	-	460,647	47.83%
EQUIP/VEHICLE RENTAL	544420		-	484	484	(969)	0.00%
EQUIPMENT	577340		20,919	914	-	20,005	4.37%
FIELD TRIPS	533240		3,000	-	-	3,000	0.00%
FRINGE BENEFITS-CERT	529997	5,262,044	4,837,610	1,120,245	-	3,717,365	23.16%
FRINGE BENEFITS-NON-CERT	529998	5,987,585	5,706,954	1,195,404	-	4,511,550	20.95%
FURNITURE/FIXTURES	577341		20,371	-	366	20,005	1.80%
GRADUATION EXPENSES	566901	700	1,250	308	242	700	44.00%
INSTRUCTIONAL SUPPLIES	566110	200,000	200,194	15,239	12,226	172,730	13.72%
INTERNET COMMUNICATIONS	555303		62,300	10,523	51,777	-	100.00%
MILEAGE REIMBURSEMENT (TRAVEL)	555800		7,000	571	-	6,429	8.16%
MISC PURCHASED SVS	555900	10,350	8,484	642	266	7,576	10.70%
NURSE-PT	512461		390	925	-	(535)	237.00%
NURSE-SUBS	512463		-	3,150	-	(3,150)	0.00%
OFFICE SUPPLIES & EXPENSES	566120	3,000	8,000	-	1,000	7,000	12.50%
ORGANIZATION DUES AND FEES	588100		1,500	1,500	-	-	100.00%
OTHER PROF TECH SVS	533305	99,999	93,625	3,488	15,570	74,567	20.36%
PARAPROFESSIONAL-PT	512541		368	1,309	-	(942)	356.00%
PARAPROFESSIONAL-REG	512540	12,325,781	872,900	129,112	-	743,788	14.79%
PARENT ACTIVITIES	533250		3,000	-	-	3,000	0.00%
POSTAGE	555301		3,000	-	-	3,000	0.00%
PRIN/VP-REG	511240	176,827	-	61,473	-	(61,473)	0.00%
PUPIL SVS: NON-PYRL SVS	533230	1,947,339	1,773,992	253,254	1,305,964	214,774	87.89%
SOC WKR-REG	511400	710,715	695,160	93,150	-	602,010	13.40%
SUPPLIES AND MATERIALS	566909	2,500	15,586	4,795	748	10,043	35.56%
SUPPORTIVE STAFF-PT	512281		24,500	7,287	-	17,213	29.74%
SUPPORTIVE STAFF-REG	512280	44,536	115,111	29,813	-	85,298	25.90%
TCHR-STIPENDS & ATHLETIC COACH	511365	145,000	157,500	194	-	157,307	0.12%
TEACHER-PT	511361		122,212	108,302	-	13,910	88.62%
TEACHER-REG	511360	19,220,295	17,524,960	3,791,048	-	13,733,912	21.63%
TEACHER-SUBS	511363		-	130	-	(130)	0.00%
TECHNOLOGY RELATED SUPPLIES	566504		-	189	-	(189)	0.00%
TESTING MATERIALS	566112	85,500	95,500	-	71,047	24,453	74.39%
TRAINING SUPPLIES	566113		2,663	-	2,663	-	100.00%
Non-Tuition Total		47,453,322	33,472,141	7,332,742	1,462,352	24,677,047	26.28%
Special Education Total		169,142,805	151,329,002	9,456,559	24,227,926	117,644,517	22.26%



STATE OF CONNECTICUT DEPARTMENT OF EDUCATION



Hartford Public Schools Action to Address District Needs December 2025

Background

In July 2025, the Connecticut State Department of Education (CSDE) formed the Hartford Public Schools Accountability and Support Team (AST) comprised of members from the Academic Office, Bureau of Special Education, Center for Literacy Research and Reading Success, Fiscal Office, Talent Office, and Turnaround Office. This team is providing close monitoring of and technical assistance to the Hartford Public Schools (HPS) in the recommendations identified in the March 2025, Public Works LLC *Fiscal Services Review Executive Summary of the Final Report*, and the May 2025, New Solutions K-12 Review *Executive Summary of the Final Findings Report*. The full AST has met twice with HPS superintendent Dr. Andraé Townsel and Chief Financial Officer (CFO) Caitlin Richard to ensure the district understands the function of the AST and the 61 recommendations for district improvement. Additionally, members of the AST who are tasked with monitoring the areas of fiscal management, grants management, talent management, and special education met with the district on October 16 and November 4, 5, 13, 18, and 19 to ensure HPS is taking action based upon the recommendations.

Actions to Address Fiscal and Grants Management

Since June 2025, HPS has made significant progress in strengthening its fiscal and grants management processes and procedures. Under the leadership of HPS's new CFO, fourteen of the 33 fiscal management recommendations, and four of the 13 grants management recommendations are complete. The district has clarified the roles of the finance department and program owners, updated and revised the budget development timeline, and developed a comprehensive Guide to Special Funds that outlines the various federal and state funding sources and how each set of funds should be allocated (see attachments). The district continues to work with the Hartford Board of Education to review and update relevant fiscal policies; provide training to staff on the Guide to Special Funds; and work with the City of Hartford to develop guidelines for vendors, establish a more comprehensive fixed asset management system, and develop a capital improvement plan.

Actions to Improve Special and General Education

HPS is making progress towards improving its internal systems to monitor special education certified staff vacancies and service delivery to students. With the support of the AST, the district has developed robust tools to monitor Individualized Education Program (IEP) compliance, hiring of certified special education staff, and compensatory special education services. HPS will report these data monthly to the AST. The AST has also conducted observations of special education programming in the district with the State Education Resource Center (SERC). Observational data shows high-quality instruction occurring within programs across the district, with an opportunity for improvement in the use of staffing models across schools to meet student needs. The AST is recommending that the district increasingly leverage the use of paraeducator support with direct oversight by certified special education personnel to maximize service delivery.

HPS has also restored its relationship with the Hill for Literacy in an effort to improve foundational skill instruction and improve literacy outcomes for students. The Hill for Literacy, in partnership with the Center for Literacy Research and Reading Success, will be providing instructional coaching to teachers in 10 elementary schools during the 2025-26 school year. Instructional coaching will ensure teachers are supported in implementing research-based instructional reading strategies for all students. Instructional coaching builds upon the existing work between HPS and the Hill for Literacy to build leadership capacity around multi-tiered systems of support (MTSS) that support district and school teams in using data to plan for individualized instruction. The AST will continue to meet with HPS to support the district in developing its vision for instructional improvement, building a systemic approach to professional learning, and strengthening the fidelity of instruction in general and special education.

Magnet Funding

The Executive Summary presented to the State Board of Education in November, has been shared with the Superintendent, Mayor and Chair of the Board of Education. Consistent with these recommendations, upon completion of the final report, CSDE staff will begin the process of assessing the impact of the new budget framework, as well as developing proposed parameters for the allocation of state funding for consideration by the board.

City of Hartford
Collective Bargaining Contracts and Status

Updated
12/11/2025

Municipal Employee Bargaining Organizations

Employees	Organization	Est. # of Employees	Contract Expiration Date	Status
Blue Collar, Clerical, Dispatchers, Recreation, ELC Teachers	Local 1716, Council 4 AFSCME, AFL-CIO	437 (232 FT; 205 PT/Seasonal)	6/30/2028	Expired
Fire	Hartford Firefighters Association	352	12/31/2024	In Arbitration
Police (sworn & non-sworn)	Hartford Police Union	435	6/30/2026	Current
Lawyers	Municipal Lawyers' Association	6	6/30/2025	In negotiation
Supervisory	Hartford Municipal Employees Association	162	6/30/2027	Current
Professional	City of Hartford Professional Employees Association, SEIU, Local 2001 CSEA	43	6/30/2026	Current
School Crossing Guards	School Crossing Guards' Association	32	6/30/2026	Current

Board of Education Employee Bargaining Organization

Employees	Organization	Est. # of Employees	Contract Expiration Date	Status
HFST Substitute Teachers	Local 1018 E	284	6/30/2026	Current
HFCDA Child Development Associates	Local 1018 F	52	6/30/2026	Current
HESP Educational Support Personnel	Local 82	197	6/30/2026	Current
Buildings & Grounds Supervisors	Local 818	7	6/30/2026	Current
HSSSA School Support Supervisors (Non-Certified)	Local 78	36.5	6/30/2027	Current
HFSS School Secretaries	Local 1018 C	90.5	6/30/2028	Current
HFP Paraeducators	Local 2221	446	6/30/2027	Current
HFSPD Special Police Officers	Local 1018 D	98	6/30/2028	Current
Teachers	Local 1018	1411.73	6/30/2028	Current
HPSA Certified Administrators	Local 22	109	6/30/2028	Current
HFHP - Health Professionals	Local 1018 A/B	62.5	6/30/2025	in negotiations
AFSCME - Custodians/Trades/Food Services	Local 566	260	6/30/2025	in negotiations



Set the bar. Meet the bar. Exceed the bar. Raise the bar!

FY2026-2027 Budget Kickoff

Dr. Andrae Townsel, Superintendent
Caitlin Richard, CFO
12/18/2025



Agenda



- FY26 Monthly Update
- FY27 Budget Development

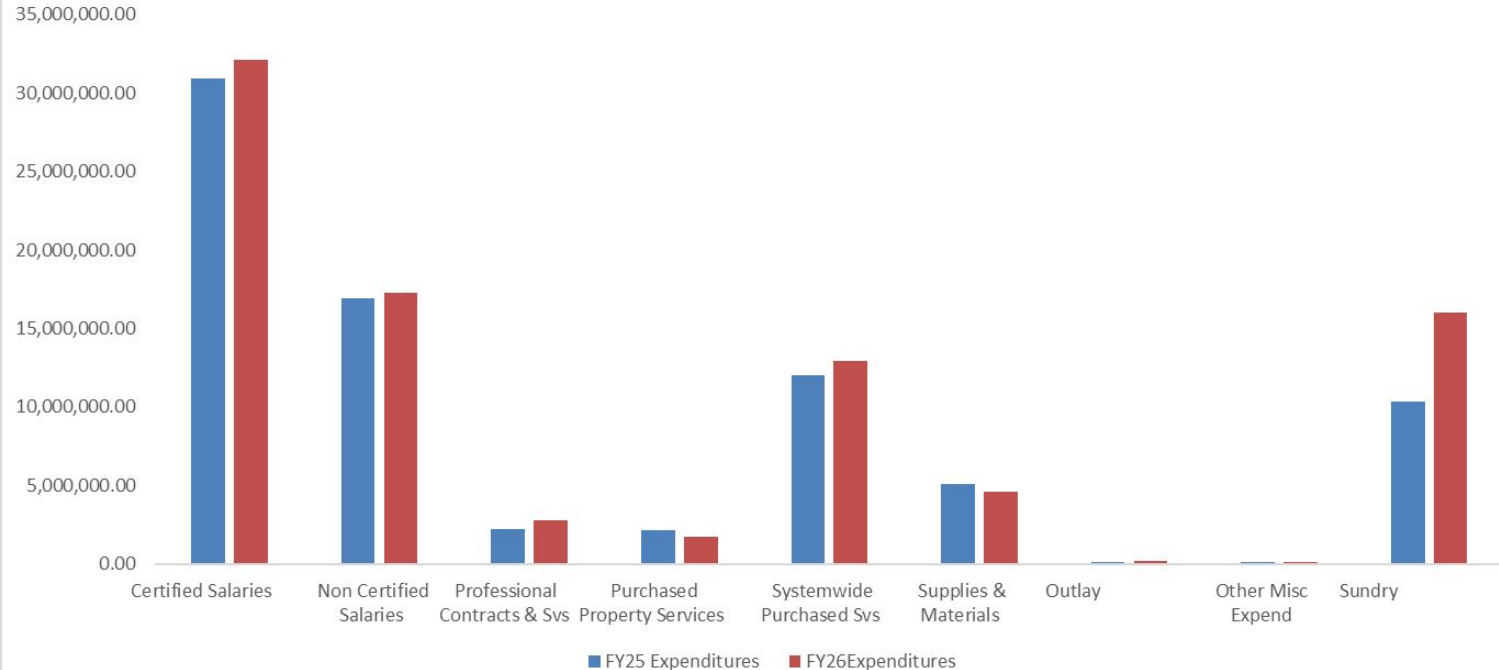
FY26 Executive Summary

- Process improvement: We are conducting a year-end budget projection earlier so that we can identify trends and have time to act on them
- Summary of current trends:
 - **Enrollment has declined:** Our enrollment is ~1400 below our projection, which was based off of last year's enrollment data
 - **Staffing rates have increased:** Our vacancy rate has decreased from 13% last year to 3% this year. We assumed a 6% vacancy rate in the budget
 - **Special education student need has increased:** We have added 60 additional paraprofessional allocations based on student IEPs
 - **Budget impact:**
 - Enrollment decline negatively affects some of our revenue sources (-\$5M)
 - Increased staffing fill rates mean we will not realize all of our vacancy savings (-\$11M)
 - Additional special education paraprofessional allocations (-\$2M)

FY2026 Monthly Update



FY26 vs. FY25 Period 4 Expenditure Comparison



FY2026 Monthly Update



What are our next steps?

- Ongoing collaboration with the City
- Monitor non-salary expenses
- Hiring review process for any mid-year hires
- Planning for FY2027: We will update enrollment, vacancy, and special education paraeducator staffing assumptions for next year's budget to be reflective of the trend in this year's data

FY2027 Executive Summary



- HPS faces a **continual structural deficit**, driven by flat revenue and rising costs. This deficit is currently projected to be approximately \$35M next year and increasing in future years
- Our deficit is driven by special education tuition and door-to-door transportation for Hartford resident students who do not attend Hartford Public Schools. This includes Sheff magnet schools, open choice schools, and out-of-district placements. This budget season, we want to focus on:
 - Legislative advocacy to address funding related to special education and the school choice system
 - Increasing in-house special education programming in HPS

FY2027 Budget Development



Data collection: Understanding our current fiscal reality to make smart assumptions for next year



Understanding the funding system components that most impact on our fiscal reality



Understanding the biggest cost and revenue drivers in our budget

Structural change: Building an advocacy movement around the school funding system



Education on the current school funding system and levers for change

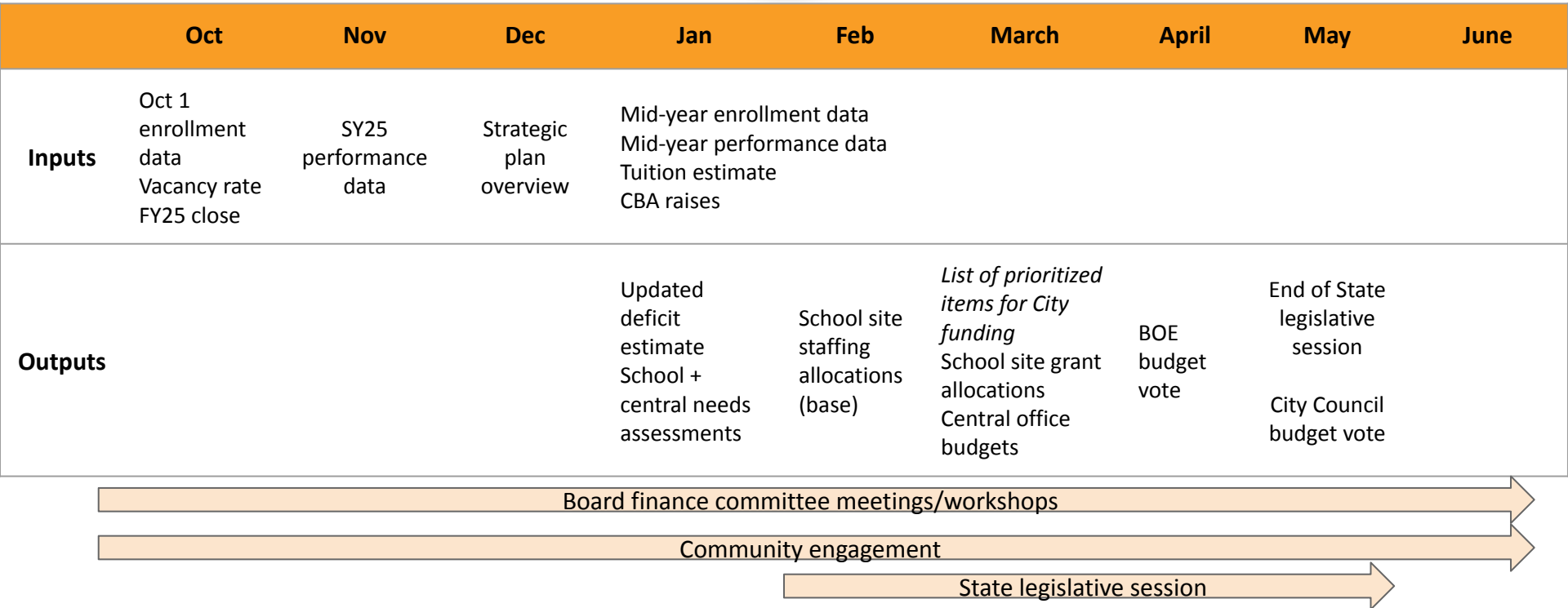
Strategic resource decisions: Making resource decisions that increase efficiency and align to our strategic plan



Community input on the most important budget priorities

Community engagement

FY2027 Budget Timeline



5 year projection

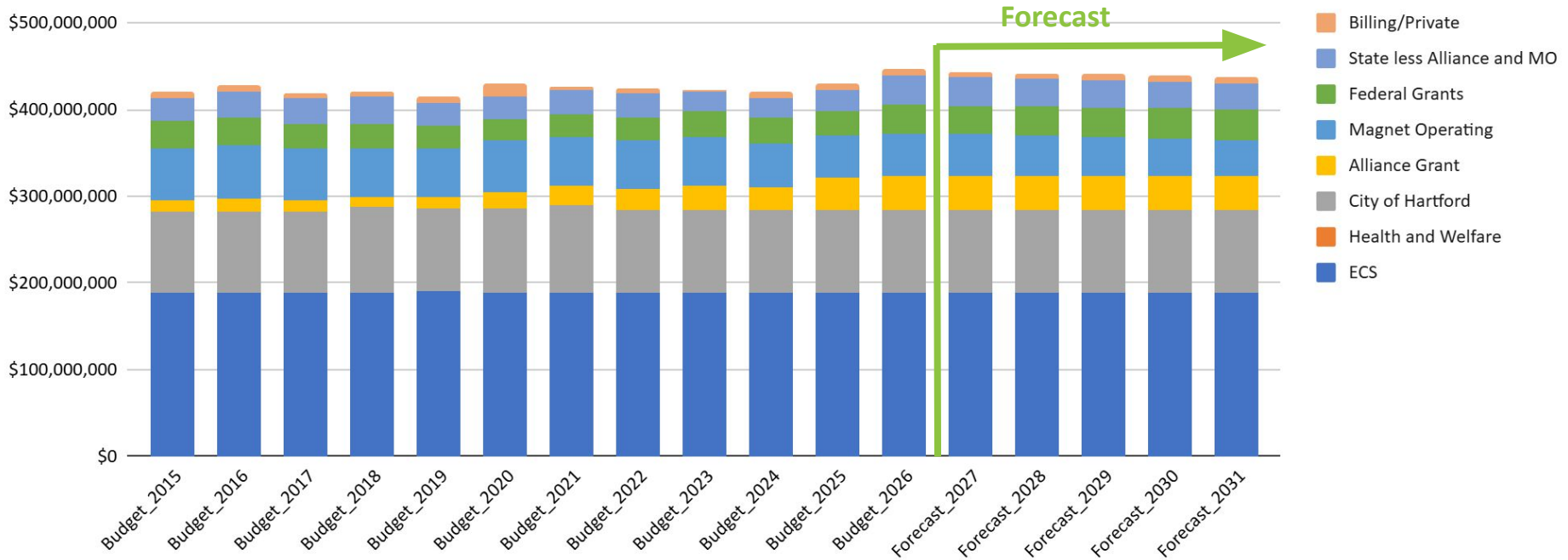
- This projection uses historical trends to predict our revenue and expense over the next five years and reflects the latest data on enrollment decline, staffing fill rates, and salary increases
- This projection will be updated in January, once we have more information on the current fiscal year
- **Key insight:** The revenue and expense projections for Hartford resident students who don't attend HPS explains the entire deficit

FY2027 Forecast



Reminder

Revenue Forecast

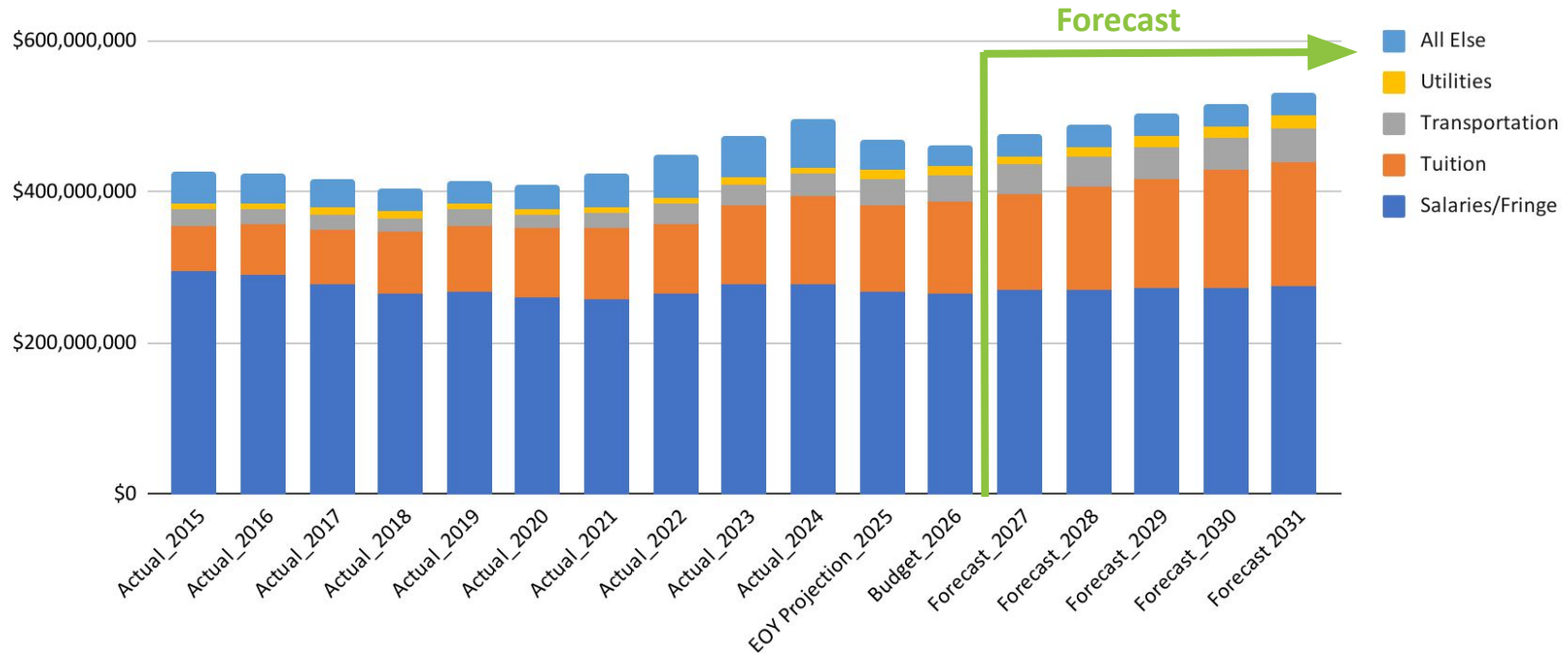


FY2027 Forecast



Reminder

Expense Forecast



FY2027 Forecast



Reminder

Deficit Forecast

	Budget_2026	Forecast_2027	Forecast_2028	Forecast_2029	Forecast_2030	Forecast_2031
Revenue	\$447,468,778	\$443,097,157	\$441,663,018	\$440,308,105	\$439,031,405	\$437,832,004
Expenditures	\$465,110,105	\$477,738,489	\$490,252,175	\$503,449,943	\$517,374,876	\$532,072,883
Deficit	(\$17,641,327)	(\$34,641,332)	(\$48,589,158)	(\$63,141,838)	(\$78,343,471)	(\$94,240,879)

FY2027 Forecast



Reminder

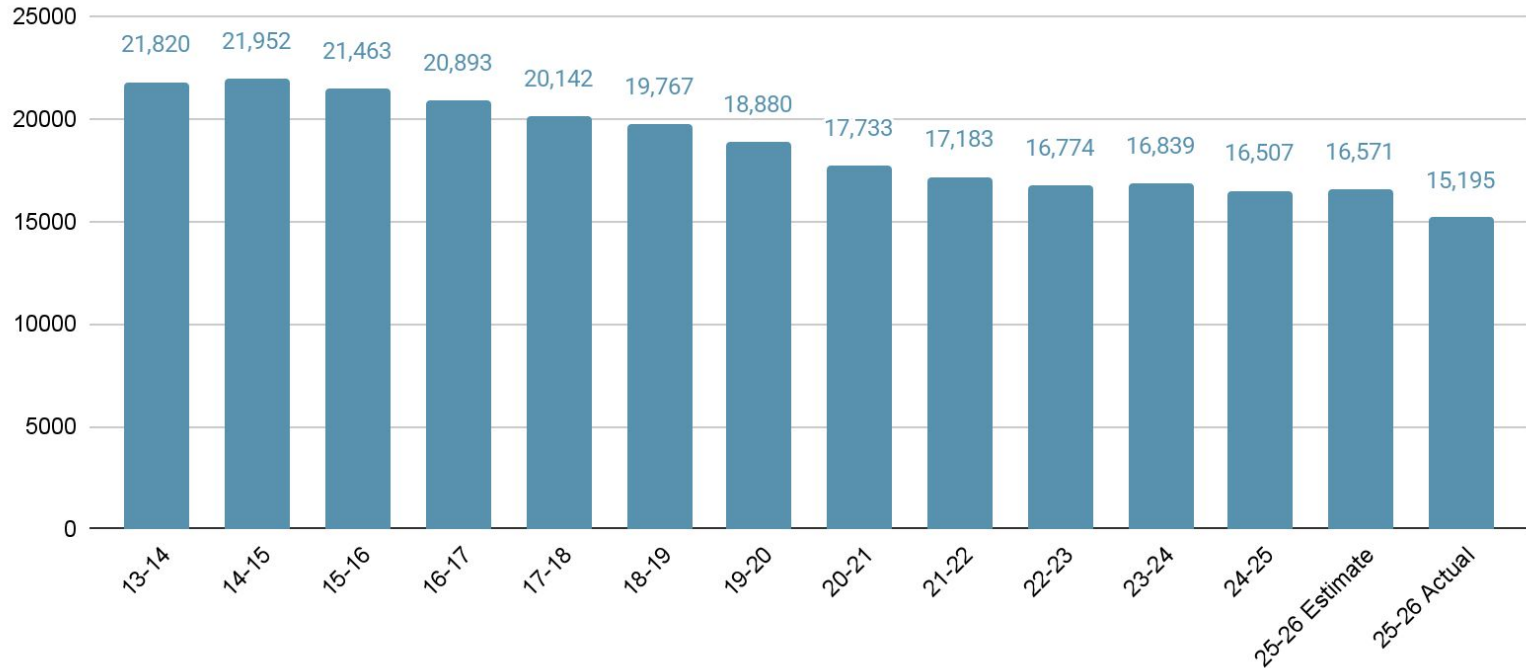
5 Year Forecast - Hartford resident students attending non-HPS schools

	Actuals_2025	Budget_2026	Forecast_2027	Forecast_2028	Forecast_2029	Forecast_2030	Forecast_2031
Revenue Total	\$110,486,586	\$110,486,586	\$110,486,586	\$110,486,586	\$110,486,586	\$110,486,586	\$110,486,586
Education Cost Sharing - Hartford resident students attending non-HPS schools (State + City)	\$97,600,000	\$97,600,000	\$97,600,000	\$97,600,000	\$97,600,000	\$97,600,000	\$97,600,000
State - Excess Cost	\$12,886,586	\$12,886,586	\$12,886,586	\$12,886,586	\$12,886,586	\$12,886,586	\$12,886,586
Expense Total	\$132,445,316	\$139,542,569	\$148,006,577	\$156,991,273	\$166,529,009	\$176,654,161	\$187,403,257
Tuition	\$114,945,316	\$121,307,569	\$129,005,707	\$137,192,366	\$145,898,548	\$155,157,221	\$165,003,446
Transportation - Hartford resident students attending non-HPS schools	\$17,500,000	\$18,235,000	\$19,000,870	\$19,798,906	\$20,630,460	\$21,496,939	\$22,399,811
Total Deficit	(\$21,958,730)	(\$29,055,983)	(\$37,519,991)	(\$46,504,687)	(\$56,042,423)	(\$66,167,575)	(\$76,916,671)

HPS Enrollment Trends



This year's enrollment decrease is more substantial than anytime in the past decade - and more significant than other large, urban districts nationally



HPS Enrollment Trends



Potential Driver of Enrollment Decline	Supporting Evidence
Change to Kindergarten eligibility law	Decrease in Kindergarten enrollment (-256) combined with more stable Pre-K enrollment.
Additional seats being opened to Hartford students as part of Sheff CCP	Hartford resident students enrolling in other Sheff schools (<i>analysis to be reviewed</i>).
Fewer suburban students enrolling in Hartford magnet schools	We have 87 fewer suburban students enrolled in magnet schools as of Oct 1 compared to last year.
Decrease in newcomer students based on immigration-related concerns	We only have proxies for this information, but we have seen a 391 student drop in the number of multilingual learners since last Oct 1. Other cities nationally, including Boston, have seen this trend.
Chronic absenteeism, particularly at high schools	Decrease in high school enrollment, particularly at neighborhood schools. Other cities nationally have seen this trend.

HPS Enrollment Trends



Hartford Public Schools has experienced significant student enrollment changes within the past few years. Approximately **7,378 students have moved from the Hartford Public Schools since 2022** with departures occurring through two primary pathways:

- Students relocating outside the City of Hartford: **5,107**
- Hartford residents choosing educational options other than Hartford Public Schools: **2,271**

What are the key takeaways?

- **Urban-to-Suburban Migration:** Hartford families are primarily moving to adjacent suburbs rather than leaving the region
- **School Choice Preference and Sheff CCP:** The Sheff CCP stipulates that **by 2028-2029**, there will be a minimum of **2,737 new seats added for Hartford students** to attend area magnet schools, open choice suburban districts, and technical high schools. As of 2025-2026, there have been approximately 1,600 seats added.

HPS Enrollment Trends



Geographic Relocation Patterns

5,107 students have likely moved away from the City of Hartford (no longer residents) and show the following withdrawal patterns.

Key Insight: Most relocating families move to nearby suburbs (New Britain-407, East Hartford-399, Manchester-322, West Hartford-295, and Windsor-182) rather than leaving the Greater Hartford region entirely.

Destination	Total Students Moved from Hartford (2022 to 2025)
Moved to Another LEA (CT)	3647 (New Britain, East Hartford, Manchester, West Hartford, Windsor and various others)
Moved to Another State	1266 (Florida, New York, Massachusetts, Puerto Rico, Texas and various others)
Moved to Another Country	194 (India, Brazil, Dominican Republic, Peru, Jamaica and various others)

HPS Enrollment Trends



School Choice Transfer Patterns

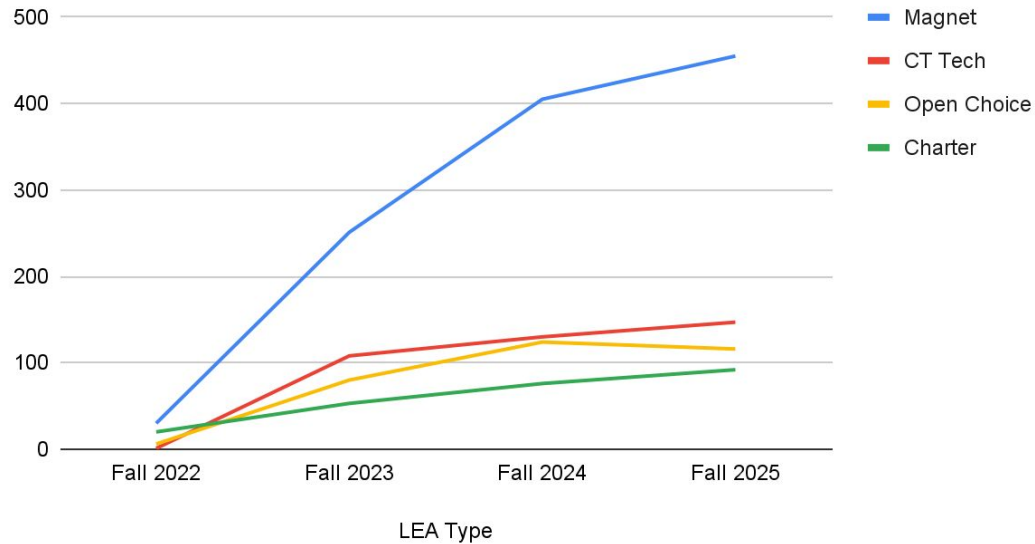
Between 2022 and 2025, 2,271 Hartford Resident students have selected a school choice option other than HPS. Magnet schools (especially Capital Region Education Council) are the most popular alternative.

LEA Type	Total Hartford Resident Students Selecting Another School Option 2022 to 2025 (Did not return)	Total Enrolled Fall 2025
Total	2,271	9,929
Magnet Schools (primarily CREC)	1,141	5,151
CT Tech Education and Career	386	720
Open Choice Schools	326	2,198
Charter Schools	241	1,566
Private Schools	155	247

HPS Enrollment Trends



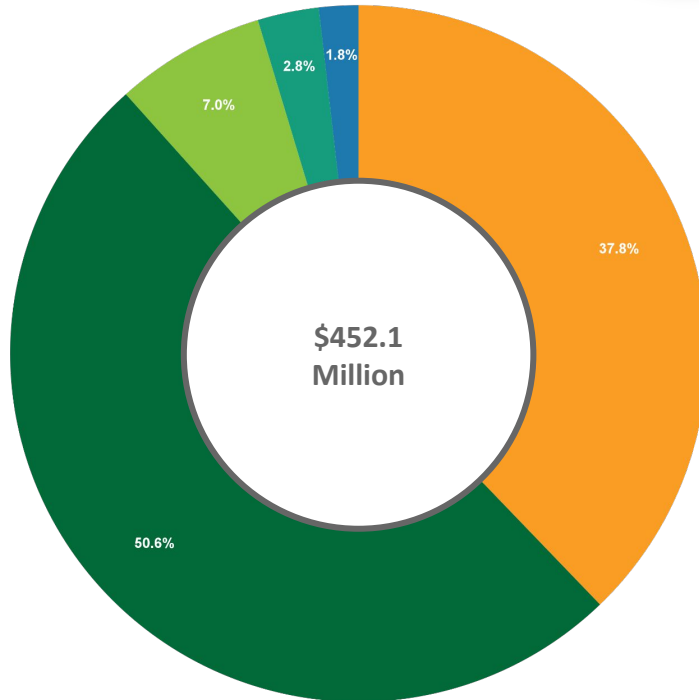
Number of Hartford Resident Students Transferring from HPS





Questions?

FY2026 Budget Categories



- Fixed Expenses (tuition, transportation, utilities)
- School Budgets
- CO Direct Support to Schools
- CO Administration
- CO Direct Services to Schools

FY2027 Budget Priorities



Strategic Resource Decisions

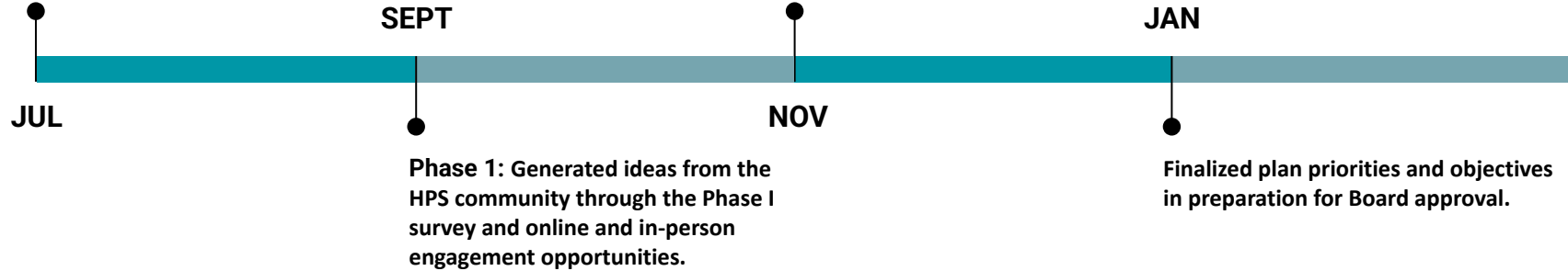
- For the FY27 budget, we are starting to identify areas of focus that:
 - Enhance our ability to serve students and be efficient with our resources OR
 - Can be part of an ask to the city and/or state to support with additional funding
- We plan to evaluate each of these areas with criteria such as:
 - Strategic plan alignment
 - Funding impact/opportunities
 - Impact on students and staff
 - Community input
 - Timing (when would the change need to happen?)

Strategic Plan Timeline



Phase 0: Launched All Voices, Our Future via social media, press release, emails, posters, Public Access TV, and ParentSquare.

Phase 2: Generated feedback on proposed strategic priorities through the Phase II survey and online and in-person engagement opportunities.



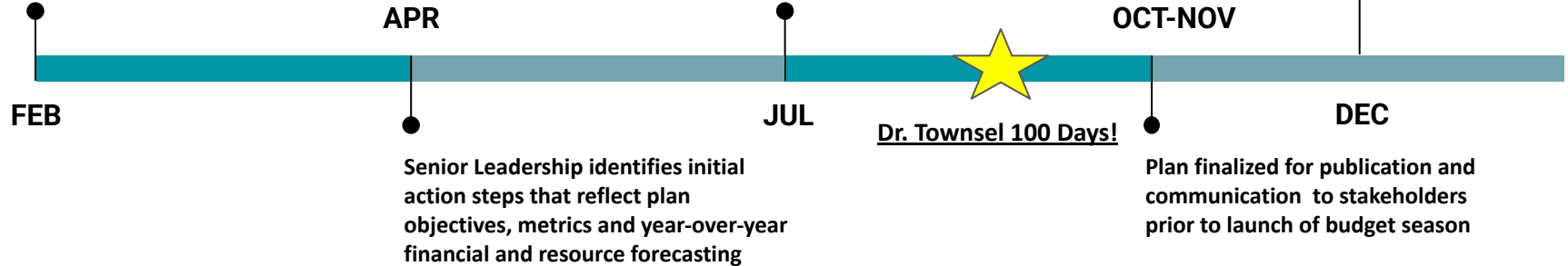
Strategic Plan Timeline



Hartford Board of Education approves
Strategic Plan 2025-2028: “Our
Students, Our Future”

Creation of internal, cross-functional
work teams to further clarify plan
strategies, actions, and metrics

LAUNCH!



FY2025-28 Strategic Priorities



Priority Whole and Healthy Students

1

Nurture each student's unique academic, mental, emotional, and physical health in and outside of school

Objectives

- ☐ Utilize restorative practices to ensure safe, inclusive and engaging learning environments in all schools
- ☐ Increase the focus and implementation of research-based instructional practices to meet the needs of multilingual and special education learners
- ☐ Ensure student access to age-appropriate and grade level standards in all content areas through the use of High Quality Instructional Materials and Multi-Tiered Systems of Support
- ☐ Increase high school student participation in college and career readiness pathways and coursework
- ☐ Expand student access to health, physical and visual and performing arts education

Priority Expansive Learning and Opportunity

2

Collaborate as a community to offer students rich, real-world, learning experiences that prepare them to take on any challenge, pursue their dreams, and contribute positively to society

Objectives

- ☐ Partner with community organizations to provide real-world learning experiences to all students as an opportunity to bridge classroom learning with practical experiences
- ☐ Implement a comprehensive community partnership model in order to increase family participation in the school community
- ☐ Expand and improve translation services and parental outreach to engage parents as partners in student educational experiences.

FY205-28 Strategic Priorities



Priority 3 Skilled and Diverse Teams

3

Recruit, develop, and retain diverse, dedicated, and skilled teachers and staff who are empowered to build a positive learning environment for all students

Objectives

- ☐ Analyze, revise, and improve existing hiring and onboarding practices in order to create efficient processes and timely hires
- ☐ Align high quality professional learning offerings to educators' varying needs, including cultural competency and effective literacy and mathematics instruction
- ☐ Strengthen mentorship programs to support and retain new teachers and pathways for educators to advance into leadership roles
- ☐ Recruit and retain leaders and instructional staff representing diverse backgrounds

Priority 4 Operational and Management Excellence

4

Use resources effectively to provide high-quality services

Objectives

- ☐ Engage in legislative advocacy in partnership with the BOE and community to address policy changes impacting key challenges
- ☐ Implement program evaluation cycles to assess the impact and effectiveness of existing programs, and prioritize funding for those that demonstrate measurable success
- ☐ Identify and address funding and operational inefficiencies, including cost-saving measures that eliminate duplication, simplify administrative processes, and increase efficiency
- ☐ Implement continuous improvement cycles to monitor plan measures and outcomes

FY2027 Budget Priorities



Investment	Description
FY26 city-funded items and high risk reductions	See next slide for items funded by the city in FY26 do not have guaranteed funding for next year.
High school scheduling + staffing	Creating more strategic and efficient secondary schedules that provide robust course offerings to students and effectively leverage staff (including special education teachers, multilingual learner teachers, and student support staff).
Sharing resources across co-located/nearby schools	More strategic partnerships and sharing staff/resources across co-located/nearby sites.
School portfolio analysis	We will be going out to RFP for a study to understand the current state of enrollment, facilities, and resourcing across school sites in order to inform decisions to enhance student access to rigorous academic programming, social and emotional supports, enrichment and extracurricular activities, and athletic opportunities.
Special education - additional in-house programming	We are planning to add more in-house special education programming to attract and retain students in HPS. There is state grant funding we can apply for to support this next year.
Centralized staff and contracts	We will review central office positions and centralized contracts. We are also working with the city to identify potential shared services.
Newly identified investments based on strategic plan and outcomes data	This is the first year of our new strategic plan, and we will review investments that would support effective implementation.

FY2026 Budget Priorities



Investments with one-time City funding for FY26	Amount
Full service community school lead agency funding - amount not covered by North Hartford Ascends Pipeline or Full Service Community Schools grant	\$1.0M
Opportunity Academy	\$0.7M
ReadyCT: career pathways at Bulkeley, HPHS, Weaver, and Pathways CTRIS: Bulkeley, HPHS, Kinsella and Weaver 9th grade academies	\$0.5M
Health clinics - amount not covered by grant or reimbursements	\$0.5M (dental)
TOTAL	\$2.7M

FY2027 Community Engagement



- Our goal is to engage the community on a more frequent, lower-stakes basis
- We have a survey tool that allows us to share a video, ask a question, and automatically synthesize responses from the community
 - We asked the first question a couple weeks ago: **What's one thing the district could do right now to make a clear, positive difference for your family?**
- We are doing a roadshow to build understanding of the fiscal situation and budget timeline with central office, school sites, school governance councils, partners, and unions prior to winter break



What's one thing the district could do right now to make a clear, positive difference for your family?

308 Responses

Top Themes

Academics

Many responses focus on the need to improve academic offerings and support, including reading and math programs. Concerns include curriculum quality, standards, and the need for more resources like tutoring and smaller class sizes.

School Climate

School climate and safety are major concerns, with many responses addressing bullying, discipline, and security measures. There is a desire for a more positive and supportive environment where students feel safe and respected.

Staff Relationships

Responses highlight the importance of good teachers and staff relationships for a positive learning environment. Issues include teacher quality, adequate staffing levels, and support for educators, with concerns about burnout and the need for qualified and empathetic staff.



What's one thing the district could do right now to make a clear, positive difference for your family?

308 Responses

Top Themes (continued)



Resource Access

Access to resources such as mental health services, basic needs, and after-school programs is a recurring theme. Families emphasize the need for more support and equitable distribution of resources to ensure all students have opportunities to succeed.



Special Education Needs

Several responses address special education needs, particularly regarding IEP implementation and adequate support. Key issues include therapy access, staff training, and ensuring inclusivity in school activities.



Finances

Financial concerns, including the cost of uniforms, support positions, and potential budget cuts, are raised. Respondents highlight the potential impacts on resources and staffing levels.

Next Steps



- **Prior to winter break:**
 - Legislative advocacy committee kickoff
 - Budget overviews with school sites, school governance councils, community partners, and unions prior to winter break
- **January:**
 - Updated deficit estimate
 - School + central needs assessments



Questions?

MUNICIPAL ACCOUNTABILITY REVIEW BOARD

2026 PROPOSED MEETING DATES

DATE	MEETING	TIME	LOCATION	SUBCOMMITTEE NOTES
3/5/2026	FULL MARB	10:00 AM	LEGISLATIVE OFFICE BLDG	FY25 AUDIT
4/30/2026	HARTFORD SUBCOMMITTEE	10:00 AM	TEAMS MEETING/REMOTE	FY27 MAYOR/BOE BUDGETS/5 YR PLAN
5/14/2026	FULL MARB	10:00 AM	LEGISLATIVE OFFICE BLDG	FY27 BUDGETS/5 YR PLAN
9/17/2026	FULL MARB	10:00 AM	LEGISLATIVE OFFICE BLDG	
12/10/2026	FULL MARB	10:00 AM	TEAMS MEETING/REMOTE	